



ACT
Government



ACT Gambling and Racing Commission Annual Report 2025-26





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Government



Gambling and Racing Commission Annual Report 2025–26

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We respect the Aboriginal and Torres Strait Islander people, particularly our Aboriginal and Torres Strait Islander staff, and their continuing culture and contribution they make to the Canberra region and the life of our city.

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List of abbreviations and acronyms

Term	Description
ABS	Australian Bureau of Statistics
ACAT	ACT Civil and Administrative Tribunal
ACT	Australian Capital Territory
ACTGED	ACT Gambling Exclusion Database
AGSS	ACT Gambling Support Service
AI	artificial intelligence
AMAN	Australian Multicultural Action Network
ANAO	Australian National Audit Office
ANU	Australian National University
ANZSOG	Australia and New Zealand School of Government
ARC	Audit and Risk Committee
AS	Australian Standard
ASSAD	Australian Secondary Students' Alcohol and Drug (survey)
ATODA	Alcohol Tobacco and Other Drug Association ACT
AUSTRAC	Australian Transaction Reports and Analysis Centre
Commission	ACT Gambling and Racing Commission
Control Act	<i>Gambling and Racing Control Act 1999</i>
CRP	Controlled Recurrent Payments
EGM	electronic gaming machine
FCPA	Fellow Certified Practising Accountant

Term	Description
FM Act	<i>Financial Management Act 1996</i>
GCO	Gambling Contact Officer
GHAW	Gambling Harm Action Week
GHO	Gambling Help Online
GHS-10	Gambling Harm Scale
GRC	Gambling and Racing Commission
GST	Goods and Services Tax
ISO	International Organisation for Standardisation
JACSD	Justice and Community Safety Directorate
MoU	Memorandum of Understanding
PGSI	Problem Gambling Severity Index
RTP	Return to Player
TQI	ACT Teacher Quality Institute

Glossary of technical terms

Term	Description
Class B gaming machine	A gaming machine that consists of the game of draw poker or games derived from it that requires player interaction or intervention.
Class C gaming machine	A gaming machine that consists of games other than those typically played in casinos.
Commission	ACT Gambling and Racing Commission
Community contribution	Expenditure by gaming machine licensees on eligible community contributions under the <i>Gaming Machine Act 2004</i> .
Compliance inspections	Inspections undertaken to identify a licensee's compliance with current gaming legislation.
Disciplinary action	A notice of reprimand, monetary penalty or suspension or cancellation of a gaming licence.
Lottery	Raffle, trade promotion, Keno, Housie, etc. under the <i>Lotteries Act 1964</i> .
Race bookmaking	Means the carrying on (whether regularly or on one or more occasions) of the business of receiving or negotiating bets on races.
Return to Player	The ratio of total wins to the total turnover in a game cycle.
Sports bookmaking	Means the carrying on (whether regularly or on one or more occasions) of the business of receiving or negotiating sports bets.

Definitions of complaint outcomes

Term	Definition
Substantiated	Complaint investigated and supported by available evidence.
Not substantiated	Complaint investigated but not supported by available evidence.
Ongoing	Complaints still under assessment or investigation at the end of the reporting period.
Incapable of determination	Complaint unable to be determined due to insufficient information or evidence.
Withdrawn	Complaint withdrawn by the complainant before completion of the process.

PART A TRANSMITTAL CERTIFICATE AND COMPLIANCE STATEMENT



Transmittal certificate

Dr Marisa Paterson MLA
Minister for Gambling Reform
ACT Legislative Assembly
London Circuit
CANBERRA ACT 2601

Dear Minister

2025–26 ACT Gambling and Racing Commission Annual Report

This report has been prepared in accordance with section 7(2) *Annual Reports (Government Agencies) Act 2004* and in accordance with the requirements under the Annual Report Directions.

It has been prepared in conformity with other legislation applicable to the preparation of the Annual Report by the ACT Gambling and Racing Commission.

We certify that information in the attached annual report, and information provided for whole of government reporting, is an honest and accurate account and that all material information on the operations of ACT Gambling and Racing Commission has been included for the period 1 July 2025 to 30 June 2026.

We hereby certify that fraud prevention has been managed in accordance with the *Public Sector Management Standards 2006 (repealed)*, Part 2.3 (see section 113, *Public Sector Management Standards 2016*).

Section 13 of the *Annual Reports (Government Agencies) Act 2004* requires that you present the report to the Legislative Assembly within 15 weeks after the end of the reporting year.

Yours sincerely

A handwritten signature in grey ink, appearing to read "L Beacroft".

Ms Laura Beacroft
Chairperson
24 September 2026

A handwritten signature in grey ink, appearing to read "G Mangeruca".

Mr Giuseppe Mangeruca
Chief Executive Officer
24 September 2026

Compliance Statement

The ACT Gambling and Racing Commission Annual Report 2025–26 must comply with the *Annual Reports (Government Agencies) Directions 2025 (No 1)* (the Directions) made under section 8 of the *Annual Reports (Government Agencies) Act 2004*. The Directions are found at the ACT Legislation Register: www.legislation.act.gov.au.

The Compliance Statement indicates the subsections, under Parts 1 of 5 of the Directions, that are applicable to the Gambling and Racing Commission and the location of information that satisfies these requirements.

Part 1: Directions Overview

The requirements under Part 1 of the Directions relate to the purpose, timing and distribution, and records keeping of annual reports. The ACT Gambling and Racing Commission Annual Report 2025–26 complies with all subsections of Part 1 under the Directions.

To meet Section 15 Feedback, Part 1 of the Directions, contact details for the ACT Gambling and Racing Commission are provided within the Gambling and Racing Commission Annual Report 2025–26 to provide readers with the opportunity to provide feedback.

Part 2: Reporting entity Annual Report Requirements

The requirements within Part 2 of the Directions are mandatory for all reporting entities and the Gambling and Racing Commission complies with all subsections. The information that satisfies the requirements of Part 2 is found in the ACT Gambling and Racing Commission Annual Report 2025–26 as follows:

- A. Transmittal Certificate, see page 10.
- B. Organisational Overview and Performance, inclusive of all subsections, see pages 13–90.
- C. Financial Management Reporting, inclusive of all subsections, see pages 91–141.

Part 3: Reporting by Exemption

The ACT Gambling and Racing Commission has nil information to report by exception under Part 3 of the Directions for the 2025–26 reporting year.

Part 4: Directorate and Public Sector Body Specific Annual Report Requirements

The following subsections of Part 4 of the Directions are applicable to the Gambling and Racing Commission Annual Report 2025–26:

- For Ministerial and Director-General Directions, see page 142, noting the Gambling and Racing Commission has nothing to report in 2025–26.
- For specific reporting requirements, see page 142. The ACT Gambling and Racing Commission Annual Report 2025–26 is required to report on section 46(2) of the Gambling and Racing Control Act 1999 about findings of any initiated inquiry. There are no related reporting requirements in 2025–26.

Part 5: Whole of Government Annual Reporting

All subsections of Part 5 of the Directions apply to the ACT Gambling and Racing Commission. Consistent with the Directions, the information satisfying these requirements is reported in the one place for all ACT Public Service directorates, as follows:

- Bushfire Risk Management, see the annual report of the Justice and Community Safety Directorate
- Human Rights, see the annual report of the Justice and Community Safety Directorate
- Legal Services Directions, see the annual report of the Justice and Community Safety Directorate
- Public Sector Standards and Workforce Profile, see the annual State of the Service Report
- Territory Records, see the annual report of the Chief Minister, Treasury and Economic Development Directorate.

ACT Public Service Directorate annual reports are found at the following web address:
www.cmtedd.act.gov.au/open_government/report/annual-reports.

B ORGANISATIONAL OVERVIEW AND PERFORMANCE

B1 Organisational overview

Year at a glance

The ACT Gambling and Racing Commission (the Commission) is the ACT's independent regulator under the *Gambling and Racing Control Act 1999* (Control Act). The Commission regulates gambling and racing activities, protects consumers, investigates misconduct, promotes compliance, and works to reduce gambling harm. The Commission is governed by an independent Board established under the Control Act and conducts its functions consistent with the *Financial Management Act 1996* (FM Act).

The Commission delivers its functions through a Memorandum of Understanding (MoU) with Access Canberra, which transitioned to the City and Environment Directorate in July 2025. During 2025–26, the MoU was renegotiated to strengthen governance, planning, performance reporting and service delivery arrangements. The Board met 19 times during the year, including workshops on risk management, strategic planning and cyber security. The Board saw the appointment of a Deputy Chair and ordinary member. One resignation was also received with this position remaining vacant as at 30 June 2026.

The regulatory environment continued to evolve during 2025–26, with increasing expectations regarding gambling harm prevention, transparency, governance and industry accountability. The Commission supported the *Independent Inquiry into the ACT Clubs Sector* by providing data, intelligence, technical expertise and operational advice. The Chair and Chief Executive Officer (CEO) also participated in stakeholder consultation roundtables associated with the inquiry.

On 1 July 2025, amendments to the Control Act commenced, expanding the Commission's ability to share information with complainants and improving regulatory transparency. While the reforms enhanced communication with people affected by regulatory activities, legislative confidentiality provisions continue to limit public disclosure of some compliance and disciplinary outcomes.

The Commission and Access Canberra also responded to the *ACT Auditor-General Report No. 4 of 2025: Gaming Machine Licensee Regulation*. The ACT Government and the Commission supported all 14 recommendations, agreeing to 11 and agreeing in principle to 3. By 30 June 2026, all recommendations had been closed, resulting in strengthened governance arrangements, improved operational processes and enhanced regulatory oversight.

A stakeholder survey of government partners was initiated by the Commission's Board, and it found positive perceptions of the Board's integrity, professionalism and strategic focus. Areas for improvement largely related to internal communication and arrangements. The survey response rate was 30%, and the methodology will be refined to support broader participation in future years.

Licensing and regulation

The Commission processed 9,273 licensing and regulatory transactions in 2025–26, compared with 9,171 in 2024–25. The vast majority of these transactions related to electronic gaming machines.

The Commission supported the national implementation of Version 12.1 of the Gaming Machine National Standards (the Standards), introduced on 12 March 2026 to strengthen harm minimisation measures for electronic gaming machines (EGMs). The new Standards apply to all new gaming machine approvals after 12 March 2026.

The number of authorisations for EGMs in the ACT continued to decline, falling from 5,022 in 2015 to 3,490 at 30 June 2026. Of these, a total of 3,202 were operational at that date with the majority operated by ACT clubs, 30 EGMs are operated by hotels/taverns, and none at Casino Canberra.

The Commission completed one major intelligence analysis project of the ACT Gambling Exclusion Database (ACTGED), which contains records of self-exclusions and gambling harm incidents as reported by licensees. It completed 2 proactive compliance programs involving Casino Canberra and gaming machine licensees. Also, the next stage of a multi-year review of the Community Contributions Scheme was undertaken. Findings and outcomes are reported publicly and summarised later in this report. Overall, these activities contributed to improved compliance by licensees.

During the year, the Commission received 31 new complaints alleging a breach of a gaming law. Five of these were substantiated with 7 matters ongoing at 30 June 2026. Most complaints related to alleged breaches of the *Lotteries Act 1960*.

Investigations arise due to complaints or other sources of information. During the year, the Commission opened 2 new investigations and there were 3 ongoing from prior years. All 5 investigations were closed in 2025–26 and concerned alleged breaches of self-exclusion requirements by gaming machine licensees. Two investigations resulted in disciplinary action, which were published on the Commission's Gaming Machine Disciplinary Action Register. These disciplinary actions imposed total financial penalties of \$25,000, and an additional licence condition was imposed on one licensee to undertake a review of relevant processes. Through 2025-26, the timeliness to action and complete new investigations improved.

Gambling harm prevention

The Commission continued implementation and evaluation of *Gambling Harm Prevention: A Public Health Approach 2019–2024*. Following a positive mid-term evaluation in 2023, a comprehensive evaluation was commissioned to inform the Commission's next 5-year strategy, expected to be released in early 2027. It will further embed a public health approach across the Commission's functions.

A key component of this work was the ACT Gambling Prevalence Survey, conducted every 5 years. The fifth survey was undertaken in 2024, with findings released in June 2025. During 2025–26, the Commission incorporated the findings of the prevalence survey into policy development, harm prevention initiatives and future regulatory planning.

The Commission continued to fund gambling harm prevention initiatives through the Gambling Harm Prevention and Mitigation Fund (under section 163C, *Gaming Machine Act 2004*). This included funding the 24/7 ACT Gambling Support Service, which provided 461 counselling sessions and delivered 128 group support sessions. The Commission also funded a suite of training, as well as a range of research into parental gambling, gambling normalisation among women and legacy harms. The Commission approved its first \$10,000 community grant for a project that contributed to building gambling resilient culturally and linguistically diverse communities in the ACT. Learnings from the 2025–26 Gambling Harm Prevention and Mitigation Fund grant processes will be used to simplify the 2026–27 application process and related guidance documentation.

Public awareness activities included the Gambling Harm Action Week ‘Let’s Change the Conversation’ campaign and publication of the *Guide for talking about gambling and related harms*. Three Gambling Harm Prevention Community of Practice workshops were facilitated during the year supporting community organisations to be informed and skilled about preventing gambling harm. The Commission expanded the ‘Getting Played’ high school education program. The Commission’s suite of training delivered in total 16 sessions to 183 participants.

The Commission continued to administer the ACTGED. There were 378 new self-exclusions, mostly submitted via clubs; as at 30 June 2026 there were 671 active self-exclusions. There were 72,647 gambling harm incidents reported by licensees during the year, mostly about money seeking behaviours including cash withdrawals, which is a 53% increase from the prior year where 47,337 gambling harm incidents were reported.

Financial management

In 2025–26, the Commission contributed \$68.523 million in gambling taxes, levies and fees to ACT Government revenue and administered a harm prevention fund of \$2.137 million.

Revenue from gaming machines and the casino exceeded budget estimates, while revenue from Keno, trackside betting and interstate lotteries was below forecast. Actual gambling revenue in 2025–26 was \$1.598 million, or 2.4% higher than the 2024–25 actual result. This was mainly due to higher EGM taxation revenue (\$2.542 million) as a result of increased gambling activities.

Total expenditure, not including \$68.523 million taxation revenue transferred to the government as mentioned above, was \$0.238 million or 2.4% higher than the 2024–25 actual result of \$9.871 million. This is mainly due to increases in:

- Grant and Purchase Services (\$0.293 million) due to the indexation of costs for the provision of services for the administration of gaming laws, including the control, supervision and regulation of gaming and racing in the ACT under an MoU with Access Canberra
- Supplies and Services (\$0.943 million) due to costs associated with establishing an independent inquiry into the future of the ACT clubs industry made under section 163D of the *Gaming Machine Act 2004*.

These increases were partially offset by lower than budgeted payments under the *Gaming Machine Act 2004* to Other Entities (\$0.998 million) due to the required amount payable by the licensees being reduced to \$0 for a 2-year period, commencing on 1 July 2025. The Commission passes the funds received from licensees to the Justice and Community Safety Directorate.

An independent audit confirmed that the Commission's financial and performance statements were fairly presented. EGM licensee tax return accuracy declined to 90.4% from 93.7% in 2024–25 and will be subject to more scrutiny in 2026–27.

Engagement

Stakeholder engagement remained a priority. An independent survey commissioned annually by Access Canberra found that of those surveyed, 92% rated the Commission as easy or very easy to deal. This result exceeds the 90% target and is an improvement from 78% in 2024–25. Feedback from the survey identified opportunities to improve timeliness and responsiveness.

The Commission maintained regular engagement with casino and club representatives, published quarterly stakeholder newsletters, maintained the Gaming Machine Disciplinary Action Register, delivered training, and promoted transparency through publication of key governance documents, including the revised MoU with Access Canberra, and outcomes of key compliance and intelligence work. The Commission has initiated a redesign of its websites to support better integration, accessibility and transparency.

Outlook, priorities and future challenges

The Commission operates in an evolving environment characterised by technological change, increasing community expectations regarding gambling harm prevention, and ongoing gambling reforms across Australia. While gambling participation in the ACT is increasingly occurring through online and digital channels, the Commission's regulatory responsibilities remain primarily focused on venue-based gambling activities in the ACT. Key priorities for 2026–27 include:

- supporting implementation of the ACT Government's gambling harm reform agenda
- releasing a new 5-year gambling harm prevention strategy
- strengthening the integration of a public health approach across the Commission's functions
- continuing a focus in gambling harm initiatives on those identified from evidence as most at risk, such as younger men, as well as expanding engagement with First Nations peoples, culturally and linguistically diverse communities, and young people
- promoting approaches that reduce stigma and support help-seeking
- supporting legislative and policy reform
- improving systems, processes and governance arrangements
- delivering intelligence-led compliance activities focused on consumer protection and industry integrity.

Key challenges include implementing significant reform while managing legacy systems and responding to increasing community expectations for transparency and regulatory responsiveness. The growing prevalence of online wagering and digital gambling products also presents challenges, as these activities are largely regulated outside the ACT's jurisdiction. The Commission will continue to ensure support services remain responsive to people experiencing gambling harm, regardless of where that harm occurs, and will consider online gambling trends and impacts in future research, policy development and grant funding priorities.

Consistent with the previous year, the highest volume of complaints related to lotteries. However, the powers of the Commission to respond to such complaints are limited as the *Lotteries Act 1960* lacks some of the more contemporary regulatory tools. Trade promotion lotteries (promotional activities involving prize winners determined by an element of chance or skill) are a recognised consumer issue across jurisdictions.

The Commission will continue to work collaboratively with government, industry and community stakeholders to strengthen regulatory effectiveness, reduce gambling-related harm and maintain public confidence in the ACT gambling regulatory framework.

Organisational overview

The Commission is a Territory Authority with independent statutory functions established under section 5 of the Control Act. The functions of the Board are set out in section 77 of the FM Act, and in summary are:

- setting the Commission's policies and strategies
- governing the Commission consistently with the Control Act and other relevant legislation
- ensuring that the Commission operates in a proper, effective and efficient way, as far as practicable
- ensuring that the Commission complies with applicable government policies, as far as practicable.

Mission, vision and values

The Commission's mission is to ensure it fulfills its statutory role to administer and regulate gaming and racing laws and related entities in the ACT, which includes reducing the risks and costs of gambling harm.

The Commission's vision is to be a reliable administrator and regulator of gaming and racing laws and related entities in the ACT which includes reducing the risks and costs of gambling harm.

The Commission has the following values-based commitments:

- sound defensible decision-making
- effective and efficient operations

- continuous improvement
- responsiveness to contemporary challenges and emerging issues
- risk and data driven regulatory operations that improve compliance
- effective and efficient collaboration, engagement and communication
- transparency to the extent that the law and resources allow.

Role, functions and services

The Commission plays a vital role in regulating and overseeing gambling activities within the ACT. The Commission is supported by a framework of 11 pieces of primary legislation, as set out in section 4 of the Control Act, collectively referred to as gaming laws. Its core functions include:

- administering gaming laws to minimise non-compliance and criminality related to these laws
- regulating and supervising gaming activities to ensure compliance and integrity
- collecting taxes, fees and charges as authorised under relevant gaming legislation
- reviewing legislation and policy and providing informed recommendations to the Minister for Gaming Reform
- investigating and conducting inquiries into matters related to gaming law and its enforcement.

The Commission carries out its responsibilities in a manner that prioritises the public interest, with a strong focus on:

- protecting consumers through fair and transparent practices
- preventing criminal and unethical behaviour within the gaming industry
- reducing gambling-related harm to individuals and the broader community
- communicating with diverse stakeholders and the community in as transparent a manner as resources and the law allows.

The activities described in this report align with the Commission's strategic direction.

Organisational structure

The Commission is governed by a Board comprising a Chair, Deputy Chair, CEO and 2 ordinary members, one of whom must possess knowledge, experience or qualifications in counselling or supporting people experiencing gambling harm. The CEO is a public servant.

Since responsibility for gambling and racing regulation transferred to Access Canberra under the Administrative Arrangements 2015 (No. 1), the Commission has operated through purchasing its services from the relevant Directorate and does not directly employ staff. In 2025–26, the Commission purchased its services from Access Canberra under an MoU. The MoU was renegotiated during 2025–26 to reflect updated governance arrangements and strengthen planning, performance reporting and accountability. The revised MoU

commenced on 1 July 2026 and is available on the Commission's website (www.gamblingandracing.act.gov.au). The governance and functional arrangements as at 30 June 2026 (organisational structure) are shown in Figure 1.

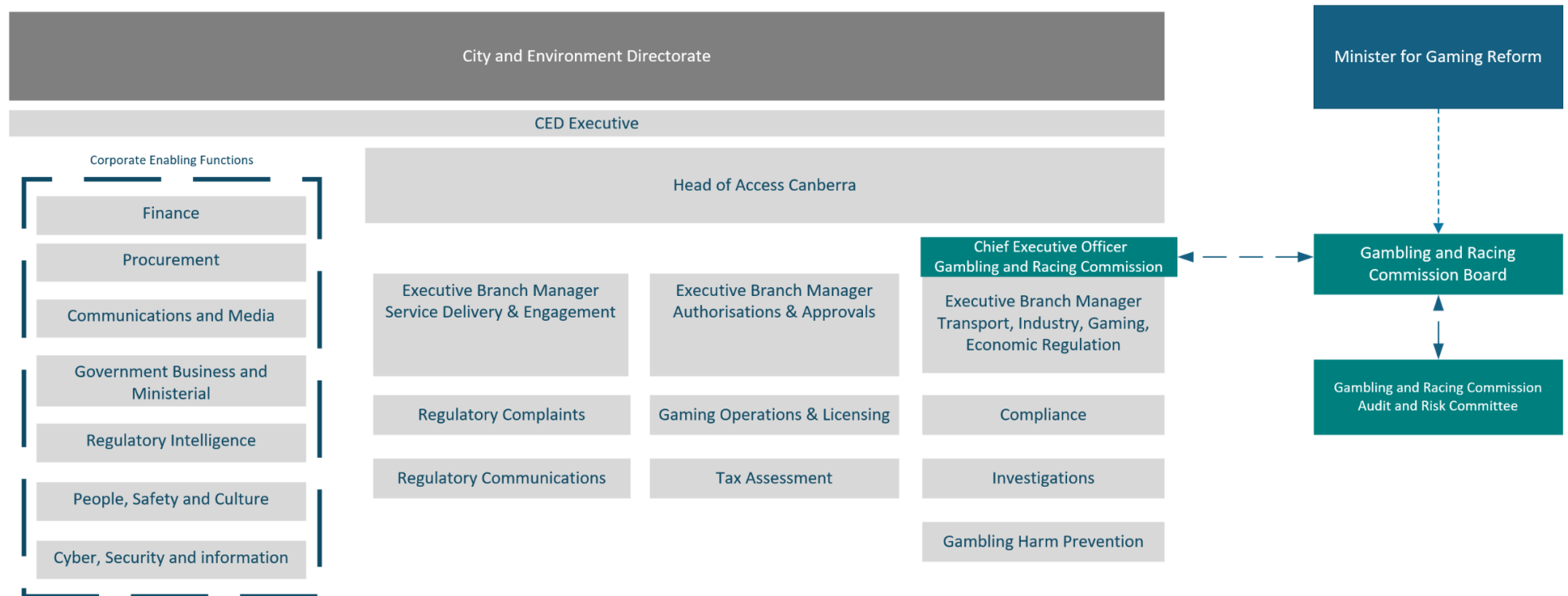


Figure 1: Organisational and administrative structure relating to the Commission

Environment and the strategic planning framework (business/corporate/operational plans)

Over the past 24 months, the Board has built a foundational framework and hierarchy to guide and support good governance, integrated strategic planning, and meaningful high-level reporting (the Strategic Framework). This complements, and is supported by, relevant policies, procedures and processes of Access Canberra, the Directorate, and the ACT Public Service. The Strategic Framework at 30 June 2026 is shown in Figure 2.

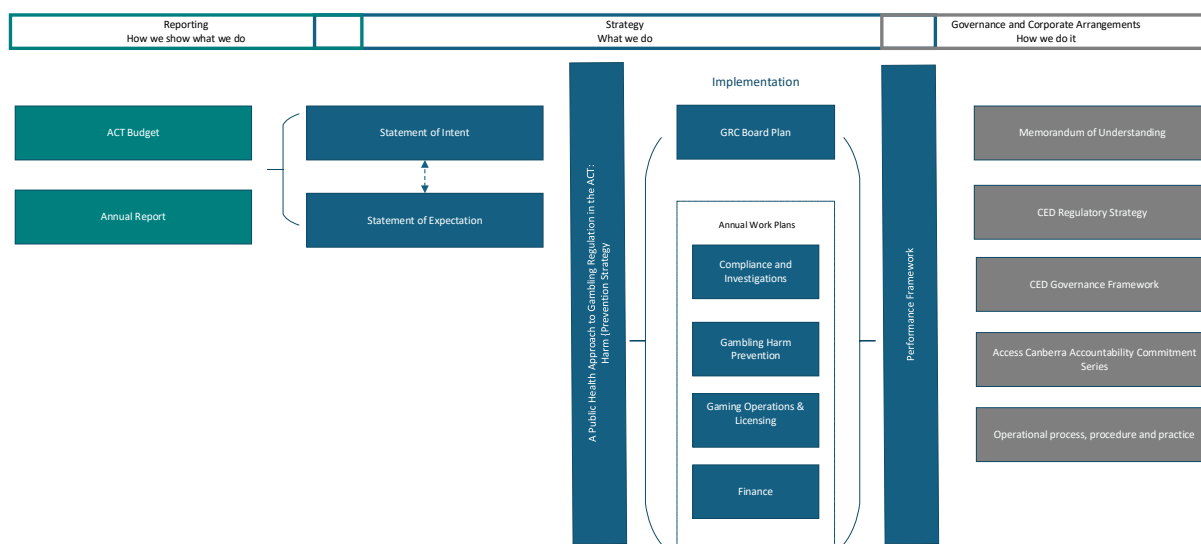


Figure 2: The Commission's Strategic Framework at 30 June 2026

Internal accountability

Composition of the Board

The Board is responsible for the efficient and effective financial management of the Commission. The Commission's Board consists of 5 members. It is a requirement that one member has knowledge, experience or qualifications related to providing counselling services to people experiencing gambling harm. As at 30 June 2026, this position is vacant.

Non-executive members' appointments are made by the Minister for Gaming Reform under sections 11 and 12 of the Control Act, and the Standing Committee on Public Accounts is consulted on these appointments in accordance with section 228 of the *Legislation Act 2001*. The recruitment process for Board members is coordinated by the Justice and Community Safety Directorate. The CEO is appointed by the Director-General of the Justice and Community Safety Directorate, after consulting with the Board, under section 80 of the FM Act.

Under the MoU, the CEO is a senior executive employed by Access Canberra. Appointments are not required to be notified on the ACT Legislation Register.

Membership

During 2025–26, the Commission’s Board consisted of the following members.

Laura Beacroft (Chair)

***Term: December 2023 to December 2026
(DI2023–296)***

Ms Beacroft brings a range of skills and qualifications in modern regulation, sound decision-making and administrative law; as a company director; developing, delivering and evaluating policies and services; criminology and crime prevention; and conflict prevention and resolution. She has led many boards and committees that, like the Commission, operate in complex dynamic environments.

Ms Beacroft has qualifications in law, management, conflict resolution, and as a company director.



Mark Brown (Deputy Chair)

Term: August 2025 to August 2028 (DI2025–233)

Mr Brown is an experienced senior executive who brings a diverse range of skills in corporate governance and regulation to the Commission. His career includes a variety of senior executive roles with Services Australia, Department of Home Affairs and, more recently, with the Australian Signals Directorate. He has been responsible for areas including governance, compliance, fraud investigations, financial management, security (including information technology (IT) security) and audit.

Mr Brown is a Fellow Certified Practising Accountant (FCPA), a Certified Internal Auditor and has a range of IT qualifications in audit, security, risk, artificial intelligence (AI) and cloud computing. He holds a Master of Business Administration, a Bachelor of Social Science, a Graduate Certificate in Cyber Security Governance and Risk Management, and is a Graduate of MIT’s Executive Management program.

Before being appointed Deputy Chair, Mr Brown was a Board member between May 2024 and August 2025 (DI2024–60).



Philip Moss AM (Member)

Term: August 2025 to August 2028 (DI2025–234)

Mr Moss was appointed in August 2025 as a member of the governing Board of the Commission. Previously, he held other appointments, including as member and then Deputy Chair (Judicial Member) of the ACT Sentence Administration Board.

Mr Moss has also been the part-time member of the ACT Electoral Commission (and in that capacity an Officer of the ACT Legislative Assembly). He was the inaugural Health Services Commissioner and a founding Commissioner of the ACT Human Rights Commission.

Admitted in 1991, Mr Moss is a barrister and solicitor of the ACT Supreme Court and a Fellow of the Australian Institute of Company Directors.



Lauren Anthes (Member)

Term: May 2024 to May 2026 (DI2024–62)

Ms Anthes is an experienced and passionate healthcare executive, having worked in the research and development space for over 15 years. Ms Anthes has a strong interest in mental health and gender-based violence. With her background in public health and qualifications in psychology and evaluation, Ms Anthes brings strong subject matter expertise and networks in relation to harm minimisation, public health campaigns and intervention-based service development.

Ms Anthes is a Graduate of the Australian Institute of Company Directors, holds a Bachelor of Psychology and a Master of Education (Evaluation).



Ms Lauren Anthes' appointment fulfilled the legislative requirement for a non-executive member with expertise in counselling services for individuals affected by gambling.

Ms Anthes resigned from her position on 18 May 2026.

Giuseppe Mangeruca (CEO and Member)

Term: September 2024 to September 2025

Mr Giuseppe Mangeruca is the CEO of the Gambling and Racing Commission within Access Canberra. An experienced public servant, Mr Mangeruca brings extensive expertise in regulation, law and government administration to the Commission.

Throughout his career, he has held senior executive leadership roles across a range of regulatory portfolios, including Authorisations and Approvals, Compliance and Investigations, and Construction and Planning Regulation. He has led complex regulatory programs, driven organisational improvement initiatives, and worked closely with government, industry and community stakeholders to deliver effective regulatory outcomes.



Mr Mangeruca was appointed as CEO for a 5-year term from 1 July 2026.

Derise Cubin (CEO and Member)

Term: October 2025 to June 2026

Ms Derise Cubin is an Executive Branch Manager in Access Canberra, ACT Government. Ms Cubin has previously held the statutory positions of ACT Commissioner for Fair Trading, and during her tenure as CEO was also the ACT Controlled Sports Registrar and had responsibility for Road Transport Compliance functions in the ACT.

Ms Cubin is an experienced public servant with over 20 years' experience working in regulatory, enforcement and investigation roles, and is a highly experienced executive who has worked across multiple public sector agencies in the Australian Government, ACT Government, and in New Zealand with the Commerce Commission.



Ms Cubin was the previous chair of the ACT Chapter of the ANZSOG National Regulators Community of Practice and has a Bachelor of Criminology.

Meeting frequency and attendance

The Board formally met 19 times in 2025–26. Convening monthly with an additional 2 extraordinary meetings to progress urgent matters. The Board also engaged in an additional 5 sessions:

- 2 risk assessment workshops
- one cyber security and AI training session

- one strategic planning session
- one workshop (facilitated by an external expert) to inform the development of the Commission's next gambling harm prevention strategy and future priorities.

Table 1: Number of monthly board meetings and additional meetings/workshops per financial year

	2025–26	2024–25	2023–24	2022–23
Meetings and workshops	19	19	17	11

Regular Board meetings focused on strategic, operational and statutory responsibilities, including regulatory performance, risk management, governance and financial oversight.

The Board is supported by a dedicated Secretariat. Meetings are formally documented and actions are monitored through an action register. The Board has access to a full range of services and expertise from the Directorate, including access to legal advice through the ACT Government Solicitor's Office where required.

The Board operates within the City and Environment Directorate's governance framework and maintains the Commission-specific Strategic Framework (see Figure 2) and other governance arrangements as necessary. This includes induction materials covering statutory functions, delegations and conflicts of interest. Staff supporting the Commission are ACT public servants and are subject to the ACT Public Service Code of Conduct, as well as Commission requirements.

Table 2: Commission members' attendance at monthly and extraordinary meetings (July 2025 to June 2026)

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Feb	Mar	Apr	May	May	June
Date	15	19	26	27	18	16	20	3	17	17	21	6	19	23
Laura Beacroft	✓	X ¹	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Mark Brown ²	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Lauren Anthes ³	✓	✓	✓	✓	✓	✓	X ⁴	X ⁴	✓	✓	✓	✓	n/a	n/a
Philip Moss ⁵	n/a	n/a	X ⁶	X ⁶	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Giuseppe Mangeruca ⁷	✓	✓	✓	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Derise Cubin ⁸	n/a	n/a	n/a	✓	✓	✓	✓	X ⁹	X ⁹	✓	✓	✓	✓	✓

Notes:

1. Ms Laura Beacroft was an apology for August 2025.
2. Mr Mark Brown was a member for the July 2025 meeting and Deputy Chair from August 2025.
3. Ms Lauren Anthes resigned in May 2026.
4. Ms Lauren Anthes was an apology for these meetings.
5. Mr Philip Moss was appointed in August 2026.
6. Mr Philip Moss was an apology for these meetings.
7. Mr Giuseppe Mangeruca was CEO until September 2025.
8. Ms Derise Cubin was CEO from October 2025.
9. Ms Derise Cubin was an apology for these meetings.

Remuneration

During 2025–26, all Board members were paid in accordance with the determinations of the ACT Remuneration Tribunal. Section 13 of the *ACT Remuneration Tribunal Act 1995* requires the ACT Remuneration Tribunal to make determinations about part-time public office holders (which includes the Commission Board) on an annual basis.

The CEO is paid as an ACT public servant senior executive under the determination for Head of Service, Directors-General and Executives.

Management committees

The only standing committee of the Commission is the internal Audit and Risk Committee (ARC). This is a subcommittee of the Commission's Board and is made up of members of the Commission with support from various directorate staff. The Chair is Mr Mark Brown, with the other member position filled by Ms Lauren Anthes from the period 26 September 2025 to 18 May 2026, and filled by Mr Philip Moss from 26 May 2026.

The role of the ARC is to oversee and make assessments of the Commission's governance, risk, compliance and internal control environments. Assurances on the effectiveness of these are then provided to the Board for consideration and guidance. The ARC develops the Commission-specific annual internal audit plan, which complements the annual internal audit plan that is developed and overseen by the City and Environment Directorate Audit Committee, which is chaired by an independent member.

Areas identified by the ARC for internal audit are those identified as high risk and/or subject to high scrutiny, and/or that significantly impact strategic objectives. During the year an internal audit of the Commission's complaints process was completed.

Strategic Finance, within the City and Environment Directorate, prepares the Commission's financial statements. These are provided to the ARC for review, prior to being provided to the Board, the Board Chair and the ACT Audit Office.

Contact for further information

Senior Director, Strategic Finance, City and Environment Directorate

Phone: (02) 5124 9660

B2 Performance analysis

Output Class 1: Gambling Regulation and Harm Minimisation

The Commission's forward objectives, deliverables and accountability indicators are published in the 2025–26 ACT Budget Statements on the ACT Budget 2025–26 website (www.treasury.act.gov.au/budget/budget-2025-26/home). They are used to monitor and assess the Commission's performance.

Accountability indicators

Table 3: Summary of operational performance against targets

	Original target 2025–26	Actual result 2025–26	% variance from original target
The Gambling and Racing Commission proactively communicates its priorities for risk-based regulation:			
i) The Commission has a public statement of expectation	100%	100%	0%
ii) Regulatory activity in line with the public statement of expectation is published annually	100%	100%	0%
Percentage of the Canberra community that find it easy to interact with the Gambling and Racing Commission [#]	90%	92%	2%

[#]This is measured annually by an independent survey of stakeholders from the community support sector and gambling industry. Further information including explanation of measures and variance is available in the financial management reporting section under the Statement of Performance.

Strategic objectives and indicators

As a Territory Authority the Commission is required to have an annual Statement of Intent, with strategic objectives and indicators. Performance against the Commission's 2025–26 strategic objectives are also reported in the 2026–27 ACT Budget Statement E.

In 2025–26, the Commission had 3 multi-year strategic objectives underpinned by 4 strategic indicators. Performance against the Statement of Intent and the related Statement of Expectation is reported under the relevant strategic indicator. Operational activities and outputs that contribute to these are reported in more detail from page 37.

Strategic Objective 1: Contribute to minimising criminal and non-compliant activity in the ACT related to gaming and racing laws

In performing this regulatory function, the Commission, like other regulators, aims to nurture voluntary and self-directed compliance by regulated entities. The Commission performs an independent statutory decision-making role, determining licensing, authorisation and disciplinary matters under ACT gambling legislation.

The Commission applies a risk-based regulatory approach with a focus on identifying, assessing and prioritising risks of harm, targeting resources to those areas of greatest risk. The Commission's licensing and authorisation functions apply at market entry and at key trigger points throughout the regulatory lifecycle, ensuring ongoing suitability and regulatory compliance within the ACT gambling industry.

Strategic Indicator 1: Implement a risk-based and data-driven approach

Five of 7 performance indicators that contribute to this strategic indicator were achieved.

Table 4: Achievement against the performance indicators from the 2025–26 Statement of Expectation

Performance indicator	Status	Result/comment
The Commission is provided with monthly progress reports.	Achieved	
Access Canberra must acknowledge all complaints within ten (10) business days of receiving them. Complaints data must be reported to the Board monthly.	Partially achieved	All received complaints and outcomes are reported to the Board. The majority of complaints about gaming laws are received via the Access Canberra complaints management system. Complaints lodged using the ACT Digital Account promptly receive an automated response. Complaints received anonymously cannot be acknowledged as contact details are not provided. However, follow-up communications with complainants on behalf of the Commission will be better tracked and recorded. In 2026–27, the Commission will aim to improve the tracking and records about the

Performance indicator	Status	Result/comment
		timeliness and nature of communication with Commission complainants, informed by the internal audit of the complaints process that was completed in 2025–26.
Access Canberra must deliver at least three (3) Commission-endorsed evidence-led, risk-based compliance programs in the 2025–26 financial year.	Achieved	Details are set out on pages 37–41.
All investigations will be subject to performance monitoring, with a strong emphasis on governance and timeliness. The Commission Board must receive regular and comprehensive updates to support effective oversight – delivered through formal briefings or integrated within output reports.	Achieved	The Board received timely and substantial information, with access to primary materials, as investigations progressed and for decision-making. Investigations are tracked and managed for quality and timeliness by Access Canberra, which are summarised in monthly reports provided to the Board. Timeliness of investigations is improving.
95% of all lottery applications must be assessed and issued within seven (7) business days of submission.	Not achieved	90.99% applications completed within the timeframe. The target was not met due to system reporting constraints that have since been rectified.
Monthly tax reports from all licensed gaming machine venues must be reviewed each month.	Achieved	Close to 100%, with one venue not meeting their reporting timelines.
95% of all technical amendments to electronic gaming machines confirmations issued within ten (10) business days of submission.	Achieved	96.89% completed within the timeframe.

Strategic Indicator 2: The accuracy of gambling taxation returns

From the Commission’s perspective, an increase in the accuracy percentage for gambling taxation returns, as a proportion of total gambling taxation returns, is indicative of proactive engagement and processes in place to support licensees in their returns and reduce administrative burdens. At a high level, the accuracy in returns also supports the integrity of the industry and maximises the revenue returned to the Territory.

During the reporting period, accuracy of gambling taxation returns was 90.4% compared to 93.7% for 2024–25. This accuracy measure relies on accurate inputs from industry. Access Canberra, on behalf of the Commission, will continue its approach of engagement and education with licensees to increase the accuracy of returns. The Board plans to undertake an internal audit of the tax reconciliation and assessment process in 2026–27.

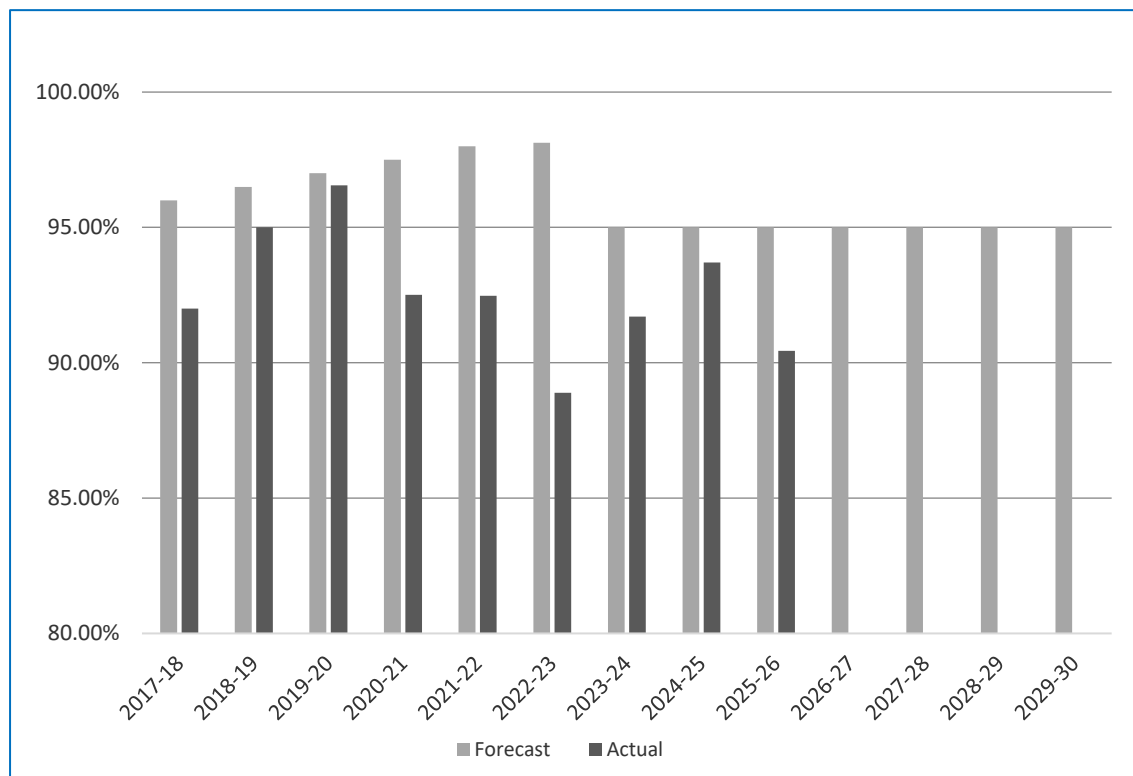


Figure 3: Percentage of accurate gambling taxation returns as a proportion of returns

Strategic Objective 2: Contribute to reducing the risks and costs of gambling harm for the community and individuals in the ACT

This objective involves the Commission monitoring gambling harm. A key tool in this monitoring is conducting the ACT Gambling Prevalence Survey, which is conducted every 5 years. The 2024 survey, involving more than 10,000 ACT adults, found that 53.2% had gambled in the previous 12 months and 15.8% had experienced at least one form of gambling-related harm. This included harm from their own gambling (9.1%), someone else’s gambling (5.7%), and legacy harm that persisted after gambling had ceased (5.7%).

The findings indicate that while overall gambling participation in the ACT continues to decline, harm is becoming increasingly concentrated among those who gamble. Online gambling participation has increased fivefold since 2009 and is now recognised as a higher-risk form of gambling.

The 2024 survey included reporting about 2 specific well-accepted indexes of gambling harm:

- Gambling Harm Scale (GHS-10) uses a 10-point scale to assess harm from an individual's own gambling behaviours and has been used in the ACT since 2019.
- Problem Gambling Severity Index (PGSI) is a 9-point scale of self-reported gambling behaviours in the general population and has been used in the ACT since 2009.

Results from Commission surveys about the above 2 indexes are reported below.

The Commission prefers to use terminology that does not perpetuate stigma and shame associated with gambling harm. However, for the purposes of this section, due to the underlying evidence base, variances on the term problem gambling is used.

Strategic Indicator 3: Prevent and reduce gambling harm in the ACT

Three of the 4 indicators relevant to this strategic objective were achieved.

Table 5: Achievement against the performance indicators from the 2025–26 Statement of Expectation

Performance indicator	Status	Result/comment
Access Canberra must meet legislative timeframes for receiving and recording self-exclusions in at least 95% of cases.	Achieved	100% entered within the legislative timeframe of 3 days.
Grants programs are effectively administered in line with Commission-approved guidelines.	Achieved	Multistep process with grant applications are assessed and evaluated by a panel with recommendations made to the Board for approval.
Gambling Harm Action Week (GHAW) is planned and delivered in accordance with Commission approvals, incorporating insights from the 2024 ACT Gambling Harm Survey to inform activities and messaging.	Achieved	GHAW 2025 endorsed by the Board with communications focused on stigma reduction based on themes identified in the 2024 ACT Gambling Harm Survey.
Develop a Gambling Harm Prevention Strategy to replace the Strategy for gambling harm prevention in the ACT – 2019–2024 before the end of 2025.	In progress	The new strategy was delayed in order to allow for an independent evaluation of the current strategy and it will be released in early 2027.

Monitoring gambling harm

GHS-10

The 2024 ACT Gambling Prevalence Survey found that 9.1% of ACT adults experienced at least one gambling-related harm in the previous 12 months, equivalent to 17.1% of ACT gamblers. This was broadly consistent with 2019 (9.6% of ACT adults).

PGSI

In 2024, 9.4% of ACT adults reported some degree of problem gambling in the last 12 months, with 0.8% meeting the criteria for problem gambling. This equates to 7.6% and 1.4% of the ACT's gambling population, respectively. Amongst gamblers, the proportion of people reporting some degree of problem gambling was very similar when comparing the 2 most recent surveys in 2024 (17.6%) and 2019 (17.2%). However, there has been a longer-term increase in problem gambling amongst gamblers compared to 2014 (9.9%) and 2009 (7.9%).

Despite a decline in overall gambling participation over the past 15 years, gambling harm has remained persistent among those who gamble. Using the PGSI risk categories as shown in Figure 4, rates of low-risk, moderate-risk and problem gambling as reported by gamblers have increased over time, reflecting a longer-term concentration of harm. Results between 2024 and 2019 are remarkably similar. This trend may be partly influenced by the growth of online wagering and other digital gambling products.

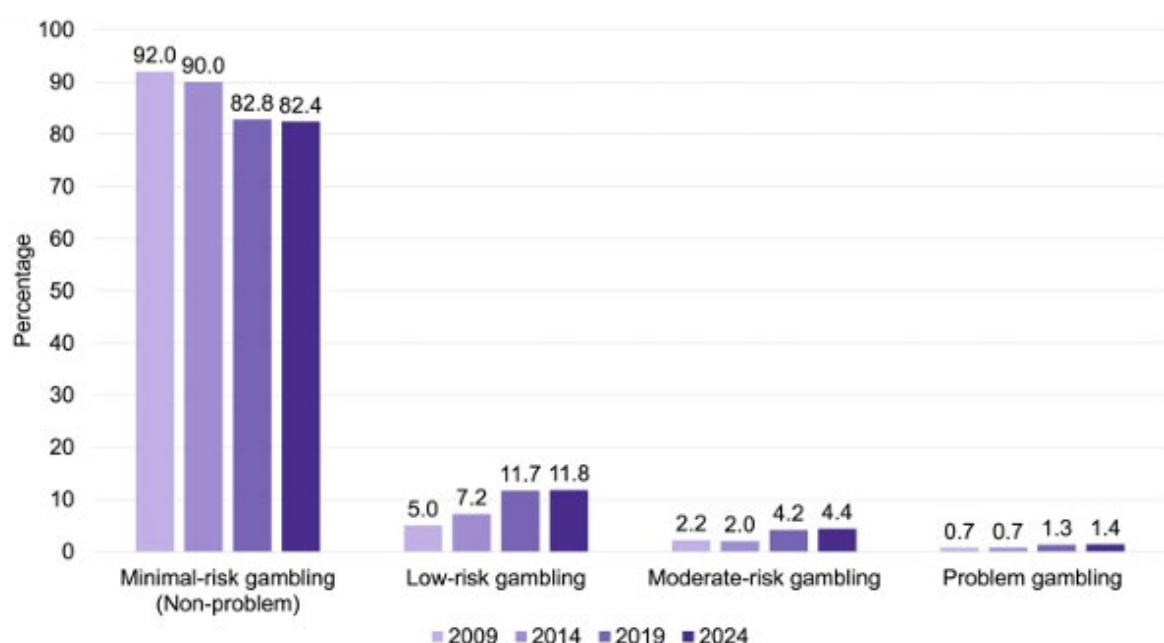


Figure 4: PGSI risk category among ACT gamblers – 2009 to 2024

Findings inform decisions

During 2025–26, the Commission continued to embed survey findings into its programs and activities. This included using geographic harm data to inform the location of ACT Gambling Support Service drop-in groups and expanded supports for family and friends, and developing targeted resources, including translated self-exclusion materials and the *Guide for talking about gambling and related harms*.

Young people

The Commission continued its focus on preventing gambling harm among young people. As young people are not included in the ACT Gambling Prevalence Survey, the Commission worked with the Health and Community Services Directorate to include gambling and gaming questions in the 2025 ACT Australian Secondary Students' Alcohol and Drug (ASSAD)

Survey. The survey will provide insights into gambling behaviours, exposure to gambling-like products and community attitudes among young people, with results expected in the second half of 2026.

The Commission further expanded its Getting Played initiative, which supports secondary school teachers to deliver gambling-related education. By February 2026, 59 teachers had completed the eLearning program, representing at least one trained teacher in 57% of ACT schools offering Years 7 to 10. The review identified increased teacher confidence and readiness to deliver gambling-related education.

Reduction pathway – Gaming Machine Trading Scheme

The Gaming Machine Trading Scheme has been in place since August 2015. It requires venues to give up one authorisation for every 4 they trade. This helps venues manage their gaming machine numbers to suit their business needs while promoting the gambling harm minimisation commitments of the Territory. The Territory is committed to policy settings that will see a reduction to 1,000 gaming machines by 2045.

Since the scheme began, the total number of authorisations has dropped from 5,022 (across 58 venues in 2015) to 3,494 (across 41 venues in 2026). This reduction is due to forfeited, surrendered and traded authorisations. As at 30 June 2026 (see Table 24), there were:

- 24 licensees
- 41 licensed venues (mostly clubs, with 3 hotels)
- 3,490 gaming machine authorisations
- 3,202 gaming machines in operation.

Despite the reduction, the average revenue per gaming machine is increasing (Figure 5). This is consistent with a finding from the most recent ACT survey about gambling harm that there is an intensification of gambling amongst those who gamble. In June 2026, the average revenue per gaming machine was \$5,296.65 compared to \$4,456.49 in June 2025 and \$4,269.42 in June 2023. The average monthly gross revenue of gaming machines as shown in Figure 6 is between \$14.687 million and \$18.507 million throughout the year.

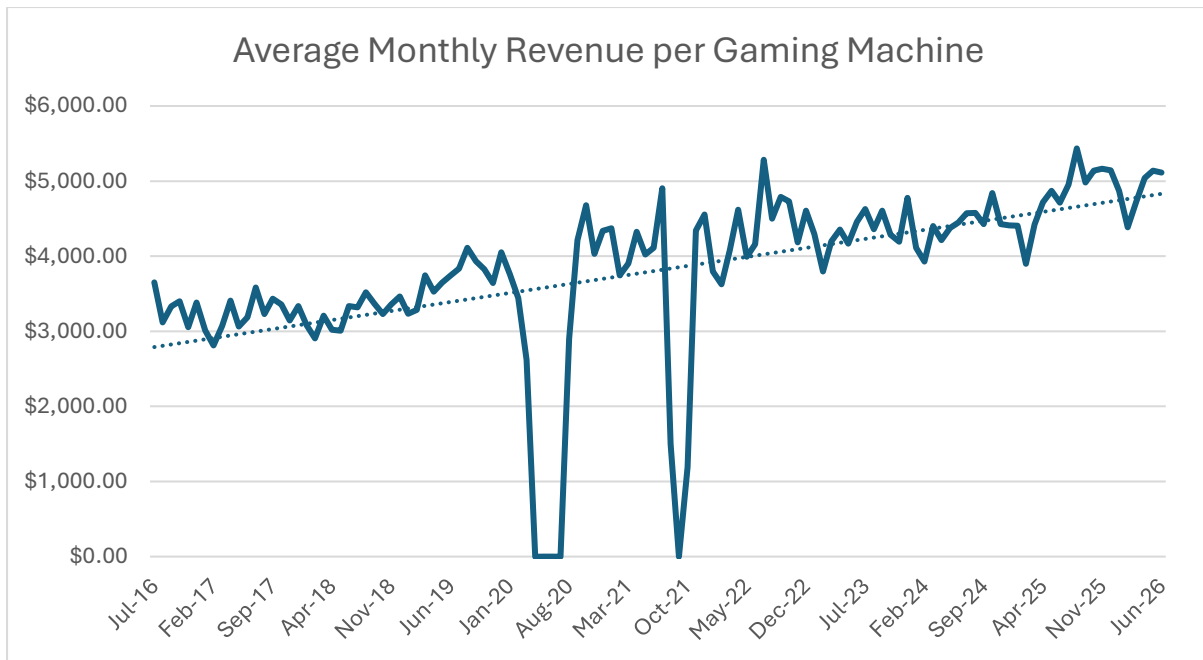


Figure 5: Average monthly revenue per gaming machine from July 2015 to December 2026

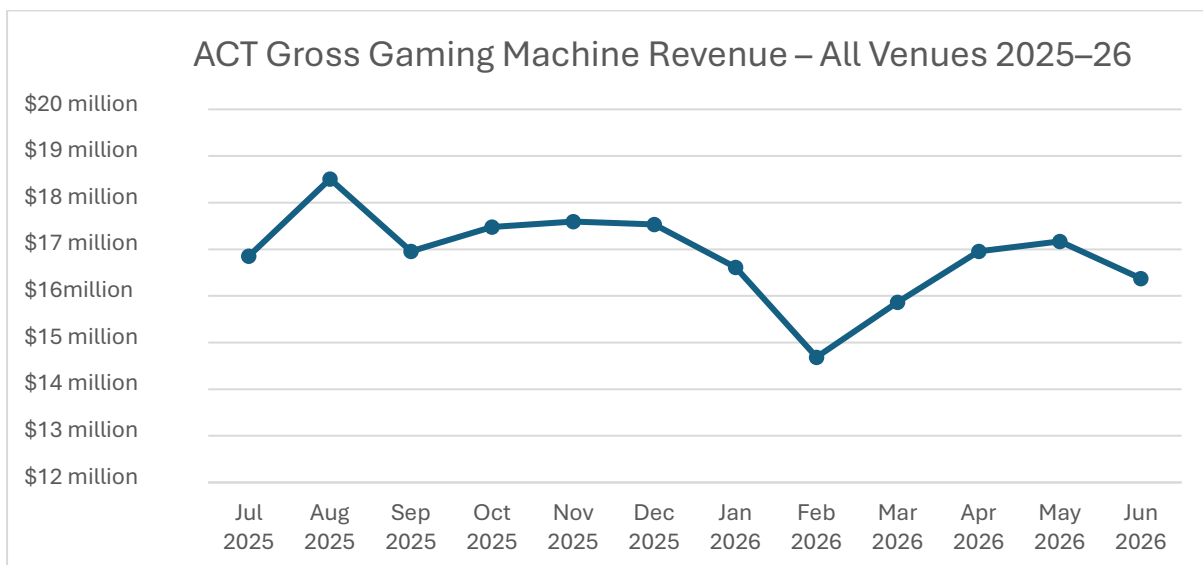


Figure 6: Gross gaming machine revenue per month throughout 2025–26

Strategic Objective 3: Communicate with diverse external (non-government) stakeholders and community responsively and transparently, subject to legal limitations and resources

The Commission values its relationships with external (non-government) stakeholders, including the gambling entities it regulates, the community sector and the ACT community. The Commission aims to communicate with the entities it regulates through a range of initiatives and mechanisms (refer to pages 37–53). It delivers a range of educational, awareness and help services and activities for the community that are relevant to reducing gambling harm (refer to pages 54–62).

Strategic Indicator 4: Percentage of external (non-government) stakeholders (industry and community sector) who actively engage with regulatory communications

Table 6: Achievement against the performance indicators from the 2025–26 Statement of Expectation

Summary of performance indicator	Status	Result/comment
Distribute a quarterly newsletter for industry stakeholders.	Achieved	Compliance summaries were published on the Commission website at www.gamblingandracing.act.gov.au .
The Commission's website remains current and accurate and compliance program summaries are published.	Achieved	The Commission has initiated a redesign of its websites to support better integration, accessibility and transparency, which will be completed in 2027.
The Gaming Machine Disciplinary Action Register is kept current.	Achieved	The register is available at www.gamblingandracing.act.gov.au/publications/register-of-disciplinary-action .

In 2025–26, the Commission achieved an engagement rate of 70%, which is calculated by assessing the cross-section of Commission engagement activities through:

- Proactive compliance programs – measured by number of venues engaged with during a particular compliance program compared to the total number of venues that could have been engaged with during the program. Some venues may not be engaged with for practical or operational reasons; for example, they do not have operating EGMs.
- Community of Practice forums – measured by actual number of community organisations in attendance compared to total number of community organisations invited.
- Gambling Contact Officer and Community Sector Training – measured by the total number of actual participants compared to total number of possible participants. Each training session has a maximum of 18 participants.
- Regulatory communications via the industry newsletter – measured by total number of contacts on the newsletter distribution list.

Contact for further information

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Activities and outputs

Intelligence and compliance activities

The detail that can be provided about the Commission's intelligence and compliance findings and outcomes is limited by the secrecy provisions in the Control Act and other limitations such as personal privacy.

2025–26 incidents in ACTGED – incident analysis

The Commission maintains the ACTGED as per section 1.6 of the *Gambling and Racing Control (Code of Practice) Regulation 2002* (the Code). ACTGED is the central repository for licensees to record gambling harm incidents. Under section 1.6A, gambling licensees are required to report gambling harm incidents at their venues to the Commission via ACTGED.

The reporting of gambling harm incidents is based on the observation of specific behavioural signs exhibited by individuals during or after gambling. The Commission publishes the *Learn the signs of gambling harm guide* for gambling venues (www.gamblingandracing.act.gov.au/industry/reducing-and-preventing-harm/resources-for-venues) to identify signs of gambling harm and to respond effectively.

What we did

The Commission regularly monitors the incidents being reported on the ACTGED, and an overview of numbers, types of incidents and trends, is reported annually (pages 60–62). In 2025–26, the Commission undertook a detailed analysis of ACTGED to better understand gambling harm incidents in the ACT and licensee incident reporting behaviours. The analysis was limited primarily to reports made in the 2025 calendar year and venues that held EGM authorisations. It involved making several assumptions to address specific research questions on reporting practices.

What we found

- Gambling incident reporting increased by 77% compared to 2024 with a total of 63,904 incidents reported. There is great disparity in gambling harm incident reporting across the ACT.
- In the last decade, some licensees reported almost no incidents. In 2025, 9 venues did not report a single gambling incident. Some of these venues may not have had operating EGMs but the venue may have had other gambling facilities that can be a source of gambling harm.
- Reporting from several venues primarily focused on just one specific harm indicator about access to cash. This may suggest there are limited monitoring and reporting practices at these venues.
- The actions taken in response to gambling incidents are inconsistent across venues. This may indicate the need to improve reporting practices or there is a misunderstanding of the obligations to report incidents, varying awareness of the

signs of gambling harm, and/or limitations in the current gambling harm signs and response guidelines.

End result and next steps

Due to the nature of the method used for the analysis, it is acknowledged that findings may not accurately reflect all incident reporting practices of licensees given the great variability in reporting across venues. However, it provides the Commission with a foundation to discuss with licensees their practices relevant to gambling harm incidents and barriers for identifying and reporting gambling harm incidents. An engagement plan for follow-up with licensees will be developed and undertaken in 2026–27. The Commission will conduct further detailed analysis of ACTGED to build a more comprehensive picture of incident reporting and to inform its compliance and gambling harm prevention activities.

Proactive programs

Annual electronic gaming machine compliance program

The Commission is committed to assessing at least 10% of EGMs each year. The 2025–26 EGM compliance program aimed to assess licensee understanding, procedures, and level of compliance with the operation of gaming machines under the *Gaming Machine Act 2004* and the *Gaming Machine Regulation 2004*.

What we did

A total of 647 gaming machines across 32 venues were inspected to determine if they were:

- operating at the correct Return to Player (RTP) percentage
- displaying the required signage
- not accepting \$50 or \$100 notes.

At the venues, inspectors also assessed gambling harm requirements, including procedures and practices relating to ATM and EFTPOS access.

What we found

A total of 60 gaming machines across 13 venues were found to be non-compliant with the *Gaming Machine Act 2004*. This non-compliance rate represents 9.3% of all gaming machines inspected during this program. The type and count of non-compliance that was identified is detailed in Table 7. Four gaming machines had an RTP percentage that differed from their authorisation schedule; however, all gaming machines were operating above the minimum legislated RTP in the ACT of 87%.

Table 7: EGM non-compliance

Type of gaming machine non-compliance	Count
Signage	56
Not operating at the RTP as per the Authorisation Schedule	4

In addition to the above EGM non-compliance, the Commission identified further non-compliance. There was one instance of non-compliance against section 62A(2) of the *Gaming Machine Regulation 2004*, with a venue found to have 2 EFTPOS cash withdrawal terminals operating concurrently.

The end result

The EGM non-compliance rate was 9.3% and was identified at 13 of the 32 inspected venues. The 13 venues received formal correspondence from the Commission reminding them of their obligations to comply with the gambling harm prevention measures assessed. They also received verbal and written directions to rectify the non-compliance issues. Two follow-up onsite inspections were conducted to ensure rectification of the identified non-compliance. The second EFTPOS cash withdrawal terminal at one venue was deactivated. All venues were brought into compliance by the end of this program.

While any non-compliance is a concern, Table 8 shows that the non-compliance rate for EGMs was significantly lower in 2025–26 than that found in the prior year, which demonstrates the efficacy of this rolling program.

Table 8: Non-compliance comparison

Annual gaming machine program	Number of machines inspected	Non-compliance rate
2024–25	620	23.0%
2025–26	647	9.3%

2025–26 Casino Probity Program

The 2025–26 Casino Probity Program aimed to assess Casino Canberra’s governance, operational controls and probity framework with a focus on integrity and risks associated with money laundering and related compliance practices. The Commission engaged and collaborated with AUSTRAC in relation to the casino’s anti-money laundering and counter-terrorism financing obligations.

What we did

The Casino Probity Program was undertaken as an assessment of probity, integrity and governance within Casino Canberra. The program was designed to evaluate the effectiveness of operational controls and supporting frameworks within the scope of the regulator's role. A combination of desktop reviews and onsite inspection activities were undertaken to assess the Casino Canberra's current framework.

What we found

The program did not identify any non-compliance. The Commission will work with Casino Canberra on an ongoing basis to ensure their operations and governance keep pace with risks and legislative changes.

Community contributions (2024–25 and 2025–26)

The Community Contributions Scheme is a framework that ensures a proportion of Net Gaming Machine Revenue (NGMR) generated by ACT Community Clubs is returned to the ACT community. The scheme is established under Part 12 of the *Gaming Machine Act 2004* and further supported by Part 9 of the *Gaming Machine Regulation 2004*.

The current minimum contribution requirements for clubs are:

- 0.4% of NGMR to the Gambling Harm Prevention and Mitigation Fund
- 0.4% of NGMR to the Chief Minister's Charitable Fund
- 8.0% of NGMR made as community purpose contributions.

Hotels are not required to contribute the 8% of NGMR to community purposes.

What we did

The Community Contributions Program 2024–25 was conducted by the Commission to assess and enhance club licensee understandings and compliance with their reporting obligations under the scheme. The Commission engaged with 19 club licensees. A total of 19 legislative requirements were assessed.

A core objective of this program was to establish a baseline to inform more targeted compliance activities in the future. This program also provided an opportunity to assess the Commission's own performance in meeting its legislative obligations.

What we found

All licensees were found to be non-complaint with various elements of the scheme's reporting requirements, indicating potential wide-spread misunderstanding of reporting requirements and related processes.

This non-compliance included failing to provide an electronic copy of their annual report to the Commission and/or failing to publish the annual report on a public

website. A complexity in the scheme is that there are currently 7 different allowable reporting cycles used by licensees: these different reporting years end on 30 June, 30 September, 31 October, 31 December, 31 January, 28 February and 31 March.

The legislation requires that contributions be recorded as a percentage of NGMR for each category; however, in some instances, licensees reported monetary values instead of the required percentages.

The Commission identified that its obligation to publish community contribution reporting information on its website had not been fully met. This has since been rectified, and internal process improvements have been implemented (www.gamblingandracing.act.gov.au/industry/licensee-annual-reports-and-community-purpose-contributions).

2025–26

In August 2025, in response to identified issues, the Commission published a fact sheet on the scheme to clarify reporting requirements and transparency expectations (www.gamblingandracing.act.gov.au/data/assets/pdf_file/0004/2898148/Community-Purpose-Contributions-Fact-Sheet.pdf).

The Commission engaged directly with licensees and inspected a sample of annual reporting records to assess the accuracy of the claimed contributions. Non-compliance was identified in a small number of licensees, largely for missing information on invoices or including GST in the contribution amount.

The Commission continued to work with licensees to check and improve compliance with the scheme, noting that licensees are at any one time at different stages of their reporting year, so requirements vary.

Next steps

In 2026–27, the Commission will continue its community contribution compliance program activities, focusing on reported community contribution claim information. It will prioritise identifying and responding to instances of non-compliance. The aim is to improve the overall transparency of the scheme to provide confidence that the correct proportion of NGMR is returned to the ACT community.

Complaints management

Complaints about an alleged breach of a gaming law may be made to the Commission pursuant to section 31 of the Control Act. Access Canberra receives, triages, assesses and, if required, then investigates complaints on behalf of the Commission, with oversight from the Board. Definition of complaint outcomes are provided on page 8.

In 2025–26, the Commission received 31 new complaints. As shown in Table 9, complaint volumes have remained relatively stable since 2023–24, ranging from 28 to 35 matters annually. Trends in substantiated complaints inform the Commission’s compliance and regulatory priorities.

Table 9: Number of complaints in each outcome category received from 2023–24 to 2025–26

Year	Received	Substantiated	Not substantiated	Ongoing	Incapable of determination	Withdrawn
2023–24	35	9	10	10	6	0
2024–25	28	6	12	2	7	1
2025–26	31	5	19	7	0	0
Total	94	20	41	19	13	1

Access Canberra, on behalf of the Commission, assesses each complaint received that relates to compliance with a gaming law, including seeking information or comment from the relevant licensee or operator. The results of the Commission’s assessments are varied (Table 10). Results are provided to the complainant to the extent that the law allows, as well as the licensee or operator that was the subject of the complaint. Complaints may progress to an investigation if warranted.

Table 10: Summary of complaints received during 2025–26

Gambling provider	Received	Substantiated	Not substantiated	Ongoing	Incapable of determination	Withdrawn
Casino	2	0	2	0	0	0
Gaming machines	2	1	1	0	0	0
Lotteries	17	3	11	3	0	0
Racing and wagering	8	1	5	2	0	0
Unlawful games	2	0	0	2	0	0
Total	31	5	19	7	0	0

In addition to that shown in Table 10, there were 2 ongoing complaints from the prior year. Of these 2 complaints, one remains ongoing and one was found to be substantiated in 2025–26.

Of the 31 complaints opened in 2025–26, 2 complaints received in 2025–26 progressed to investigation. When a complaint progresses to the investigation stage, the complaint handling process is considered complete/closed, and the matter is transferred to the

investigation caseload for ongoing management. See pages 44–46 for information about investigations during the reporting year.

Inspection activities

In 2025–26, the Commission undertook a total of 165 inspections (Table 11). Inspection activities include those undertaken onsite at a licensed gambling venue, via a desktop audit when associated with a proactive compliance program, or activities associated with complaints about an alleged breach of a gaming law complaint. Activities undertaken as part of an investigation are not included.

Table 11: Number of inspections in the last 3 financial years

	2025–26	2024–25	2023–24
Gaming machine licensees	89	125	51
Lottery providers	0	0	0
Casino	67	75	80
Racing and wagering	3	7	8
Two-Up (Anzac Day)	6	5	9
Total	165	212	148

Breaches/non-compliance

In 2025–26, while undertaking its proactive compliance programs, the Commission identified non-compliance (referred to as breaches) of gambling legislation by gaming machine licensees in 36 cases. In all cases, the Commission engaged with the licensee to rectify this non-compliance. The non-compliance included:

- 33 breaches of the *Gaming Machine Act 2004*:
 - 4 cases where machines didn’t match the RTP on the gaming machine authorisation schedule (although the minimum RTP of 87% was met)
 - 8 cases where linked jackpot signage was missing
 - 19 cases where required warning notices weren’t displayed
- 2 cases where GST was included as part of a community contribution claim
- one breach of the *Gaming Machine Regulation 2004* for operating more than one EFTPOS facility that allows a person to withdraw cash
- 2 breaches of the Code of Practice for failing to provide required information at the venue.

In 2025–26, there were 1,081 self-reported breaches of approved rules and control procedures at the casino. These included dealer errors, such as incorrect payouts or misidentifying roulette outcomes, and incidents involving excluded individuals being identified and asked to leave. This compares to 1,118 self-reported breaches in 2024–25 and 760 in 2023–24. Whilst the figures appear to be high, the breaches are proactively identified and rectified by the casino almost immediately on most occasions. The Commission responds to these self-reported internal procedural breaches based on a risk/harm threshold (Table 12).

Table 12: Breaches broken down by gambling provider type between 2023–24 and 2025–26

	2025–26	2024–25	2023–24
Gaming machine licensees	36	19	9
Lottery providers	0	0	0
Casino*	1,081	1,118	760
Racing and wagering	0	0	0
Two-Up on Anzac Day	0	0	0

*Self-reported breaches

Investigations

The Commission may commence a formal investigation following identified non-compliance or alleged non-compliance. Initial source information that prompts a response includes complaints, proactive compliance programs, licensee disclosure and intelligence analysis. The Commission has a range of enforcement options available when a breach of legislation is identified. These responses range from providing compliance advice or issuing a written warning, through to disciplinary action such as imposing a monetary penalty, placing conditions on a licence, suspending or cancelling a licence, or referring matters for prosecution. The enforcement response adopted is determined based on the nature, seriousness and circumstances of the breach.

Where disciplinary action is proposed, licensees are provided with the opportunity to show cause why the Commission should not take the proposed action.

Three investigations were ongoing at the commencement of 2025–26. All 3 matters related to a self-excluded person winning a gaming machine jackpot. All matters were finalised in 2025–26 with one resulting in a reminder of obligations and the other 2 resulting in disciplinary action. The median time to closure for these matters that were opened in a previous reporting period was 506 days (just over 72 weeks).

During the reporting period, 2 new investigations were opened, both associated with breaches relating to a self-excluded person. One investigation resulted in a warning letter to

the licensee and the other could not be substantiated and was therefore closed with no further action. The median time to closure for these new matters opened during this reporting period was 224 days (32 weeks).

The Commission's data collection for timeliness of investigations began in 2025–26, so is limited at this stage. Overall, the Commission finalised 5 investigations during 2025–26, which took an average of 391 calendar days (close to 56 weeks) to complete, with a median completion time of 342 days (close to 49 weeks).

Comparing median timeframes provided in this section indicates that the timeliness for investigations is improving.

Disciplinary action

The Commission took 2 disciplinary actions in 2025–26, which compares to 3 in 2024–25 (Table 13). This disciplinary action imposed financial penalties of \$25,000 with an additional licence condition imposed on one licensee, which required the review of internal procedures. These actions were published on the Gaming Machine Disciplinary Action Register as noted below.

Table 13: Disciplinary action broken down by licensee type in 2023–24, 2024–25 and 2025–26

	2025–26	2024–25	2023–24
Disciplinary action			
Casino	0	2	0
Gaming machine licensees	2	1	1
Enforceable undertakings			
Gaming machine licensees	0	0	1

Gaming Machine Disciplinary Action Register

The Commission must maintain a disciplinary action public register in accordance with section 37B of the *Control Act*. The Gaming Machine Disciplinary Action Register is published on the Commission's website (www.gamblingandracing.act.gov.au/publications/register-of-disciplinary-action). It is limited in scope to disciplinary action taken against club licensees pursuant to Part 4 of the *Gaming Machine Act 2004*.

In 2025–26, the Commission took disciplinary action against 2 gaming machine licensees under Part 4 of the *Gaming Machine Act 2004*. This compares to disciplinary action against one gaming machine licensee in the previous financial year (Table 13 and Table 14).

These disciplinary actions taken in 2025–26 met the criteria to be published on the Gaming Machine Disciplinary Action Register. Both matters centred around paying out winnings to an excluded person. Both licensees complied with their respective penalties.

Table 14: Disciplinary action taken in 2025–26

Business or trading name of licensee	Disciplinary ground for which the action was taken	Description of the disciplinary action taken
Harmonie German Club Canberra Incorporated	Contravention of Schedule 1 of the Code of Practice and the <i>Gaming Machine Act 2004</i> . Including: • exclusion of people at risk or excluded under deed • person unlawfully afforded entry into club as an interstate guest • failure to comply with a licence condition.	Monetary penalty of \$5,000 paid to the Australian Capital Territory and the addition of a licence condition requiring the licensee to undertake a formal and documented review of its venue and gaming machine access procedures.
Canberra Raiders Sports Club Limited trading as Raiders Belconnen	Contravention of Schedule 1 of the Code of Practice and the <i>Gaming Machine Act 2004</i> . Including: • exclusion of people at risk or excluded under deed • failure to comply with a condition.	Monetary penalty of \$20,000 paid to the Australian Capital Territory.

Reviews

Review of Casino Patron Exclusion Notice

A casino official can exclude someone from the venue by giving an exclusion notice, either verbally or in writing. The person can appeal the decision in writing to the Commission, which then reviews submissions from both the individual and the casino before confirming, changing or revoking the notice.

The Commission had one appeal against an exclusion notice that was ongoing from 2024–25. Before a review could be finalised in 2025–26, the exclusion notice that was subject to the appeal expired. As such a decision on this matter was no longer necessary. There were no new appeals received in 2025–26.

Review of Gaming Machine Licensee Patron Exclusion Notice

The Commission did not receive any applications during the reporting period to review licensee exclusion notices. This is consistent with 2024–25 and 2023–24 where no review applications were received.

Licensing, authorisations and approvals

The Commission processed 9,273 transactions with 5,022 associated with gaming machines, 3,927 with lotteries and 279 related to the casino. The remaining are considered to be related to race and sports bookmaking. The top 5 high-volume transactions are in Table 15.

Table 15: Top high-volume transactions over the past 3 financial years

Transaction	2023–24	2024–25	2025–26	Total
Lotteries – trade promotion	2,933	3,184	3,160	9,277
Amendment of lottery permit	647	534	499	1,680
Gaming machine tax returns	472	468	468	1,408
Gaming machine technical amendment conversion	1,042	1,113	1,471	3,626
Gaming machine installation certificate	1,393	1,661	1,776	4,830

Probity

In 2025–26, there were 10 eligibility and probity assessments under the *Gaming Machine Act 2004* (Table 16). These assessments are undertaken as required and can be highly complex due to the significant integrity and regulatory risks involved. They are conducted by officers with specialised training and expertise to evaluate integrity and suitability for a notable role within the gambling industry.

Table 16: Number of probity checks in the past 3 financial years

Probity checks	2025–26	2024–25	2023–24
Eligibility of individuals under the <i>Gaming Machine Act 2004</i>	10	9	65
Eligibility of corporations under the <i>Gaming Machine Act 2004</i>	0	1	2
Eligibility of individuals under the <i>Casino Control Act 2006</i>	0	0	2
Total	10	10	69

Casino employee licensing

Licensing of casino staff in key areas such as gaming, security and finance ensures they meet the requirements of the *Casino Control Act 2006*. Staff in low-risk roles, such as food and cleaning services, do not need to be licensed; however, the Commission must be informed of employment as per section 61 of the *Casino Control Act 2006* (Table 17).

Table 17: Summary of casino licensing activities 2025–26

Licences processed	Number
New employees	72
Renewals	57
Minor variations	20
Position variations	39
Cessations	73
Current casino employees (as at 30 June 2026)	
Licensed	172
Unlicensed	37

Approval of casino gaming equipment and chips

The Commission approves gaming equipment and chips from authorised suppliers to ensure quality and integrity, and prevent counterfeiting. There were no approvals of new gaming equipment or chips during 2025–26.

Approval of casino rules of games

The Commission ensures casino games are fair and offer appropriate returns to players by approving game rules. In 2025–26, a request to amend rules for Poker – Ultimate Texas Hold’em (ongoing from 2024–25) to allow for the game to be dealt without an automated shuffling device was approved.

Approval of casino control procedures

Control procedures govern the detailed operations of the casino and are key to ensuring honesty, accountability and transparency. They promote consistency across table games and enforce reporting requirements. The Commission must approve any changes. In 2025–26, amendments to procedures for the cash desk, surveillance and general gaming departments were approved.

Charitable gaming

The Commission did not receive any applications during the reporting period.

Application for initial gaming machine licence – gaming machines

The Commission did not receive any applications during the reporting period.

Licence amendments – notifications and approvals

The Commission reviews and approves variations and amendments to gaming machines and related equipment. These activities are shown in Table 18.

To provide assurance for the above process, the Commission carried out additional desktop audits to verify installation accuracy. In 2025–26, it completed 1,776 installation checks, which led to 268 updated venue gaming machine schedules being provided to licensees.

Table 18: Summary of licence variation activity in 2025–26

Licence variation activity	Number
Notifications	
Number of gaming machines converted on application by licensees	1,471
Number of gaming machines replaced on application by licensees	382
Approvals	
Applications to operate a linked-jackpot arrangement	85
Applications to operate a multi-user linked-jackpot arrangement	0
Applications to disburse a linked-jackpot amount	82
Application for gaming area amendment	1
Application for premises relocation	0
Application for increase maximum authorisations	0

Gaming machine suppliers and equipment approvals

The Commission approves all gaming machines and peripheral equipment installed in the Territory. In addition, the Commission approves the manufacturers and suppliers of these machines and equipment. This activity is summarised in Table 19.

Table 19: Summary of gaming machine supplier activity in 2025–26

Gaming machine supplier activity	Number
New games and equipment	
Application for approval of a gaming machine	439
Application for approval of peripheral equipment	88
Gaming machine supplier approvals	
Application for approval as a supplier	1
Notification to cease approval as a supplier	0
Current approved suppliers as at 30 June 2026	26

The Commission certifies all persons engaged to service or make technical changes on gaming machines and equipment installed in the Territory. This activity is summarised in Table 20.

Table 20: Summary of technician licence variation activity in 2025–26

Technician licence variation activity	Number
Licences processed	
Application for a new technician certificate	19
Renewal of a technician certificate	7
Cessations	0
Current approved technicians as at 30 June 2026	45

Applications for additional authorisations – gaming machines

The Commission did not receive any applications during the reporting period.

Licence cancellations and transfers – gaming machines

Three venues ceased trading during the reporting period; however, formal authorisation certificate cancellations have not yet occurred.

Race bookmaking operations

Table 21: Summary of race bookmaking activities in 2025–26

Type of commission activity	Number
New race bookmaking licence	0
Renewed race bookmaking licence	0
New race bookmaker's agents licence	0
Renewed race bookmaker's agents licence	0
Total current race bookmaking licences as at 30 June 2026	4
Total current race bookmaker's agents licences as at 30 June 2026	3

Sports bookmaking operations

Table 22: Summary of sports bookmaking activities in 2025–26

Type of commission activity	Number
New sports bookmaking licence	0
Renewed sports bookmaking licence	0
Surrendered sports bookmaking licence	0
New sports bookmaker's agents licence	0
Renewed sports bookmaker's agents licence	0
Total current sports bookmaking licences as at 30 June 2026	1
Total current sports bookmaker's agents licences as at 30 June 2026	0

Trade promotion lotteries, raffles and other lotteries

Table 23: Summary of lotteries permits issued in 2025–26

Type of approval	Number
Trade promotion lotteries	3,160

Type of approval	Number
Raffles	245
Housie	8
Lotteries amendment approvals	499
Other	11
Total	3,923

Charitable gaming

The Commission did not receive any applications during the reporting period.

Interactive gaming regulation

The Commission did not receive any applications during the reporting period.

EGM trading scheme

Table 24: Summary of trading scheme figures at 30 June 2026

Trading scheme	Count
Licences	
Number of licensees as at 31 August 2015	39
Licences cancelled or surrendered	14
Current number of gaming machine licensees – clubs (Class C)	21
Current number of gaming machine licensees – hotels/taverns (Class B)	3
Current number of gaming machine licensees – total as at 30 June 2026	24
Authorisation certificates (i.e. venues)	
Number of authorisation certificates as at 31 August 2015	58
Authorisation certificates cancelled or surrendered	19
Authorisation certificates approved	2

Trading scheme	Count
Current number of authorisation certificates – clubs (Class C)	38
Current number of authorisation certificates – hotels/taverns (Class B)	3
Current number of authorisation certificates – total as at 30 June 2026	41
Authorisations (to operate a gaming machine under an authorisation certificate)	
Number of authorisations as at 31 August 2015	5,022
Authorisations forfeited on confirmation of trade	106
Authorisations surrendered	1,426
Authorisations cancelled	0
Current number of authorisations – total as at 30 June 2026	3,490
Gaming machines	
Gaming machines as at 31 August 2015	5,022
Gaming machines forfeited with trade	1,532
Gaming machines in quarantine	0
Gaming machines in storage	150
Authorisations in storage (without machine)	0
Authorisations in quarantine (without machine)	0
Authorisations without machines (unused authorisations)	138
Current number of gaming machines in operation – total as at 30 June 2026	3,202

Contact for further information

Executive Branch Manager, Authorisations and Approvals, Access Canberra

Phone: (02) 6207 0252

Gambling harm

Gambling support and treatment

ACT Gambling Support Service

In 2025–26, the Commission continued funding and managing the contract for the ACT Gambling Support Service (AGSS) that is delivered by Relationships Australia Canberra and Region in partnership with Care Financial Counselling Services. The AGSS offers free general and financial counselling for individuals and families affected by gambling harm, available 24/7 via phone, virtual and face-to-face appointments. The service also provides community education, peer support, outreach and group sessions.

Key highlights:

- 350 counselling sessions and 94 group support sessions delivered (data up to 31 March 2026).
- A new campaign was launched in October 2025 called 'Back your mates not their bets'.
- Cultural engagement continued through weekly visits and yarning circles with Yedding Mura Aboriginal Corporation.
- The AGSS gave presentations at numerous ACT sporting clubs, including to the ACT Brumbies.
- The AGSS has worked closely with the Multicultural Hub to engage with communities from culturally and linguistically diverse backgrounds in the ACT about gambling harm awareness and accessing services.

Engagement and targeted programs

Focus area – young people

During 2025–26, the Commission continued to promote its Getting Played: Gambling, Gaming and Young People high school education program. This program includes ACT Teacher Quality Institute (TQI) accredited online teacher training, curriculum resources for school years 7–10, and support materials for schools and families.

In the reporting period:

- 41 ACT teachers from 27 schools, together with a health professional and community worker, completed the eLearning
- 78% of educators felt very confident teaching the content post-training (up from 22%), with the greatest confidence gains relating to teaching young people about gambling-like content in video games
- 97% of educators rated gambling harm education as very important
- 100% of educators valued teaching about gambling-like content in games
- 63% of educators were very likely to use classroom resources

- 100% rated the course content as excellent or good
- the average recommendation score was 8.6 out of 10.

Gambling Help Online

The Gambling Help Online (GHO) website, www.gamblinghelponline.org.au, provides free information and online access to qualified gambling counsellors, chat services and peer support forums 24 hours a day, seven days a week. The GHO is an important program that complements the services of the AGSS by providing an alternative online resource for people experiencing gambling harm.

The GHO is supported by an MoU with other equivalent regulators in Australia, and was renewed in 2025–26. All state and territories fund the GHO, with funding based on the jurisdiction's percentage of national gambling expenditure (player loss). In the ACT, funding is sourced from the Gambling Harm Mitigation and Prevention Fund (\$14,901 in 2025–26, see Table 40).

Training

During 2025–26, the Commission facilitated 16 training sessions with 183 participants across 3 training types (Table 25). Community sector training commenced in 2024–25.

In 2025–26, training was contracted to Lifeline and Access Recognised Training with funding via the Gambling Harm Prevention and Mitigation Fund as per Table 40 (Gambling Harm Prevention and Mitigation Fund— Projects and Funding as at 30 June 2026) and Table 41 (2025–26 Contracts with suppliers of goods and services that exceed \$25,000).

Table 25: Training type, session numbers and participation between 2023–24 and 2025–26

Training type	2023–24		2024–25		2025–26	
	Sessions	Participants	Sessions	Participants	Sessions	Participants
Gambling Contact Officer	10	146	15	192	12	153
Community Sector	N/A	N/A	4	27	4	30
Club Board	6	43	0	0	0	0
Total	16	189	19	219	16	183

Gambling Contact Officer

The *Gambling and Racing Control (Code of Practice) Regulation 2002* requires that Gambling Contact Officers (GCOs) attend gambling harm prevention training on a yearly basis for their

ongoing appointment. As per Table 25, 12 sessions were delivered to 153 GCOs. This training included:

- scenario-based sessions – focused on identifying harm and responding in venues
- conversational skills sessions – empowering GCOs to support affected patrons.

Participant feedback was overwhelmingly positive:

- 97% found the training relevant
- 95% rated their understanding of their role and responsibilities as good or excellent
- 95% reported having a good or excellent level of preparation to undertake their role as a GCO
- 95% were confident in recognising when someone is struggling, experiencing gambling harm and asking people if they are okay
- 89% were confident in responding.

Community sector

Lifeline Canberra delivered 4 half-day training sessions to a total of 30 community and health workers, focusing on identifying and responding to gambling harm and making referrals to targeted services.

Gambling Harm Action Week and ongoing communications

In 2025, the Commission made the decision to permanently change the name of the ACT Gambling Harm Awareness Week to Gambling Harm Action Week (GHAW). This shift recognises that gambling harm is a societal issue that requires concrete and collective action. The first event held following this name change was in 2025–26.

A 12-month communications plan commenced with the launch of GHAW 2025 and comprised 2 campaigns. Both elements involved paid media (total cost of \$285,914) and were funded through the Gambling Harm Mitigation and Prevention Fund.

Let's change the conversation

The 'Let's change the conversation' campaign launched during GHAW (20–26 October 2025) and ran until mid-March 2026, when communications transitioned to ongoing help messages utilising the Commission's established 'Let's connect with what really matters' creatives.

The 'Let's change the conversation' campaign was supported by the release a new *Guide for talking about gambling and related harms*. This guidance tool was developed with input from support services, researchers and people with lived experience of gambling harm. A poster providing tailored language tips was also developed for venue staff, with input from industry stakeholders. Finally, campaign creative included videos inspired by voices of the AGSS Peer Support Program.

The campaign aims to encourage positive change in the way we talk and think about gambling harm, reducing stigma and encouraging help seeking. It responds to prevailing

negative community attitudes about people experiencing gambling harm, demonstrated again in the findings of the 2024 ACT Gambling Survey.

The target audience for the campaign was all ACT adults and was distributed through:

- Facebook, Instagram, Google Search
- digital video
- out-of-home ads in shopping centres.

During the week of GHAW 2025, the new campaign website received 370 unique visits.

In November 2025, the Commission invited local industry representatives (gambling licensees and Clubs ACT) as well as Community of Practice members, to provide feedback on how their organisation used the materials provided for GHAW 2025 and to gather feedback on these materials. Engagement with this survey is set out in Table 26.

Table 26: Stakeholder material survey on GHAW

Stakeholder type	Survey recipients	Survey responses	Response rate
Gambling licensees and Clubs ACT	24 groups	11	46%
Community of Practice	30 organisations	5	17%

In May 2026, the Commission invited contacts from all local gambling venues, as well as Clubs ACT, TABCORP ACT and the Lottery Corporation, to provide input into the development of gambling help materials in languages other than English. A short feedback form was sent to 46 contacts, with 7 responses received, representing a response rate of 15%.



GHAW 2025 saw the continuation of the always on campaign ‘Let's connect with what really matters’. This campaign was developed to engage the primary audience of young males aged 18 to 34. This is based on the 2024 ACT Gambling Survey findings that young men were most susceptible to gambling problems, with 36.7% of men aged 18–39 who gamble at least weekly classified as either moderate-risk or having gambling problems. The campaign had a

secondary audience of all adults, to reach all people who gamble as well as people negatively impacted by the gambling of someone close to them (family and friends).

The ‘Let’s connect with what really matters’ paid media was supported by ongoing messaging delivered through gambling venues, with creative assets provided via stakeholder packs delivered prior to GHAW. Google Search was run continuously to ensure those looking for gambling support were directed to the appropriate information.

The 12-month communications plan commenced in GHAW 2025 included tailored outreach to diverse communities, informed by Australian Bureau of Statistics (ABS) Census data. This included content tailored for:

- Mandarin-speaking audiences – translated materials and targeted social media/digital video promotion
- Nepali-, Punjabi- and Hindi-speaking audiences – bespoke digital promotion using English-language assets
- First Nations audiences – targeted video and digital display advertising.

To support stakeholder promotion of the GHAW 2025 and ongoing communications, promotional packs were distributed to stakeholders, as shown in Table 27.

Table 27: GHAW 2025 stakeholder pack distribution

Organisation	Digital	Hardcopy
Clubs	36	35
Casino	1	1
TABCORP ACT and outlets (as applicable)	1	7
Community of Practice organisations	27	2
Training providers	1	1
Total	66	46

Venue packs included new materials promoting self-exclusion options. This included LCD screen images, and printed posters and takeaway cards, with a QR code to a new self-exclusion enquiry form. The posters and takeaway cards were also made available in simplified Chinese. During 2025–26, a total of 75 enquiries were received through the QR code, which resulted in 20 self-exclusions (approximately 27% of enquires resulted in self-exclusion) (Table 28).

Table 28: Number of enquiries associated with the QR code self-exclusion enquiry form and number of self-exclusions entered after the enquiry

	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Total
Enquiry submissions	3	7	10	15	8	6	13	9	4	75
Self-exclusions from enquiry	0	3	3	6	3	0	1	3	1	20



Visits to the Commission’s dedicated gambling harm webpages hosted on act.gov.au are closely monitored to assess effectiveness of communications. Website analytics indicates that there were 6,764 engaged sessions¹ on this website during 2025–26. This is a significant increase in engagement from the previous year with 4,965 engaged session undertaken. This is broken down per month in Table 29, which shows that engaged sessions are strengthened through paid media. There is a reduction in engaged sessions between mid-April 2026 to June 2026 when paid media funding was paused. The Commission’s ‘Let’s connect with what really matters’ campaign was also in market across digital channels prior to GHAW 2025 during June to September 2025.

¹ Engaged sessions are counted as those where a user demonstrates meaningful interaction, such as staying on the site for at least 10 seconds, viewing multiple pages or triggering a conversion event.

Table 29: The number of engaged website sessions on the gambling harm webpages hosted on act.gov.au

Month	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Total
Engaged website sessions	773	568	616	505	762	673	772	475	825	377	231	187	6,764

Exclusion and incident data

The Commission entered 105 self-exclusions in 2025–26, which is approximately 28% of all self-exclusions registered in the financial year and mostly club licensees entered the others (Table 30). All self-exclusions facilitated by the Commission were entered within the legislative timeframe of 3 days.

Table 30: Number of self-exclusions entered by the Commission and total number of self-exclusions entered in 2025–26

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Total
Self-exclusions entered by Commission	7	6	12	8	6	11	7	10	8	12	9	9	105
Total number of self-exclusions	33	28	34	25	30	29	35	33	39	35	29	28	378

All gaming machine licensees, TABCORP ACT and Casino Canberra are required to use ACTGED to manage and record patron exclusions and gambling harm incidents. The database streamlines reporting for licensees and the Commission and serves as a long-term harm prevention tool. The Commission provides ongoing support to licensees in using ACTGED, including managing exclusions, breaches, revocations and related incidents (Table 31).

Table 31: Summary of exclusion support provided by the Commission

ACTGED function	Summary of support provided
Self-exclusion	Assisted 105 individuals with self-exclusion, representing 28% of all exclusions recorded in 2025–26, and reviewed 273 licensee-submitted records to correct issues like invalid venue selections and missing personal details.
Revocations	Created 59 revocations in direct consultation with the affected individual and reviewed 69 submitted by licensees. All individuals were also contacted to confirm revocation requests and explain gambling venue re-entry procedures.
Self-exclusion breaches	Reviewed 214 self-exclusion breaches and sent tailored exclusion breach letters offering support and information to the excluded patron.
Help desk support	Provided ongoing phone and email support to licensees and the public, including but not limited to database access support and the above listed issues.

Self-exclusion is a key self-help tool for ACT residents experiencing gambling harm. Commission staff support the public with exclusion, revocation and harm prevention queries. Information is available at www.act.gov.au/community/gambling-harm/exclusion-from-gambling. During the reporting period, 378 new self-exclusions were registered which is more than the previous 2 years (Table 32). Self-exclusions can vary depending on individuals' preferences, lasting from 6 months to 3 years. At 30 June 2026, there were 671 active self-exclusions. Gambling licensees recorded 72,647 gambling harm incidents, which is a 53% increase on incidents reported in 2024–25 (Table 32). The overwhelming majority of incident reporting is associated with gaming machine licensees; however, there is noted disparity in incident reporting behaviours amongst licensees as the incident analysis summarised earlier explains (see pages 37–38).

Table 32: Number of self-exclusions and gambling harm incidents recorded in each of the last 3 financial years

	2023–24	2024–25	2025–26	Total
New self-exclusions	221	295	378	894
Gambling harm incidents	32,095	47,337	72,647	152,079

Similar to 2023–24 and 2024–25, the majority of gambling harm incidents (85.8%) were for money seeking, which includes cash withdrawals. The second most recorded incident description was playing at high intensities, which can include gambling for long periods without a break and spending more than \$300 in a gambling session (Table 33).

Table 33: Type of gambling harm incidents recorded for 2023–24 to 2025–26

Incident description	2023–24		2024–25		2025–26	
	Number	Proportion of incidents	Number	Proportion of incidents	Number	Proportion of incidents
Money seeking	21,377	66.6%	36,482	77.1%	62,359	85.8%
Playing at high intensities	18,627	58.0%	24,675	52.1%	32,371	44.6%
Loss of control	4,007	12.4%	4,379	9.3%	4,705	6.5%
Emotional behaviours	107	0.3%	162	0.3%	143	0.2%
Rituals, superstitions	100	0.3%	161	0.3%	165	0.2%
Antisocial behaviour	105	0.3%	138	0.3%	114	0.2%

Note: Percentages sum to more than 100% as multiple signs can be selected for each incident.

B3 Scrutiny

Auditor-General

2025–26 Financial Report and Statement of Performance

The Commission’s Financial Report and Statement of Performance are independently audited by the ACT Auditor-General. The Auditor-General provided an unqualified audit opinion on the Commission’s 2025–26 Financial Report and Statement of Performance with no significant matters identified during the process (see Financial Statements and Statement of Performance sections).

Auditor-General’s Performance Audit Report Gaming Machine Licensee Regulation Report No.4/2025

In 2023–24, the Auditor-General notified the Commission that they would conduct a performance audit of gaming machine licensee regulation. The audit’s primary discovery period ended in November 2023. The *Auditor-General’s Performance Audit Report Gaming Machine Licensee Regulation Report No.4/2025* was published on 25 June 2025 on the ACT Audit Office website.

The ACT Government supported all 14 recommendations of the report with 11 agreed to and the remaining 3 agreed to in principle. There was a commitment to implement and/or complete recommendations by 30 June 2026. The Commission also supported the recommendations as per the government response.

The Commission and Access Canberra are committed to continuous improvement. The audit was limited to activities relating to gaming machines, which is only one function of the Commission. Many of the recommendations had been areas identified for improvement prior to the report being published. As of June 2026, all recommendations have been completed, as set out in Table 34.

Table 34: Auditor-General Report No. 4/2025 – Performance Audit Report Gaming Machine Licensee Regulation

Recommendation no. and summary	Action	Status
<u>Recommendation 1</u> The Gambling and Racing Commission Board should ensure meeting minutes effectively document the conduct of Board meetings and provide a sufficient basis for Board decisions.	<u>Agreed</u> Governance and procedures have been strengthened since 2024. The renewed MoU (2026–2029) provides greater commitments and expectations for consistent secretariat services.	Complete
<u>Recommendation 2</u> The Commission should enhance the effectiveness of its Audit and Risk Committee (ARC) by including an	<u>Agreed in principle</u> The Committee completed a dedicated internal audit of the complaints management process in 2025–26. The	Complete

Recommendation no. and summary	Action	Status
appropriately qualified member (independent from the Board), and develop a GRC-specific internal audit program that is specific to administration of gaming laws and licensee non-compliance with the gaming laws.	Commission is committed to completing regular internal audits. An independent member is not considered necessary. The ARC Chair is currently not an ACT public servant and is an FCPA and Certified Internal Auditor. The ARC has a specialised and limited role, and the ARC is complemented by the City and Environment Directorate's Audit Committee, which has independent representation.	
<u>Recommendation 3</u> The MoU between Access Canberra and Commission should be reviewed to include greater performance standards with regular and timely review processes of performance.	<u>Agreed</u> The MoU was renegotiated in 2025–26, effective from 1 July 2026 for a 3-year term with Access Canberra (City and Environment Directorate). This MoU is aligned with better practice for large-scale purchasing of services. It is structured around 7 focus areas and 11 core principles that strengthen expectations and commitments of both parties	Complete
<u>Recommendation 4</u> The Gambling and Racing Commission Board should continue to develop and strengthen its tiered risk and planning framework to address non-compliance with gaming laws.	<u>Agreed</u> An annual cycle of integrated risk and strategic planning has been implemented, which supports strategic objectives in the Statement of Intent and Statement of Expectation and underpins the Commission's work.	Complete
<u>Recommendation 5</u> The Commission should ensure its annual work plans include specific and measurable actions that are supported by clearly identified timeframes, roles and responsibilities and performance targets.	<u>Agreed</u> The renewed MoU (2026–2029) includes a commitment to an annual performance framework, which supports the Commission's strategic objectives and underpins reporting about operations.	Complete
<u>Recommendation 6</u> The Commission should document and implement communication activities that address compliance with gaming laws and feedback received from licensees and community stakeholders to	<u>Agreed</u> An internal communications and engagement plan has been developed. Ongoing improvements are being made to communication and engagement activities.	Complete

Recommendation no. and summary	Action	Status
encourage better practice and lessons learned.		
<u>Recommendation 7</u> The Commission should regularly review both approved training providers and training programs to ensure they remain suitable, current, and effective in supporting licensee compliance with gaming legislation.	<u>Agreed</u> A review of authorised training providers has been completed, and a new instrument was notified (NI2026-260). This instrument removes the training providers that are no longer operating. Further improvements to the suite of training will be undertaken in 2026–27, informed by various feedback and the new strategy.	Complete
<u>Recommendation 8</u> The Commission should undertake a legislative compliance risk assessment that assesses and addresses the risks of licensee non-compliance and provide assurances that the Commission is meeting its own legislative obligations.	<u>Agreed in principle</u> The Legislation Compliance Risk Assessment tool, which is in part reproduced in the audit report, was used to inform the Commission’s risk and gap analysis, and integrated planning.	Complete
<u>Recommendation 9</u> The Commission should formally establish and implement procedures to review the use of the ACT Gambling Exclusions Database (ACTGED) with consideration to timeliness of reporting and analysis to understand behaviours and address industry practices.	<u>Agreed in principle</u> The first detailed analysis of the ACTGED was completed in 2025–26. There is an expectation in the renewed MoU that such data intelligence activities will be provided annually. Timeliness requirements were met in 2025–26.	Complete
<u>Recommendation 10</u> The Commission should analyse data obtained through licensing and registration and implement formal procedures to facilitate consistency in application processes.	<u>Agreed</u> Standard operating procedures in scope of the audit were revised and improved, and operational governance improvements will continue.	Complete
<u>Recommendation 11</u> The Commission should document and implement appropriate quality assurance and evaluation methodologies to assess the effectiveness of its compliance activities and programs.	<u>Agreed</u> The Board has improved its oversight of compliance programs and activity, and the new MoU gives emphasis to governance, quality and timeliness of this work by the directorate. New compliance and investigation manuals are being developed, which include evaluation principles.	Complete

Recommendation no. and summary	Action	Status
<u>Recommendation 12</u> The Board should undertake a more active role in the oversight of investigations, including via planning and written progress reports.	<u>Agreed</u> The Board has instituted increased oversight of investigations, with quality and timeliness improved.	Complete
<u>Recommendation 13</u> The Board should use the Outcomes Monitoring Framework developed in 2022 to inform planning for its ongoing activities to encourage licensee compliance with gaming laws.	<u>Agreed</u> The Commission accepted some elements of the 2022 framework at the time it was developed, but it is now an outdated framework. The evaluation of the Gambling Harm Prevention Strategy will look to develop a simpler, contemporary framework.	Complete
<u>Recommendation 14</u> The Board should improve performance reporting on complaints, compliance inspection and addressing breaches of gaming laws in its annual report, develop and implement record keeping procedures to improve accountability and strengthen its Accountability Indicators.	<u>Agreed</u> The Commission closely monitors complaints, compliance work, and decisions about breaches. The MoU emphasises this monitoring and provides for a Performance Framework, and the 2026–27 Statement of Intent uses specific indicators to demonstrate performance. The 2025–26 annual report provides greater performance detail than past reporting periods.	Complete

Report 27 – Inquiry in Annual and Financial Reports 2022–23

The Commission was made aware of an outstanding historical recommendation that had not been reported on. This recommendation is complete and is summarised in Table 35.

Table 35: Report 27 – Inquiry in Annual and Financial Reports 2022–23

Recommendation no. and summary	Action	Status
<u>Recommendation 16</u> The Committee recommends that the ACT Government work with the community club sector to implement a standardised system for reporting on the gambling incidents register.	<u>Agreed</u> The ACT Gambling Exclusion Database (ACTGED) was launched in 2022–23 with increased patron-focused harm prevention features, as well as functionality and usability improvements. The design was informed by significant input from users of the database.	Complete

Ombudsman

There were no reviews initiated by the ACT Ombudsman relevant to the Commission during the 2025–26 reporting period.

Legislative Assembly Committees

There were no relevant committees to report for the 2025–26 reporting year.

Integrity Commission

There were no reviews initiated by the Integrity Commission relevant to the Commission during the 2025–26 reporting period.

ACT Civil and Administrative Tribunal and courts

Many Commission decisions under gaming laws – such as disciplinary actions or licence refusals – can be reviewed by the ACT Civil and Administrative Tribunal or reviewed via the court.

The Commission had 2 matters before a court or tribunal as at 30 June 2025:

- A review of an occupational discipline decision via ACT Civil & Administrative Tribunal (ACAT) – HELLENIC CLUB OF CANBERRA LTD v ACT GAMBLING AND RACING COMMISSION (Occupational Discipline) [2025] ACAT 20 OR 15/2024.
- A prosecution for an offence via the ACT Magistrates Court (DPP and Croatia Deakin Soccer Club (AM/2748/94)).

Contact for further information

Executive Branch Manager, Authorisations and Approvals, Access Canberra

Phone: (02) 6207 0252

B4 Risk management

The Commission adopts the City and Environment Directorate's Risk Management Framework and maintains its own risk register. The Commission's risk register has been developed in accordance with AS ISO 31000:2018 Risk Management – Principles and Guidelines standard and the ACT Government Risk Management Policy. The register supports the identification, assessment, treatment, monitoring and review of organisational risks.

The Commission's risk register is reviewed at each meeting of the Commission's internal ARC and updated annually by the Commission's Board. In September 2025 and May 2026, the Board undertook risk workshops with the ACT Insurance Authority to assess and update risk assessments and the register. The Commission's Statement of Intent identifies key risks and associated mitigation strategies relevant to the Commission meeting its corporate and business objectives. These risks are incorporated in the Commission's risk register.

Access Canberra maintains operational risk registers that incorporate services delivered for the Commission.

The Commission applies a risk-based compliance approach to ensure that resources are targeted to where the risk of harm, unsafe practices or misconduct are the greatest.

The 3 fundamental steps used to ensure compliance are to *engage*, *educate* and *enforce* with the optimal outcome being voluntary compliance. Education is key to maximising compliance by proactively ensuring licensees are aware of legislated requirements. Enforcement action will be applied where conduct is in breach of legislation and is likely to cause harm.

Contact for further information

Senior Director, Strategic Finance, City and Environment Directorate

Phone: (02) 5124 9660

B5 Internal audit

The Commission has established an internal ARC as part of its responsibilities in relation to the corporate governance of the Commission. The objective of the ARC is to provide assurance to the Board on the Commission's risk, control and compliance framework, and its financial statement responsibilities.

The ARC had 3 meetings during 2025–26 (Table 36).

Table 36: Summary of ARC meetings attended by members and observers during 2025–26

Name of member	Position	Meetings attended
Mark Brown	Chair/Member	3
Lauren Anthes	Member	2
Giuseppe Mangeruca	CEO/Observer	1
Ron Leonard	Senior Director/Observer	1
Bei Hu	Director/Observer	3
Alinta Bronotte	Director/Observer	1
Harrison Tsang	Director/Observer	1

The Committee Charter has been modelled on the Australian National Audit Office (ANAO) Better Practice Guides. The internal audit program is complemented by that of the City and Environment Directorate as reported in its annual report.

The Commission can utilise the ACT Government's Whole-of-Government Internal Audit Services Panel to select contractors to conduct in-depth internal audits in areas that include performance, compliance and information technology.

During 2025–26, an internal audit of the Commission's complaints management processes was undertaken. Under the MoU, Access Canberra receives, documents, triages and investigates complaints about gaming laws.

The audit found that Access Canberra has a functional complaints management process that is supported by a foundational framework. However, this may not be adequately supported by formalised arrangements that provide greater assurances that practices are consistently applied and tailored for the Commission. These audit findings did not indicate failures but rather recommended areas for improvements. The Commission accepted these recommendations and will work with Access Canberra to implement changes throughout 2026–27. The recommendations relate to tailored training, introducing practical quality

assurance mechanisms, potential efficiency opportunities, and expanding data use to monitor and inform complaints processing and oversight.

The recommendations seek to strengthen regulatory assurances, enhance consistency and transparency, and improve visibility and oversight.

Contact for further information

Senior Director, Strategic Finance, City and Environment Directorate

Phone: (02) 5124 9660

B6 Fraud prevention

Since the transfer of Commission staff into Access Canberra, the Fraud and Corruption Prevention Policy and Plan of the City and Environment Directorate applies to all staff.

Fraud awareness and ethical behaviour training is available to all City and Environment Directorate staff and is core learning that all Access Canberra staff must complete. It is also part of the induction process for all new employees.

There were no reports of allegations of fraud or corruption received and investigated by the Commission during this reporting period. In 2025–26, the Board requested and received a detailed brief about fraud prevention arrangements to provide further assurances.

Contact for further information

Senior Director, Strategic Finance, City and Environment Directorate

Phone: (02) 5124 9660

Office of Industrial Relations and Workforce Strategy, Chief Minister, Treasury, Economic Development Directorate

Email: psm@act.gov.au

B7 Freedom of information

There were no freedom of information requests made to the Commission in 2025–26.

Contact for further information

Freedom of Information, City and Environment Directorate

Phone: (02) 6207 2987

Website: www.cityservices.act.gov.au/about-us/freedom_of_information

ACT Ombudsman

Phone: 1300 362 072

Email: actfoi@ombudsman.gov.au

B8 Community engagement and support

Community engagement activities

Community of Practice

The ACT Gambling Harm Prevention Community of Practice, established by the Commission in 2022, supports collaboration among community and primary health workers to share knowledge and strengthen efforts in gambling harm prevention, education, early intervention, counselling and referral across the ACT. Twenty-three ACT organisations from the community and primary health care sectors are members.

The Commission continued its partnership with the AGSS to lead the Gambling Harm Prevention Community of Practice. Open to professionals in community and primary health care, government, education, advocacy, and those with lived experience, the group met 3 times in 2025–26 (October 2025, March 2026 and June 2026) to:

- launch GHAW, including the release of the Commission’s *Guide for talking about gambling and related harms*, as well as to learn about a range of gambling harm initiatives taking place in the ACT
- learn from the AGSS model of care and the Australian Multicultural Action Network’s (AMAN) engagement with culturally and linguistically diverse communities
- host a symposium led by Deakin University to present and discuss the findings from their *Normalisation of Gambling for Women in the ACT* study and online resource toolkit, funded under the Commission’s grants program.

The Community of Practice helps the Commission understand sector needs and shape support initiatives. It also supports collaboration amongst community services and promotion of the AGSS.

Information on the gambling harm awareness campaign that launched during GHAW 2025 and other engagement activities are included in the **B2 Performance analysis** section of this annual report.

The Gambling Harm Prevention Community of Practice is convened at least 3 times per year as per the Statement of Purpose and Objectives, which is published on the Commission’s website www.gamblingandracing.act.gov.au/community-sector/community-of-practice.

Dates, themes and engagement for the 3 sessions held in 2025–26 is set out in Table 37. Note that 30 organisations are regularly engaged in Community of Practice communications. Additional organisations or individuals are invited to attend each session depending on the theme and objectives.

Table 37: Summary of Community of Practice meetings in 2025–26

Date	Theme	Organisation represented	Participants
20 October 2025	GHAW 2025 launch – Let’s change the conversation	16	42
3 March 2026	Learnings form Models of Care and Engagement	12	23
16 June 2026	Deakin University Symposium – <i>The Normalisation of Gambling for Women in the ACT</i>	14	29

Table 38: Summary of community engagement activities

Project	Summary
Gambling Harm Action Week	Held 20–26 October 2026, launching a 12-month communication program.
Gambling Harm Prevention Community of Practice	Three meetings held in 2025–26.
Lifeline Community Sector Training	Four half-day sessions, with a total of 30 participants.

Independent Club Inquiry

In partnership with the Justice and Community Safety Directorate (JACSD), the Commission supported the Independent Inquiry into the Future of the ACT Club’s Industry. The inquiry ran from 22 August 2025 to 22 May 2026 and was established to examine how clubs can diversify their revenue streams and reduce reliance on gambling revenue. The Commission provided data, expertise and resources towards supporting the inquiry in its preparation of findings and ultimately its final report, which was published in May 2026.

A key focus for JACSD during 2025–26, also assisted by the Commission, was the support of the Minister of Gaming Reform’s exploration of cashless gaming and pre-commitment for gaming machines. The Commission attended numerous roundtable discussions and working groups facilitated by JACSD and attended by representatives of the ACT club industry, the gaming machine manufacturing and technology industry, gambling harm prevention advocates, research groups and academics. These efforts support ongoing reform work which will continue into 2026–27.

Payments received into Gambling Harm Prevention and Mitigation Fund

Under the *Gaming Machine Act 2004*, the Commission administers the Gambling Harm Prevention and Mitigation Fund. Contribution to the fund is based on the type of gambling provider and is sourced from:

- a 0.75% levy on gaming machine licensees' Gross Gaming Machine Revenue
- a 0.4% contribution from each club's net revenue
- contributions from TABCORP, Casino Canberra Limited and The Lottery Corporation.

The fund supports projects and research into gambling harm and its wider effects within the community. The total income received in 2025–26 was \$2,136,866. This does not include bank interest of \$184,064 (Table 39).

Table 39: Gambling Harm Prevention and Mitigation Fund receipts 2025–26

Licensee	Amount \$
Ainslie Group	
• Ainslie Football and Social Club	35,226
• Gungahlin Lakes Golf & Community Club	82,541
Belconnen Bowling Club	3,600
Belconnen Soccer Group	
• Belconnen Soccer Club – McKellar	22,208
• Canberra Deakin Football Club	9,172
Canberra Highland Society & Burns Club	
• Burns Club	56,624
• Burns Golf Club Belconnen	15,647
• Canberra Irish Club Limited	6,171
Canberra Labor Group	
• Canberra Labor Club	158,589

Licensee	Amount \$
• City Labor Club	47,893
• Ginninderra Labor Club	52,123
• Weston Creek Labor Club	9,008
• RUC at Turner	15,826
Canberra Raiders Group	
• Raiders Gungahlin	187,575
• Raiders Belconnen	84,563
• Raiders Weston	56,935
Canberra Services Club	
• Canberra Club (Manuka)	-
• Canberra Club (Barton)	-
Canberra Southern Cross Group	
• Southern Cross Club – Woden	129,164
• Southern Cross Club – Jamison	57,248
• Southern Cross Club – Tuggeranong	78,839
• Canberra Tradesmen's Union Club	268,464
Eastlake Group	
• Calwell Club	34,892
• Eastlake Football Club	41,400
• Eastlake Gungahlin	32,939
• Harmonie German Club	10,157

Licensee	Amount \$
Hellenic Club Group	
• Hellenic Club in the City	7,866
• Hellenic Club of Canberra	124,782
• Mawson Club	76,664
• Murrumbidgee Country Club	1,393
• Spanish Australian Club	196
Tuggeranong Rugby Union Group	
• Chisholm Sports Club	21,401
• Lanyon Valley Rugby Union & Amateur Sports Club	42,279
• Town Centre Sports Club	62,986
• Tuggeranong Valley Rugby Union & Amateur Sports Club	129,192
Austrian Australian Club	1
Subtotal – clubs	1,963,563
Civic Pub	654
Kingston Hotel	578
Subtotal – hotels/taverns	1,232
The Lottery Corporation	51,078
Casino Canberra	60,175
TABCORP	60,818
Subtotal – others	172,070
TOTAL¹	2,136,866

Note: ¹Total Income to the Gambling Harm Prevention and Mitigation Fund does not include bank interest of \$184,064.

Payments approved from Gambling Harm Prevention and Mitigation Fund

In 2025–26, as per Table 40, a total of \$2,775,001 was paid from the Gambling Harm Prevention and Mitigation Fund as per provisions under Division 11.2 of the *Gaming Machine Act 2004* where:

- under section 163C payment is approved and released by the Commission
 - grant recipient information is available on the ACT Gambling and Racing Commission website
- under section 163D payment from the fund is approved in writing by the responsible Minister with payment released by the Commission.

Table 40: Gambling Harm Prevention and Mitigation Fund – projects and funding as at 30 June 2026

Project name	Outcomes	Status	Funds spent in 2025–26 (exc. GST)	Recipient of funds
Payment approved under s 163C of the <i>Gaming Machine Act 2004</i>				
ACT Gambling Support Service	Provides 24/7 free Gambling and Financial counselling to members of the local community who may be experiencing gambling harm. The service also provides peer support and community outreach programs.	Relationships Australia Canberra and Region is contracted to deliver the ACT Gambling Support Service until 30 June 2028.	\$1,219,345	Relationships Australia Canberra and Region
Gambling Help Online	Residents of the ACT have 24/7 access to online gambling counselling and support.	The ACT is party to an MoU between Australian governments for counselling and support services.	\$14,901	Responsible Gambling Fund, NSW Department of Enterprise, Investments & Trade
Gambling Harm Prevention Project for ACT Secondary Schools	The development and implementation of a gambling harm education package for ACT secondary	E-learning and curriculum resources for ACT teachers TQI Accredited Professional	\$570	Learn Studios

Project name	Outcomes	Status	Funds spent in 2025–26 (exc. GST)	Recipient of funds
	schools (years 7 to 10).	Learning Programs.		
Gambling Harm Action Week	Gambling Harm Action Week is hosted by the Commission to raise community awareness of the signs of gambling harm and how to seek support.	GHAW ran from 20–26 October 2025.	\$284,141 \$660 \$909 \$204	Universal McCann Flanergan Pty Ltd UCX Ltd Officeworks
Gambling Contact Officer Training	Gambling harm prevention training was delivered by Lifeline Canberra and Access Recognised Training.	In 2025–26, 12 training sessions were held for GCOs with a total of 153 participants.	\$5,887 \$34,190	Lifeline Canberra Access Recognised Training
Confidence in Conversations with People Negatively Impacted by Gambling Harm for the community sector	The training equips community and primary health care workers with the skills to identify signs of gambling harm.	In 2025–26, 4 training sessions were held with a total of 30 participants.	\$14,575	Lifeline Canberra
Stronger Together – Building Gambling Resilient culturally and linguistically diverse communities in the ACT	This project is focused on prevention, awareness, and cultural connection in multicultural communities.	This project commenced in September 2025 and is expected to be completed in July 2026.	\$7,000	Australian Multicultural Action Network

Project name	Outcomes	Status	Funds spent in 2025–26 (exc. GST)	Recipient of funds
Research project: Understanding and Addressing Legacy Gambling Harm in the ACT	The research aims to provide new knowledge on the nature, severity, and quality of life impacts of legacy harm on people who gamble and affect others.	This project commenced in January 2026 and is expected to be completed in November 2027.	\$49,591	Central Queensland University
The co-design of digital public health strategy and resources to prevent gambling harm in youth	This project aims to co-design a public health strategy and evidence-based resources to reduce gambling harm for young people and children in the ACT.	This project commenced in June 2024 and was finalised in November 2025.	\$68,800	Australian National University
Alcohol, other drugs and gambling in the ACT: a cross-sectoral approach to harm minimisation (Stage 2 & 3)	The project seeks to build capability to address co-occurring issues within the alcohol and other drug, and gambling support sectors.	This project commenced in June 2024 and was finalised in January 2026.	\$22,500	Alcohol Tobacco and Other Drug Association ACT (ATODA)
Risky parental gambling and child wellbeing	This research project aims to inform a coordinated service response to address parental gambling harm in families with children.	This project commenced in January 2025 and is expected to be completed in September 2026.	\$53,025	Australian National University
The normalisation of gambling for women in the ACT	This project aims to understand the range of factors that may contribute to the normalisation of gambling for women in the ACT.	This project commenced in January 2025 and is expected to be completed in August 2026.	\$125,952	Deakin University

Project name	Outcomes	Status	Funds spent in 2025–26 (exc. GST)	Recipient of funds
Gambling Harm Prevention Community of Practice	Catering for attendees.	Payment for 3 catered meetings.	\$1,633	Bureau Catering
Subtotal under s163C			\$1,903,883	
Payment approved under s 163D of the <i>Gaming Machine Act 2004</i>				
Establishing an Independent Inquiry into the Future of the ACT clubs industry	Engagement, coordination and secretariat support. Subject matter expertise, and provision of intelligence and data.	1 July 2025 until December 2026	\$772,357	Justice and Community Safety Directorate
			\$98,761	Access Canberra
Subtotal under s163D			\$871,118	
TOTAL			\$2,775,001	

Note: The \$2,775,001 is based on the invoices paid during 2025–26.

Contact for further information

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Community support initiatives

Building the evidence base to inform future activity

On 6 June 2025, the Commission released the results from the 2024 ACT Gambling Survey, conducted by Central Queensland University. The survey supports the Commission's public health approach and is the fifth in a series tracking gambling harm in the ACT. The survey was a major project and generated a large amount of evidence to inform future activity.

During 2025–26 the Commission prioritised applying findings from its survey and other evidence into its activities. These are outlined in the **Strategic objectives and indicators section**. This included using geographic harm data to inform the location of ACT Gambling Support Service drop-in groups and expanded supports for family and friends, and developing targeted resources, including translated self-exclusion materials and the *Guide for talking about gambling and related harms*.

Grants and sponsorship

Gambling Harm Prevention and Mitigation Fund Grants Program

One community grant and one annual grant was funded in the 2025–26 grant round, with 4 others open and ongoing from previous reporting periods. The total value of payment for these projects will be \$99,325.

The 2025–26 grant was awarded to:

- **Central Queensland University, Understanding and Addressing Legacy Gambling Harm in the ACT:** This project is the first comprehensive investigation of legacy gambling harm in the ACT. Building on findings from the 2024 ACT Gambling Survey, which identified that 5.7% of the population experience ongoing harm from past gambling, the study will examine the nature and severity of these long-term impacts on people who gamble and how it affects others. It will also identify risk and protective factors, support needs and quality-of-life impacts.

Projects from the previous grant rounds were ongoing or concluded in 2025–26:

- **Australian National University:** Researching the impacts of parental gambling on child wellbeing through interviews and analysis of national data. The project will produce a final report to inform service coordination and improve support responses. The research is scheduled for completion on 1 September 2026, with the release of a comprehensive quantitative and qualitative analysis drawing on national datasets and insights from ACT frontline organisations.
- **Deakin University:** Deakin University delivered research into the normalisation of gambling among women in the ACT. The project explored the social, economic and gendered factors influencing gambling participation, produced a resource toolkit, and shared its findings through a symposium, hosted by the Community of Practice, attended by government, community, research and lived experience representatives. The symposium facilitated discussion on evidence-based approaches to preventing and reducing gambling harm among women in the ACT. This project concludes in August 2026.
- **Alcohol Tobacco & Other Drugs Association ACT:** ATODA launched its practice guide at the GHAW 2025 event, attended by government, community, research and lived experience representatives. The project also delivered an eLearning resource to build sector capability in responding to co-occurring gambling harm and substance use issues.
- **Australian National University (with Youth Coalition of the ACT):** The Fair Play Digital Hub was launched during the GHAW 2025 event. Fair Play supports the prevention of

gambling harm among children and young people by providing evidence-based information, practical tools and educational resources for parents, carers, educators and young people. The initiative raises awareness of gambling-like features in online games, online betting and the ways gambling is increasingly embedded in young people's digital experiences. Through interactive resources, conversation guides, risk-reduction tools, self-assessment activities and school-focused materials, Fair Play promotes informed decision-making and early harm prevention.

Supporting gambling research capability for the ACT

The Commission continued its partnership with the ANU Centre for Gambling Research under a formal agreement. The Centre conducts research and outreach on gambling's social and economic impacts, harm prevention and treatment, industry trends and community attitudes. The Commission is part of a Steering Committee that oversees and guides this work. The Commission only funds specific research projects at the ANU if they are approved via the Gambling Harm Prevention and Mitigation Fund Grants Program.

Contact for further information

Director, Gambling Harm Prevention, Access Canberra

Phone: (02) 6207 0357 and (02) 6207 2492

B9 Aboriginal and Torres Strait Islander reporting

The Commission's 12-month communication program launched during GHAW 2025 and will run until 30 September 2026. The campaign includes targeted digital advertising aimed at First Nations audiences. Ads appear on selected platforms based on interests, keywords and online behaviour.

The Commission's engagement with First Nations organisations through the Gambling Harm Prevention Community of Practice has been strengthened in 2025–26, with active engagement from both Yeddung Mura Aboriginal Corporation and Gudan Gulwan Youth Aboriginal Corporation.

The Commission also funds the AGSS, managed by Relationships Australia Canberra and Region. They continue to strengthen engagement with First Nations communities, with strong ties with Yeddung Mura Aboriginal Corporation through weekly visits and yarning circles.

The CEO and Chair of the Commission completed Aboriginal and Torres Strait Islander Cultural Integrity training in 2025–26 to continue to build the Commission's cultural capability.

Contact for further information

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Executive Branch Manager, Authorisations and Approvals, Access Canberra

Phone: (02) 6207 0252

B10 *Disability Inclusion Act 2024* reporting

Reporting relevant to this section is included in the *2025–26 City and Environment Directorate Annual Report*.

Contact for further information

Office for Disability, HCSD

Email: officefordisability@act.gov.au

B11 *Multiculturalism Act 2023* reporting

The Commission launched its 12-month communication program during GHAW 2025, which will run until 30 September 2026. It was informed by 2021 ABS Census data to determine languages other than English spoken in the ACT. Mandarin was found to be the language most used at home, for the primary audience of prevention of gambling harm communications, and with the lowest English language proficiency. For this reason, the communications program includes social media and digital video content translated into Mandarin/Simplified Chinese (example of material below).



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Commission

Nepali, Punjabi and Hindi were found to be the next most common languages other than English spoken at home, particularly by the primary audience for help messages – being males aged 18 to 34. However, speakers of these languages were found to have a relatively high level of English language proficiency. Speakers of these languages are therefore being reached in English using targeted social media and digital video.

In September 2025, the Commission provided funding to the AMAN under the Gambling Harm Prevention and Mitigation Community Grants Program. AMAN's 'Stronger Together' project supports multicultural communities through a community-led and culturally responsive approach to preventing and addressing gambling-related harm. The 12-month project works directly with multicultural communities to increase awareness, reduce stigma, build resilience, and improve access to information and support services. Key activities include community engagement initiatives, youth digital storytelling workshops, capacity building programs for cultural leaders, and fostering resilient and connected communities.

Contact for further information

Director, Gambling Harm Prevention, Access Canberra

Phone: (02) 6207 0357 and (02) 6207 2492

B12 *Period Products and Facilities (Access) Act 2023* reporting

Reporting under this section is included in the *2025–26 City and Environment Directorate Annual Report*.

Contact for further information

Office for Women, Community Services Directorate

Email: women@act.gov.au

B13 Work health and safety

Reporting under this section is included in the *2025–26 City and Environment Directorate Annual Report*.

Contact for further information

Workplace Injury Performance, Workplace Safety and Industrial Relations, Chief Minister,
Treasury and Economic Development Directorate

Phone: (02) 6207 8794

B14 Human resources management

Human resources management information for Access Canberra can be sourced from the *2025–26 City and Environment Directorate Annual Report*.

Contact for further information

Office of Industrial Relations and Workforce Strategy, Chief Minister, Treasury and Economic Development Directorate

Phone: (02) 6207 6502

Email: psm@act.gov.au

B15 Ecologically sustainable development

Ecologically sustainable development information for Access Canberra can be sourced from the *2025–26 City and Environment Directorate Annual Report*.

Contact for further information

Executive Group Manager, Corporate, Chief Minister, Treasury and Economic Development Directorate

Phone: (02) 6207 0569

C FINANCIAL MANAGEMENT REPORTING

C1 Management discussion and analysis

Management Discussion and Analysis for the ACT Gambling and Racing Commission for the Financial Year Ended 30 June 2026

General Overview

Objectives

The broad objectives of the ACT Gambling and Racing Commission (the Commission), based on the legislative framework are to:

- effectively regulate gambling and racing activity for statutory compliance;
- ensure compliance with statutory payments of taxes and fees;
- keep informed about problem gambling issues and harm minimisation strategies;
- undertake measures designed to reduce the negative impact of gambling harm;
- review gaming legislation and policies and implement changes;
- keep informed about developments in gaming and regulatory practices; and
- effectively manage its resources.

Financial Performance

The following financial information is based on audited Financial Statements for 2024-25 and 2025-26.

In April 2026, the agreement between Access Canberra and the Commission on *“the provision of services for the administration of the gaming laws including the control, supervision and regulation of gaming and racing in the ACT”* (the Agreement) was renewed for a period of three years.

The Agreement states that ‘Access Canberra acknowledges the responsibilities and obligations of the GRC as a statutory authority including those specified in the *Gambling and Racing Control Act 1999*, other Gaming Laws and Statement of Intent’.

The Commission’s functions have remained consistent between 2024-25 and 2025-26.

Total Expenditure

1. Components of Expenditure

Figure 1 indicates the components of the Commission’s expenditure for 2025-26 (**\$10.109 million**) not including taxation revenue transferred to Government of **\$68.523 million** due to this revenue being immediately transferred to the Territory Banking Account through daily sweeps of the Commission’s Taxation Account.

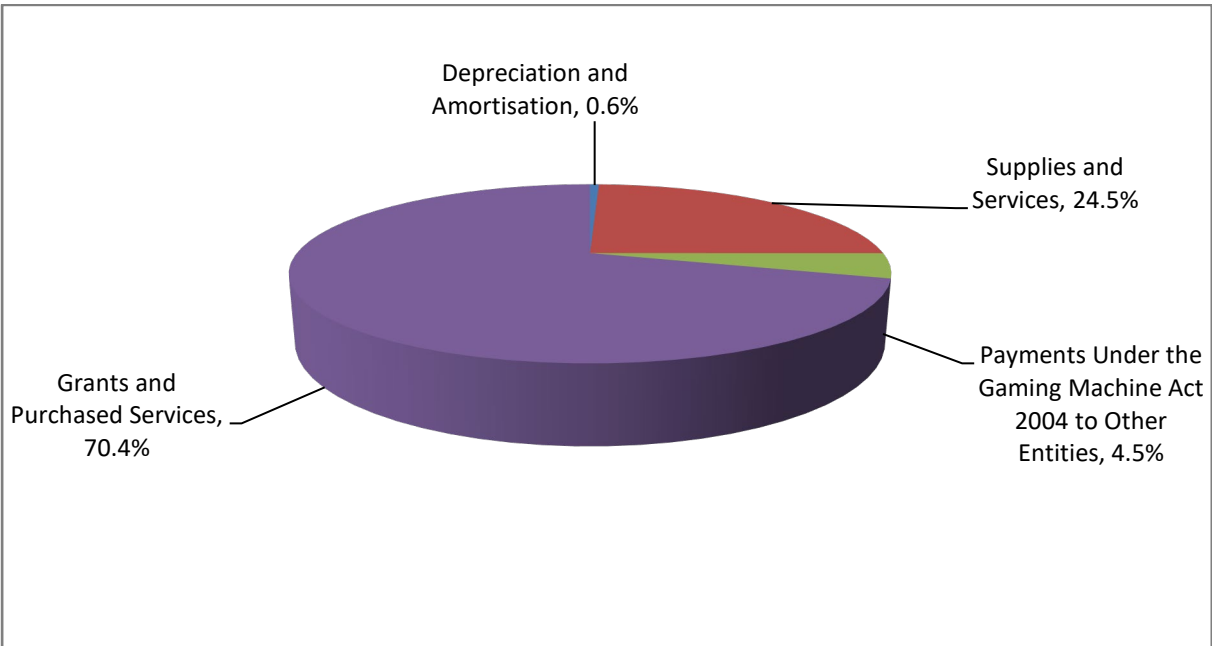
Grants and purchased services include the agreement with Access Canberra for the provision of services for the administration of the gaming laws including the control, supervision and regulation of gaming and racing in the ACT and the provision of the ACT Gambling Support Services.

Supplies and services expenses include Gambling Harm Prevention and Mitigation Fund expenses which are used to undertake projects aimed to reduce the negative impact of gambling harm.

Payments Under the *Gaming Machine Act 2004* to Other Entities are amounts collected from licenced venues and passed onto the administrators of these funds.

The largest component of expenditure is its grants and purchased services which represents **70.4 per cent** of ordinary activities or **\$7.119 million**.

Figure 1 - Components of Expenditure in 2025-26



2. Comparison to Budget

Total expenditure, not including taxation revenue transferred to Government, of **\$10.109 million** was **\$0.802 million** higher than the 2025-26 budget of **\$9.307 million**. This is mainly due to higher than budgeted:

- Grant and Purchase Services (**\$0.767 million**) due to the indexation of costs for the provision of services for the administration of gaming laws including the control, supervision and regulation of gaming and racing in the ACT under a Memorandum of Understanding with Access Canberra; and
- Supplies and Services (**\$0.524 million**) due to costs associated with establishing an independent inquiry into the future of the ACT clubs industry.

These increases were partially offset by lower than budgeted payments under the *Gaming Machine Act 2004* to Other Entities (**\$0.547 million**) due to the required amount payable by the licensees being reduced to \$0 for a two-year period, commencing on 1 July 2025. The Commission passes the funds received from licensees to the Justice and Community Safety Directorate.

3. Comparison to 2024-25 Actual Expenditure

The Commission collects and verifies revenue from gambling taxes, levies, regulatory fees and fines, all such revenue is immediately transferred to the Territory Banking Account through daily sweeps of the Commission’s Taxation Account.

Total expenditure, not including **\$68.523 million** taxation revenue transferred to Government mentioned above, was **\$0.238 million**, or **2.4 per cent**, higher than the 2024-25 actual result of **\$9.871 million**. This is mainly due to increases in:

- Grant and Purchase Services (**\$0.293 million**) due to the indexation of costs for the provision of services for the administration of gaming laws including the control, supervision and regulation of gaming and racing in the ACT under a Memorandum of Understanding with Access Canberra; and
- Supplies and Services (**\$0.943 million**) due to costs associated with establishing an independent inquiry into the future of the ACT clubs industry.

These increases were partially offset by lower than budgeted payments under the *Gaming Machine Act 2004* to Other Entities (**\$0.998 million**) due to the required amount payable by the licensees being reduced to \$0 for a two-year period, commencing on 1 July 2025. The Commission passes the funds received from licensees to the Justice and Community Safety Directorate.

Total Income

The Commission receives Controlled Recurrent Payments from ACT Government and collects gambling taxation, levies and regulatory fees on behalf of the Territory. Taxation, levies and regulatory fees incorporates the following main categories:

- gaming machine taxes, levies and fees;
- interstate lotteries taxes (New South Wales);
- lottery fees (promotions and raffles);
- casino tax and fees;
- keno and trackside levy;
- totalisator licence fee; and
- sports bookmakers' turnover tax and licence fees.

The amount of gambling revenue received by the Commission depends directly on the level of gambling undertaken in the Territory. The Commission does not have the function of promoting or developing gambling activity in the Territory.

1. Components of Income

Gambling revenue - The Commission collects and verifies revenue from gambling taxes, levies and regulatory fees, that totalled **\$68.523 million** in 2025-26 (2024-25 **\$66.925 million**), all such revenue is immediately transferred to the Territory Banking Account through daily sweeps of the Commission's Taxation Account. Taxes and levies are received in accordance with the respective legislation or agreements held with the Commission and are based on gross profit or the level of gambling activity depending on the requirements for each product. Regulatory Fees are paid in relation to gaming operations such as licensing applications, raffle and trade promotion permit applications and general gaming and racing approvals.

The revenue that the Commission uses to fund its operating activities is appropriated through Controlled Recurrent Payments and interest from its bank accounts. In 2025-26, appropriation payments from Government totalled **\$6.124 million** (2024-25 **\$6.763 million**).

The Commission also collects a Gambling Harm Prevention and Mitigation Fund levy and contributions to the Chief Minister's Charitable Fund and the Diversification and Sustainability Support Fund.

Gambling Harm Prevention and Mitigation Fund - Payments to the Gambling Harm Prevention and Mitigation Fund consist of a levy from gaming machine licensees as well as voluntary contributions from Tabcorp ACT, Casino Canberra and the Lottery Corporation. These funds are used to provide problem gambling support services to the ACT community as well as other projects to reduce the negative impact of problem gambling. In 2025-26, the total amount collected by the Commission for the Gambling Harm Prevention and Mitigation Fund was **\$2.137 million** (2024-25 **\$2.041 million**).

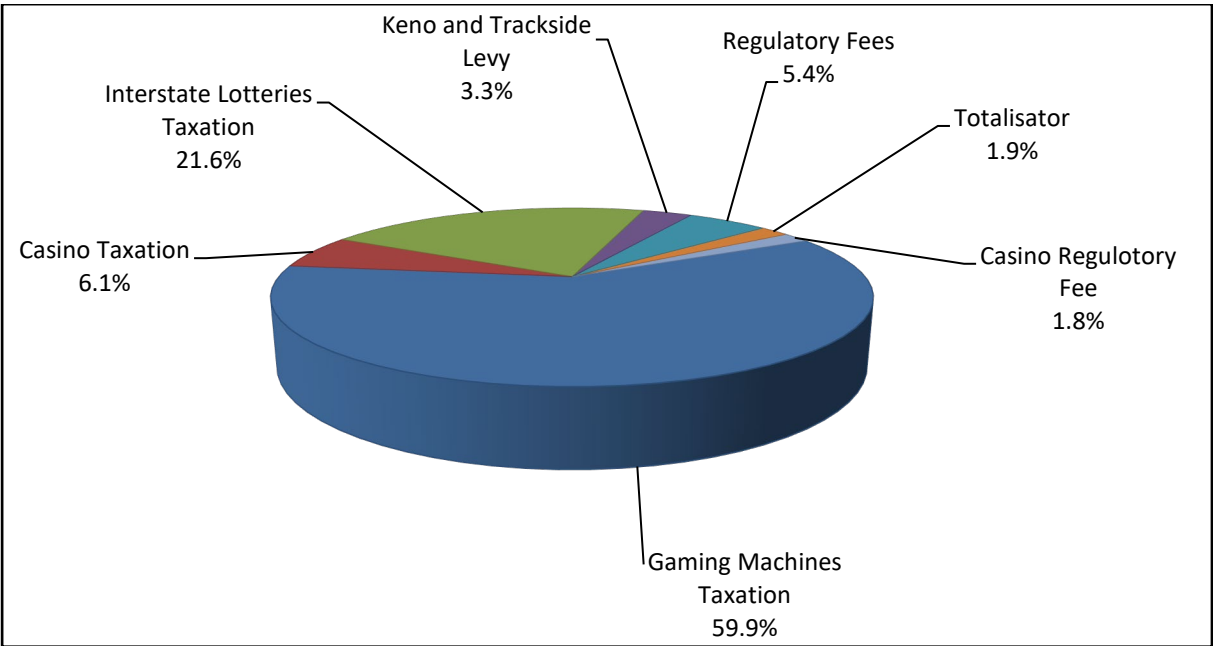
Chief Minister's Charitable Fund – Payment to the Chief Minister's Charitable Fund consist of a contribution from gaming machine licensees. These funds are collected by the Commission and transferred to the Chief Minister's Charitable Fund. In 2025-26, the total amount collected by the Commission for the Chief Minister's Charitable Fund was **\$0.451 million** (2024-25 **\$0.428 million**).

Diversification and Sustainability Support Fund – Payments to the Diversification and Sustainability Support Fund consist of a payment for each authorisation for gaming machines held by club gaming

machine licensees. These funds are collected by the Commission and transferred to the Justice and Community Safety Directorate who manage the fund. Commencing 1 July 2025 for a period of two years, the required amount payable to the Diversification and Sustainability Support Fund is \$0. In 2025-26, the total amount collected by the Commission for the Diversification and Sustainability Support Fund was **nil** (2024-25 **\$1.028 million**).

Figure 2 below indicates that for the financial year ended 30 June 2026 the Commission collected **\$41.021 million** or **59.9 per cent** of its total gambling revenue of **\$68.523 million** from gaming machine taxation.

Figure 2 - Components of Gambling Revenue in 2025-26



2. Comparison to Budget

For the year ending 30 June 2026 gambling revenue was **\$68.523 million** which was **\$3.336 million**, or **5.1 per cent** higher than the 2025-26 budget of **\$65.187 million**. This was mainly due to higher:

- gaming machine taxation (**\$4.021 million**) due to higher levels of gambling activity than expected; and
- regulatory fees (**\$0.950 million**) mainly from increased trade promotion activity.

These increases were offset by lower interstate lotteries revenue (**\$1.602 million**) from lower than expected ticket sales.

3. Comparison to 2024-25 Actual Income

Gambling revenue in 2025-26 was **\$1.598 million**, or **2.4 per cent** higher than the 2024-25 actual result. This was mainly due to higher gaming machines taxation revenue (**\$2.542 million**) as a result of increased gambling activities. These increases were offset by decreased:

- interstate lotteries revenue (**\$0.936 million**) from decreased ticket sales; and
- casino taxation (**\$0.357 million**) due to reduced gambling activities.

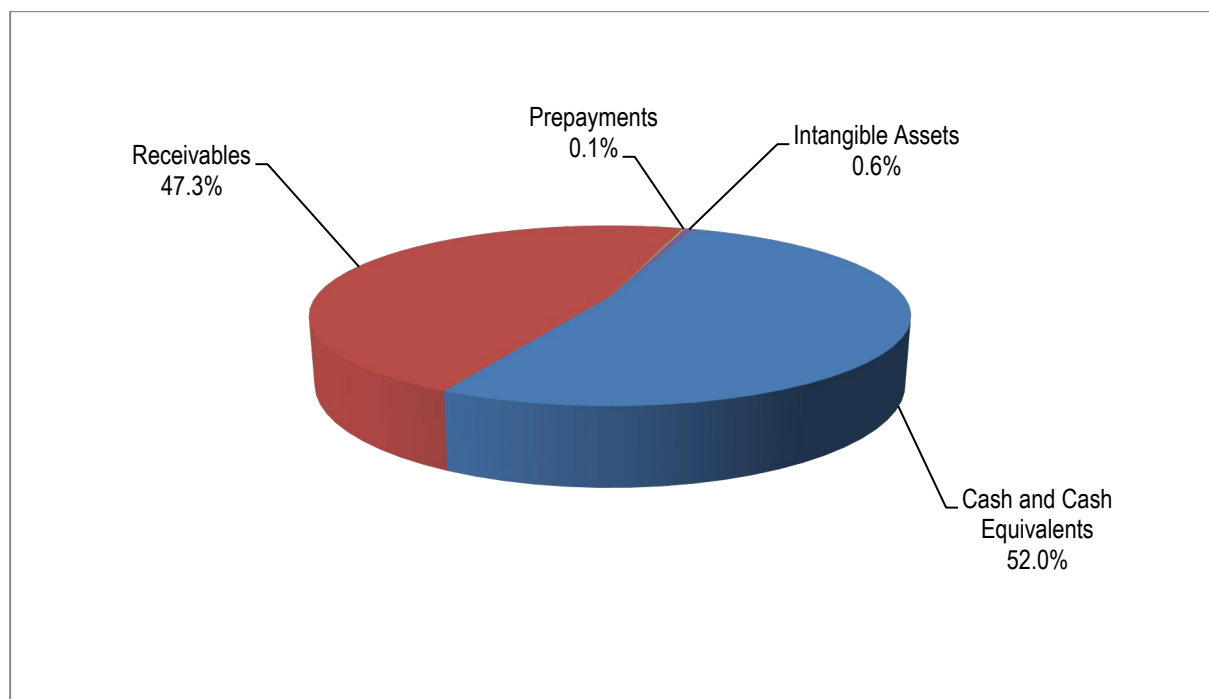
Commission's Financial Position

Total Assets

1. Components of Total Assets

Figure 3 below indicates that for the financial year ended 30 June 2026, **52.0 per cent** of the Commission's assets are cash and cash equivalents and **47.3 per cent** are receivables.

Figure 3 – Total Assets as at 30 June 2026



2. Comparison to Budget

The total asset position at 30 June 2026 of **\$11.940 million** is **\$3.086 million** or **20.5 per cent** lower than the 2025-26 budget of **\$15.026 million**. This is mainly due to lower than expected:

- receivables (**\$2.298 million**) due to a decrease in Interstate Lotteries Duty due to one month of outstanding receipts at June 2026 compared to two months in the budget; and
- cash and cash equivalents (**\$0.653 million**) mainly due to payments associated with establishing an independent inquiry into the future of the ACT clubs industry.

3. Comparison to 2024-25 Actuals

The Commission's total asset position decreased by **\$2.820 million** or **19.11 per cent** from 2024-25 actual result of **\$14.760 million** mainly due to decreases in:

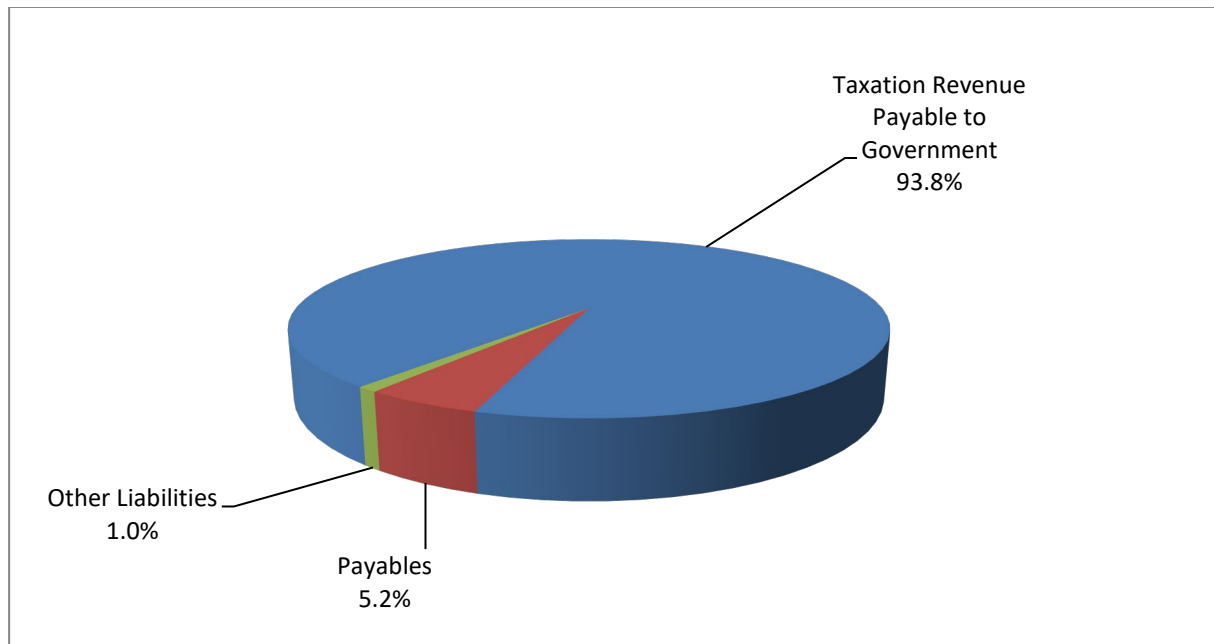
- receivables (**\$1.597 million**) due to one month of outstanding interstate lotteries duty receipts at June 2026 compared to two months at June 2025. There was a delay in receiving the funds in June 2025 hence the receivable was higher at June 2025 than at June 2026; and
- cash and cash equivalents (**\$1.160 million**) due to payments associated with establishing an independent inquiry into the future of the ACT clubs industry.

Total Liabilities

1. Components of Total Liabilities

Figure 4 below indicates that the majority of the Commission's liabilities as at 30 June 2026 relate to Taxation, Regulatory Fees and Levies Payable to ACT Government (**93.8 per cent**).

Figure 4 – Total Liabilities as at 30 June 2026



2. Comparison to Budget

The Commission's liabilities for the year ended 30 June 2026 of **\$5.702 million** is **\$2.519 million** or **30.6 per cent** lower than the 2025-26 budget of **\$8.221 million**. This is mainly due to lower:

- taxation revenue payable to Government (**\$2.292 million**) due to a decrease in Interstate Lotteries Duty due to one month of outstanding receipts at June 2026 compared to two months in the budget; and
- other payables (**\$0.227 million**) mainly due to accrued Diversification and Sustainability Support Fund payment not required as a result of the required amount payable by the licensees being reduced to \$0 for a two-year period, commencing on 1 July 2025.

3. Comparison to 2024-25 Actuals

Total liabilities decreased by **\$1.952 million** or **25.5 per cent** from 2024-25 actual results of **\$7.654 million** primarily due to a decrease in:

- taxation revenue payable to Government (**\$1.586 million**) due to a decrease in outstanding Accrued Gambling Taxes Receivable as at 30 June 2026. All taxes regulatory fees and levies received by the Commission are transferred daily to the Territory Banking Account; and
- other payables (**\$0.366 million**) mainly due to the amount payable to the Diversification and Sustainability Support Fund as a result of the amount payable by the licensees being reduced to \$0 for a two-year period, commencing on 1 July 2025.

Liquidity

'Liquidity' is the ability of the Commission to satisfy its short-term debts as they fall due. A common indicator for liquidity is the current ratio which compares the ability to fund short-term liabilities from short-term assets. A ratio of less than 1-to-1 may indicate a reliance on further funding from the ACT Government to meet short-term debts. *Table 1* indicates the liquidity position of the Commission.

Table 1 – Current Ratio

Description	Prior Year Actual 2024-25 \$'000	Current Year Budget 2025-26 \$'000	Current Year Actual 2025-26 \$'000
Current Assets	14,628	14,821	11,871
Current Liabilities	7,654	8,221	5,702
Current Ratio	1.91	1.80	2.08

The current ratio for the financial year ended 30 June 2026 is **2.08 to 1** which is higher than the budgeted current ratio of **1.80 to 1** due mainly to lower than expected current liabilities as there were less taxes and levies owing to the ACT Government at year end compared to the budgeted amount as a result of timing differences.

The current ratio at 30 June 2026 is higher than the ratio at 30 June 2025 (**1.91 to 1**) due mainly to lower current liabilities as there were less taxes and levies to the ACT Government owing at year end compared to the prior year as a result of timing differences.

C2 Financial statements

FINANCIAL STATEMENTS
ACT Gambling and Racing Commission

For the Year Ended
30 June 2026

INDEPENDENT AUDITOR'S REPORT

To the Members of the ACT Legislative Assembly

Opinion

I have audited the financial statements of the ACT Gambling and Racing Commission (Commission) for the year ended 30 June 2026 which comprise the statement of responsibility, statement by the chief executive officer, operating statement, balance sheet, statement of changes in equity, statement of cash flows, statement of appropriation and notes to the financial statements, including a summary of material accounting policies and other explanatory information.

In my opinion, the accompanying financial statements:

- (i) present fairly, in all material respects, the Commission's financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended; and
- (ii) are presented in accordance with the *Financial Management Act 1996* and comply with Australian Accounting Standards.

Basis for opinion

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

I am independent of the Commission in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (Code). I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

Responsibilities of the Commission for the financial statements

The Governing Board is responsible for:

- preparing and fairly presenting the financial statements in accordance with the *Financial Management Act 1996*, and relevant Australian Accounting Standards;
- determining the internal controls necessary for the preparation and fair presentation of the financial statements so that they are free from material misstatements, whether due to error or fraud; and
- assessing the ability of the Commission to continue as a going concern and disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting in preparing the financial statements.

Auditor's responsibilities for the audit of the financial statements

Under the *Financial Management Act 1996*, the Auditor-General is responsible for issuing an audit report that includes an independent opinion on the financial statements of the Commission.

My objective is 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. 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;
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the Commission's internal controls;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commission;
- conclude on the appropriateness of the Commission's use of the going concern basis of accounting and, based on audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in this report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of this report. However, future events or conditions may cause the Commission to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether they represent the underlying transactions and events in a manner that achieves fair presentation.

I communicated with the Governing Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Tim Larnach
Audit Principal, Financial Audit
24 August 2026

ACT Gambling and Racing Commission
Financial Statements
For the Year Ended 30 June 2026

Statement of Responsibility

In my opinion, the ACT Gambling and Racing Commission's financial statements fairly reflect the financial operations for the year ended 30 June 2026 and its financial position on that date.



Laura Beacroft
Chairperson
ACT Gambling and Racing Commission

14 August 2026

ACT Gambling and Racing Commission
Financial Statements
For the Year Ended 30 June 2026

Statement by the Chief Executive Officer

In my opinion, the ACT Gambling and Racing Commission's financial statements have been prepared in accordance with the Australian Accounting Standards, are in agreement with its accounts and records and fairly reflect its financial operations for the year ended 30 June 2026 and the financial position on that date.



Giuseppe Mangeruca
Chief Executive Officer
ACT Gambling and Racing Commission

14 August 2026

ACT Gambling and Racing Commission
Note Index of the Financial Statements
For the Year Ended 30 June 2026

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Statement of Appropriation

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ACT Gambling and Racing Commission
Operating Statement
For the Year Ended 30 June 2026

		Actual 2026 \$'000	Original Budget 2026 \$'000	Actual 2025 \$'000
	Note No.			
Income				
Controlled Recurrent Payments	#	6 124	6 124	6 763
Taxation and Levies Collected on Behalf of the Territory	4	62 270	60 065	60 903
Regulatory Fees Collected on Behalf of the Territory	5	6 253	5 122	6 022
Grants and Contributions Income		239	50	8
Interest Revenue		290	122	298
Other Income	6	2 588	3 189	3 497
Total Income		77 764	74 672	77 491
Expenses				
Supplies and Services	7	2 469	1 945	1 526
Depreciation and Amortisation		63	5	63
Grants and Purchased Services	8	7 119	6 352	6 826
Taxation, Levies and Regulatory Fees				
Transferred to Government		68 523	65 168	66 925
Payments under the <i>Gaming Machine Act 2004</i>				
to Other Entities	9	458	1 005	1 456
Total Expenses		78 632	74 475	76 796
Operating Result		(868)	197	695

The above Operating Statement should be read in conjunction with the accompanying notes.

The ACT Gambling and Racing Commission has only one output class, and as such, the above Operating Statement is also the Commission's Operating Statement for the Gambling Regulation and Harm Minimisation Output Class.

Refer to the Statement of Appropriation

ACT Gambling and Racing Commission
Balance Sheet
As at 30 June 2026

			Original	
	Note	Actual	Budget	Actual
	No.	2026	2026	2025
		\$'000	\$'000	\$'000
Current Assets				
Cash and Cash Equivalents	10	6 208	6 861	7 368
Receivables	11	5 645	7 943	7 242
Prepayments		18	17	18
Total Current Assets		11 871	14 821	14 628
Non-Current Assets				
Property, Plant and Equipment		-	10	-
Intangible Assets	12	69	195	132
Total Non-Current Assets		69	205	132
Total Assets		11 940	15 026	14 760
Current Liabilities				
Payables	13	5 648	8 169	7 601
Other Liabilities		54	52	53
Total Current Liabilities		5 702	8 221	7 654
Total Liabilities		5 702	8 221	7 654
Net Assets		6 238	6 805	7 106
Equity				
Accumulated Funds		6 238	6 805	7 106
Total Equity		6 238	6 805	7 106

The above Balance Sheet should be read in conjunction with the accompanying notes.

ACT Gambling and Racing Commission
Statement of Changes in Equity
For the Year Ended 30 June 2026

	Accumulated Funds Actual 2026 \$'000	Total Equity Actual 2026 \$'000	Original Budget 2026 \$'000
Balance at 1 July 2025	7 106	7 106	6 608
Comprehensive Income			
Operating Result	(868)	(868)	197
Total Comprehensive Result	(868)	(868)	197
Balance at 30 Jun 2026	6 238	6 238	6 805

	Accumulated Funds Actual 2025 \$'000	Total Equity Actual 2025 \$'000
Balance at 1 July 2024	6 411	6 411
Comprehensive Income		
Operating Result	695	695
Total Comprehensive Result	695	695
Balance at 30 June 2025	7 106	7 106

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

ACT Gambling and Racing Commission
Statement of Cash Flows
For the Year Ended 30 June 2026

	Note No.	Actual 2026 \$'000	Original Budget 2026 \$'000	Actual 2025 \$'000
Cash Flows from Operating Activities				
Receipts				
Controlled Recurrent Payments		6 124	6 124	6 763
Taxation and Levies Collected on Behalf of the Territory		63 731	60 065	61 633
Regulatory Fees Collected on Behalf of the Territory		6 261	5 122	6 007
Interest Received		290	122	297
Goods and Services Tax Input Tax Credits from the Australian Taxation Office		223	119	240
Goods and Services Tax Collected from Customers		30	-	17
Other		2 715	3 189	3 468
Total Receipts from Operating Activities		79 374	74 741	78 425
Payments				
Supplies and Services		2 247	1 897	1 609
Grants and Purchased Services		7 119	6 352	6 826
Taxation, Levies and Regulatory Fee Revenue Transferred to Government		70 110	65 168	67 624
Goods and Services Tax Remitted to the Australian Taxation Office		29	-	17
Goods and Services Tax Paid to Suppliers		222	119	237
Payments Under the <i>Gaming Machine Act 2004</i> to Other Entities		807	-	1 225
Other		-	1 005	-
Total Payments from Operating Activities		80 534	74 541	77 538
Net Cash (Outflows)/Inflows from Operating Activities	10	(1 160)	200	887
Cash Flows from Investing Activities				
Payments				
Payments for Property, Plant and Equipment and Capital Works		-	10	-
Total Payments from Investing Activities		-	10	-
Net Cash (Outflows) from Investing Activities		-	(10)	-

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

ACT Gambling and Racing Commission
Cash Flow Statement - Continued
For the Year Ended 30 June 2026

	Note No.	Actual 2026 \$'000	Original Budget 2026 \$'000	Actual 2025 \$'000
Net (Decrease)/Increase in Cash and Cash Equivalents		(1 160)	190	887
Cash and Cash Equivalents at the Beginning of the Reporting Period		7 368	6 671	6 481
Cash and Cash Equivalents at the End of the Reporting Period	10	6 208	6 861	7 368

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

ACT Gambling and Racing Commission

Statement of Appropriation

For the Year Ended 30 June 2026

Description and Material Accounting Policies Relating to Controlled Recurrent Payments

Controlled Recurrent Payments (CRP) are revenue received from the ACT Government to fund the costs of delivering outputs.

CRP are recognised when the ACT Gambling and Racing Commission (the Commission) gains control over the funding which is obtained upon the receipt of cash, given they do not contain enforceable and sufficiently specific performance obligations as defined by AASB 15 *Revenue from Contracts with Customers*.

Column Heading Explanations

The Original Budget column shows the amounts that appear in the Statement of Cash Flow in the Commission's 2025-26 Statement of Intent. This amount also appears in the Statement of Cash Flows.

The Total Appropriated column is inclusive of all appropriation variations occurring after the Original Budget.

The Appropriation Drawn is the total amount of appropriation received by the Commission during the year. This amount also appears in the Statement of Cash Flows.

	Original Budget 2026 \$'000	Total Appropriated 2026 \$'000	Appropriation Drawn 2026 \$'000	Appropriation Drawn 2025 \$'000
Controlled				
Controlled Recurrent Payments	6 124	6 124	6 124	6 763
Total Controlled Appropriation	6 124	6 124	6 124	6 763

The above Statement of Appropriation should be read in conjunction with the accompanying notes.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 1. Objectives of the ACT Gambling and Racing Commission

The broad objectives of the Commission, based on the legislative framework are to:

- effectively regulate gambling and racing activity for statutory compliance;
- ensure compliance with statutory payments of taxes and fees;
- keep informed about problem gambling issues and harm minimisation strategies;
- undertake measures designed to reduce the negative impact of gambling harm;
- review gaming legislation and policies and implement changes;
- keep informed about developments in gaming and regulatory practices; and
- effectively manage its resources.

Note 2. Basis of Preparation of the Financial Statements

The *Financial Management Act 1996* (FMA) requires the preparation of annual financial statements for ACT Government territory authorities. The FMA and the *Financial Management Guidelines* issued under the Act requires that the Commission's financial statements include:

- (i) an Operating Statement for the year;
- (ii) a Balance Sheet at the end of the year;
- (iii) a Statement of Changes in Equity for the year;
- (iv) a Statement of Cash Flows for the year;
- (v) a Statement of Appropriation for the year;
- (vi) the significant accounting policies adopted for the year; and
- (vii) other statements as are necessary to fairly reflect the financial operations of the Commission during the reporting period and its financial position at the end of the year.

These general-purpose financial statements have been prepared in accordance with Australian Accounting Standards (as required by the FMA), supplemented by following the ACT Accounting and Disclosure Policies.

Accrual Accounting

The financial statements have been prepared using the accrual basis of accounting. The financial statements have also been prepared according to the historical cost convention.

Currency

These financial statements are presented in Australian dollars, which is the Commission's functional currency.

Individual Not-For-Profit Reporting Entity

The Commission is an individual not-for-profit reporting entity.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 2. Basis of Preparation of the Financial Statements – Continued

Reporting Period

These financial statements state the financial performance, changes in equity and cash flows of the Commission for the year ended 30 June 2026 together with the financial position of the Commission as at 30 June 2026.

Comparative Figures

Budget Figures

To facilitate a comparison with the Budget Papers, as required by the FMA, budget information for 2025-26 has been presented in the financial statements. Budget numbers in the financial statements are the original budget numbers that appear in the Statement of Intent.

Prior Year Comparatives

Comparative information has been disclosed in respect of the previous reporting period for all amounts reported in the financial statements, except where an Australian Accounting Standard does not require comparative information to be disclosed.

Where the presentation or classification of items in the financial statements is amended the comparative amounts have been reclassified where practical. Where a reclassification has occurred, the nature, amount and reason for the reclassification is provided.

Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000). Use of "-" represents zero amounts or amounts rounded down to zero.

Going Concern

The 2025-26 financial statements have been prepared on a going concern basis as the Commission has been funded in the ACT Government 2026-27 Budget and the Budget Papers include forward estimates for the Commission.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 3. Impact of Accounting Standards Issued But Yet to be Applied

All Australian Accounting Standards and Interpretations issued but yet to be applied are applicable to future reporting periods and will be adopted from their application date.

Standards and Interpretations issued but yet to be applied have been assessed as not being relevant to the Commission or will have an immaterial financial impact on the Commission. However, AASB 18 *Presentation and Disclosure in Financial Statements* (applicable 1 January 2028 for not-for-profit public sector agencies) does contain some major presentation/disclosure changes that will impact on the Commission including:

- that operating, investing and financing categories as well as additional subtotals have to be included in the agency's operating statement;
- the disclosure of management-defined performance measures and reconciliations of these measures with the subtotals required by AASB Standards; and
- enhanced requirements for the grouping (aggregation and disaggregation) of information in the financial statements and in the notes.

The AASB has issued an exposure draft (ED 338 *Application of AASB 18 and AASB 107 by Superannuation and Not-for-Profit Entities and Operating Cash Flow Reconciliation*) that outlines modifications to AASB 18 for not-for-profit public sector entities. If these modifications in the exposure draft are adopted, they will effectively enable the Commission to continue to broadly apply the existing disclosure requirements contained in AASB 101 *Presentation of Financial Statements*. However, as this exposure draft is not yet finalised, the impact on the Commission's financial statements from the adoption of AASB 18 cannot be determined at this time.

INCOME NOTES

Material Accounting Policies – Income

Income Recognition

Revenue is recognised in accordance with AASB 15 *Revenue from Contracts with Customers* where the contract is enforceable and contains sufficiently specific performance obligations, otherwise income is in the scope of AASB 1058 *Income of Not-for-Profit Entities*.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 4. Taxation and Levies Collected on Behalf of the Territory

Description and Material Accounting Policies relating to Taxation and Levies Collected on Behalf of the Territory

Taxation and Levies are collected on behalf of the Territory from licensed gambling operators. Taxes and Levies are received on a monthly basis in accordance with the respective legislation or agreements held with the Commission and are based on gross profit or the level of gambling activity depending on the requirements for each product. All Taxes and Levies received by the Commission are transferred on a daily basis to the Territory Banking Account.

Taxes and levies are recognised as revenue in the period in which the payment relates.

Taxation and Levies are collected on behalf of the Territory.

	2026	2025
	\$'000	\$'000
Gaming Machines ¹	41 021	38 479
Interstate Lotteries ²	14 831	15 767
Casino ³	4 147	4 504
Keno and Trackside Levy	2 271	2 153
Total Taxation and Levies Collected on Behalf of the Territory	62 270	60 903

1. The increase in the Gaming Machine Taxation is due to an increased gambling activities compared to 2024-25.
2. The decrease in the Interstate Lotteries is due to reduced ticket sales in the Territory compared to 2024-25.
3. The decrease in the Casino Taxation is due to reduced gambling activities compared to 2024-25.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 5. Regulatory Fees Collected on Behalf of the Territory

Description and Material Accounting Policies relating to Regulatory Fees Collected on Behalf of the Territory

Regulatory Fees Collected on Behalf of the Territory are paid in relation to gaming operations such as licensing applications, raffle and trade promotion permit applications and general gaming and racing approvals. All regulatory fees received by the Commission are transferred daily to the Territory Banking Account.

Fees are recognised as revenue at the time of payment due to the timing of notification to the Commission. Fines are recognised as revenue on the issue of the relevant disciplinary notice.

	2026	2025
	\$'000	\$'000
Gaming Machines	373	277
Lotteries	3 278	3 189
Casino	1 226	1 187
Totalisator	1 333	1 302
Sports Bookmaking	18	17
Fees and Penalties	25	50
Total Regulatory Fees Collected on Behalf of the Territory	6 253	6 022

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 6. Other Income

Description and Material Accounting Policies relating to Other Income

Other Revenue arises from the core activities of the Commission. Under the *Gaming Machine Act 2004*, a community purpose contributions levy on gaming machine licensees and voluntary contributions from Casino Canberra, Tabcorp ACT Limited and the Lottery Corporation are required to be paid to the Gambling Harm Prevention and Mitigation Fund which is administered by the Commission.

The Commission also collects levies from gaming machine licensees for payments to the Chief Minister's Charitable Fund (CMCF), a non-governmental organisation, and to the Diversification and Sustainability Support Fund (DSSF) administered by the Justice and Community Safety Directorate. These levies are recognised as income of the Commission and also recognised as an expense as all CMCF and DSSF receipts are required to be transferred to the Fund administrators. Commencing 1 July 2025 for a period of two years, the required amount payable to the DSSF is \$0.

Other Gains are transactions that are not part of the Commission's core activities. Other Gains are distinct from Other Revenue, as Other Revenue arises from the core activities of the Commission.

	2026	2025
	\$'000	\$'000
Other Revenue		
Gambling Harm Prevention and Mitigation Fund	2 137	2 041
Chief Minister's Charitable Fund	451	428
Diversification Sustainability Support Fund ¹	(1)	1 028
Total Other Revenue	2 587	3 497
Other Gains		
Unclaimed Prize Money	1	-
Total Other Gains	1	-
Total Other Income	2 588	3 497

- The decrease in payments into the Diversification and Sustainability Support Fund is due to the required amount payable by the licensees being reduced to \$0 for a two-year period commencing on 1 July 2025 and an accrual adjustment from prior year.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 7. Supplies and Services

Description and Material Accounting Policies relating to Supplies and Services

Gambling Harm Prevention and Mitigation Fund

Payments from the Gambling Harm Prevention and Mitigation Fund are to assist with the alleviation of gambling harm, alleviating the disadvantages that arise from gambling harm and providing and ascertaining information about gambling harm within the Territory. These payments are recognised in the reporting period in which the expenses are incurred. Supplies and Services are measured at the amount paid or payable, or where Supplies and Services have been provided free of charge, they are measured at their fair value at the time they are provided.

	2026	2025
	\$'000	\$'000
Board Member Fees	159	148
Payment from the Gambling Harm Prevention and Mitigation Fund ¹	1 729	521
Other Professional Services ²	581	857
Total Supplies and Services	2 469	1 526

1. The increase in Payment from the Gambling Harm Prevention and Mitigation Fund in 2025-26 is mainly due to costs associated with establishing an independent inquiry into the future of the ACT clubs industry.
2. The decrease in Other Professional Services expense is mainly related to the 2024 survey on gambling in the ACT. The survey was completed in 2024-25.

Note 8. Grants and Purchased Services

Description and Material Accounting Policies relating to Grants and Purchased Services

Purchased services are amounts paid to obtain services from other ACT Government agencies and external parties. These transactions are reciprocal in nature.

	2026	2025
	\$'000	\$'000
Gambling Support Services	1 219	1 081
Access Canberra ¹	5 900	5 745
Total Grants and Purchased Services	7 119	6 826

1. The increase is due to the indexation of costs for the provision of services for the administration of gaming laws including the control, supervision and regulation of gaming and racing in the ACT under a Memorandum of Understanding with Access Canberra.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 9. Payments Under the *Gaming Machine Act 2004* to Other Entities

Description and Material Accounting Policies relating to Payments Under the *Gaming Machine Act 2004* to Other Entities

Under the *Gaming Machine Act 2004*, contributions to the Chief Minister's Charitable Fund and payments to the Diversification and Sustainability Support Fund are collected by the Commission from Licensees. The Commission transfers these amounts to the administrators of the Funds.

	2026	2025
	\$'000	\$'000
Payments to the Diversification and Sustainability Support Fund ¹	6	1 028
Payments to the Chief Minister's Charitable Fund	452	428
Total Payments Under the <i>Gaming Machines Act 2004</i> to other Entities	458	1 456

1. The decrease in Payments to the Diversification and Sustainability Support Fund is due to the required amount payable by the licensees being reduced to \$0 for a two-year period, commencing on 1 July 2025. The Commission passes the funds received from licensees to the Justice and Community Safety Directorate and an accrual adjustment from prior year.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Asset Notes

Note 10. Cash and Cash Equivalents

Description and Material Accounting Policies relating to Cash and Cash Equivalents

Cash includes cash at bank.

Cash equivalents are short-term highly liquid investments that are readily converted to known amounts of cash which are subject to an insignificant risk of changes in value.

The Commission holds five bank accounts with the Westpac Bank as part of the Whole-of-Government banking arrangements that earned an average floating interest rate of 4.04% (2024-25 4.23%).

(a) Cash and Cash Equivalents Balance

	2026	2025
	\$'000	\$'000
Cash at Bank	6 208	7 368
Total Cash and Cash Equivalents	6 208	7 368

(b) Reconciliation of Cash and Cash Equivalents at the End of the Reporting Period in the Statement of Cash Flows to the Equivalent Items in the Balance Sheet

Total Cash and Cash Equivalents Disclosed in the Balance Sheet	6 208	7 368
Cash and Cash Equivalents at the End of the Reporting Period as Recorded in the Statement of Cash Flows	6 208	7 368

(c) Reconciliation of the Operating Result to the Net Cash (Outflows)/Inflows from Operating Activities

Operating Result	(868)	695
Add/(Less) Non-Cash Items		
Depreciation and Amortisation	63	63
Cash Before Changes in Operating Assets and Liabilities	(805)	758
Changes in Operating Assets and Liabilities		
Decrease in Receivables	1 597	689
(Increase) in Prepayments	-	(1)
(Decrease)/Increase in Payables	(367)	169
(Decrease) in Taxation Revenue Payable	(1 586)	(729)
Increase in Other Liabilities	1	1
Net Changes in Operating Assets and Liabilities	(355)	129
Net Cash (Outflows)/Inflows from Operating Activities	(1 160)	887

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 11. Receivables

Description and Material Accounting Policies relating to Receivables

Accounts Receivables

Accounts receivable (including accrued gambling taxes and levies and other trade receivables) are measured at amortised cost with any adjustments to the carrying amount being recorded in the Operating Statement.

Accrued gambling taxes and levies arise in the normal course of gambling related activity. It is a statutory requirement that gambling taxes and levies for a particular month be paid in the following month.

Expected Credit Loss – Accounts Receivables

The allowance for expected credit losses represents the amount of trade receivables and other trade receivables the Commission estimates will not be repaid. The allowance for impairment losses is based on objective evidence and a review of overdue balances. The Commission measures expected credit losses of a financial instrument in a way that reflects:

- (a) an unbiased and probability-weighted amount that is determined by evaluating a range of possible outcomes;
- (b) the time value of money; and
- (c) reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of future economic conditions.

The Commission has assessed the allowance for expected credit losses for receivables in the financial statements. The assessment is based on the historical trends and there are no credit losses expected in relation to the receivables. The assessment is considered by management to be appropriate and reliable. No receivables were impaired as at 30 June 2026 or as at 30 June 2025. All receivables are with non-ACT Government entities.

	2026	2025
	\$'000	\$'000
Current Receivables		
Gambling Taxes		
Gaming Machine Taxation ¹	3 324	3 219
Interstate Lotteries Duty ²	1 124	2 815
Casino Taxation	256	289
Casino Licence Fee	605	583
Keno and Trackside Levy ³	159	-
Total Gambling Taxes	5 468	6 906
Other Receivables		
Other Trade Receivables	(32)	42
Gambling Harm Prevention and Mitigation Fund Payment	160	163
Accrued Chief Minister's Charitable Fund Payment	36	36
Accrued Diversification and Sustainability Support Fund Payment ⁴	-	81
Net GST Receivable	13	14
Total Other Receivables	177	336
Total Current Receivables	5 645	7 242

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 11. Receivables – Continued

Description and Material Accounting Policies relating to Receivables - Continued

1. The increase in Gaming Machine Taxation receivable at 30 June 2026 is due to increased Gaming Machine activity in June 2026 compared to June 2025.
2. The decrease in Interstate Lotteries Duty receivable is due to one month of outstanding receipts at June 2026 compared to two months at June 2025. There was a delay in receiving the funds in June 2025 hence the receivable was higher at June 2025 than at June 2026.
3. The increase in Keno and Trackside Levy receivable at 30 June 2026 is due to the timing of cash receipts.
4. The decrease in Accrued Diversification and Sustainability Support Fund payment is due to the required amount payable by the licensees being reduced to \$0 for a two-year period, commencing on 1 July 2025.

Note 12. Intangible Assets

Description and Material Accounting Policies relating to Intangible Assets

The Commission has an internally generated software, ACT Gamblers Exclusion Database.

Recognition

Externally acquired software is recognised and capitalised when:

- (a) it is probable that the expected future economic benefits attributable to the software will flow to the Commission;
- (b) the cost of the software can be measured reliably; and
- (c) the acquisition cost is equal to or exceeds \$50,000.

Internally generated software is recognised when it meets the general recognition criteria outlined above and where it also meets the specific recognition criteria relating to intangible assets arising from the development phase of an internal project.

Measurement

Intangible Assets are measured at cost.

Amortisation

Capitalised software has a finite useful life. Amortisation is applied to intangible assets. Software is amortised on a straight-line basis over its useful life, over a period of five years.

Impairment

At each reporting date the Commission assesses whether there is any indication that an intangible asset may be impaired. Intangible assets are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Impairment losses for intangible assets are recognised in the Operating Statement, as intangible assets are carried at cost. The carrying amount of the intangible asset is reduced to its recoverable amount.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 12. Intangible Assets – Continued

Description and Material Accounting Policies relating to Intangible Assets - Continued

	Internally Generated Software \$'000	Total \$'000
Reconciliation of Intangible Assets 2025-26		
Carrying Amount at the Beginning of the Reporting Period	132	132
Amortisation	(63)	(63)
Carrying Amount at the End of the Reporting Period	69	69
Carrying Amount at the End of the Reporting Period, represented by:		
Gross Book Value	1 278	1 278
Accumulated Amortisation	(1 209)	(1 209)
Carrying Amount at the End of the Reporting Period	69	69
Reconciliation of Intangible Assets 2024-25		
Carrying Amount at the Beginning of the Reporting Period	195	195
Amortisation	(63)	(63)
Carrying Amount at the End of the Reporting Period	132	132
Carrying Amount at the End of the Reporting Period represented by:		
Gross Book Value	1 278	1 278
Accumulated Amortisation	(1 146)	(1 146)
Carrying Amount at the End of the Reporting Period	132	132

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 13. Payables

Description and Material Accounting Policies relating to Payables

Payables are initially recognised at fair value based on the transaction cost and subsequent to initial recognition at amortised cost, with any adjustments to the carrying amount being recorded in the Operating Statement. All amounts are normally settled within 30 days after the invoice date.

Payables include Trade Payables, Accrued Expenses and Taxation, Regulatory Fees and Levies payable to Government.

	2026	2025
	\$'000	\$'000
Current Payables		
Taxation, Regulatory Fees and Levies Revenue Payable to ACT Government ¹	5 349	6 935
Payable to the Chief Minister's Charitable Fund	36	114
Payable to the Diversification and Sustainability Support Fund ²	-	271
Accrued Expenses	263	281
Total Current Payables	5 648	7 601

1. The decrease in Taxation, Regulatory Fees and Levies Revenue Payable to the ACT Government is mainly due to a decrease in outstanding Accrued Gambling Taxes Receivable as at 30 June 2026. All taxes, regulatory fees and levies received by the Commission are transferred daily to the Territory Banking Account.
2. The decrease in Payable to the Diversification and Sustainability Support Fund is due to the required amount payable by the licensees being reduced to \$0 for a two-year period, commencing on 1 July 2025. The Commission passes the funds received from licensees to Justice and Community Safety Directorate.

There were no payables overdue as at 30 June 2026 or 30 June 2025.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 14. Financial Instruments

Material Accounting Policies relating to Financial Instruments

Details of the significant policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised with respect to each class of financial asset and financial liability are disclosed in the note to which they relate.

The Commission's financial assets consists of cash and cash equivalents and trade receivables, and are subsequently measured at amortised cost under AASB 9 *Financial Instruments*. Financial liabilities are measured at amortised cost.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Commission's credit risk is limited to the amount of the financial assets it holds net of any allowance for impairment. The Commission expects to collect all financial assets that are not past due or impaired.

Cash at bank is held with a high credit quality financial institution under Whole-of-Government banking arrangements. Cash at bank is held with the Westpac Bank.

The majority of the Commission's receivables are taxes payable by gaming licensees. The Commission reviews outstanding receivables on a monthly basis with the option of prosecution or disciplinary action being taken against gaming licensees with overdue or unpaid taxes. Unpaid outstanding balances are referred to the ACT Government Solicitor for legal action if all other options have been exhausted.

There have been no significant changes in the process for managing credit risk since the last reporting period.

Trade receivables are always measured at lifetime expected credit losses (the simplified approach).

Liquidity Risk

Liquidity risk is the risk that the Commission will encounter difficulties in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. To limit its exposure to liquidity risk the Commission ensures that it has a sufficient amount of current financial assets to meet its current financial liabilities. The main source of cash to pay these obligations is appropriation from the ACT Government which is paid to the Commission on a fortnightly basis throughout the year. The Commission manages its liquidity risk through forecasting appropriation drawdown requirements to enable payment of anticipated obligations. This ensures that the Commission has enough cash to meet its emerging financial liabilities.

The Commission's exposure to liquidity risk and the management of this liquidity risk has not changed since the previous reporting period.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 14. Financial Instruments – Continued

Carrying Amount and Fair Value of Financial Assets and Liabilities

The carrying amount of financial assets and financial liabilities of the Commission approximate their fair value.

	Note No	Carrying Amount 2026 \$'000	Fair Value Amount 2026 \$'000	Carrying Amount 2025 \$'000	Fair Value Amount 2025 \$'000
Financial Assets					
Cash and Cash Equivalents	10	6 208	6 208	7 368	7 368
Receivables - Other Trade Receivables	11	(32)	(32)	42	42
Total Financial Assets		6 176	6 176	7 410	7 410
Financial Liabilities					
Payables	13	263	263	281	281
Total Financial Liabilities		263	263	281	281

Note: Assets and liabilities that are not contractual (such as those created as a result of statutory requirements imposed by governments) are not financial assets and liabilities. As such, non-contractual receivables and payables are not included in the financial instruments note.

Fair Value Hierarchy

All financial assets and liabilities are measured, subsequent to initial recognition, at amortised cost and as such no Fair Value Hierarchy disclosures have been made.

Maturity Analysis

The Commission's Financial Liabilities are non-interest-bearing liabilities. As a result, a maturity analysis is not required.

Carrying Amount of Each Category of Financial Asset and Financial Liability

	2026 \$'000	2025 \$'000
Financial Assets		
Financial Assets Measured at Amortised Cost	6 176	7 410
Financial Liabilities		
Financial Liabilities Measured at Amortised Cost	263	281

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 15. Commitments

Description and Material Accounting Policies relating to Commitments

Commitments are a firm intention, but not a present obligation, at the end of the reporting period to incur future expenditure. As such, commitments do not constitute a liability. Commitments usually arise from contracts but can arise from other events like placing an order.

Commitments consist mainly of a Memorandum of Understanding (MOU) with Access Canberra for the provision of services for administration of gaming laws including the control, supervision and regulation of gaming and racing in the ACT. These amounts are reported as GST inclusive:

	2026	2025
	\$'000	\$'000
Within one year	7 626	7 402
Later than one year but not later than five years	13 768	3 013
Total Commitments¹	21 394	10 415

1. The increase in Commitments mainly relates to the Commission entering into a new MOU with Access Canberra, which was signed in April 2026 for the provision of services until 2029.

Note 16. Contingent Liabilities

Description and Material Accounting Policies relating to Contingent Liabilities

Contingent Liabilities are not recognised in the Balance Sheet due to the uncertainty regarding any possible amount or timing of any underlying claim or obligation. Instead, they are disclosed and, if quantifiable, the best estimate is disclosed.

Unclaimed Prize Money

The Commission holds unclaimed prize monies relating to prizes which remain unclaimed at 30 June 2026 and are therefore assessed as Contingent Liabilities at 30 June 2026. These monies are held in a separate bank account. As at 30 June 2026 the Commission reported a Contingent Liability of \$0.452 million. (\$0.451 million in 2024-25).

Legal Claims

The Commission is subject to 2 potential legal claims (2025 – no legal claims). The Commission is potentially liable for \$0.350 million (2025 \$Nil) arising from regulatory actions should costs be awarded.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 17. Related Party Disclosures

Description and Material Accounting Policies relating to Related Party Disclosure

A related party is a person that controls or has significant influence over the reporting entity, or is a member of the Key Management Personnel (KMP) of the reporting entity or its parent entity, and includes their close family members and entities in which the KMP and/or their close family members individually or jointly have controlling interests.

KMP are those persons having authority and responsibility for planning, directing and controlling the activities of the Commission, directly or indirectly.

(A) Controlling Entity

The Commission is an ACT Government controlled entity.

(B) Key Management Personnel

B.1 Compensation of Key Management Personnel

KMP of the Commission are Members of the Governing Board. The members of the Governing Board during 2025-26 were:

Ms Derise Cubin	Chief Executive Officer (CEO) (October 2025 – June 2026)
Mr Giuseppe Mangeruca	Chief Executive Officer (CEO) (July 2025 – September 2025)
Ms L Beacroft	Chair (July 2025 – June 2026)
Mr M Brown	Deputy Chair (August 2025 – June 2026)
Mr M Brown	Member (July 2025)
Ms L Anthes	Member (July 2025 – May 2026)
Mr P Moss	Member (August 2025 – June 2026)

The CEO of the Commission is an employee of Access Canberra and is compensated by Access Canberra. As such, the CEO compensation is not a direct expense of the Commission. A proportion of the CEO's remuneration is covered under the Memorandum of Understanding between Access Canberra and the Commission. The other board members receive fees commensurate with their responsibilities which are determined by the Remuneration Tribunal and are covered by the Controlled Recurrent Payments to the Commission.

Compensation by the Commission to KMP is set out below:

	2026	2025
	\$'000	\$'000
Board Member fees (Excluding CEO)	159	148
Total Compensation by the Commission to KMP	159	148

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 17. Related Party Disclosures - Continued

B.2 Transactions with Key Management Personnel

There were no transactions with KMP that were material to the financial statements of the Commission.

B.3 Transactions with parties related to Key Management Personnel

There were no transactions with parties related to KMP, including transactions with KMP's close family members or other related entities that were material to the Financial Statement of the Commission.

(C) Transactions with other ACT Government Controlled Entities

The Commission has entered into transactions with other ACT Government Entities in 2025-26 consistent with day-to-day business operations provided under varying terms and conditions. The notes to the Financial Statements provide the details of transactions with other ACT Government Entities. Below is a summary of the material transactions with Other ACT Government Entities.

Revenue

The Commission's main ongoing source of funding is received from the ACT Government through the Territory Banking Account. This funding is in the form of Controlled Recurrent Payment appropriation.

Expenses

Grants and Purchased Services (Note 8) – The Commission paid \$5.900 million in 2025-26 (\$5.745 million in 2024-25) to Access Canberra under a Memorandum of Understanding for the provision of services for administration of gaming laws including the control, supervision and regulation of gaming and racing in the ACT.

Other Expenses – The Commission transferred \$0.006 million in 2025-26 (\$1.028 million in 2024-25) to Justice and Community Safety Directorate as receipts collected on behalf of the Diversification and Sustainability Support Fund.

Taxation, Levies and Regulatory Fee Revenue Transferred to Government – The Commission transferred \$68.523 million in 2025-26 (\$66.925 million in 2024-25) to Territory Banking Account. Taxes and Levies received on a monthly basis in accordance with the respective legislation or agreements held with the Commission and Regulatory Fees collected on behalf of the Territory in relation to gaming operations are transferred to the Territorial Banking Account daily.

Liabilities

Payables (Note 13) – The Commission is liable to transfer \$5.349 million in 2025-26 (\$6.935 million in 2024-25) of Taxation, Levies and Regulatory Fee Revenue to Territory Bank Account and \$0 in 2025-26 (\$0.271 million in 2024-25) of receipts collected on behalf of the Diversification and Sustainability Support Fund to Justice and Community Services Directorate.

ACT Gambling and Racing Commission
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2026

Note 18. Budgetary Reporting

Significant Accounting Judgements and Estimates – Budgetary Reporting

The following are brief explanations of major line item variances between budget estimates and actual outcomes. Variances are considered to be major variances if both of the following criteria are met:

- The line item is a significant line item: where either the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or more than 10% of sub-element (e.g. Current Liabilities and Receipts from Operating Activities totals) of the financial statements; and
- The variances (original budget to actual) are greater than plus (+) or minus (-) 10% and \$500,000 of the budget for the financial statement line item.

Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2025-26 Statement of Intent). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

	Actual 2026 \$'000	Original Budget 2026 \$'000	Variance \$'000	Variance %	Variance Explanation
Balance Sheet Line Items					
Receivables	5 645	7 943	(2 298)	(28.93)	Note 1
Payables	5 648	8 169	(2 521)	(30.86)	Note 2

Notes

1. The decrease in Receivables is primarily due to a decrease in Interstate Lotteries Duty due to one month of outstanding receipts at June 2026 compared to two months in the budget.
2. The decrease in Payables is mainly due to:
 - a. Accrued Diversification and Sustainability Support Fund payment not required as a result of the required amount payable by the licensees being reduced to \$0 for a two-year period, commencing on 1 July 2025;
 - b. Taxation, Regulatory Fees and Levies Revenue Payable to ACT Government due to decreased Interstate Lotteries Duty receivables as identified in note 1 above; and
 - c. timing differences in operational expenditure processing as at 30 June 2026.

Statement of Changes in Equity – No variances that met the criteria above were identified in the Statement of Changes in Equity.

C3 Capital works

The Commission had no projects included in the Capital Works Program for 2025–26.

C4 Asset management

The only assets maintained by the Commission are its computer software. These databases are managed by Access Canberra through an MoU. Access Canberra has policies for the management of these assets consistent with the ACT Asset Management Strategy. The carrying value of these assets at the end of the reporting period was \$132,000.

C5 Government contracting

The Commission has complied with the *Government Procurement Act 2001* during the reporting year.

Procurement processes above \$25,000 have been reviewed by Procurement ACT, and where applicable, by the Government Procurement Board, consistent with the provisions of the *Government Procurement Regulation Act 2007*.

The online ACT Government Contracts Register records contracts with suppliers of goods, services and works with a value of \$25,000 or more. A full search of the Commission's contracts notified with an execution date from 1 July 2025 to 30 June 2026 can be made at www.tenders.act.gov.au/contract/search. For ease of reference, these are also provided at Table 41.

The Commission received one initial exemption under the secure local jobs code requirements under section 22G of the *Government Procurement Act 2001*; however, the services fell under the monetary thresholds in scope of secure local jobs.

There were no unique Aboriginal and Torres Strait Islander Enterprises that responded to tender and quotation opportunities during the reporting period. The printing of the 2024–25 Gambling and Racing Commission Annual Report was provided by a 100% Aboriginal-owned organisation.

Table 41: 2025–26 contracts with suppliers of goods and services that exceed \$25,000

Contract title	Procurement methodology	Procurement type	Exemption from quotation and tender threshold requirements	Contractor name	Contract amount (excl GST)	Execution date	Expiry date
ACT Gambling Support Service	Open tender	Community-based services	No	Relationships Australia Canberra and Region	\$4,301,097	28 April 2025	30 June 2028
Gambling Contact Officer Training	Open tender	Education & Training	No	Access Recognised Training	\$140,519	26 September 2024	25 September 2026
Gambling Contact Officer & Community Sector Training	Single Select	Education & Training	Yes	Lifeline Canberra	\$93,259	18 February 2025	18 February 2027
The 2024 ACT Gambling Survey	Open tender	Professional, Scientific and Technical Services	No	Central Queensland University	\$1,193,844	9 February 2024	8 February 2029
A Public health Approach to Gambling in the ACT	Quotation	Consultancy	No	Central Queensland University	\$173,713	26 February 2026	25 February 2027

C6 Statement of Performance

Mr Tim Larnach
Audit Principal, Financial Audits
ACT Audit Office

Tim.Larnach@act.gov.au

Dear Mr Larnach

**MANAGEMENT REPRESENTATION LETTER
ACT GAMBLING AND RACING COMMISSION
STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2026**

Introduction

This management representation letter is provided in relation to the ACT Audit Office's limited assurance engagement for the ACT Gambling and Racing Commission's (Commission's) statement of performance for the year ended 30 June 2026 as required by the *Financial Management Act 1996*.

The Governing Board (Board) acknowledges their responsibility for ensuring that the statement of performance is in accordance with the *Financial Management Act 1996* and is free of material misstatements, including omissions.

The Board confirms, to the best of their knowledge and belief, the following representations made to you during your examination.

Records

1. The Board confirms that the statement of performance is free of material misstatements, including omissions, and to the best of their knowledge and belief, all relevant records supporting the relevant accountability indicators have been made available to you for the purpose of your examination.
2. All other records supporting the accountability indicators and related information, which might affect the fairness of the relevant accountability indicators, have been made available to you and no such information has been withheld.
3. All documents provided electronically to you during the course of the limited assurance engagement are authentic original documents or scanned copies of original documents.

Compliance with Legislation and Other Requirements

4. The Board has complied with all laws and/or regulations that affect the statement of performance.

Gambling & Racing Commission
GPO Box 158, Canberra City ACT 2601

 GRCBoard@act.gov.au
 gamblingandracing.act.gov.au

5. The Board has disclosed to you all known actual and possible non-compliance with laws or regulations whose effect should be considered in the preparation of, or for disclosure in, the statement of performance.

Internal Controls

6. The Board advises that adequate systems of internal control exist to ensure that performance results have been properly recorded in the records underlying the statement of performance.
7. There have been no irregularities involving management or employees who have a significant role in the internal control systems that could have a material effect on the statement of performance.

Electronic Presentation of the Statement of Performance

8. The Board will ensure that the electronic version of the statement of performance and limited assurance report presented on the website is the same as the final signed version of the statement of performance upon which the limited assurance report was issued.

Other

9. The Board understands that your examination was made in accordance with Australian Standards on Assurance Engagements, and was, therefore, designed primarily for the purposes of providing limited assurance on the relevant accountability indicators, and that your examination procedures were limited to those which you considered necessary for that purpose.

On behalf of the Governing Board



Ms Laura Beacroft
Chair
Governing Board
ACT Gambling and Racing Commission

3 September 2026

ACT GAMBLING AND RACING COMMISSION

STATEMENT OF PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2026

Independent Limited Assurance Report

ACT Gambling and Racing Commission
Statement of Performance
For the Year Ended 30 June 2026

Statement of Responsibility

In my opinion, the Statement of Performance is in agreement with the ACT Gambling and Racing Commission's records and fairly reflects the service performance of the ACT Gambling and Racing Commission for the year ended 30 June 2026 and also fairly reflects the judgements exercised in preparing it.



Laura Beacroft
Chairperson
ACT Gambling and Racing Commission

3 September 2026

ACT Gambling and Racing Commission
Statement of Performance
For the Year Ended 30 June 2026

Output Class 1: Gambling Regulation and Harm Minimisation

Output 1.1: Gambling Regulation and Harm Minimisation

	Original Target 2025-26	Actual Result 2025-26	Variance from Original Target %	Explanation for Material Variance
Total cost[#]	\$9,307,000	\$10,109,000	9	
Controlled Recurrent Payments	\$6,124,000	\$6,124,000	0	
Accountability Indicators				
a. The Gambling and Racing Commission proactively communicates its priorities for risk-based regulation: ^a				
i) The Commission has a public statement of expectation	100%	100%	0	
ii) Regulatory activity in line with the public statement of expectation is published annually	100%	100%	0	
b. Percentage of the Canberra community that find it easy to interact with the Gambling and Racing Commission ^b	90%	92%	2	

The above Statement of Performance should be read in conjunction with the accompanying notes.

Total cost includes components of Commission expenditure excluding taxation revenue transferred to Government.

The above Accountability Indicators were examined by the ACT Audit Office in accordance with the *Financial Management Act 1996*. The Total cost and Controlled Recurrent Payments measures were not examined by the ACT Audit Office in accordance with the *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*.

**ACT Gambling and Racing Commission
Statement of Performance
For the Year Ended 30 June 2026**

Explanation of Accountability Indicators

- a. The Gambling and Racing Commission proactively communicates its priorities for risk-based regulation.

The Commission proactively communicates its priorities for risk-based regulation, by developing and publishing a Statement of Expectation regarding regulatory priorities and areas of focus, with yearly reporting to occur against activities undertaken in line with the statement. The result will be reported annually.

- i) The Commission has a public Statement of Expectation
 - The Commission has prepared and published on its website a Statement of Expectation for 2025-26.
- ii) Regulatory activity in line with the public Statement of Expectation is published annually
 - the Commission is required to publish outcomes on three regulatory activities within the Commission's Statement of Expectation for 2025-26. These outcomes as listed below were published on the Commission's Website.
 - o [2025-26 Electronic Gaming Machine Compliance Program \(June 2026\)](#);
 - o [2025-26 Exclusion Database Incident Analysis Program \(June 2026\)](#); and
 - o [2025-26 Casino Probity Program \(June 2026\)](#).

- b. Percentage of the Canberra community that find it easy or very easy to interact with the Gambling and Racing Commission.

The ease of interaction result is determined by the responses to an independent survey conducted by Micromex Research of business/industry and community sector stakeholders who interacted with the Commission within the last 12 months (refer to page 20, [Access Canberra Business Transaction Research 2026](#)).

D ANNUAL REPORT REQUIREMENTS

The Commission does not have anything to report under this section:

- The Commission did not receive any Ministerial Directions under section 6 (3) of the *Gambling and Racing Control Act 1999*.
- The Commission did not initiate or finalise any inquiries as per Part 5 of the *Gambling and Racing Control Act 1999* and therefore has nothing to report in relation to inquiries as per section 46 (2).

E WHOLE OF GOVERNMENT ANNUAL REPORTING

Bushfire risk management

The Commission has nothing to report under this section as it is not required to prepare or approve bushfire operational plans for properties within Bushfire Prone Areas.

Human rights

On 1 July 2025, Access Canberra moved from the Chief Minister, Treasury and Economic Development Directorate to the City and Environment Directorate. Reporting under this division is incorporated into the reporting made by the City and Environment Directorate and can be sourced from the 2025–26 annual report of the Justice and Community Safety Directorate.

Legal Services Directions

See the 2025–26 annual report of the Justice and Community Safety Directorate for reporting under this section.

Territory records

See the 2025–26 *City and Environment Directorate Annual Report* for reporting under this section.

Attachments

Attachment A: Annual report of the ACT Racing Appeals Tribunal

The Racing Appeals Tribunal (the Tribunal) is established by Part 5 of the *Racing Act 1999*. The Tribunal is independent and responsible for hearing and determining appeals from persons aggrieved by a decision of a controlling body or another organisation conducting a race meeting being held for the purpose of betting in the ACT. The functions of the Tribunal are contained in section 39 of the *Racing Act 1999*.

Contact

Registrar of the Racing Appeals Tribunal

Director, Gambling Harm Prevention, Access Canberra

Phone: (02) 6207 0357

Members

Members of the Tribunal during the reporting period are shown below.

Name	Position	Dates of current appointment
Mr Dominic Mulligan ²	President	16 August 2024 – 1 February 2026
Mr Jonathan Hanton	Deputy President Acting President	16 August 2024 – 15 August 2027 1 February 2026 – 31 July 2026
Mr Benjamin Gray	Member	16 August 2024 – 15 August 2027
Mr Joshua Nottle	Member Acting Deputy President	16 August 2024 – 15 August 2027 1 February 2026 – 31 July 2026
Mr Paddy Moylan	Member	16 August 2024 – 15 August 2027
Ms Brienna Anderson ¹	Member	9 September 2025 – 8 September 2028
Mr Wayne Wood ¹	Assessor	9 September 2025 – 8 September 2028
Mr Nicholas Hassett ¹	Assessor	9 September 2025 – 8 September 2028

1 = New Member 2 = Departing Member

Appeals lodged with the Tribunal

Claire Ramsbotham v Canberra Racing Club Inc.

On 21 October 2025, the Tribunal, constituted by Mr Dominic Mulligan (President), Mr Jonathan Hanton (Deputy President), Mr Joshua Nottle (Member), and Mr Nicholas Hassett (Assessor), heard and determined the appeal of Claire Ramsbotham against Canberra Racing Club Inc.

This appeal concerns a decision of the Stewards following an inquiry held on 19 September 2025 in relation to Race 7 at Thoroughbred Park, Canberra. Ms Claire Ramsbotham (the appellant) was charged with careless riding pursuant to Australian Rule of Racing AR 131(a), which provides that a rider must not, in the opinion of the Stewards:

(a) engage in careless, reckless, improper, incompetent or foul riding.

The appellant pleaded guilty to the riding offence. In applying the Careless Riding Penalty Template (AR 131(a)) (the Template), the Stewards assessed the level of carelessness as being in the medium range and imposed a suspension of Ms Ramsbotham's licence to ride for a period of 8 days (5 race meetings). The suspension was to commence on 28 September 2025, with Ms Ramsbotham eligible to resume riding on 6 October 2025.

On 22 September 2025, the appellant filed a Notice of Appeal against both the conviction and the penalty. The appellant also applied, pursuant to section 49 of the *Racing Act 1999*, for a stay of the Stewards' decision pending the hearing and determination of the appeal. The respondent did not oppose that application, and the President subsequently ordered that the decision be stayed until the appeal was determined by the Tribunal.

Hearing outcome

The Tribunal considered the evidence of the appellant and the submissions made on behalf of both parties. Having done so, the Tribunal found no basis to depart from the principles set out in the Careless Riding Penalty Template and agreed with the majority of the Stewards' assessment applied to Ms Ramsbotham on 19 September 2025.

However, the Tribunal determined that the level of carelessness should be downgraded from medium to low range. As a consequence, the penalty imposed by the Stewards is varied from a suspension of 5 race meetings to a severe reprimand. Accordingly, Ms Ramsbotham's appeal is upheld in part, and one-half of the appeal bond will be refunded to her.

Contact for further information

Director, Gambling Harm Prevention, Access Canberra

Phone: (02) 6207 0357



gamblingandracing.act.gov.au