

ACT GAMBLING AND RACING COMMISSION – STATEMENT OF INTENT

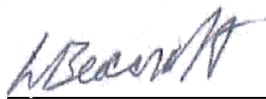
The ACT Gambling and Racing Commission is a Territory Authority established under the *Gambling and Racing Control Act 1999*.

This Statement of Intent for 2026-27 has been prepared in accordance with Section 61 of the *Financial Management Act 1996*.

The responsible Minister, Dr Marisa Paterson MLA, was consulted during the preparation of the Statement of Intent.

The Statement of Intent, which focuses on the 2026-27 Budget year, has been developed in the context of a four year forward planning horizon to be incorporated, as far as practicable, into the ACT Gambling and Racing Commission strategic and business planning processes.

The ACT Gambling and Racing Commission's 2026-27 Statement of Intent has been agreed between:



Laura Beacroft

Chairperson

Gambling and Racing Commission



Dr Marisa Paterson MLA

Minister for Gaming Reform



Chris Steel MLA

Treasurer

This page is deliberately left blank

ACT GAMBLING AND RACING COMMISSION

The Gambling and Racing Commission (the Commission) is a Territory Authority established under section 5 of the *Gambling and Racing Control Act 1999* (the GRC Act). It is governed by a board established under section 11 of the GRC Act (the Board). The functions of the Board are set out in section 77 of the *Financial Management Act 1996* (FMA) and in summary are as follows:

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

The Board is responsible for the efficient and effective financial management of the Commission. The Commission's Board consists of five members: four non-executive members being the Chair, Deputy Chair and two ordinary members, and the Chief Executive Officer (the CEO) who is also an ACT public servant.

Non-executive members' appointments are made by the Minister for Gaming Reform under sections 11 and 12 of the GRC Act, and the Standing Committee on Public Accounts is consulted on these appointments in accordance with section 228 of the *Legislation Act 2001*.

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 FMA.

The Commission's Board consists of the following members (as at May 2026)

- Chairperson: Ms Laura Beacroft (term: December 2023 –December 2026)
- Deputy Chairperson: Mr Mark Brown (term: August 2025– August 2028)
- Members: Ms Lauren Anthes (term: May 2024 –May 2026)
Mr Philip Moss (term: August 2025 – August 2028)
- CEO: Ms Derise Cubin (term: October 2025 – 30 June 2026)

Purpose

The functions of the Commission include:

- administer 'gaming laws' as defined by section 4 of the GRC Act. For example, the *Gaming Machine Act 2004*, the *Casino Control Act 2006*, and the *Lotteries Act 1964*;
- control, supervise and regulate gambling in the ACT;
- collect and verify taxes, fees and charges imposed or authorised by gaming laws;
- investigate and conduct inquiries into issues and activities related to gaming law; and
- review legislation and policies and make recommendations to the Minister for Gaming Reform.

Nature and Scope of Activities

The Commission performs its functions in a way that best promotes public interest, and as far as practicable promotes consumer protection, minimises the possibility of criminal and unethical conduct, and reduces the risks and costs of gambling harm for the community and individuals.

Commission's services are provided by Access Canberra (City and Environment Directorate)

A Memorandum of Understanding (MOU) has been in place between Access Canberra and the Commission since 2016. This followed the ACT Government's decision in 2014 to merge the Commission along with other bodies, into Access Canberra. The MOU was renegotiated in 2025-26, with the renewed agreement strengthening governance and reporting arrangements to ensure that the Commission continues to meet its statutory requirements, purpose and objectives. The MOU is a public document available on the Commission's website.

Under the MOU, Access Canberra (City and Environment Directorate) provides the Commission with the services required to perform its functions including what is outlined in the Commission's Statement of Intent. The practical effect of the MOU is that the Commission does not employ staff and relies on Access Canberra to provide and manage the necessary resources to fulfill the Commission's full suite of statutory functions. In return, the Commission provides funding to Access Canberra, which is indexed each year (estimated to be \$6.019 million in 2026-27). This is recognised as a "purchased service" in the Commission's financial statements.

The Board and Access Canberra work co-operatively to perform the Commission's functions. Access Canberra implements the Board's decisions under delegated authority. The MOU

provides for both parties to continuously assess the MOU's effectiveness and amend it by mutual agreement at any time. The term of the MOU is 1 July 2026 to 30 June 2029 with provision for a mid-point review.

The Board maintains an operating budget sourced from the Controlled Revenue Payments that is not apportioned to Access Canberra under the MOU. The Board has discretion over this budget and may use it to fund select legal services, projects initiated by the Board, specialised procurement and external evaluation services.

Administration of gaming laws

Under gaming laws, the Commission restricts entry into the ACT gambling market through its licensing and authorisation functions. These laws impose ongoing obligations on those that gain a license, authorisation or approval from the Commission. These functions range from highly complex transactions requiring ongoing multifaceted probity assessments (for example, changes to casino ownership) to less complex high-volume transactions (for example, lottery applications). In restricting market entry to eligible people or entities, it is more likely that gambling activities are conducted honestly, with integrity, and free from criminal influence.

The Commission is also responsible for administering the ACT government's scheme that aims to reduce the number of electronic gaming machines in the ACT. The Commission collaborates with the Justice and Community Safety Directorate regarding this work as required.

The Commission also collects and verifies significant taxes, fees and charges related to gambling. Revenue received in 2025-26 is forecast to be \$70.371 million. From this, \$1.732 million is forecast to be directed to the Gambling Harm Prevention and Mitigation Fund and \$0.452 million to the Chief Minister's Charitable Fund. The remainder is returned to the ACT budget to support the delivery of government services in the Territory.

Enforcement of gaming laws

The Commission enforces compliance with gaming laws in the ACT which captures the gambling activities conducted at clubs, hotels, Casino Canberra and other activities such as lotteries, race and other sports bookmaking, and keno. The Commission has a limited jurisdiction over online gambling products such as sports betting as these are regulated by the Australian Government.

Compliance activities include, among other things: data analysis and environmental scans, following up complaints, inspections, audits, investigations, initiating and pursuing disciplinary action (for example, for breaches of laws about persons excluded from gambling venues), pro-active compliance programs, and responding to matters that have arisen in other jurisdictions.

Outcomes of enforcement action can include some or all the following: providing or requiring education initiatives, increased and more specific regulatory monitoring and oversight, compliance with specific directions related to remedying non-compliance, disciplinary action, enforceable undertakings, financial penalties, prosecution, loss of license, and recommendations for law reform.

In performing this regulatory function, the Commission, like other regulators aims to nurture voluntary and self-directed compliance by regulated entities. Effective engagement supports positive working relationships with stakeholders and can prevent or remedy non-compliance, as well as reinforce norms about the benefits and importance of being compliant. To this end, the Commission engages with its stakeholders in a range of ways, for example, by providing information and education to individuals, licensees, and other gambling and racing industry stakeholders.

The Commission applies a risk-based regulatory approach. A risk-based regulatory approach focuses on identifying, assessing, and prioritising risks of non-compliance and harm, allowing regulators to tailor their actions and resources to address the most significant risks.

The Commission also manages the self-exclusion scheme through the centralised ACT Gamblers Exclusion Database (ACTGED) where gambling providers are required to report gambling harm incidents.

Contributing to reducing gambling harm

In performing its statutory functions, the Commission responds to contemporary and emerging challenges, while setting ongoing direction through the *Strategy for Gambling Harm in the ACT – A Public Health Approach* (the Strategy).

Gambling harm refers to the negative consequences of gambling behaviours experienced by individuals, their families, and the broader ACT community, which can include adverse impacts on finances, work/study, relationships, emotional/psychological/physical health or the social environment at the individual and community level. The Strategy is underpinned by a public health approach that promotes a sociological understanding and response to behaviours which are associated with gambling harm, including social, cultural, political, institutional and environmental factors. The Commission continues to implement the objectives of the Strategy and work to the principles that underpin it to contribute to reducing gambling harm in the ACT.

In practice, the Strategy has expanded the focus of the Commission to include a wider understanding of the systemic causes across the full breadth of gambling harms. The Strategy provides a road map for the Commission to respond from a public health approach and conduct evidence-based activities that contribute to reducing gambling related harm in the ACT.

In late 2025, the current Strategy was extended to 2026-27 to allow for the incorporation of findings from the 2024 Gambling Harm Survey (findings were released on 6 June 2025) and an independent final evaluation on the effectiveness and outcomes of the current Strategy.

The Commission undertakes the following activities, among others, to reduce gambling harm:

- Funds the ACT Gambling Support Service (AGSS) to offer a combination of face-to-face, telephone-based or video-based counselling sessions for persons directly impacted by gambling and their family and friends. The AGSS also provides financial counselling and a broader community outreach program which includes moderated self-help groups, peer support, education and engagement programs.
- Contributes funding (along with all other jurisdictions) to the national online gambling support program which provides free information and online access to qualified gambling counsellors, chat services, and peer support forums 24 hours a day, seven days a week.
- Facilitates the Gambling Harm Prevention Community of Practice to support community and primary health care workers in preventing and minimising gambling harm and to provide an additional avenue for the Commission's work to be informed by lived experiences and perspectives of the community and health sectors.
- Delivers the annual Gambling Harm Action Week and ongoing related campaign activities, which is co-ordinated with other states and territories.
- Maintains the ACTGED to support the ACT exclusion scheme and assist licensees and the public with the self-exclusion process.
- Monitors and responds to gambling harm incident reporting through the ACTGED.
- Promotes the national self-exclusion register BetStop.
- Engages with industry on continued harm prevention and reduction including through accredited and non-accredited training for industry staff and board members.
- Administers the annual research program and community grants program which are funded by the Gambling Harm Prevention and Mitigation Fund.
- Supports and responds to research that builds the evidence base to inform harm prevention activities and effective messaging for the ACT.
- Collaboratively works with policy partners across government on initiatives and reforms.

Risks

The Commission has developed a strategic risk register. This informs and is supported by further risk planning and operational risk registers developed and managed by Access Canberra.

The Board has identified several strategic risks:

- Regulatory administration and operations do not meet contemporary and emerging compliance challenges.
- MOU with Access Canberra and related policies and services are not aligned with or not able to support achieving the Objectives.
- Failure to manage diverse expectations of external (non-government) stakeholders.
- Failure to respond to and accommodate emerging and smart technologies that are used across industry.
- Inability to implement and operationalise government commitments in a timely manner due to ageing internal systems and legacy challenges.

The Commission's planning and operations, including that undertaken by Access Canberra under the MOU, respond to and treat where necessary the risks in the Commission's risk register.

2026-27 Priorities and Next Three Financial Years

There are three key areas of focus for the Commission in 2026-27 and for the following three years as set out below. These foci support the Commission to achieve its Objectives and treating key strategic risks.

1. Administer and regulate gaming laws soundly, incorporating continuous improvement and responsiveness to current and emerging challenges. The Commission operates in a dynamic environment, and the administration and regulation of gaming laws involves a high level of complexity. To respond to these factors, the Commission needs to continuously improve its planning and risk analysis, strategies, operations, decision-making, risk-based tools and analysis, IT systems, and engagement with regulatory partners.
2. Take a leading role in reducing gambling related consumer harm in the ACT, informed by the Strategy. A new five-year Strategy will be developed in 2026-27 which will enable further strengthening and refinement of the Commission's gambling harm activities and priorities.

3. Communicate proactively with external (non-government) stakeholders and community as transparently as the law and resources allow. To ensure that engagement with external (non-government) stakeholders and the community is efficient and as responsive and transparent as practicable, the Commission needs to continuously improve its arrangements in this regard.

The launch of the new Strategy will be a key milestone in 2026-27, providing a whole-of-GRC and more refined foundation for the Commission to progress a public health approach to gaming in the ACT.

To support the Commission's objectives there will be continuing focus on improving business and regulatory functions, building on improvements made in response to the *2024-25 ACT Auditor-General's Performance Audit Report Gaming machine licensee regulation (Report 4/2025, ACT Audit Report)*.

The Commission is committed to continuously improving public transparency about its activities, and the ease of access for the community to information, including through the Commission's website.

Estimated Employment Levels

The Commission does not employ any staff. Under the MOU, the Commission relies on Access Canberra to allocate and direct resources to fulfil the Commission's statutory functions and support the Statement of Intent.

Strategic Objectives and Indicators

The Commission's three Strategic Objectives for 2026-27 align with its priorities outlined above. Achievement against these objectives is measured by four key indicators supported by various performance metrics. These objectives and indicators are similar to the previous year. The metrics used for indicators have been expanded.

Strategic Objective 1

Contribute to minimising criminal and non-compliant activity in the ACT related to gaming laws as defined in section 4 of the GRC Act.

The Commission administers gaming laws that restrict entry into the ACT market. These laws also impose ongoing obligations on those that gain a licence, authorisation or approval, to provide these activities in the Territory. This work requires assessment and processing of thousands of transactions each year, ranging from highly complex to less complex, in a timely manner.

The Commission enforces compliance with gaming laws in the ACT, which involves, among other things, inspections, investigations, initiating disciplinary action, analysis of issues and data, following up complaints by community members, proactive compliance programs, and responding to matters that have arisen in other jurisdictions.

The Commission continues to implement a risk-based regulatory approach, ensuring that higher-risk persons, entities and activities are subject to more intensive, pro-active oversight to reduce the likelihood and severity of criminality. This approach also allows for a more proportionate allocation of resources by reducing regulatory burden in lower-risk areas.

Strategic Indicator 1: Implement a risk based and data driven approach focusing regulatory resources on areas of greater risk and harm.

Metric: Proactive compliance programs or intelligence activities

In 2025-26, the Commission completed three pro-active compliance programs that focused on gambling incident reporting, gaming machine compliance, and probity at the Canberra Casino. The Commission also completed the first phase of a multiyear program about the Community Contributions scheme.

The first stage of a detailed analysis on the ACTGED was also completed. This work aligns with the implementation of the recommendations of the ACT Audit Report. The first stage focussed on analysing incidents of gambling harm reporting, for inconsistency between venues and licensee reporting of and responses to gambling harm incidents. Analysis will continue in 2026-27. This analysis and any findings will assist inform communication and engagement activities, as well as education, training and compliance activities.

The Commission conducted compliance activities at events that have the potential for elevated risk of harm, including on ANZAC Day, Melbourne Cup Day and Black Opal Stakes Race Day. These inspections served a dual purpose: identifying non-compliance with gaming legislation and reinforcing a visible regulatory presence to support general deterrence.

The Commission is committed to publishing program summaries and compliance findings on its website and in the Commission's Annual Report, where the law allows.

Metric: Number of complaints and published disciplinary action

The Commission continued to receive and investigate complaints that concern a potential breach of a gaming law. From 1 July 2025 to 30 April 2026, 26 complaints were received which compares to 28 complaints in 2024-25.

In accordance with section 37B of the *Gambling and Racing Control Act 1999*, the Commission must maintain a public register listing details of disciplinary action taken against licensees pursuant to Part 4 of the *Gaming Machine Act (GMA) 2004*. From 1 July 2025 to 30 April 2026, two matters were published on the GMA Disciplinary Action Register. These matters resulted in disciplinary action (including a monetary penalty) against two different licensees for non-compliance with gaming laws that aim to protect self-excluded people. In 2024-25 the Commission did not publish any matters on the GMA Disciplinary Action Register as matters fell outside the limited legislative parameters for publishing or were subject to a merits review.

The Commission is committed to continuously improve its regulatory functions and in this financial year:

- Progressed an investigations manual.
- Conducted an internal audit on the complaints management system with the implementation of recommendations to occur in 2026-27.
- Improved monitoring of complaints and investigations.

Metric: Licensing transactions

From 1 July 2025 to 30 April 2026, there were 7,538 licensing transactions completed. For comparison, 9,171 transactions were completed in the 2024-25 financial reporting year. High volume transactions include Trade Promotions, Gaming Machine Technical Amendments and Gaming Machine Installation Certificates.

Strategic Indicator 2: The Accuracy of Gambling Taxation Returns

The Commission, through Access Canberra, engages with licensees to improve the accuracy of gambling taxation returns. An increase in the percentage of accurate returns as a proportion of total gambling taxation returns supports efficiency.

Figure 1: Percentage of Accurate Gambling Taxation Returns as a Proportion of Returns.

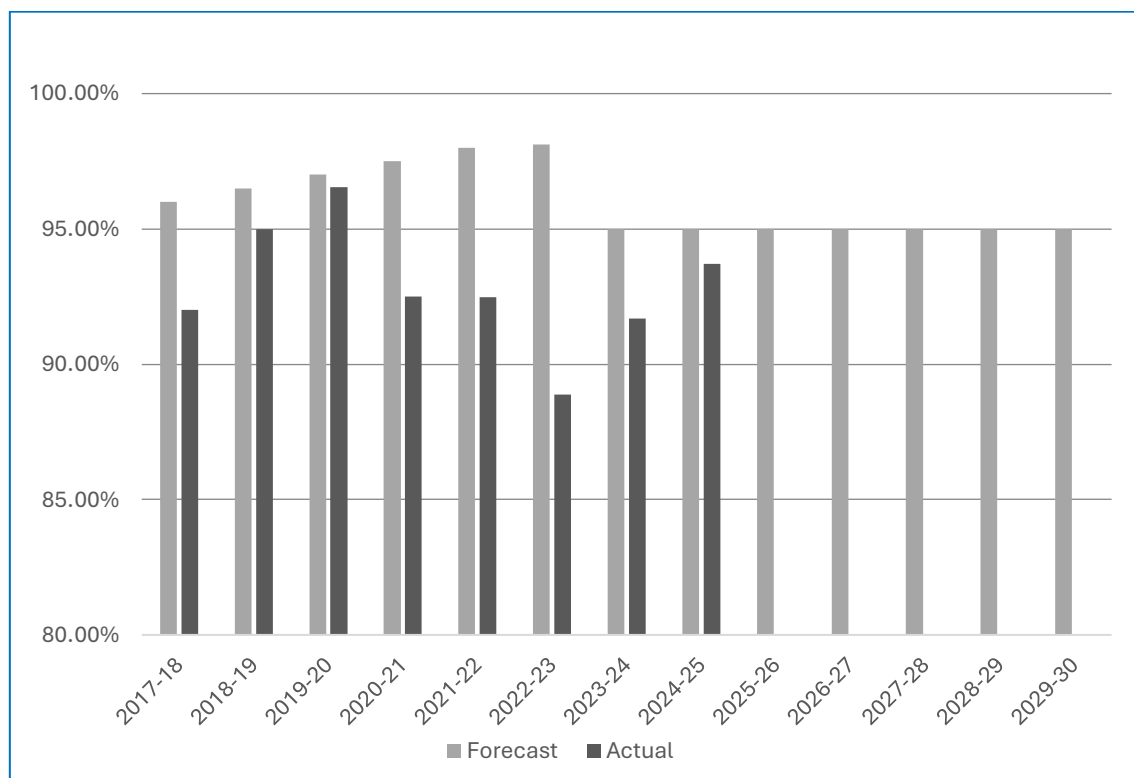


Figure 1 shows there is significant improvement in accuracy of returns since 2022-23, which is when tailored engagement with licensees commenced. Access Canberra, on behalf of the Commission, has continued to build on this success in its engagement and education of licensees to maintain and further increase the accuracy of returns.

Strategic Objective 2

Contribute to reducing the risks and costs of gambling harm for the community and individuals in the ACT

The Strategy for Gambling Harm provides a guide for the Commission to develop, implement and monitor harm prevention initiatives using a public health approach, and informs all the Commission's operations.

A key part of the Commission's work in reducing the risks and costs of gambling harm is conducting the ACT Gambling Prevalence Survey every five years. The survey conducted in 2024 was the fifth survey. Findings were released on 6 June 2025.

Strategic Indicator 3: Prevent and Reduce Gambling Harm in the ACT

Metric: Measuring and responding to trends of Gambling Harm Scale and Problem Gambling Severity Index as measured in the ACT Gambling Prevalence Survey.

Gambling Harm Scale (GHS-10)

This measure is a 10-point scale used to assess harm from an individual's own gambling behaviours and has been used in the ACT since 2019.

The ACT Gambling Prevalence Survey 2024 indicated that approximately one in ten (9.1 per cent) ACT adults reported at least one harm from their own gambling in the last 12 months. This equates to 17.1 per cent of ACT gamblers. The proportion of ACT adults experiencing harm is similar when compared to 2019 (9.6 per cent).

Problem Gambling Severity Index (PGSI)

The Problem Gambling Severity Index (PGSI) is a nine-point scale and has been used in the ACT since 2009. This is a self-reported gambling behaviours in the general population.

In 2024, 9.4 per cent of ACT adults reported some degree of problem gambling in the last 12 months, with 0.8 per cent meeting the criteria for problem gambling. This equates to 7.6 per cent and 1.4 per cent 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 two most recent surveys in 2024 (17.6 per cent) and 2019 (17.2 per cent). However, there has been a longer-term increase in problem gambling amongst gamblers compared to 2014 (9.9 per cent) and 2009 (7.9 per cent). Despite the decline in overall gambling participation over the last 15 years, gambling harm and problems have remained remarkably persistent amongst those who do gamble. The findings reflect a longer-term intensification of gambling problems amongst gamblers which may be attributable to the availability and popularity of online wagering.

Metric: Number of active Self Exclusions and new self-exclusions received

As at 30 April 2026, there were 664 active self-exclusions, with 321 new self-exclusions received from 1 July 2025 to 30 April 2026. This compares to 584 self-exclusions active at 30 June 2025, with 295 new self-exclusions received during 2024-25.

Metric: Gambling harm initiatives targeting specific groups

A key focus of the Commission is research and education to prevent gambling harm in young people. This demographic is not included in the ACT Gambling Prevalence Survey due to ethical research considerations. However, the Commission collaborated with the Health and Community Service Directorate to include gambling and gaming questions in the 2025 ACT version of the Australian Secondary Students' Alcohol and Drug (ASSAD) survey. Questions relate to loot boxes in video/online games, online/in app games that resemble gambling products, parental attitudes to gambling, gambling amongst peer groups and betting money to gambling products. Participation by ACT schools is voluntary, and the target sample is 2,000 students across 20 schools. Results are expected in the second half of 2026 and will help to inform targeted engagement activities and track exposure to gambling in young people.

In 2025-26 the Commission conducted an internal evaluation of the Getting Played initiative, an initiative that supports teachers in the ACT to deliver gambling-related education to secondary school students. Planning and development started in 2022 and resources were released in November 2024. The evaluation found that to February 2026 there were 59 completions of the Getting Played eLearning, translating to at least one teacher completing the course from 57 per cent of schools offering years 7-10. The main findings are there is an increase in teacher confidence and readiness to teach covered topics, and it is important to further build the number of trained teachers.

Metric: Gambling Harm Action Week (GHAW)

The theme for Gambling Harm Action Week (GHAW) in 2025 was *Let's Change the Conversation*. In preparation for GHAW, the Commission distributed a total of 81 digital and hardcopy industry stakeholder packs and a further 31 were provided to community sector partners and training providers.

During GHAW 2025, the Commission released *The guide to talk about gambling harms* that offers practical tips to promote and engage in supportive discussions about gambling harm. The guide shifts language to a person-centered approach recognising that gambling harm is a shared responsibility. The overall objective is to reduce stigmas associated with gambling harm and problem gambling. Like other public health issues, addressing stigmas reduces barriers to help seeking and exacerbation of harms.

From 1 July 2025 – 30 April 2026, there were 6,346 engaged sessions on the gambling harm community website. Engaged sessions are defined by a visit that lasts more than 10

seconds, has one or more key events, or features two or more page and/or screen views. The gambling harm community website went live on 4 November 2024 and to 30 June 2025 there were 4,976 engaged sessions.

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 and the community sector. The Commission delivers a range of educational, awareness, and help services and activities, relevant to reducing gambling harm. Key engagement forums and activities supported by the Commission are as follows:

- Gambling Harm Prevention Community of Practice established in partnership with the ACT Gambling Support Service.
- Various trainings offered to Gambling Contact Officers, Club Boards, and the community sector.
- Engagement activities conducted as part of proactive compliance programs.
- Quarterly industry newsletters and meetings as necessary targeted to the gambling industries.

The Commission values transparency and shares information and makes information public where possible, for example, publication of research findings, maintaining the disciplinary actions register, and communicating findings from compliance activities. Publication is subject to legal requirements and the secrecy provisions of the legislative framework. In the interests of improved communication and transparency, in 2025-26 the Commission initiated a website upgrade which will be completed in 2026-27.

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

This indicator can be measured via engagement interaction using the formula:

Percentage Engagement (%) = ([Number of stakeholders interactions]/[Total number of stakeholders interacted with]) ×100.

A baseline of 40–60 per cent engagement is considered a reasonable starting point. In 2025- 26, an engagement rate of 70 per cent was achieved. This includes engagement through:

- Proactive compliance programs: measured by number of venues engaged with during a particular 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 electronic gaming machines.
- 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.

Output Classes

Output Class 1 (Output 1.1): Gambling Regulation and Harm Minimisation

Output 1.1: Gambling Regulation and Harm Minimisation

The Commission purchases the following services from Access Canberra.

- Administration of gaming laws.
- Enforcement of gaming laws.
- Collection and verification of gambling taxes, levies, fees and charges.
- The development and implementation of projects through the Gambling Harm Prevention and Mitigation Fund.

Table 1: Output Class 1.1 - Gambling Regulation and Harm Minimisation (\$'000)

	2025-26	2026-27
	Estimated Outcome	Budget
Total Cost	8,302	8,601
Controlled Recurrent Payments	6,124	6,243

Accountability Indicators

Output Class 1: Gambling Regulation and Harm Minimisation

The Commission's Accountability Indicators for 2026-27 are set out under Output 1.1. They are substantively the same as the previous year. The description of Accountability Indicator (b) has been amended to clarify its meaning.

Output 1.1: Gambling Regulation and Harm Minimisation

Table 2: Accountability Indicators Output 1.1

	2025-26 Targets	2025-26 Estimated Outcome	2026-27 Targets
a. The Gambling and Racing Commission proactively communicates its priorities for risk-based regulation: ¹			
i)The Commission has a public Statement of Expectation	100%	100%	100%
ii)Regulatory activity in line with the public Statement of Expectation is published annually	100%	100%	100%
b. Percentage of the stakeholders that find it easy to interact with the Gambling and Racing Commission ²	90%	90%	90%

Notes:

¹The Commission communicates its priorities for the forward year by developing with Access Canberra and publishing an annual Statement of Expectation that Access Canberra delivers. The annual Statement of Expectation includes key programs that support *risk-based regulation*. These programs are reported on during the forward year as they are completed.

²The *easy to interact* result is determined by responses to an independent survey of industry and community sector persons who had an interaction with the Commission within the last 12 months.

Changes to Appropriation

Table 3: Changes to Appropriation – Controlled Recurrent Payments (\$'000)

	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
2025-26 Budget	6,124	6,243	6,343	6,445	6,445
2026-27 Budget Technical Adjustments					
Revised Indexation Parameters	0	0	0	0	104
2026-27 Budget	6,124	6,243	6,343	6,445	6,549

Monitoring and Reporting

The Commission shall satisfy the requirements of the Annual Reports (*Government Agencies*) Act 2004 and the Annual Reports (Government Agencies) Declaration as a declared Public Sector Body. The Commission's Annual Report will, amongst other things, report against the requirements of this Statement of Intent. The Commission's report may refer to the City and Environment Directorate (CED) Annual Report as to the services provided by Access Canberra the MOU.

The FMA authorises the Treasurer to obtain financial and other statements from the Commission for a stated period including annual, quarterly and monthly reporting.

Monthly Reporting

On a monthly basis the Commission will ensure the availability to the Treasurer through CMTEDD (by the eighth working day of each month) the financial statements, in the prescribed form and required detail, in respect of the previous calendar month.

Quarterly Reporting

To enable consolidated whole-of-Government reporting requirements to be met on a quarterly basis, the Commission will ensure the availability to the Treasurer, through CMTEDD (by the eighth working day of each quarter unless otherwise indicated), the below information in the prescribed form and detail, in respect of the previous quarter:

- an Operating Statement;
- a Balance Sheet;
- a Statement of Changes in Equity;
- a Cash Flow Statement;
- Operating Statement material variance explanations against seasonal budget provided by the Commission;
- Status Report to supplement performance reporting to the Assembly and provide stakeholders with a summary on progress against budget highlights, significant initiatives and major projects (by the tenth working day of each quarter); and
- Management Discussion and Analysis of results to date, forecast results and related issues that may impact on the financial condition of the Commission (by the tenth working day of each quarter).

Annual Reporting

As part of preparations for end of year reporting, CMTEDD will advise the dates when the following documents are required for CMTEDD and for the Auditor General's- Office.

- Certified Financial Statements;
- Management Discussion and Analysis;
- a full and accurate set of audited financial records for the preceding financial year in the form requested; and
- consolidation packs relating to the annual Financial Statements, draft and final.

Financial Arrangements

The budgeted operating revenues included under the Commission's financial plan are received as an appropriation based on the Commission's budgeted expenditure for the period.

The Commission does not expect any additional major transactions to occur other than as indicated in the budgeted financial statements.

Budgeted Financial Statements

Budgeted Financial Statements for the 2026-27 Budget year, as well as forward estimates for the three financial years from 2026-27 appear below. These general-purpose Financial Statements include:

- an Operating Statement;
- a Balance Sheet;
- a Statement of Changes in Equity;
- a Cash Flow Statement; and
- notes to the Financial Statements as appropriate including variations from the 2025-26 Budget to the 2025-26 estimated outcome and variances from the 2025-26 estimated outcome to the 2026-27 Budget that are exceed \$0.500 million and 10 per cent.

Financial Statements

Table 4: ACT Gambling and Racing Commission - Operating Statement (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
Income							
Controlled Recurrent Payments	6,124	6,124	6,243	2	6,343	6,445	6,549
Taxes, Licenses, Fees and Fines	65,187	68,187	67,923	-	67,698	67,503	67,353
Grants and Contributions Revenue	50	50	50	-	50	50	50
Interest Revenue	122	122	124	2	126	128	130
Other Income	3,189	2,184	2,239	3	3,269	3,349	3,433
Total Income	74,672	76,667	76,579	-	77,486	77,475	77,515
Expenses							
Supplies and Services	1,945	1,945	2,114	9	2,123	2,183	2,233
Depreciation and Amortisation	5	5	5	-	5	5	5
Grants and Purchased Services	6,352	6,352	6,482	2	6,580	6,704	6,818
Other Expenses	1,005	0	0	-	1,030	1,030	1,056
Transfer Expenses	65,168	68,187	67,923	-	67,698	67,503	67,353
Total Expenses	74,475	76,489	76,524	-	77,436	77,425	77,465
Operating Result	197	178	55	-69	50	50	50
Total Comprehensive Result	197	178	55	-69	50	50	50

Table 5: ACT Gambling and Racing Commission - Balance Sheet (\$'000)

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
Current Assets							
Cash	6,861	7,539	7,587	1	7,630	7,673	7,716
Receivables	7,943	7,247	7,252	-	7,257	7,262	7,267
Other Assets	17	18	18	-	18	18	18
Total Current Assets	14,821	14,804	14,857	-	14,905	14,953	15,001
Non-Current Assets							
Property, Plant and Equipment	10	5	10	100	15	20	25
Intangible Assets	195	132	132	-	132	132	132
Total Non-Current Assets	205	137	142	4	147	152	157
TOTAL ASSETS	15,026	14,941	14,999	-	15,052	15,105	15,158
Current Liabilities							
Payables	8,169	7,604	7,607	-	7,610	7,613	7,616
Other Liabilities	52	53	53	-	53	53	53
Total Current Liabilities	8,221	7,657	7,660	-	7,663	7,666	7,669
TOTAL LIABILITIES	8,221	7,657	7,660	-	7,663	7,666	7,669
NET ASSETS	6,805	7,284	7,339	1	7,389	7,439	7,489
REPRESENTED BY FUNDS EMPLOYED							
Accumulated Funds	6,805	7,284	7,339	1	7,389	7,439	7,489
TOTAL EQUITY	6,805	7,284	7,339	1	7,389	7,439	7,489

Table 6: ACT Gambling and Racing Commission - Statement of Changes in Equity (\$'000)

	Budget at 30/6/26	Estimated Outcome at 30/6/26	Budget at 30/6/27	Var %	Estimate at 30/6/28	Estimate at 30/6/29	Estimate at 30/6/30
Opening Equity							
Opening Accumulated Funds	6,608	7,106	7,284	3	7,339	7,389	7,439
Balance at the Start of the Reporting Period	6,608	7,106	7,284	3	7,339	7,389	7,439
Comprehensive Income							
Operating Result	197	178	55	-69	50	50	50
Total Comprehensive Result	197	178	55	-69	50	50	50
Closing Equity							
Closing Accumulated Funds	6,805	7,284	7,339	1	7,389	7,439	7,489
Balance at the end of the Reporting Period	6,805	7,284	7,339	1	7,389	7,439	7,489

Table 7: ACT Gambling and Racing Commission - Cash Flow Statement (\$'000)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
CASH FLOWS FROM OPERATING ACTIVITIES							
Receipts							
Controlled Recurrent Payments	6,124	6,124	6,243	2	6,343	6,445	6,549
Taxes, Licences, Fees and Fines	65,187	68,187	67,923	-	67,698	67,503	67,353
Interest Receipts	122	122	124	2	126	128	130
Goods and Services Tax Input Tax Credits from the Australian Taxation Office	119	119	119	-	119	119	119
Other	3,189	2,184	2,239	3	3,269	3,349	3,433
Total Receipts from Operating Activities	74,741	76,736	76,648	-	77,555	77,544	77,584
Payments							
Supplies and Services	1,897	1,897	2,066	9	2,075	2,135	2,185
Grants and Purchased Services	6,352	6,352	6,482	2	6,580	6,704	6,818
Transfer of Territory Receipts to the ACT Government	65,168	68,187	67,923	-	67,698	67,503	67,353
Goods and Services Tax Paid to Suppliers	119	119	119	-	119	119	119
Other	1,005	-	-	-	1,030	1,030	1,056
Total Payments from Operating Activities	74,541	76,555	76,590	-	77,502	77,491	77,531
Net Cash Inflows from Operating Activities	200	181	58	-68	53	53	53

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	Var %	2027-28 Estimate	2028-29 Estimate	2029-30 Estimate
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of Property, Plant and Equipment	10	10	10	-	10	10	10
Total Payments from Investing Activities	10	10	10	-	10	10	10
Net Cash (Outflows) from Investing Activities	(10)	(10)	(10)	-	(10)	(10)	(10)
Net Increase in Cash and Cash Equivalents	190	171	48	-72	43	43	43
Cash at the Beginning of the Reporting Period	6,671	7,368	7,539	2	7,587	7,630	7,673
Cash at the End of the Reporting Period	6,861	7,539	7,587	1	7,630	7,673	7,716

Notes to the Controlled Budget Statements

Significant variations are as follows:

Operating Statement

- Other Income: the decrease of \$1.005 million in the 2025-26 estimated outcome from 2025-26 Budget is mainly due to a two-year pause on Diversification and Sustainability Support Fund (DSSF) payments by licensees, commencing on 1 July 2025.
- Other Expenses: the decrease of \$1.005 million in the 2025-26 estimated outcome from the 2025-26 Budget is mainly due to no payment to Justice and Community Safety Directorate associated with DSSF following a two-year pause on DSSF payments by licensees, commencing on 1 July 2025.

Balance Sheet

- Cash and cash equivalents: the increase of \$0.678 million in the 2025-26 estimated outcome from the 2025-26 Budget is mainly due to the timing variance of cash transfers relating to Chief Ministers Charitable Fund and payments from Gambling Harm Prevention and Mitigation Fund for projects relating to the 0.4% minimum community contributions levy paid by licensees.

Statement of Changes in Equity and Cash Flow Statement

Variations in these Statements are explained in the above notes.