Victorian Gambling and Casino Control Commission

VICTORIAN GAMBLING AND CASINO CONTROL COMMISSION ANNUAL REPORT 2025–26

ACKNOWLEDGEMENT OF COUNTRY

The Victorian Gambling and Casino Control Commission acknowledges Aboriginal people as the Traditional Custodians of the lands, waters and skies of Victoria, and acknowledges and pays respect to their Elders, past and present.

We respect the contributions Aboriginal and Torres Strait Islander individuals and community groups have made and continue to make to our society and recognise ongoing connection to, and care for, Country.

VICTORIA
State Government

Annual Report 2025–26

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ABN 56 832 742 797

Level 8
8 Exhibition Street
Melbourne Vic 3000
GPO Box 1988
Melbourne VIC 3001

T: 1300 599 759

E: contact@vgccc.vic.gov.au

vgccc.vic.gov.au

The Hon. Enver Erdogan MP
Minister for Casino, Gaming and Liquor Regulation
1 Treasury Place
Melbourne VIC 3002

28 September 2026

Dear Minister

I am pleased to submit the Victorian Gambling and Casino Control Commission annual report for the year ending 30 June 2026 for you to present to Parliament.

This report has been prepared in accordance with the *Financial Management Act 1994* and the *Victorian Gambling and Casino Control Commission Act 2011.*

Yours sincerely



Chris O'Neill APM
Chair
Victorian Gambling and Casino Control Commission

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GLOSSARY OF ACRONYMS AND TERMS

ACRONYMS

ACMA	Australian Communications and Media Authority
AI	artificial intelligence
AMAF	Asset Management Accountability Framework
AML	anti-money laundering
APM	Australian Police Medal
AUSTRAC	Australian Transaction Reports and Analysis Centre
CBS	Community Benefit Statement
CCR	Centralised Cheque Register
CEO	Chief Executive Officer
CSE	casino special employee
CTF	counter-terrorism funding
DCCO	declared community or charitable organisation
DJCS	Department of Justice and Community Safety
ETG	electronic table game
FOI	freedom of information
FTE	full-time equivalent
GEAP	Gender Equality Action Plan
GHAW	Gambling Harm Awareness Week
GIE	gaming industry employee
GMNS	Gaming Machine National Standards
IBAC	Independent Broad-based Anti-corruption Commission
ICT	information and communications technology
ID	identity/identification
IGS	Intralot Gaming Services
MCP	Mandatory Carded Play
MFA	multi-factor authentication
MoU	memorandum of understanding
MTP	Melbourne Transformation Plan
NCPF	National Consumer Protection Framework
OVIC	Office of the Victorian Information Commissioner
PSP	Player Safety Promise (part of the Tabcorp Transformation Program)
RSL	Returned and Services League
SCB	sports controlling body
STS	Senior Technical Specialist
TAB Live	Tabcorp tap-in-play offering
TPL	trade promotion lotteries
VCAT	Victorian and Civil Administrative Tribunal
VGCCC	Victorian Gambling and Casino Control Commission
VPS	Victorian Public Service
VR	virtual reality
VSW	venue support worker
WSP	wagering service provider

TERMS

Account-based play: A gambling arrangement where a player must register for and use a unique player account to participate in gambling activities.

Associates: Those who can exercise significant influence or control over management of a licensee, such as board members and senior executives. Associates are required to undergo rigorous probity assessments in which their ability to meet high thresholds of honesty, integrity, character and financial stability are considered.

Associate entity: A company, partnership or other entity that has a relevant financial interest in, exercises relevant power over, or is able to exert significant influence on the management or operation of a gambling industry participant's business. An associate entity may be required to obtain approval from the VGCCC.

Bookmaker key employee: A person who is employed by a bookmaker in a managerial role, authorised to make decisions about a bookmaker's business operations or employed in any other activity the VGCCC has specified that relates to a bookmaker's operations. They can also act as a bookmaker's substitute, if approved by a racing control body.

Crown: Crown Melbourne Ltd

Disciplinary action: An enforcement tool available to the VGCCC that can take the form of a written censure, variation of conditions of licence, suspension or cancellation of licence or the imposition of a fine.

Electronic table games: A casino table game that is conducted electronically rather than by a traditional dealer-operated table, allowing players to place wagers and participate through electronic betting terminals or automated gaming equipment.

Enforcement action: Action focused on deterring non-compliance and on ensuring the integrity, safety and fairness of gambling operations.

Entitlements: A government-issued legal right that allows a venue operator to own and operate a single poker machine. Each machine active in an approved venue must have a matching entitlement attached to it.

GR Act: *Gambling Regulation Act 2003* (Vic)

Nominees: Those responsible for the management and control of a gaming venue on behalf of the venue operator. Nominees are subject to the same suitability assessments as associates.

Royal Commission: Royal Commission into the Casino Operator and Licence

Sole trader: A person who runs a business alone, rather than as a company or partnership. The business is not a separate legal entity from its owner. The owner is personally liable for the activities of the business.

Tabcorp: Tabcorp VIC Pty Ltd

YourPlay: The pre-commitment system installed on all poker machines in Victoria that allows users to set time and spend limits.



A year in review

The 2025–26 financial year marked an important milestone in the Victorian Gambling and Casino Control Commission's (VGCCC) evolution as Victoria's independent gambling regulator. Four years after our establishment, we are now focused not only on building regulatory capability but also on delivering measurable outcomes that strengthen the integrity, safety and fairness of Victoria's gambling industry.

Effective regulation is more important than ever. As gambling products rapidly evolve and technology reshapes the industry, Victorians rightly expect regulation that is independent, risk-based and intelligence-led.

Our purpose is clear: to ensure Victoria's gambling industry operates with integrity, safety and fairness, while keeping the industry free from criminal influence and exploitation. We expect all gambling operators to meet their regulatory obligations. Where they fail to do so, we will act decisively and proportionately. Effective regulation relies on clear expectations, consistent oversight and a willingness to take strong action when required.

Over the past year, we have strengthened our regulatory approach by embedding a more risk-based and intelligence-led approach across the organisation. We have continued to invest in data, intelligence and technology to better identify emerging risks, improve regulatory decision-making and target our resources where they will have the greatest impact. This enables us to move beyond responding to issues as they arise and towards anticipating and preventing harm before it occurs.

Throughout the year, we applied the full suite of our regulatory tools – including licensing, education, engagement, monitoring, compliance and enforcement – to promote lawful and responsible industry conduct. Supporting industry to understand and meet its obligations remains an important part of effective regulation, but compliance is not optional. Visible, fair and consistent enforcement remains fundamental to maintaining industry integrity, protecting the community and reinforcing confidence in Victoria's gambling regulatory framework.

Oversight of major licensees, including the ongoing transformation programs at Crown Melbourne and Tabcorp, remained a significant priority. Our focus extends beyond compliance with minimum regulatory requirements. We continue to assess whether governance, leadership and organisational culture are supporting lasting change and delivering the standards expected by the Victorian community. Maintaining a social licence to operate requires continuous accountability and demonstrable commitment to improvement.

Reducing gambling harm remains central to everything we do. We know that meaningful harm prevention cannot be achieved through regulation alone. Throughout the year, we continued to work closely with government, industry, community organisations and people with lived experience to increase awareness of gambling harm, encourage safer gambling practices and improve understanding of available supports.

Our focus extends beyond compliance with minimum regulatory requirements. We continue to assess whether governance, leadership and organisational culture are supporting lasting change and delivering the standards expected by the Victorian community.

Gambling Harm Awareness Week (GHAW) 2025 demonstrated the value of this collaborative approach. By bringing together government, industry and community organisations, the campaign increased awareness of gambling harm, promoted protective behaviours and highlighted the support services available to Victorians who may be at risk.

Strong regulation depends on strong organisational capability. We have continued to invest in our people, systems and operating model to ensure we remain equipped to regulate an increasingly complex and evolving sector. Embedding our sector-based operating model, strengthening intelligence capability and fostering a culture of accountability and continuous improvement have further enhanced our ability to deliver timely, targeted and effective regulatory responses.

Looking ahead, we are entering an important new phase in the VGCCC's evolution. We have worked closely with our people and stakeholders to develop our next 3-year strategic direction, Strategy 2029, which will guide our priorities into the future.

Our commitment to building an inclusive, high-performing organisation was recognised through the WORK180 Equitable Employer Awards, where the VGCCC received awards for Pay Equity and Employee Support and Safety Services, together with recognition for our inclusive workplace culture. These achievements reflect our belief that an organisation with capable, engaged and diverse people is better placed to deliver stronger regulatory outcomes.

Looking ahead, we are entering an important new phase in the VGCCC's evolution. We have worked closely with our people and stakeholders to develop our next 3-year strategic direction, Strategy 2029, which will guide our priorities into the future.

The strategy builds on the significant progress made since becoming a standalone regulator. It reinforces our ambition to be a contemporary regulator that delivers measurable outcomes for the Victorian community. It will strengthen our focus on:

- tackling gambling harm where it occurs
- directing regulatory effort towards the areas of greatest risk
- preventing criminal influence and exploitation
- ensuring our decisions continue to be informed by intelligence, evidence and risk.

Our future success will also depend on continuing to strengthen relationships with government, regulators and law enforcement agencies. Sharing intelligence, coordinating regulatory responses and strengthening partnerships will improve our ability to identify emerging threats, disrupt criminal activity and uphold the integrity of Victoria's gambling industry.

As we look ahead, our ambition is clear: to be a contemporary and effective regulator that delivers meaningful outcomes for the Victorian community through effective regulation, strong partnerships and a relentless focus on reducing gambling harm.

We thank the Minister for Casino, Gaming and Liquor Regulation, the Hon. Enver Erdogan MP, for his enduring interest in, and support for, our work.

We also acknowledge the dedication, professionalism and expertise of our people. Their commitment to serving the Victorian community enables the VGCCC to continually strengthen its regulatory capability and deliver on its purpose.

Finally, we thank the Victorian Government, the Department of Justice and Community Safety (DJCS), industry participants, community organisations and our many stakeholders for their ongoing collaboration. Together, we will continue to strengthen the integrity, safety and fairness of Victoria's gambling industry.



Chris O'Neill APM
Chair



Suzy Neilan
Chief Executive Officer



Scale of the industry we regulate: 2025–26 snapshot

State-issued licences

1 CASINO LICENCE

1 WAGERING AND BETTING LICENCE

1 MONITORING LICENCE

2 KENO LICENCES

1 LOTTERIES LICENCE

People

2,726 CASINO SPECIAL EMPLOYEES

23,984 GAMING INDUSTRY EMPLOYEES

260 BOOKMAKERS

450 VENUE OPERATORS

25 MANUFACTURERS, SUPPLIERS AND TESTERS OF GAMBLING EQUIPMENT

Entities

490 VENUES WITH POKER MACHINES IN OPERATION

5,715 DECLARED AND CHARITABLE ORGANISATIONS

14 SPORTS CONTROLLING BODIES

7 BINGO CENTRE OPERATORS

27 COMMERCIAL RAFFLE ORGANISERS

Entitlements

27,372 POKER MACHINE ENTITLEMENTS

Player losses



$7.64 BILLION

Complaints received



862

139 RELATED TO NON-VICTORIAN LICENSED BOOKMAKERS / **125** RELATED TO VICTORIAN LICENSED BOOKMAKERS

167 RELATED TO GAMING VENUES / **107** RELATED TO ONLINE CASINOS / **85** RELATED TO TABCORP

Tip-offs received



646

220 RELATED TO GAMING VENUES / **72** RELATED TO RAFFLES / **47** RELATED TO TRADE PROMOTIONS / **44** RELATED TO ONLINE CASINOS

Enquiries answered



22,609

About the VGCCC

We are Victoria's independent gambling regulator.
Our purpose is to ensure integrity, safety and fairness for all.



Integrity

We want Victorians to have confidence the gambling industry is well regulated. That it's being run honestly, free from criminal influence and exploitation. We hold operators to account on both their legal and social licences to operate.



Safety

We closely monitor gambling operators through a lens of minimising gambling harm. We boldly apply and direct our powers to those not keeping people as safe as possible.



Fairness

We will not allow people – especially those at risk of gambling harm – to be unfairly targeted. This includes ensuring gambling products are fairly offered. We want the community to be informed to make reasonable choices.

Our strategic ambitions

Our strategic ambitions are to:

- be renowned for regulatory excellence
- provide an exceptional employee experience
- have a fit-for-purpose operating model.

Our regulatory approach

Our regulatory approach is how we achieve our purpose. It consists of 4 components: licensing and other approvals, education and engagement, monitoring, and enforcement.

Central to our approach is our focus on preventing gambling harm and keeping the gambling industry free from criminal influence.



Licensing and other approvals

By overseeing organisation and individual approvals, we can assess, monitor, prevent and intervene in activities that may cause harm, undermine integrity or attract criminal influence.

Our remit encompasses a wide range of gambling operators, people and premises, and a vast array of equipment, games, rules, systems and processes critical to gambling operations across the state.

We take a risk-based approach to licensing and other approvals, which are only granted when any identified risks have been addressed.

We carefully examine an applicant's financial situation, criminal history, background, previous experience and any disciplinary or other proceedings where they may have been a party. Applicants must demonstrate that as an operator, they will not undermine the integrity of the gambling industry.

We assess applications for equipment such as poker machines, table games and systems used in the conduct of gambling activities to ensure they are fair, the rules and odds are clear, they comply with regulatory requirements, and they incorporate safeguards against gambling harm.

Our Commission conducts inquiries to consider complex or high-risk matters and to make decisions on applications for various licences relating to poker machines. The Commission also reviews and considers appeals on exclusion orders in relation to Crown casino.



Education and engagement

We undertake information and awareness-raising activities and engage with industry to help operators and staff understand and meet their legal and social obligations. By providing education materials, guidance and other resources, we help them to improve their:

- understanding of gambling harm and meet their duty to care for customers and the broader community
- ability to identify and report suspicious behaviour to keep their operations free from criminal influence.

The VGCCC conducts annual surveys to learn about the Victorian community's attitudes to, and perceptions of, gambling, gambling harm and how the gambling industry is regulated. We use insights from market research activities and interactions with key stakeholder groups, including people with lived experience of gambling harm, to inform our initiatives.

Our activities and campaigns help Victorians think critically about the risks of gambling so they can make informed decisions about participating in gambling activities and use strategies to reduce the risk of experiencing gambling harm.



Monitoring

We encourage and enforce the gambling industry's compliance with its obligations through a risk-based and intelligence-led approach to ensure we target areas that require the most attention.

We conduct audits and inspections across the industry and use all available information – including complaints, tip-offs and comprehensive analysis of available gambling data – to spot emerging issues, identify non-compliance and target regulatory responses to high-risk areas for gambling harm.

The VGCCC identifies people or venues to monitor for money laundering and other criminal activities through its analysis of data and other forms of intelligence and engagement with other regulatory agencies. These include the Australian Communications and Media Authority (ACMA), Australian Federal Police, Australian Transaction Reports and Analysis Centre (AUSTRAC), Victoria Police, and other interstate and international regulators.



Enforcement

We have zero tolerance for opportunistic or deliberate breaches of obligations by gambling operators. We pursue those whose actions fail to protect the community or act on criminal influence. Our enforcement actions are timely and proportionate to the risks posed, and harm caused, by operators that:

- fail to take responsibility for minimising gambling harm
- contravene their obligations to identify and prevent criminal infiltration into the Victorian gambling industry.

The enforcement tools available vary across the different sectors we regulate and include notices of non-compliance, enforceable undertakings, disciplinary actions, fines and criminal prosecution.

Depending on the sector in which they operate, registered and licensed organisations and individuals may also face censure, suspension or cancellation.

In determining appropriate enforcement action, we consider an operator's conduct including their level of cooperation and whether they have proactively taken steps to rectify or remedy the issue.

> We have zero tolerance for opportunistic or deliberate breaches of obligations by gambling operators.
> We pursue those whose actions fail to protect the community or act on criminal influence.

Progress towards our strategic ambitions

Be renowned for regulatory excellence

This means:

- protecting people from gambling harm
- ensuring the gambling industry operates fairly and consumers can make informed decisions
- keeping the industry free from criminal influence and exploitation
- enabling and holding to account those we regulate to deliver on both their legal and social licences
- continuously improving gambling regulation
- decision-making that is independent from those we regulate and based on a deep understanding of the gambling industry.

Highlights in 2025–26

The VGCCC continued to mature as a proactive, risk-based and intelligence-led regulator, focused on minimising gambling harm, strengthening industry accountability, and responding to a rapidly changing gambling environment. Our approach to monitoring regulatory risk evolved with the development of a comprehensive horizon scan and the implementation of our regulatory risk register. Public communications were used as a regulatory tool to influence industry behaviour and increase community awareness. These activities reflect the VGCCC's continued maturation as a contemporary regulator committed to ensuring integrity, safety and fairness for all.

Across the sector, we delivered and supported significant harm minimisation reforms. This included the implementation of the $100 load-up limit on poker machines in hotels and clubs, supported by central monitoring and ongoing compliance oversight. We progressed major casino reforms, including the introduction of Mandatory Carded Play (MCP) on electronic table games (ETGs).

As Chair of the National Standard Working Party, we ensured that core reforms to poker machines in the Gaming Machine National Standards (GMNS) were implemented across all jurisdictions. VGCCC played a leading role in supporting implementation. This comprised 20 changes, among them prohibiting the celebration of losses disguised as wins, which reduces the risk of gambling harm.[1] Near misses, where intentional game programming of poker machines made it appear that a win was close, are now also prohibited. These functions have been found to lead to persistence in continued gambling, particularly for people experiencing gambling harm.

We also supported the Victorian Government's trial of mandatory account-based play as part of broader reforms to reduce gambling harm. Implemented across selected venues in Ballarat, Greater Dandenong and Monash local government areas, the trial required patrons to use a YourPlay card to access poker machines, supporting greater transparency and consumer control.

Significant expansion of our regulatory data holdings strengthened our ability to detect, assess and respond to criminal influence and exploitation. This included the Centralised Cheque Register (CCR) implementation, which provides greater visibility of in-venue payment of winnings and supports the identification of potential money laundering and other criminal activity.

Additional data gathered from Crown's electronic table games and the continued use of real-time data from the Intralot Monitoring System also enhanced our intelligence capability, providing richer insights into gambling activity. In parallel, work is underway to establish data collection arrangements with interstate wagering service providers (WSP) to further strengthen our oversight of emerging risks online. Together, these initiatives are enabling more sophisticated analytics, improving the timeliness and accuracy of risk detection, and supporting targeted intelligence-led regulatory interventions to help keep the industry free from criminal influence and exploitation.

Significant expansion of our regulatory data holdings strengthened our ability to detect, assess and respond to criminal influence and exploitation.

In partnership with Victoria Police and AUSTRAC, we held an anti-money laundering and counter-terrorism financing (AML/CTF) forum with gaming venue operators in the south eastern suburbs to address historical challenges of localised suspicious activity. The forum facilitated knowledge exchange, coordinated strategies to prevent AML/CTF-related activity in venues and supported compliance.

[1] Literature review of the impact of EGM characteristics on gambling harm Commissioned by the NSW Responsible Gambling Fund. (2019)

When providers failed to meet their legal obligations, we took enforcement action. This included issuing fines against venue operators for breaches of harm minimisation, compliance and operational controls. Notably, a Warrnambool venue was fined $150,000 for multiple breaches of responsible gambling requirements and regulatory obligations. This was the largest fine issued by the VGCCC to a club or hotel for these types of offences. We also took disciplinary action in relation to venue self-exclusion failures, issuing a $30,000 fine to a Werribee venue for failing to prevent 2 self-excluded customers from gambling.

We responded to emerging risks across traditional and digital gambling environments. This included social media influencers promoting gambling content, which can normalise harmful behaviours particularly for younger audiences. Through targeted communications and regulatory engagement, we reinforced legal obligations and community expectations.

As part of our 5-year gambling harm awareness campaign strategy, the 'Beat Dumb Thumb' campaign was launched in June 2026 to encourage consumers to adopt practical protective behaviours that reduce the risk of gambling harm. The campaign builds on the approach tested through the 2025 GHAW, which identified young men as a key risk category. The 'Beat Dumb Thumb' campaign targets 18 to 44-year-old males who gamble online on sport and horse, greyhound and harness racing.

CASE STUDY

Realising the benefits of digital transformation

The VGCCC has completed the implementation of a new Salesforce-based regulatory process system. With delivery of phase 4 complete, the focus has shifted to continuous improvement, with the new system now supporting day-to-day regulatory activities across the organisation.

The new system has consolidated more than 5 legacy systems into a single platform supporting licensing, inspections, investigations, complaints, monitoring and compliance. As Victoria's first regulator to undertake all regulatory activities on one platform, we now have a more connected and consistent approach to regulation.

The system has enabled a stronger, data-led, risk-based approach to regulation. By bringing together regulatory and operator data, it provides better visibility of risks, supports more informed decision-making and helps focus regulatory effort where it can have the greatest impact.

Industry is also benefiting from simpler interactions with the VGCCC. Digital forms, self-service functionality and automated notifications have reduced administrative effort and improved processing times.

With the new system in place, we are focused on continuously improving regulatory processes and using new data and insights to strengthen regulatory effectiveness, reduce red tape and support compliance across the industry.

This work demonstrates the VGCCC's ongoing commitment to support the foundational work previously performed by the Victorian Responsible Gambling Foundation to raise awareness and reduce the risk of Victorians experiencing gambling harm.

An exceptional employee experience

This means:

- enabling employees to derive a deep sense of purpose from their work
- supporting wellbeing and physical and psychological safety through an inclusive and values-driven culture
- encouraging career progression and providing clarity on the skills and capabilities needed to succeed
- delivering highly effective learning and development through on-the-job experiences, coaching, mentoring and formal learning
- ensuring people feel valued for their contribution.

Highlights in 2025–26

The VGCCC continued to invest in people, recognising that a capable, supported and engaged workforce is critical to delivering strong regulatory outcomes.

A key focus was supporting employees through organisational change, including the transition to a new regulatory operating model. This model is helping us focus our efforts and resources on identifying and prioritising matters that present the highest risks to integrity, safety and fairness within each gambling industry sector. We progressed targeted recruitment and workforce planning to rebuild capability in core regulatory areas, while providing structured support to staff throughout these transitions.

We continued to invest in building leadership capability across the organisation by refreshing how we engaged with people leaders across the VGCCC, focusing on strengthening alignment, collaboration and accountability.

We also reinforced our commitment to inclusion, equity and safety through the delivery of our Gender Equality Action Plan (GEAP) and Workplace Gender Audit.

Our relocation to the Melbourne central business district supported a positive employee experience through a modern, fit-for-purpose setting. Accordingly, staff have access to flexible, technology-enabled workspaces, open-plan neighbourhoods for collaborating, and a variety of alternative options for 'quiet' work and in-person and hybrid meetings.

Our provision of this exceptional employee experience was recognised externally, with the VGCCC receiving recognition through the WORK180 Awards for our commitment to equity, employee support and inclusive workplace practices. We were ranked #31 in the Top 101 Workplaces for Women and were the highest-ranking Victorian-only workplace on the list. Our Chief People Officer, Nicole Hughes, was also recognised in the Institute of Public Administration Australia Victoria Top 50 Women Awards 2026 in the Established Leader category. This category acknowledges outstanding leadership and contribution across the public sector.

A fit-for-purpose operating model

This means:

- having sustainable funding that allows for sufficient resources to regulate effectively, continually develop our people, and harness technology and data to improve systems and processes
- working together in cross-functional, multidisciplinary teams, enabled through technology, using data and intelligence to drive innovation, efficiency and effectiveness in our regulatory approach
- forming deep, strategic relationships and alliances that accelerate achieving our purpose
- understanding and managing our risks within our risk appetite to support performance.

Highlights in 2025–26

We made substantial progress in our multi-year project to modernise the core information and communications technology platforms that underpin our risk-based and intelligence-led regulatory approach.

We completed the implementation of our new Salesforce-based regulatory process system, which replaced legacy systems and improved how we manage licensing, compliance, inspections, investigations and enforcement activities. We began the rollout of our new industry portal in 2025, providing a streamlined, secure and user-centric digital channel for our industry participants.

Our data and intelligence capability continued to mature, increasing our ability to identify, assess and respond to gambling-related risks. We completed a comprehensive environmental scan of 21 key drivers across 7 broad themes, identifying emerging risks, trends and opportunities in the gambling industry over the short, medium and long term.

These insights are directly informing the VGCCC's regulatory approach, including targeted monitoring and engagement and potential enforcement action where providers fail to appropriately identify and respond to gambling harm.

We progressed the establishment of a dedicated Crown data repository in response to the Royal Commission into the Casino Operator and Licence recommendations. This capability supports academic research into gambling behaviour and the effectiveness of harm minimisation measures.

We developed our first Artificial Intelligence (AI) Framework, establishing clear governance, risk and assurance settings to support the safe and responsible adoption of AI across the organisation. The framework defines decision-making accountabilities and embeds guardrails to ensure AI use remains risk proportionate and aligned with Victorian Government requirements.

We also established a dedicated Quality, Risk and Governance division. This division is embedding a consistent, organisation-wide approach to quality assurance and continuous improvement, supporting greater efficiency, strengthening performance, and improving the delivery of effective and high-quality regulatory outcomes.

We strengthened strategic partnerships and information-sharing arrangements with key partner agencies, including ACMA, Victoria Police and AUSTRAC, and deepened engagement with domestic and international regulators.

This included: hosting international regulators at the casino to share insights on casino oversight and regulatory reform; and attending the Australasian Casino and Gaming Regulators CEO Forum to exchange intelligence, discuss emerging risks and strengthen cross-jurisdictional collaboration.

Our commitment to information sharing and collaboration was demonstrated through our participation in the International Association of Gaming Regulators conference in Toronto, Canada. The conference provided valuable insight into emerging global trends, regulatory priorities and global best practices.

As part of this engagement, we met with counterparts from the Singapore Gambling Regulatory Authority, the United Kingdom Gambling Commission, the Alcohol and Gaming Commission of Ontario, and the Malta Gaming Authority. These discussions strengthened information exchange and fostered opportunities for future collaboration.

By sharing intelligence, exchanging regulatory insights and working closely with law enforcement, domestic and international regulatory partners, we are better placed to detect, prevent and deter criminal influence, exploitation and other conduct that may undermine the integrity, safety and fairness of Victoria's gambling industry.

A major focus during the year was the development of the VGCCC's next strategic horizon, Strategy 2029. This process engaged commissioners, executives, managers and staff alongside external stakeholders to shape the organisation's direction for 2026–2029.

We developed our first Artificial Intelligence (AI) Framework, establishing clear governance, risk and assurance settings to support the safe and responsible adoption of AI across the organisation.

The development process included a horizon scan, hearing from our regulatory counterparts as part of a guest speaker series, staff surveys, focus groups and strategic workshops, ensuring the future strategy was informed by both external trends and operational experience.

Importantly, this work provided employees with meaningful opportunities to contribute to the future direction of the organisation, strengthening engagement and supporting a shared sense of purpose.



Minister's statement of expectations and output measures

Progress against the Minister's statement of expectations

The Minister's statement of expectations sets out how we are expected to contribute to the government's priorities and improve our performance. The current statement of expectations comprises 10 initiatives that apply until 30 June 2026. The following table illustrates how we are acquitting each expectation.

EXPECTATION	PROGRESS
Consider *Towards Best Practice: A guide for regulators in business planning*	The design of our regulatory approach, Strategy 2029, and Annual Plan 2026–27 have been developed with reference to the 10 principles in the guide, ensuring best practice is embedded into our core services.
Continue to build strong, collaborative relationships with a range of stakeholders	We engaged extensively with stakeholders, including: • people with lived experience and the wider community • industry peak bodies and gambling operators • the Department of Justice and Community Safety and Department of Health. To inform development of our next strategic plan, we engaged with ACMA, AUSTRAC, peer regulators in other states, Victorian Government stakeholders including the Commissioner for Economic Growth and Better Regulation, the Gambling Commission UK, industry peak bodies and gambling operators. We have also continued to strengthen our relationship with WSPs so we can build our data and intelligence holdings specific to Victorian customers of WSPs and support our objective to protect Victorians from gambling-related harm.
Build a robust and modern industry through a risk-based approach to regulation	In 2025–26 we: • enhanced our information-sharing arrangements and data holdings to support our risk identification and monitoring capability • formalised our internal risk and intelligence working group to support coordination of risk-based regulatory activities and ensure cross-divisional regulatory actions occur, where required, to drive effective risk mitigation • consolidated our regulatory risk management processes to strengthen oversight of regulatory risks pertaining to gambling harm and criminal influence, with the aiming of ensuring coordinated and targeted regulatory action • conducted our first horizon scan to identify regulatory risks and opportunities, both in the current environment and on the future horizon.

EXPECTATION	PROGRESS
Continued rigour in regulation of the casino	Together with other business as usual work, in 2025–26 we: • maintained stringent oversight of Crown's progress with its Melbourne Transformation Plan (MTP) via our MTP Audit Program • oversaw the implementation of MCP on electronic table games in the casino • have taken a range of enforcement actions against Crown for breaches of its obligations.
Ensure compliance and prevent criminal activities	This year we: • further strengthened relationships with AUSTRAC and Victoria Police to enable mutually beneficial data/intelligence sharing and transfer, especially in relation to the risk of money laundering and broader criminal activity in the gambling industry • continued to identify new partnerships, intelligence assets and approaches to analytics that will improve detection and prevention of criminal infiltration into the gambling industry • established the investigations unit by merging our investigation team and complaints team into an integrated unit for better end-to-end oversight of emerging risks • enhanced our data holdings across all forms of gambling to support risk-based and intelligence-led regulatory activities, including enhanced collection of data on in-venue payment of winnings via the implementation of the Centralised Cheque Register.
Continue to integrate and prioritise harm minimisation into all aspects of the regulatory approach	This work has included: • taking regulatory actions proportionate to the risks posed and harm caused by non-compliance • developing an action plan aimed at reducing harm from the most harmful gambling products • developing a 5-year strategy to transform community and industry attitudes about gambling harm • taking enforcement action against providers in breach of their self-exclusion program obligations • leading GHAW.
Educate industry to improve compliance	During 2025–26, we strengthened our understanding of industry education needs through a cross-sector survey program and stakeholder engagement, establishing an evidence base to inform a more targeted and intelligence-led approach to education. Survey findings highlighted the need for practical, capability-focused education, leading to increased use of scenario-based learning, practical tools and real-world examples to support confident application of regulatory obligations. This was delivered through education resources, information sessions, industry briefings, stakeholder engagement and a monthly newsletter.
Develop a plan to ensure the continuation of a public health approach to gambling harm prevention activities, including campaigns	The 5-year harm minimisation strategy was completed and operationalised during 2025–26. Key strategic insights and behavioural learnings were applied to campaign activity during the period. This included the development and implementation of major and minor behaviour change campaigns targeting people who gamble and are low to moderate risk of experiencing gambling harm. In accordance with public health promotion principles, the development of this work involved extensive target audience research, consultation with people with lived experience, departmental partners, industry participants, community groups and the Minister's Office to ensure campaign effectiveness. Other campaign activity included targeting social media gambling influencers to raise awareness of gambling regulations and obligations to reduce the risk of gambling harm.

EXPECTATION	PROGRESS
Advise the Minister	Through regular engagement, briefing and reporting, we continued to fulfil our legislative obligation to advise the Minister on the operation of gambling legislation and the Commission's functions.
Develop business plans and a reporting framework	The VGCCC continued with planning and accountability practices through the development and publication of yearly annual plans that set out clear priorities, deliverables and performance measures aligned to our strategic ambitions and regulatory obligations. These plans support organisational focus, enable transparent tracking of progress, and provide a basis for reporting on outcomes.

Performance against output measures

EXPECTATION	Unit of measure	2025–26 target	2025–26 Actual	Variance %	Notes (for +/-5% variance)
QUANTITY					
Casino applications, monitoring and audit activities	Number	2,016	1,722	-14.6	The actual is lower than the target due to a reduction in casino special employee (CSE) applications, which form part of this measure. Only 407 CSE applications were received, compared with the original FY26 target of 820. The volume of CSE applications received by VGCCC is outside its control and is largely dependent on Crown's staffing strategy.
Gambling and casino information and advice	Number	25,000	21,068	-15.7	The actual is lower than the target due to a lower-than-forecast volume of telephone and email enquiries from industry and the public. Contributing factors include improvements made through our new Salesforce-based regulatory process system, which has provided greater access to required information, and enhanced quality and accessibility of information, on the VGCCC website. As licensees and operators develop a stronger understanding of their regulatory obligations, reliance on direct assistance from the VGCCC has decreased.
Gambling applications, monitoring and audit activities	Number	10,814	10,651	-1.5	
Gambling audits completed	Number	1,600	1,633	2.1	

EXPECTATION	Unit of measure	2025–26 target	2025–26 Actual	Variance %	Notes (for +/-5% variance)
QUALITY					
Gambling audits conducted at high-risk times	%	20	23	15	The actual is higher than the target due to enhancements implemented in our new Salesforce-based regulatory process system in October 2025. Compared with the legacy systems it replaced, the new system provided a more reliable and streamlined audit process. One improvement is enabling inspectors to enter data directly into the system during fieldwork – a functionality that was not available previously. Additionally, in response to Victorian Auditor-General's Office financial inspection requirements and intelligence-led audit activities, the number of audits conducted between 10 am and noon increased from November 2025. Collectively, these improvements and operational changes contributed to the VGCCC exceeding our target.
Proportion of high-harm gambling breaches resulting in regulatory action	%	95	100	5.3	The actual is higher than the target due to regulatory action taken in all detected breaches with a classification of 'high harm' resulting in a 100% outcome.
TIMELINESS					
Calls to VGCCC client services answered within 60 seconds	%	80	72	-10	The actual is lower than target due to sustained resource constraints and elevated enquiry volumes driven by several major system and portal changes throughout the year. While total enquiry volumes over the financial year decreased, the new system releases in September 2025 and March 2026 generated significant increases in enquiry volumes at those times, which impacted on this timeliness measure across the year. This was reflected in caller wait times, which averaged 78 seconds across the financial year and peaked at 109 seconds in March 2026 following the third system release – 31 seconds above the annual average. Service performance was further impacted by periods of reduced staffing capacity, including operating with only one dedicated information services officer for extended periods. Although performance improved when additional call coverage was available, the issues affected the team's ability to consistently achieve the 80% grade of service target.
Gambling approvals, licence, permit applications and variations completed within set times	%	85	76	-10.6	The actual is lower than the target due to a combination of resource constraints and the introduction and embedding of major systems changes. These factors impacted the team's capacity to process and respond within the required timeframes. Actions have been implemented to address these issues, including resource realignment, process improvements, and system enhancements to support improved performance in the next financial year.

Our current-year financial review

The Victorian Government considers the net result from transactions to be the appropriate measure of financial management that can be directly attributed to government policy.

This measure excludes the impacts of asset revaluations and other economic flows that arise from factors outside VGCCC's direct control.

In 2025–26, VGCCC recorded a net result from transactions of -$3.531 million, compared with -$0.126 million in 2024–25. The unfavourable movement was primarily driven by a reduction in long-standing grant funding received from the Department of Justice and Community Safety (DJCS), which decreased by $6.028 million during the year. This reduction was partially offset by a decrease in operating expenditure of $2.623 million, largely reflecting lower employee-related costs. The reduction in operating expenditure reflects cost-management measures implemented by the Commission during the year.

After including other economic flows, VGCCC recorded an overall net result of -$3.425 million in 2025–26.

At 30 June 2026, VGCCC's net assets were $13.1 million, compared with $14.4 million at 30 June 2025. The decrease was primarily attributable to the operating deficit recorded during the year and lower receivables associated with DJCS funding commitments.

These impacts were partly offset by VGCCC's continued investment in information technology and other capital assets during 2025–26, with the carrying value of intangible assets increasing to $7.7 million. These investments support the Commission's ongoing regulatory and operational functions.

Further information can be found in the financial statements section of the annual report.



Crown Melbourne

The VGCCC's focus this year has been on overseeing Crown's implementation and embedment of reforms under its MTP. The MTP provides the framework for Crown to complete and embed transformational change arising from the Royal Commission into the Casino Operator and the Licence (Royal Commission). It ensures the changes are sustained and operate effectively over time.

Throughout this year, we have maintained close oversight of Crown's progress as part of our MTP Audit Program. We have focused on ensuring that reforms are not only delivered but embedded into Crown's day-to-day operations. Crown provided comprehensive progress updates to VGCCC and published public status reports to inform the community of its transformation progress.

With the MTP scheduled for completion on 31 December 2026, we undertook early planning to prepare for the program's completion and the closure of our MTP Audit Program. This led to the VGCCC issuing a third supplementary binding direction, requiring Crown to submit a final MTP completion report and ensuring the MTP remains in force until the Commission is formally satisfied it has been completed.

Beyond the MTP, we oversaw the implementation of MCP on ETGs at the casino, which formally started on 1 December 2025. This builds on the earlier 1 December 2023 implementation of MCP on poker machines. Our oversight included processing system approvals and supporting updates to Crown's player activity statements to ensure appropriate reporting of ETG play. We also conducted an operational audit following the roll-out of MCP on ETGs
to assess whether the system operated in line with regulatory expectations.

> We have focused on ensuring that reforms are not only delivered but embedded into Crown's day-to-day operations.

To assist academic research into gambling harm, and in line with a Royal Commission recommendation, we also finalised the launch of a data repository. Overseen by a Gambling Data Committee that comprises members from VGCCC, Crown and DJCS, the repository will provide controlled access to casino gambling data to support research into gambling behaviour and the effectiveness of harm minimisation measures.

We have also maintained a strong focus on Crown's governance and independence, noting that it must comply with legislative requirements relating to the independence of its directors and senior management (including having a board with majority independent directors). In 2024–25, we issued several regulatory instruments to Crown and its senior executives to support our strengthened oversight of Crown's compliance with these obligations. In 2025–26, we monitored Crown's compliance with the requirements under these instruments. We also undertook an audit, which validated that Crown has complied with its independence obligations over the audit period.

People approvals (employees and associates)

Crown employees in gambling-related functions must apply to be licensed and approved as a casino special employee.

In 2025–26, 60.68% of CSE licence applications were determined in set timeframes (target = 11 days or less) (72.45% in 2024–25). The reduction in the number of applications determined within our target timeframe is due to a higher proportion of applications requiring further information from the applicant. This has delayed application processing times.

Senior executives and directors of Crown and its holding companies must also be approved by the Commission to become associates of the casino operator. Our assessment of their suitability is informed by the thorough probity checks we conduct, which include reviewing a person's employment history, personal and professional associations, qualifications, leadership experience in Australia and overseas, and financial stability.

Applications that pose an increased risk are referred to investigators for deeper assessment and the Commission only grants approval if the risks are suitably addressed.

Active CSE licenses as of 30 June				
2026	**2025**	**2024**	**2023**	**2022**
2,726	3,171	3,600	4,645	4,335

Application	CSE (new)	CSE (renew)
GRANTED		
2025–26	**174**	**197**
2024–25	145	139
REFUSED		
2025–26	**0**	**0**
2024–25	0	0
WITHDRAWN		
2025–26	**7**	**6**
2024–25	9	1
TOTAL		
2025–26	**181**	**203**
2024–25	154	140

Applications to be an associate of the casino	
Application	**Associate of the casino**
APPROVED	
2025–26	**6**
2024–25	9
REFUSED	
2025–26	**0**
2024–25	0
WITHDRAWN	
2025–26	**0**
2024–25	0
TOTAL	
2025–26	**6**
2024–25	9

Equipment, games, rules and system approvals

The VGCCC scrutinises a vast array of equipment, games, rules, systems and processes critical to Crown's operations. New games undergo rigorous assessment for compliance with all regulatory requirements and the inclusion of safeguards to protect customers from gambling harm.

We also assess and approve the technical systems Crown uses for gaming – and any changes to those systems. Our focus is on ensuring the integrity of systems, including compliance with minimum technical standards.

Application	Casino gaming equipment*	Casino-linked jackpot arrangements
GRANTED		
2025–26	**40**	**15**
2024–25	32	13
REFUSED		
2025–26	**0**	**0**
2024–25	0	0
WITHDRAWN		
2025–26	**2**	**5**
2024–25	2	0
TOTAL		
2025–26	**42**	**20**
2024–25	34	13

*Excludes poker machines

Casino audits

We undertake a range of audits to monitor Crown's compliance with its obligations in operating the Melbourne casino. These include on-site operational audits conducted by our inspectors, as well as technical systems assurance and financial assurance audits.

Casino audits				
2025–26	**2024–25**	**2023–24**	**2022–23**	**2021–22**
978	1,220	848	1,402	1,371

Enforcement actions

We took 2 disciplinary actions against Crown Melbourne.

- In August 2025, the Commission censured Crown for allowing 22 patrons to continue using a poker machine at the casino after reaching their self-imposed spend or time limit and allowing 10 customers to play poker machines using a player card that was not issued in their legal name.
- In November 2025, the Commission fined Crown $100,000 for allowing a self-excluded individual to continuously gamble at the casino for nearly 15 hours.

This year, we issued 3 directions to Crown. One relates to the supplementary MTP direction referenced earlier. The remaining 2 are directions that replace similar directions issued by VGCCC in 2023 concerning the payment of poker machine winnings and prohibitions against gambling marketing to vulnerable persons.

A total of 122 written warnings and 1 infringement notice was issued to Crown.

Additionally, we took 6 disciplinary actions against holders of a CSE licence.

Commission decisions

In 2025–26, the Commission received 21 appeals against casino exclusion orders.

Received		Hearings*		Matters determined*		Matters concluded#		Outstanding on 30 June 2025	
2025–26	2024–25	2025–26	2024–25	2025–26	2024–25	2025–26	2024–25	2025–26	2024–25
21	14	0	0	0	0	19	10	2	3

Notes:

* In previous annual reports, this table was referred to 'Commission tribunal decisions'.

Not all matters are necessarily determined or concluded in the same financial year as they are received.

Harm minimisation at the Melbourne casino remains a key focus for the VGCCC. Preventing excluded patrons from accessing gambling is critical, as these individuals, whether self-excluded or involuntarily excluded, have been identified as vulnerable to harm or unsuitable to be present in the casino environment.

CASE STUDY

Driving and sustaining improvements to prevent excluded patrons accessing the casino

Harm minimisation at the Melbourne casino remains a key focus for the VGCCC. Preventing excluded patrons from accessing gambling is critical as these individuals, whether self-excluded or involuntarily excluded, have been identified as vulnerable to harm or unsuitable to be present in the casino environment. Allowing excluded patrons to enter or gamble at the casino is an offence and may expose individuals to significant financial loss, psychological distress and harmful behaviours.

In 2024–25, Crown was fined $2 million after 242 self-excluded patrons were permitted to gamble at the casino between October 2023 and May 2024. Crown was also required to strengthen its controls, including engaging an independent expert and implementing agreed improvements.

Throughout 2025–26, we maintained close oversight of Crown's implementation of these measures and monitored reported incidents to assess whether controls were improving in practice. Crown further strengthened its controls by reconfiguring casino entrances, optimising the placement of facial recognition cameras, and enhancing systems to support faster staff response when excluded patrons are detected.

Our analysis indicates a significant improvement in outcomes this year compared with the previous year.

- Reported instances of excluded patrons entering the casino decreased by 73%.
- Reported instances of excluded patrons gambling at the casino decreased by 85%.
- The median time from identification to removal in reported instances of excluded patron entry at the casino reduced by 32%.
- The proportion of reported excluded patron entries into the casino attributable to repeat (recidivist) patrons declined by 25%.

These results demonstrate both fewer reported breaches and faster intervention when breaches occur. Notwithstanding the improvement, VGCCC continues to take enforcement action where warranted. This is evidenced by the disciplinary action taken against Crown, discussed later in this report, in relation to an incident where an excluded patron gambled at the casino for an extended period.

Our analysis is based on data reported by Crown, which is required to notify on-site VGCCC inspectors as soon as possible after detecting an excluded patron. These notifications are cross-checked against written reports provided by the casino operator. To support confidence in data integrity, a targeted audit in September 2025 independently verified the accuracy of Crown's reporting processes. This approach provides a consistent basis for monitoring and assessing Crown's performance in detecting and responding to excluded patrons.

The overall reduction in reported instances of excluded patrons accessing the casino and gambling reflects a meaningful decrease in harm exposure.

Crown's strengthened controls, implemented following regulatory action, demonstrate how enforcement can drive measurable improvements in operational practices. Crown's ongoing proactive enhancements, beyond those required by regulatory directions, strengthen our assurance that these outcomes can be sustained over time.

Poker machine and venue operators

We are responsible for overseeing the operation of poker machines in Victoria. This responsibility includes assessing venue and operator applications, approvals of poker machine areas and entitlements, and the ongoing regulatory oversight of venue operators. These functions are fundamental to ensuring compliance with legislative requirements, keeping the gambling industry free from criminal influence and exploitation, and actively minimising gambling harm across the community.

As of 30 June 2026, 27,372 poker machine entitlements were available to venue operators in Victoria. Poker machine entitlement numbers are determined by the DJCS; the VGCCC must have regard to these poker machine entitlements.

Currently, there are 490 gaming venues approved to operate in Victoria. In 2025–26, we approved one new venue operator licence and renewed 32 venue operator licences; 68% of venue operator licence applications were approved within the set timeframe (target = 115 days) (76% in 2024–25). Venue operation licences last for 10 years, which can cause variance from year to year depending on how many licences are due to expire and be renewed.

Throughout the year, we continually engaged with venue operator peak bodies, including the Australian Hotels Association, Community Clubs Victoria and the Returned and Services League (RSL) of Victoria. We also engaged with Endeavour Group, the parent company of the Australian Leisure and Hospitality Group, which has significant poker machine operations in Victoria.

Engagement with peak bodies and major licensees is essential to effective gambling industry regulation. Working and communicating directly with industry participants enables us to clearly communicate our expectations in meeting their regulatory obligations and minimising gambling harm. This includes addressing emerging concerns identified through our monitoring activity and regulatory oversight of members. Addressing these matters and concerns via direct engagement enables industry participants to lift their regulatory performance, minimise gambling harm and facilitate timely and targeted regulatory responses.

CASE STUDY

Stronger regulatory oversight of poker machine winnings

The implementation of the Centralised Cheque Register (CCR), introduced on 1 July 2025, has strengthened regulatory oversight of poker machine winnings exceeding $2,000 and has provided an automated solution to those venues that previously relied on manual record keeping.

By providing a real-time, centralised record of transactions, the CCR has improved traceability, increased audit visibility and reduced reliance on manual information requests.

Venue operators have seamlessly transitioned to the use of the CCR and have consistently recorded more than 99% of eligible transactions in the register.

The register has also reduced administrative burden for venue operators by removing the need to compile information in response to regulatory requests.

As the CCR has become more established, we have seen an increase in the self-reporting of incorrectly paid winnings of $2,000 or more, reflecting stronger awareness of regulatory obligations and a maturing culture of compliance.

Building partnerships to combat crime

In 2025–26, we hosted the first south-east region poker machine venue anti-money laundering and counter-terrorism financing forum. The forum focused on venues located in the Springvale and Noble Park areas of Melbourne. These suburbs have 7 gaming venues within a 2 km radius and were chosen based on historical levels of suspicious activity.

The forum was attended by representatives from the local venues including compliance managers and general managers, along with representatives from Victoria Police.

The forum has resulted in greater collaboration between local gaming venues in identifying, managing and mitigating AML/CTF risks. This includes improved information sharing between venues, partner agencies and the VGCCC, exchanging insights and best practices that contribute to reducing criminal influence and exploitation within gaming venues.

CASE STUDY

2025–26 inspections

In 2025–26, the VGCCC undertook 1,633 inspections at gaming venues and worked with venue operators to improve venue layouts, enhance safety, and comply with regulatory requirements. Of these inspections, 1,455 were conducted in metropolitan gaming venues and 178 were conducted in regional gaming venues.

Our growing data and intelligence capabilities strengthen the effectiveness of in-person inspections by informing where, when and how regulatory activity is deployed, ensuring a more targeted, risk-based approach to compliance monitoring.

Direct observation of venue operations enabled inspectors to identify behaviours, practices and environmental factors that may not be apparent through data or remote monitoring. We detected 130 breaches. Of these breaches, we issued 110 notices of non-compliance, 11 penalty infringement notices and 9 matters that are ongoing.

We undertook 3 dedicated regional compliance trips targeting key audit areas including responsible gambling and harm minimisation requirements, financial and operational compliance, and the technical integrity of poker machines. These targeted visits enabled us to engage directly with venue operators in regional communities, reinforce regulatory expectations, and identify emerging compliance risks.

With minor regulatory breaches and less serious instances of non-compliance, we have worked with venues directly to address these issues, build capacity and increase awareness and behaviour change through education. More serious breaches are assessed and lead to disciplinary action.

In 2025–26, we hosted the first south-east region poker machine venue anti-money laundering and counter-terrorism financing forum.

Thanks to this partnership approach, these venues now have:

- a greater understanding of their obligations
- improved knowledge to identify suspicious activity
- greater understanding of reporting and information sharing obligations
- better developed and coordinated strategies to prevent criminal influence and exploitation.

The forum was also a platform to directly communicate the AML/CTF priorities of the VGCCC and partner agencies, supporting greater awareness and voluntary compliance.

Community benefit statements

In 2025–26, 230 community benefit statements (CBS) were lodged by clubs. Community benefit claims (at 30.76% of net gaming revenue) amounted to $341,947,561.

One club venue failed to submit its CBS by the due date of 30 September 2025. Consequently, the venue operator was fined $1,221 and paid an additional $1,339.72 in gaming tax.

As part of our enhanced monitoring focus, we completed a targeted audit of CBS submissions. The audit found that 3 venues failed to meet their community benefit obligations after the removal of an ineligible claim. We recovered a shortfall from these clubs in the amount of $77,326.50.

Where errors were identified, we actively engaged with the auditors of the CBS submissions and provided them with guidance to improve their assessment criteria.

Implementation of $100 load-up limit on poker machines

On 1 December 2025, the reduced cash load-up limit of $100 was introduced to Victorian hotels and club gaming venues, replacing the $1,000 limit. This change means that a patron cannot enter more than $100 cash into a poker machine at one time and cannot add additional cash where the credit meter on the poker machine will exceed $100.

The Victorian Government announced the introduction of this reform as part of its measures to reduce gambling harm and the risk of money laundering in gaming venues.

The VGCCC oversaw the implementation of the new load-up limit by directing the state monitoring licensee Intralot Gaming Services (IGS) to configure the limit as part of the Central Monitoring and Control System. The reform was implemented smoothly, supported by coordinated assistance from the VGCCC and IGS to respond to venue enquiries and provide technical guidance to gaming machine manufacturers.

Separately, we issued a direction to gaming venues to ensure ongoing compliance with the new load-up limit, irrespective of the facilitation of the change via the monitoring system.

Commission decisions

Data related to non-casino tribunal decisions are provided in the accompanying table. Data on casino-related decisions are in the Crown Melbourne section.

Received			Hearings*		Matters determined*		Matters concluded#		Outstanding on 30 June 2025	
	2025–26	2024–25	**2025–26**	2024–25	**2025–26**	2024–25	**2025–26**	2024–25	**2025–26**	2024–25
Internal appeal	**4**	2	**0**	0	**5**	0	**1**	2	**1**	0
New gaming premises approval	**1**	1	**1**	0	**1**	1	**1**	1	**0**	1
Poker machine increase	**3**	0	**1**	1	**1**	1	**0**	1	**2**	0
Poker machine decrease	**0**	0	**0**	0	**0**	0	**0**	1	**0**	0
Variation to venue operator licence condition	**2**	6	**0**	0	**3**	0	**0**	7	**2**	0
Variation of approval of gaming premises	**1**	3	**0**	0	**1**	0	**1**	4	**0**	0
Total	**11**	14	**2**	3	**11**	2	**3**	16	**5**	1

Notes:

* In previous annual reports, this table was referred to 'Commission tribunal decisions'.

Not all matters are necessarily determined or concluded in the same financial year as they are received.

Application	Operate a venue (new)	Operate a venue (renew)
GRANTED		
2025–26	**3**	**32**
2024–25	1	46
REFUSED		
2025–26	**0**	**0**
2024–25	0	0
WITHDRAWN		
2025–26	**0**	**0**
2024–25	0	0
TOTAL		
2025–26	**3**	**32**
2024–25	1	46

Poker machine entitlements

Entitlements can be purchased outright from the Minister or through a deferred payment plan, administered by us. We work closely with entitlement holders to help them understand their payment obligations and the consequences of not meeting them.

If repayment requirements are repeatedly not met, entitlements are automatically forfeited to the Victorian Government. In 2025–26, 141 poker machine entitlements were forfeited.

Poker machine entitlements as of 30 June

Entitlements	Number and % of available entitlements 2026	Number and % of available entitlements 2025
Utilised by venue operators	**26,144 (95.5%)**	26,966 (98.5%)
Attached to an approved venue	**26,306 (96.1%)**	27,310 (99.8%)
Outside Melbourne statistical district	**7,797 (29.6%)**	7,861 (28.7%)
Inside Melbourne statistical district	**18,509 (70.4%)**	19,109 (69.8%)
Attached to hotels	**13,707 (52.1%)**	14,099 (51.5%)
Attached to clubs	**12,599 (47.9%)**	13,211 (48.3%)

Application	Include/remove premises	Modify poker machine area
GRANTED		
2025–26	**8**	**57**
2024–25	4	122
REFUSED		
2025–26	**0**	**2**
2024–25	0	4
WITHDRAWN		
2025–26	**0**	**1**
2024–25	0	8
TOTAL		
2025–26	**8**	**60**
2024–25	4	134

Gaming industry employees

Staff who carry out certain gaming-related duties at licensed venues must be approved as a gaming industry employee (GIE).

In 2025–26, we assessed 2,373 and approved 2,337 GIE applications, of which 74.83% were determined in the set timeframe (target = 11 days) (75.94% in 2024–25).

Active gaming industry employees as of 30 June

	2026	2025	2024	2023	2022
Total	**23,984**	**23,793**	**23,423**	**23,222**	**23,120**

Applications for gaming industry employee licences

Application	GIE (new)	GIE (renew)
GRANTED		
2025–26	**2,105**	**232**
2024–25	2,969	271
REFUSED		
2025–26	**36**	**0**
2024–25	49	1
WITHDRAWN		
2025–26	**0**	**0**
2024–25	0	0
TOTAL		
2025–26	**2,141**	**232**
2024–25	3,018	272

Enforcement

In 2025–26, the VGCCC's enforcement actions against venue operators included: 141 notices of non-compliance, 12 infringement notices, 15 disciplinary actions and one successful prosecution.

Penalties for breaches to permitted trading hours

Fines totalling $58,000 and 12 disciplinary actions were taken against clubs and hotels across Victoria for breaching permitted trading hours on Good Friday and ANZAC Day in 2025.

Permitted gaming trading hours vary for licensees on these days and are based on the liquor trading hours as defined in the individual liquor licence of each venue.

The VGCCC found that poker machines were in use at 12 venues during prohibited hours on Good Friday, while a venue also breached restrictions on ANZAC Day. Nine venues received fines and 3 others were censured following the VGCCC's investigations.

After a similar breach in 2024, Clayton RSL received the largest fine from this disciplinary action ($15,000) for allowing gaming activities outside permitted liquor licence hours on Good Friday. Play during non-permitted hours resulted in a net turnover of $2,444 at this venue.

Outside of Good Friday and ANZAC Day, the Commission fined the Lara Sporting Club $15,000 after poker machines were found to be in use outside permitted hours. Gaming activity was detected at the venue outside the liquor licence hours on 18 May 2025 with multiple poker machines in use and turnover exceeding $10,000. This is the second time the venue has been fined for trading hour breaches, with a $10,000 fine issued in 2025.

Warrnambool hotel operator fined $150,000

In February 2026, the VGCCC fined Warrnambool Horse Hotel Pty Ltd $150,000 for multiple breaches of the *Gambling Regulation Act 2003* (Vic) (GR Act) following an inspection that also uncovered failures to comply with the venue's Responsible Gambling Code of Conduct.

VGCCC inspectors attended the Flying Horse Hotel Bar and Brewery twice in February 2024 and found 4 categories of breaches. These were:

- on 12 occasions between 29 January and 20 February 2024, there was no licensed GIE rostered at the venue
- failing to retain CCTV footage of the gaming area for 28 days as required by the GR Act
- failing to maintain a CCTV system that can record the gaming area continuously (24/7)
- failing to maintain an unclaimed winnings register that detailed unclaimed money.

Further, inspectors also found numerous breaches of the venue's Responsible Gambling Code of Conduct. These were:

- not having a responsible gambling officer in the poker machine area while the machines were available for use on 22 occasions
- 3 instances of staff failing to interact with a patron showing signs of distress that may be related to gambling harm
- serving a drink to a patron using a poker machine without venue staff interaction
- a venue staff member playing two poker machines while working using residual credits.

In August 2025, the venue pleaded guilty to 4 charges of allowing minors to enter the gaming room area and was fined $6,000 by the Warrnambool Magistrates' Court of Victoria.

Gaming industry employee actions

GIEs must advise us if they have been found guilty of an offence or a court has imposed a diversion order or a conviction. This is a condition of their licence, which helps to ensure only suitable people work in the industry. It also protects the gambling industry from criminal influence and exploitation.

In 2025–26, we took disciplinary action against 36 employees to cancel GIE licences.

The Monitoring Licence

IGS is responsible for operating the central system that connects all poker machines in hotels and clubs in Victoria, collecting data from poker machines, operating the YourPlay pre-commitment system across hotels, clubs and the casino, and providing reports and data to the VGCCC as well as hotels and clubs.

We oversee IGS's compliance with the obligations set out in the Monitoring Licence, related agreement, legislation and ministerial directions to ensure that poker machines are operated lawfully across the state.

Regular meetings with IGS were conducted to ensure it remained clear on the VGCCC's expectations, including the systems and reports needed to help hotels and clubs monitor poker machines and to assist us to properly regulate the sector.

Data on poker machine operations, provided by IGS, inform our risk-based and intelligence-led licensing, intelligence monitoring and risk functions. Throughout 2025–26, we also used this data to monitor compliance with venues' trading hours, analyse trends in in-venue machine usage and player losses.

The VGCCC found that poker machines were in use at 12 venues during prohibited hours on Good Friday, while a venue also breached restrictions on ANZAC Day. Nine venues received fines and 3 others were censured following the VGCCC's investigations.

On 21 April 2026, the Minister for Casino, Gaming and Liquor Regulation awarded the next Victorian monitoring and pre-commitment licence to IGS. The new licence will begin on 16 August 2027 for a 15-year term. Our role in the licence award process included developing new technical system standards, assessing the probity and good repute of applicants and their associates, and providing regulatory advice to the DJCS throughout the selection process. This included participating in product demonstrations to inform assessments of the technical suitability of applicants and their proposed product offerings, as well as reviewing the existing licence and agreement and providing advice on opportunities to strengthen the regulatory framework.

Under the new licence, IGS will replace its current system hardware and software with new technology that will deliver better service and value for venues and the industry. This will include enhanced system connectivity and data reporting via live dashboards being made available to venues and the VGCCC to support better risk monitoring.

We will work with IGS and the DJCS to ensure a smooth transition to the new licence. This includes assessing and determining the licensee's readiness to deliver monitoring and pre-commitment services ahead of the start of the new licence on 16 August 2027, as well as approving the transition of system hardware and software to ensure regulatory requirements are met.

People approvals (employees, contractors and associates)

Some Monitoring Licence employees require a GIE licence.

Application	Monitoring licensee associate
GRANTED	
2025–26	**10**
2024–25	0
REFUSED	
2025–26	**0**
2024–25	0
WITHDRAWN	
2025–26	**0**
2024–25	0
TOTAL	
2025–26	**10**
2024–25	0

Electronic monitoring system and pre-commitment system approvals

The VGCCC must approve each core component and rigorously assess all variations to systems (hardware, software and security documents governing system operation). Our focus is on system integrity and regulatory compliance.

In 2025–26, we approved 6 variations to the monitoring system and 2 variations to the pre-commitment system.

Manufacturers, suppliers and testers

The VGCCC's regulation of poker machine manufacturers, suppliers and testers maintains the integrity of poker machines at every stage of supply and testing.

The service providers we approve to be listed on the roll of manufacturers, suppliers and testers are trusted to perform various tests on poker machines, gaming systems and other approved gaming equipment. As such, we require them to meet high thresholds of honesty, integrity, character and financial stability.

To be listed on the roll as a tester of poker machines or gambling systems requires a more detailed assessment than is required for manufacturers and suppliers.

Minimum standards and requirements apply to the design of poker machine equipment and games. We rigorously assess applications for new poker machine types (the hardware) and games (the software) and existing machines and games for fairness, compliance with all regulatory requirements and the incorporation of appropriate safeguards to protect customers from gambling harm. This covers poker machines at Crown Melbourne and in gaming venues.

Application	Variations to the monitoring system	Variations to the pre-commitment system	Linked jackpot arrangements*
GRANTED			
2025–26	**6**	**2**	**21**
2024–25	9	0	**n/a**
REFUSED			
2025–26	**0**	**0**	**0**
2024–25	0	0	**n/a**
WITHDRAWN			
2025–26	**0**	**1**	**0**
2024–25	0	0	n/a
TOTAL			
2025–26	**6**	**3**	**21**
2024–25	9	0	n/a

* 2025–26 is the first reporting year where linked jackpot arrangements were submitted by the Monitoring Licensee.

CASE STUDY

New standards to protect consumers and minimise gambling harm

The VGCCC is Chair of the National Standard Working Party responsible for managing technical standards and the performance of poker machine testers, and we continue to engage with other Australian and New Zealand jurisdictions on the assessment of poker machines and the GMNS.

This year, our engagement with other jurisdictions has progressed amendments to the GMNS, which sets the technical requirements that applications for new poker machine hardware and software are assessed against.

These amendments aim to enhance consumer protections and minimise gambling harm and will apply to new poker machines presented to us for approval. The amendments address game characteristics that encourage ongoing use and standardise requirements for poker machine manufacturers across jurisdictions.

For example, they prohibit:

- congratulatory sounds and visuals when the net result of a spin is a loss; that is, losses disguised as wins
- the display of previous game results, bonus or jackpot outcomes to combat the belief that a win is due, also known as the gambler's fallacy
- intentional game programming that makes it appear a win was close
- encouraging players to place higher bets by requiring a player to place bets on a minimum number of lines to be eligible for the top prize.

The amended GMNS was adopted in Victoria in December 2025. Applications for poker machine software and hardware will need to comply with the new standards from 1 August 2026. We have been working with poker machine manufacturers and accredited testing facilities to implement these amendments.

Our engagement with other jurisdictions has progressed amendments to the GMNS, which sets the technical requirements that applications for new poker machine hardware and software are assessed against.

Roll of manufacturers, suppliers and testers – approvals

As of 30 June 2026, there were 25 organisations on the roll. Once registered, manufacturers, suppliers, testers and their associates do not need to reapply to be on the roll.

Application	Be on the roll of manufacturers, suppliers and testers	Be an associate of a manufacturer, supplier or tester
GRANTED		
2025–26	**2**	**27**
2024–25	0	15
REFUSED		
2025–26	**0**	**0**
2024–25	0	1
WITHDRAWN		
2025–26	**0**	**0**
2024–25	0	0
TOTAL		
2025–26	**2**	**27**
2024–25	0	16

Poker machine equipment and games – approvals

In 2025–26, we approved 978 poker machine types and games (including variations).

Application	Approve or vary poker machine type	Approve or vary poker machine game
GRANTED		
2025–26	**347**	**631**
2024–25	249	731
REFUSED		
2025–26	**0**	**0**
2024–25	0	0
WITHDRAWN		
2025–26	**5**	**70**
2024–25	0	40
TOTAL		
2025–26	**352**	**701**
2024–25	249	771



Wagering service providers, bookmakers and sports controlling bodies

The Victorian wagering and betting licence

Tabcorp VIC Pty Ltd (Tabcorp) holds the Victorian wagering and betting licence, which authorises it to provide wagering and betting products through online channels and a retail network. The VGCCC has maintained strong oversight of Tabcorp's projects and implementations to ensure regulatory compliance and where necessary has taken enforcement action when non-compliance was detected.

We have focused on player safety, where Tabcorp has implemented real-time harm monitoring and intervention measures based on player behaviour. This system is live 24 hours per day, 365 days per year, and will intervene based on escalation thresholds to ensure necessary measures are in place to minimise the risk of gambling harm. We will continue to review the effectiveness of this system with longitudinal data.

In the retail environment, the VGCCC has oversight of Tabcorp's independent review to identify and assess risks in the current network. Once recommendations are finalised, we will ensure Tabcorp's commercial strategy addresses any emerging risks and that actions are appropriately implemented to ensure any risks from increased retail turnover are effectively managed, especially those relating to gambling harm and potential criminal activity.

> The VGCCC has maintained strong oversight of Tabcorp's projects and implementations to ensure regulatory compliance and where necessary has taken enforcement action when non-compliance was detected.

We continue to monitor Tabcorp's compliance with identity (ID) verification of anyone who looks under 25. Under a Commission issued direction, this program requires Tabcorp to engage a third-party provider to conduct mystery shops at its venues to ensure staff are checking IDs. We are still concerned by the number of venues that are non-compliant with this obligation, with 278 venues, or 45% of the Victorian network, having failed at least half their tests since January 2024. We apply a consequence framework to those that fail, which involves preventing their electronic betting terminals from accepting cash for at least 3 months.

CASE STUDY

Real-time harm monitoring and intervention

In August 2024, the VGCCC directed Tabcorp to implement a program of work that it called its 'Player Safety Promise' (PSP). The PSP included the implementation of real-time harm monitoring and intervention, which was completed by 31 December 2025. The system is now in effect and applies to all Tabcorp's customers nationwide.

The system uses customers' betting histories to assign them a risk profile, which is updated daily. The risk score is combined with real-time data, such as deposit and spend amounts, betting frequency and duration, to identify signs of potential gambling harm.

The system has multiple thresholds that trigger interventions on an escalating scale. If a customer reaches the first threshold, they may receive an automated push notification to their phone prompting them to reflect on their behaviour. As risk levels escalate, customers will continue to receive interventions up to the point of potential account suspension, requiring them to contact the customer support centre before being permitted to resume betting.

We continue to work closely with Tabcorp to monitor the effectiveness of the PSP in reducing gambling-related harm. This includes reviewing and adjusting thresholds, interventions and other system settings where necessary to improve outcomes for customers.

This year, we significantly enhanced our data analysis and intelligence-gathering capabilities, strengthening our ability to proactively identify risks, issues and emerging trends.

The VGCCC engaged with Tabcorp to secure access to key datasets, enabling more effective monitoring of potential bet structuring, behavioural trends and outlier betting activity. We also progressed access to system capabilities to support more granular interrogation of player-level data.

In parallel, we maintained regular engagement with AUSTRAC and Victoria Police to exchange insights, analytical outcomes, and further strengthen our intelligence posture and collaborative approach to risk identification and management.

Throughout the year, we continued to monitor Tabcorp's action on matters relating to the dispensations regarding certain areas of its wagering and betting system to achieve full compliance with sections of the Wagering and Betting Technical Standards. This has included regular reporting and engagement with Tabcorp on progress towards full implementation of the standards.

Associate approvals

In 2025–26, we approved 5 Tabcorp associates.

Application	Associate of the wagering and betting licensee
GRANTED	
2025–26	**5**
2024–25	12
REFUSED	
2025–26	**0**
2024–25	0
WITHDRAWN	
2025–26	**0**
2024–25	0
TOTAL	
2025–26	**5**
2024–25	12

Wagering and betting system approvals

In 2025–26, we approved 163 modifications to the wagering and betting system.

Application	Modifications to the wagering and betting system
GRANTED	
2025–26	**131**
2024–25	138
REFUSED	
2025–26	**0**
2024–25	0
WITHDRAWN	
2025–26	**32**
2024–25	23
TOTAL	
2025–26	**163**
2024–25	161

CASE STUDY

TAB Live approval

The VGCCC approved Tabcorp's TAB Live (Tap-in-Play) proposal that will allow customers to place in-play bets on their phones inside a TAB venue. The application was approved after Tabcorp met our conditions that:

- ACMA finds the product compliant with the *Interactive Gambling Act 2001* (Cth)
- the TAB Live pilot run in NSW does not present any unmanageable harm risks
- Tabcorp's real-time harm monitoring and intervention is operating effectively.

We attached strict conditions to the approval including that:

- no more than 2 standalone TAB Live terminals are permitted in each venue
- the terminals must be within the direct line of sight of the TAB operator terminal or an area that is staffed at all times by a TAB operator who has completed TAB Live training
- Tabcorp must develop the capability to set bet limits on the product
- Tabcorp must regularly report TAB Live data to us so we can monitor for any harm risks.

Through ongoing data monitoring and working closely with Tabcorp and other peak bodies, we work to ensure TAB Live does not contribute to gambling-related harm.

Enforcement

In 2025–26, we issued Tabcorp with 3 notices to show cause as to why further disciplinary action should not be taken for instances of alleged non-compliance. At the time of this report, we were considering Tabcorp's response to 2 notices with the third due in August 2026.

The alleged non-compliances relate to breaches of:

- Wagering and Betting Technical Standard – multi-factor authentication
- Commission-issued direction relating to in-venue cash bet limits
- Tabcorp's Responsible Gambling Code of Conduct.

Failing to implement multi-factor authentication

As part of our Wagering and Betting Technical Standard, Tabcorp was required to implement multi-factor authentication (MFA) when its new licence began in August 2024. MFA is an important tool in protecting customers' accounts from unauthorised access, which could facilitate theft. In early 2025, a malicious actor was able to gain unauthorised access to Tabcorp's customer accounts and steal hundreds of thousands of dollars. Although Tabcorp refunded affected customers, this incident may have been prevented if Tabcorp had MFA in place when it was required to.

In April 2026, the Commission approved the issuance of a notice to Tabcorp to show cause why regulatory action should not be taken regarding Tabcorp's failure to implement multi-factor authentication. The matter remains ongoing.

In-venue cash bet limit breaches

In the previous financial year, we directed Tabcorp to implement an in-venue single cash bet limit of $10,000 because we were concerned that Tabcorp agents were accepting large cash bets without undertaking appropriate gambling harm checks and interventions. Tabcorp implemented the limit in November 2024.

Tabcorp reported breaching this limit 10 times between 1 January 2025 and 30 April 2026, accepting more than $280,000 in cash bets above the limit.

After considering evidence of the alleged breaches, the Commission approved the issuance of a notice to show cause requiring Tabcorp to explain why regulatory action should not be taken in relation to alleged non-compliance with Commission-issued directions. The matter remains in progress and will continue into 2026–27.

Tabcorp's Responsible Gambling Code of Conduct

Between January 2025 and January 2026, alleged breaches of Tabcorp's Responsible Gambling Code of Conduct were identified through self-reporting by Tabcorp. This included multiple instances of retail TAB venue staff betting while on duty and at least one instance of failure to comply with self-exclusion requirements.

Following consideration of the matter, the Commission approved the issuance of a notice to show cause to Tabcorp for alleged repeated breaches of clauses 8.2 (self-exclusion programs) and 10.2 (betting on duty) of its Responsible Gambling Code of Conduct. The matter remains in progress and will continue into 2026–27.

Bookmakers and interstate wagering service providers

In 2025–26, we completed and commenced multiple audits looking at bookmaker compliance with the Victorian Ministerial Harm Minimisation Directions.

The audit focus areas were:

- wagering activity statements
- direct marketing
- inducements
- account closure requirements
- staff training.

We audited compliance with bookmakers' obligations to have product fee and integrity agreements in place with sports controlling bodies before offering betting markets on their events. We also audited the offering of unapproved betting events.

Our attendance at the 'Backing the Punt' and 'Regulating the Game' conferences enabled us to connect with industry stakeholders and explore emerging risks in the sectors we regulate. Likewise, our regular interactions with Responsible Wagering Australia, the Victorian Bookmaker's Association and individual bookmakers focused on current and emerging issues.

Working closely with Racing Victoria and ACMA, we continued to raise awareness among WSPs of their obligations and reinforce consumer protection responsibilities, including those under the National Consumer Protection Framework (NCPF) for online wagering. Having recently determined the legislative threshold requirement in section 4.5.24 (3) of the GR Act has been met, the Commission is currently assessing a bookmaker's application regarding a dispute with a sports controlling body over its proposed fee structure. The matter continues to be before the Commission for determination.

We audited compliance with bookmakers' obligations to have product fee and integrity agreements in place with sports controlling bodies before offering betting markets on their events. We also audited the offering of unapproved betting events.

We approved an application for mixed martial arts administered by the Ultimate Fighting Championship to be approved as a sports betting event. We also started assessing an application to add ice hockey beyond the US National Hockey League for approval as a sports betting event.

In taking a risk-based and intelligence-led regulatory approach, we are strengthening our oversight of data collection arrangements with interstate WSPs using our existing powers. This will enable us to monitor for gambling harm that Victorians may be experiencing with these providers. This work will be progressed in a staged and consultative manner.

The VGCCC has started initial stakeholder engagement and consultation on streamlining reporting and administration on industry with bodies including Responsible Wagering Australia and the Victorian Bookmakers' Association. Constructive feedback has been received and is being considered as part of the development of a purpose-built portal to enable data submission by bookmakers and interstate WSPs. We will continue to work with industry participants as the reporting model and portal are finalised.

Bookmaker registrations

As at 30 June 2026, there were 260 active bookmaker registrations.

WSPs licensed in other Australian jurisdictions can legally offer online betting services to Victorian residents without being registered or approved in Victoria. As a result, the Victorian market includes both locally registered bookmakers and interstate-licensed operators. This means our regulatory oversight must extend beyond Victorian-registered bookmakers to include monitoring interstate WSPs that are active in the Victorian market.

Application	Sole trader (new)	Sole trader (renew)	Partnership (new)	Corporate entity (new)	Corporate entity (renew)
GRANTED					
2025–26	**7**	**6**	**1**	**6**	**0**
2024–25	5	7	6	4	1
REFUSED					
2025–26	**0**	**0**	**0**	**0**	**0**
2024–25	0	0	0	1	0
WITHDRAWN					
2025–26	**0**	**0**	**0**	**0**	**0**
2024–25	0	0	0	0	0
TOTAL					
2025–26	**7**	**6**	**1**	**6**	**0**
2024–25	5	7	6	5	1

People approvals

Staff who perform management functions, make decisions or undertake other specific wagering-related duties for a bookmaker must apply to be licensed and approved as a bookmaker key employee.

In 2025–26, we approved 11 bookmaker key employee applications (19 in 2024–25). As of 30 June 2026, there were 136 active bookmaker key employees (134 at 30 June 2025).

Applications to be a nominee or associate of a bookmaker		
Application	**Nominee of a bookmaker**	**Associate of a bookmaker**
GRANTED		
2025–26	**14**	**13**
2024–25	4	1
REFUSED		
2025–26	**0**	**0**
2024–25	1	0
WITHDRAWN		
2025–26	**0**	**0**
2024–25	0	0
TOTAL		
2025–26	**14**	**13**
2024–25	5	1

Enforcement

In 2025–26, enforcement action taken against registered bookmakers included one disciplinary action against QuestBet resulting in an $80,000 fine. Questbet repeatedly breached its Code of Conduct by accepting bets from a customer displaying indicators of distress (section 6(a) of its Code of Conduct) on 6 occasions, and by not having appropriate systems in place to ensure customers do not experience loss of control (section 4 of its Code of Conduct). In addition to this action, 59 non-compliance notifications were issued to registered bookmakers.

Disciplinary action

Prior to 2025–26, we took disciplinary action against 5 bookmakers for breaching their Responsible Gambling Code of Conduct and/or the law who have subsequently appealed to the Victorian Civil and Administrative Tribunal (VCAT).

Our investigation findings and disciplinary actions currently on appeal before VCAT are as follows:

- RealBookie sent gambling correspondence or promotional material to a self-excluded person on 7 occasions – $50,000 fine
- OkeBet offered inducements to people to open new accounts and sent direct marketing to self-excluded people – $100,000 fine
- MintBet accepted bets from a customer displaying signs of distress relating to harmful gambling behaviours and had inadequate systems in place to ensure vulnerable customers do not experience a loss of control from gambling – $100,000 fine
- VicBet provided a bonus bet to a customer after they requested their account be closed and repeatedly sent gambling promotional material to a self-excluded customer – $130,000 fine
- QuestBet continued to accept bets from a customer displaying signs of gambling-related harm – $80,000 fine.

It is an offence for a bookmaker to encourage or offer any credit, voucher or reward, or other benefit to induce an account holder to keep an account open after they have requested its closure. Similarly, sending correspondence or promotional material to customers who have self-excluded contravenes the Victorian Bookmakers' Association Code of Conduct.

Sports controlling bodies

In 2025–26, we ensured sports controlling bodies (SCBs) met their legislative obligations by requiring them to report suspected breaches of wagering policies, actions taken to investigate them, and any resulting sanctions. They are also required to notify us of any new integrity agreements, as well as changes to their integrity rules, processes, and their ability to monitor and enforce those rules.

During the year, we received 296 suspected breach notifications from SCBs.

We continued to engage with Sport Integrity Australia and Victoria Police to support our role within the sports integrity landscape. We participated in the match-fixing working group forum hosted by Sport Integrity Australia, which enhanced the understanding of stakeholder roles, available resources, and how match-fixing threat scenarios may unfold. We gathered valuable insights into current and emerging sports integrity risks.

We also attended the Sporting Integrity Symposium, hosted by Victoria Police and Sport and Recreation Victoria, and the Australian Football League Integrity and Security Forum. Both gatherings allowed us to connect with industry stakeholders and explore sports integrity issues.

In January 2026, we commenced our suitability review of Football Australia in accordance to section 4.5.14 of the GR Act and will complete this before the end of 2026. As part of our ongoing monitoring program, we progressively review the suitability of SCBs to assess whether they remain the most suitable sporting body to be approved in Victoria.

Suitability reviews predominantly cover matters considered during the original approval of each SCB, as prescribed by legislation.

The review evaluates whether Football Australia continues to meet the standards required for approval, with a focus on gambling and criminal influence; policies and processes related to wagering and match-fixing mechanisms; governance; sports integrity; data management; fair and lawful wagering arrangements; and ongoing regulatory compliance obligations.

These reviews are intended to ensure that SCBs continue to evolve and update their processes in line with industry best practice.

In 2025–26, we ensured sports controlling bodies (SCBs) met their legislative obligations by requiring them to report suspected breaches of wagering policies, actions taken to investigate them, and any resulting sanctions.



Keno and public lotteries

In 2025–26, we continued to work with Victoria's 2 Keno licensees[2] and the public lottery licensee[3] to improve compliance with the obligations set out in their licences, related agreements, legislation and ministerial directions.

We started comprehensive audits of KenoGO's system and Tattersall's Sweeps public lottery system to assess compliance with legislative and technical requirements, player protections, government revenue requirements, and responsible gambling codes of conduct. These audits will be finalised in 2026–27.

By assessing player data, we determined risks and directed our regulatory activities accordingly. As well as ongoing monitoring of Keno and public lottery activities, the VGCCC assessed 5 Keno and lottery rule changes, reviewed responsible gambling codes of conduct and evaluated critical signage amendments. These activities focused on the integrity of Keno and public lotteries, including player safety. The assessment of these submissions was supported and informed by engagement with other regulators to ensure a consistent compliance approach.

We engaged with the licensees to encourage technology upgrades to achieve greater integrity of the systems behind the delivery of the lottery and Keno products, with an emphasis on player behaviour monitoring and more effective customer interventions to prevent and reduce gambling harm.

A survey of lottery retailers in early 2026 provided useful insights to shape our future education priorities. These insights will help to strengthen industry's understanding of the VGCCC's role in the lottery retail network, tailor harm minimisation approaches and contribute to the ongoing improvement of customer safety.

The Minister granted the extension of the Public Lotteries Licence to Tattersalls Sweeps Pty Ltd for 40 years, commencing on 1 July 2028 and expiring on 30 June 2068.

Associate approvals

In 2025–26, we approved 6 public lottery and Keno associates (4 in 2024–25).

Application	Associate of a Keno licensee	Associate of a public lottery licensee
GRANTED		
2025–26	**4**	**2**
2024–25	2	2
REFUSED		
2025–26	**0**	**0**
2024–25	0	0
WITHDRAWN		
2025–26	**0**	**0**
2024–25	0	0
TOTAL		
2025–26	**4**	**2**
2024–25	2	2

[2] Keno (VIC) Pty Ltd (a subsidiary of The Lottery Corporation) and KenoGO Pty Ltd

[3] Tattersall's Sweeps Pty Ltd (another subsidiary of The Lottery Corporation)

Equipment, games, rules and system approvals

In 2025–26, we approved 87 variations to Keno and public lotteries systems (98 in 2024–25).

Application	Modify Keno system	Modify lotteries system
GRANTED		
2025–26	**41**	**46**
2024–25	40	58
REFUSED		
2025–26	**0**	**0**
2024–25	0	0
WITHDRAWN		
2025–26	**1**	**0**
2024–25	2	3
TOTAL		
2025–26	**42**	**46**
2024–25	42	61

Enforcement

The focus of 2025–26 was to encourage positive behavioural change regarding compliance and reporting obligations through education and consistent engagement with all Keno and lotteries licensees. This is evidenced by high levels of compliance with reporting obligations and proactive engagement regarding identified potential compliance issues.

The Lottery Corporation (TLC) reports to the VGCCC on a regular basis with the progress of their Tattersall's remediation plan. This plan, along with actions, were developed by an independent expert following the Commission directions issued in 2024. As of April 2026, TLC reported that 29 of 37 actions (78%) have been completed, with 8 actions remaining. The remaining actions are on track for completion by the required due dates. All actions completed to date have been delivered in line with remediation plan timelines.

The focus of 2025–26 was to encourage positive behavioural change regarding compliance and reporting obligations through education and consistent engagement with all Keno and lotteries licensees.

Community and charitable gaming

In 2025–26, the VGCCC continued to oversee charitable gaming activities across Victoria, supporting compliance with legislative requirements and promoting integrity within the sector.

We published our *Bingo Inquiry Report: keeping bingo social, safe and fair* after presenting findings to industry, government and community stakeholders. Planning for the implementation of recommendations is in progress.

A key focus was monitoring annual bingo returns submitted by declared community or charitable organisations (DCCOs). Of the 279 DCCOs required to submit returns, 263 submitted their returns on time and 16 did not meet the due date. This was further assessed to determine the accuracy and completeness of returns and investigate reasons for non-compliance. Those that did not meet the due date will be subject to further regulatory review. Additionally, we will continue to work with industry on the quality of the permit submissions to improve timeliness.

In assessing the bingo returns submitted by DCCOs, the VGCCC conducted a risk assessment of the submissions and performed targeted audits on 5 DCCOs. The targeted bingo audits aimed to evaluate how DCCOs prepared their submissions, verify the accuracy of information, assess their compliance with regulatory requirements, and identify any broader integrity and operational risks associated with DCCOs. Noting the identified findings, we will continue with our educative approach to uplift compliance across the bingo sector.

Targeted, yearly bingo audits will continue to monitor compliance and progress and, where required, consider an elevated level of enforcement actions.

Applications to be a declared community or charitable organisation

As of 30 June 2026, there were 5,715 DCCOs (5,722 at 30 June 2025).

In 2025–26, we declared 365 new community or charitable organisations and renewed 125 organisations; 73.27% of applications were determined in set timeframes (target = 21 days) (84.51% in 2024–25).

Application	Community and charitable organisation (new)	Community and charitable organisation (renew)
GRANTED		
2025–26	**365**	**125**
2024–25	295	153
REFUSED		
2025–26	**29**	**2**
2024–25	17	0
WITHDRAWN		
2025–26	**0**	**0**
2024–25	58	0
TOTAL		
2025–26	**394**	**127**
2024–25	370	153

Applications to conduct bingo, lucky envelopes, fundraising activities and raffles

In 2025–26, 22.20% of the permit (and bingo notices) were approved within the set timeframes (target = 5 days) (37.16% in 2024–25).

Application	Run a raffle	Run a lucky envelope	Run other gambling activity for fundraising	Notification of intention to conduct bingo	Amend gaming permit
GRANTED					
2025–26	**418**	**80**	**5**	**29**	**92**
2024–25	333	121	4	35	138
REFUSED					
2025–26	**12**	**4**	**2**	**2**	**1**
2024–25	1	0	0	3	4
WITHDRAWN					
2025–26	**0**	**0**	**0**	**0**	**0**
2024–25	8	7	0	0	0
TOTAL					
2025–26	**430**	**84**	**7**	**31**	**93**
2024–25	342	128	4	38	142

Bingo centre operators and commercial raffle operators

As of 30 June 2026, there were 7 bingo centre operators (9 at 30 June 2024) and 27 commercial raffle operators (25 at 30 June 2023) in Victoria.

Application	Commercial raffle (new)	Commercial raffle (renew)	New bingo centre	Change to bingo rules
GRANTED				
2025–26	**0**	**0**	**1**	**0**
2024–25	5	1	1	0
REFUSED				
2025–26	**0**	**0**	**1**	**0**
2024–25	0	0	0	0
WITHDRAWN				
2025–26	**0**	**0**	**0**	**0**
2024–25	0	0	0	0
TOTAL				
2025–26	**0**	**0**	**2**	**0**
2024–25	5	1	1	0

Complaints and tip-offs

The complaints and tip-offs function is a gateway for the community and industry participants to report alleged non-compliance and suspicious activity. Complaints and tip-offs are important sources of intelligence about industry practice and offer insights into issues of public concern. The VGCCC uses this information in a variety of ways to help protect the community from gambling harm and keep the industry free from criminal influence and exploitation.

We have enhanced our ability to analyse data themes to target investigations and to identify and respond promptly to emerging issues, trends and risks. In some instances, this can lead to enforcement action. Complaints and tip-offs can also highlight areas to improve industry regulatory compliance and community education.

Complaints

Complaints are important information sources that provide insight into industry conduct and potential non-compliance. We assess complaints and supporting evidence to determine any regulatory breaches and, where appropriate, take enforcement action. This may include issuing non-compliance notices, infringement notices or other regulatory responses. Complainants are provided progress updates and outcomes.

Where a complaint-driven investigation has resulted in significant disciplinary action, we may publish the outcome publicly. Public reporting supports transparency and promotes industry-wide compliance by reinforcing regulatory expectations while highlighting the consequences of non-compliance.

Where matters fall outside our jurisdiction, we assist complainants to engage with the appropriate agency. For example, complaints about online casinos or gambling advertising in online or broadcast channels are referred to ACMA.

Our Memorandum of Understanding (MoU) with Racing Victoria and the Victorian Bookmakers' Association outlines the agreed roles and responsibilities of each organisation and details where to direct different types of complaints about bookmakers. The MoU is published on each respective agencies' website: Racing Victoria, Victorian Bookmakers' Association and VGCCC.

Complaint statistics

In 2025–26, the VGCCC received 862 complaints about the gambling industry. This is a 7.48% increase compared with the previous year, when we received 802 complaints.

The top complaints were related to:

1. gaming venues (167 complaints)
2. non-Victorian licensed bookmakers (139 complaints)
3. Victorian licensed bookmakers (125 complaints)
4. online casinos (107 complaints)
5. Tabcorp (85 complaints).

Tip-offs

Members of the community can make anonymous reports about gambling-related activities or concerns that may indicate non-compliance with regulatory requirements.

These tip-offs provide a valuable source of data that supports the VGCCC's risk-based regulatory approach.

All tip-offs are reviewed and assessed to determine whether further enquiry, compliance action or investigation is warranted to inform our broader intelligence and regulatory activities.

Tip-off statistics

In 2025–26, we received 646 tip-offs from the community. This represents a substantial 46.15% increase from the previous financial year, where we received 442.

The main tip-offs related to:

- gaming venues (220 tip-offs)
- raffles (72 tip-offs)
- trade promotions (47 tip-offs)
- online casinos (44 tip-offs).

Trends and insights from complaints and tip-offs

During the reporting period, analysis of complaints and tip-offs has highlighted a growing concern among the public about the alleged operation of illegal casinos, the rise of offshore online casino offerings, and the conduct of unapproved raffles by local sporting clubs.

Reports relating to illegal casinos suggest an increase in organised covert gambling environments operating outside the regulatory framework that involve deliberate attempts to evade detection and oversight. These activities pose heightened risks to the public and undermine the integrity of the regulated sector. Consistent with established protocols, matters involving alleged illegal casinos are referred to Victoria Police for enforcement action, with ongoing support provided by the VGCCC through intelligence sharing and regulatory expertise.

In parallel, we have observed an increase in matters relating to online casinos, highlighting the accessibility of offshore platforms and the challenges they present for enforcement and consumer protection. Although these matters fall outside of our jurisdiction, they provide valuable insight into current consumer demand and market shift.

Raffles and other fundraising activities conducted by community and sporting organisations have also observed a steady increase in complaints. These matters indicate a lack of awareness and understanding within the community sector of the legal requirements governing minor gaming activities and will inform an ongoing education campaign targeting local sports leagues.

Trade promotion lotteries (TPLs) are increasingly being utilised by businesses as a marketing tool, resulting in a corresponding increase in reporting regarding their conduct.

The increasing volume of complaints and tip-offs relating to TPLs has prompted enhanced regulatory scrutiny of the sector. All reported TPLs are assessed against applicable legislative and regulatory requirements to ensure promotions are conducted fairly, transparently, and in accordance with relevant obligations.

The increase in tip-offs also reflects a growing awareness within the community of gambling-related harms and regulatory protections. Members of the public are demonstrating a greater willingness and confidence to report suspected issues, contributing to a richer intelligence picture.

Investigations

In April 2026, we strategically realigned non-casino-related investigations with complaints and tip-offs to form a single unit.

By combining solid intelligence intake and investigative capability, the VGCCC is better positioned to respond swiftly and cohesively to allegations of non-compliance or emerging risks, enhance information sharing, and deliver more targeted, intelligence-led enforcement outcomes.

Investigations perform a critical role in upholding the integrity of Victoria's gambling industry by responding to serious allegations of non-compliance and unlawful activity across the sector. In 2025–26, we initiated 26 investigations.

Investigations perform a critical role in upholding the integrity of Victoria's gambling industry by responding to serious allegations of non-compliance and unlawful activity across the sector. In 2025–26, we initiated 26 investigations.

The VGCCC undertakes intelligence-led investigations into a broad range of matters, including significant breaches of regulatory obligations and instances of gambling harm. Working closely with law enforcement and other regulatory partners, we apply a targeted and proportionate approach to enforcement, ensuring that the most serious matters are identified, progressed and addressed effectively.

In-depth probity investigations into individuals or entities involved or occupying critical positions within the gambling industry are also completed within the investigations framework.

This process involves conducting rigorous background checks and detailed analysis. We examine matters such as character, financial position and compliance history to identify potential risks. This maintains public confidence by ensuring that only those who meet strict probity standards are permitted to operate within Victoria's gambling industry.

By embedding contemporary regulatory practices and building on existing capabilities, we become more agile and future focused in the way we approach investigations. This is expected to deliver better regulatory outcomes through improved consistency, stronger oversight, and a more targeted focus on matters that present the greatest risk of harm or impact to the integrity of Victoria's gambling industry.



Education and awareness

The VGCCC's education and awareness activities focus on 2 key audiences: the gambling industry and the community. We support gambling operators and their staff to understand and comply with their legal and social obligations. We help the community to understand how gambling works so they can make informed, empowered decisions about gambling and understand the risks of gambling harm.

Industry education

In 2025–26, the VGCCC continued to deliver education initiatives that drive industry understanding of regulatory obligations, encourage voluntary compliance and strengthen capability across the gambling industry.

Education is an important part of our risk-based and intelligence-led regulatory approach. Our activities are informed by intelligence and data analysis, complaints, tip-offs, enquiries, stakeholder engagement and industry feedback. This approach helps us identify emerging risks, understand industry needs and target education activities where they can have the greatest impact.

A key focus was increasing our understanding of industry education needs following the introduction of the VGCCC's sector-based operating model. This included expanding our industry education survey program across multiple gambling sectors.

We also continued to improve how education is delivered by incorporating modern learning approaches, enhancing evaluation methods and increasing the use of practical learning activities designed to support the application of regulatory requirements in workplace settings.

We did this by:

- establishing VGCCC's first industry education evidence base across sectors, informed by 186 industry participants – 5,411 downloads of resources through the Industry Resource Hub
- delivery of 11 information sessions for venue operators, attended by approximately 460 venue representatives across Victoria
- introduction of enhanced evaluation methods to support continuous improvement of education activities
- continued collaboration with government partners and industry stakeholders to identify emerging issues and support consistent regulatory messaging.

Building an evidence base for industry education

In 2025–26, the VGCCC expanded its industry education survey program beyond venue operators to establish an intra-sector evidence base. The aim is to better understand regulatory awareness, education needs, capability gaps and preferred approaches to education delivery across different gambling sectors. The survey gathered feedback from 186 industry participants, including venue operators, lottery retailers, retail wagering agents, licensed bookmakers and WSPs. Findings were broadly consistent across sectors and highlighted shared behavioural and operational challenges.

> A clear gap emerged between awareness of regulatory obligations and confidence in applying them in practice.

A clear gap emerged between awareness of regulatory obligations and confidence in applying them in practice. While respondents generally reported strong awareness of regulatory requirements and indicators of gambling harm, confidence was lower when making judgements and acting in real-world situations.

The survey also identified strong demand for practical guidance and workplace-based learning tools. Participants consistently expressed a preference for concise, action-oriented resources, including checklists, scenario-based guidance and practical examples that support compliance with regulatory obligations.

The findings also highlighted significant variation in capability across industry sectors. While some organisations reported established compliance functions and formal support structures, others operate with more limited resources and rely on a smaller number of staff to manage regulatory responsibilities.

These insights reinforce the need to move beyond awareness-building activities towards approaches that support behavioural capability, practical application and confident decision-making. The findings are also informing the development of more targeted and scalable education initiatives that reflect the differing needs and capability levels across industry.

Education delivery and capability building

The insights from the industry education survey directly translated into how we enhanced education delivery.

Information sessions continued to provide an important opportunity to engage directly with venue operators, discuss emerging issues and support compliance with regulatory obligations. During the year, we delivered 11 information sessions attended by representatives from 124 venues across Victoria.

To improve learning outcomes, information sessions were enhanced through improved visual aids, greater audience participation and the introduction of scenario-based learning activities designed to reflect situations commonly encountered by venue staff. We also successfully trialled online information sessions, improving accessibility and enabling participation from a broader range of venues across Victoria.

We strengthened evaluation methods, including pre and post-session assessments, to better measure changes in participant understanding and support evidence-based improvements to future education activities.

The industry-focused Resource Hub remained an important channel for providing practical guidance and support materials to industry. During the year, resources were downloaded 5,411 times, demonstrating ongoing demand for accessible information that supports compliance with regulatory obligations.

Education resources continued to evolve in response to industry feedback and capability needs, with an increased focus on practical tools and guidance designed to support workplace application. Resources available include checklists, guidance materials, reporting templates and customer-facing resources.

We also responded to emerging issues through targeted education and communication activities. This included guidance to industry on filming and social media content in gaming venues, supported by communications to industry participants, industry e-newsletters and practical resources for venue operators.

Partnerships and coordination

The VGCCC continued to work closely with government partners and industry participants to support coordinated education efforts, identify emerging issues and inform regulatory priorities.

Education resources continued to evolve in response to industry feedback and capability needs, with an increased focus on practical tools and guidance designed to support workplace application.

A key partnership during the year was with venue support workers (VSWs) from the Department of Health, who assist venue operators to prevent and minimise harm from poker machines. Through regular participation in VSW peer network meetings, we gained insight into emerging issues affecting venue operators, responded to questions about regulatory requirements and shared information on current and upcoming initiatives.

Through regular engagement with DJCS and the YourPlay team, we supported information sharing, discussed regulatory developments and promoted consistent messaging across the gambling industry.

We also worked closely with AUSTRAC to support a coordinated approach to industry education on AML/CTF obligations. This helped to ensure industry received clear and consistent guidance on AML/CTF compliance obligations.

Collectively, these engagements inform our education activities and drive continuous improvement to deliver targeted education and engagement, to help industry meet its regulatory requirements and expectations.

Community education

Our community awareness and education activities in 2025–26 included:

- executing the first year of our 5-year gambling harm minimisation communication strategy grounded in behavioural science, gambling research and risk-based regulation
- undertaking community sentiment research to monitor Victorians' perceptions and gambling behaviours
- leading Victoria's annual GHAW
- delivering consumer-focused information campaigns
- using social media to raise community awareness about gambling harm and encourage harm-reducing behaviours.

Communications as a regulatory tool

As important regulatory tools, our media and social media activities inform the community, increase awareness of gambling harms and regulatory obligations, strengthen accountability across the VGCCC and the industry we regulate, and support our objectives of reducing gambling harm and maintaining industry integrity.

These activities set clear expectations for industry, promote compliance, highlight the VGCCC's regulatory actions and achievements, and communicate disciplinary outcomes where appropriate. Increasing the transparency and visibility of our work contributes to a broader deterrence effect, demonstrates how the VGCCC protects consumers, and helps foster a culture that prioritises gambling harm prevention and minimisation.

Our refreshed approach to communications has focused on delivering timely, accessible and consumer-focused content that promotes safer gambling and improves industry understanding of regulatory obligations and expectations.

While awareness of our specific functions remained limited, 86% of respondents agreed that it was important to have an independent gambling regulator, consistent with last year's findings (87%). These findings inform how we communicate our role, our regulatory priorities and reinforce trust in regulatory decision-making.

Growth across our digital and social media channels demonstrates that more Victorians and industry participants are accessing information about gambling harms, regulatory obligations and the VGCCC's broader work. We use audience and engagement metrics to assess the reach of these messages and ensure important regulatory information is reaching those who need it.

These important media and digital engagement actions support compliance, strengthen deterrence, increase transparency and accountability, and advance our objectives of reducing gambling harm and maintaining industry integrity.

Community sentiment research

Community research helps us understand community perspectives and expectations, informing regulatory decisions and harm minimisation efforts. Understanding community needs and delivering against them is fundamental to our statutory objectives and role in Victoria. By incorporating community views into our regulatory approach, we are better positioned to identify emerging risks, target harm minimisation efforts and respond to changing community expectations.

The annual community attitudes survey is a quantitative study that tracks gambling attitudes and behaviours in Victoria. The 2025 survey gathered responses from more than 3,000 Victorians and revealed attitudes towards gambling harm continued to weaken and that gambling on sport continues to be normalised in the community.

It showed that people who gamble have higher acceptable thresholds for gambling in a month, averaging 7.2 times a month. According to the lower risk gambling guidelines, it is recommended gambling no more than 4 times per month to reduce harm.

These insights confirmed the focus of the first year of our 5-year harm minimisation strategy, which is tackling online gambling of sports, horse, harness and greyhound racing, and promoting the lower risk gambling guidelines to reduce the risk of experiencing gambling harm.

Our public perceptions survey explores community sentiment about our role as a gambling regulator. In 2026, we saw a slight decrease in the perception of performance, with 34% rating performance as very good/good – down from 38% in 2025. Online gambling was seen as a critical area for regulation, with a growing expectation for stronger oversight. We are aware of public concern in this area and actively work with ACMA on monitoring this.

While awareness of our specific functions remained limited, 86% of respondents agreed that it was important to have an independent gambling regulator, consistent with last year's findings (87%). These findings inform how we communicate our role, our regulatory priorities and reinforce trust in regulatory decision-making.

Gambling Harm Awareness Week

In 2025, GHAW *(Set before you bet. Before you gamble, set a limit and stick to it)* focused on setting limits before someone gambles.

Two notable sporting figures, Cameron Munster and Sam Docherty, were our lived experience ambassadors for the week. Each highlighted their lived experience of gambling harm and how setting limits changed the way they gamble and prevented greater incidence of gambling harm. The campaign reached 2.69 million Victorians, generated 380 media mentions across 60 outlets and drove 41,769 visits to the VGCCC website.

These activities supported our objectives of increasing awareness of gambling risks within the community and encouraging protective behaviours that reduce the likelihood of experiencing gambling harm.

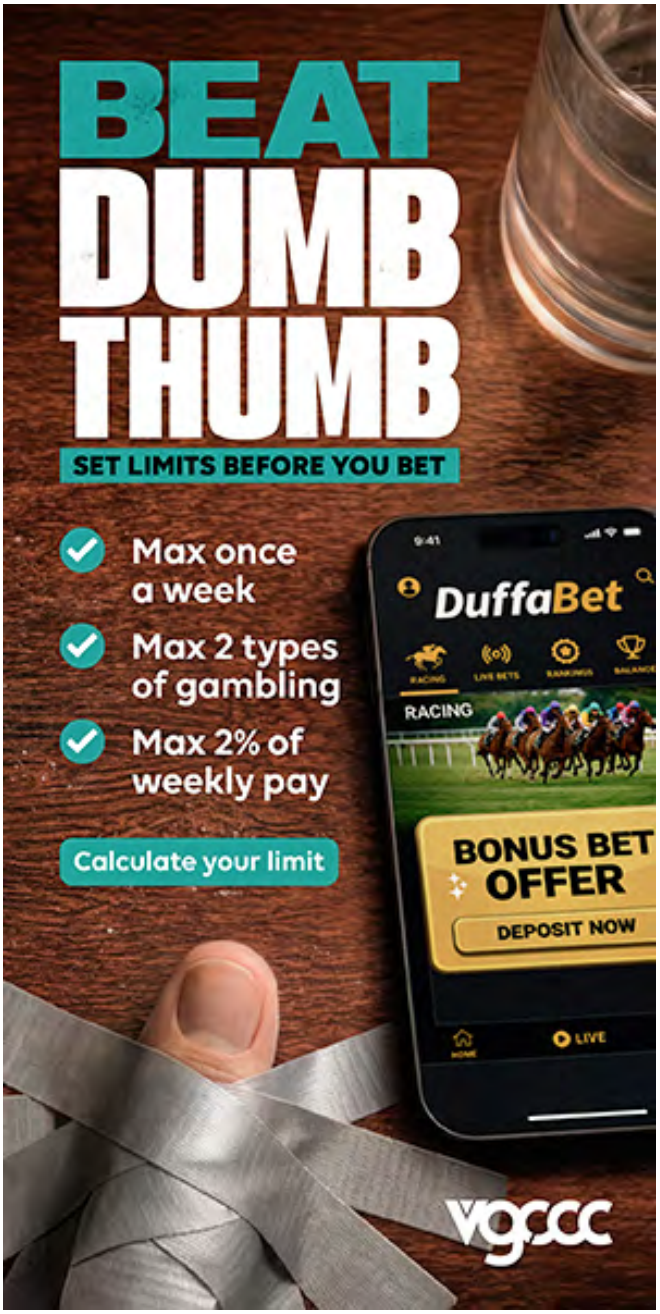
The week also had a complementary industry-focused message, 'Make the call, encourage a break from play'. This reinforced the important role of venue staff in identifying indicators of gambling harm, encouraging breaks in play and meeting their responsible service of gambling obligations. We hosted an industry briefing session with 117 participants, which covered practical information on how venue operators and staff could support GHAW and help promote safer gambling practices within their venues.

Beat Dumb Thumb

Beat Dumb Thumb *(Set limits before you bet)* is VGCCC's first major gambling harm minimisation advertising campaign from our 5-year harm minimisation strategy. Based on the latest behavioural change insights, the campaign mirrors real life and how people can end up gambling online more than intended and the protective behaviours they can adopt to reduce the risk of harm before they gamble.

To capture the attention of people who gamble that are low to moderate risk of experiencing gambling harm, the campaign heroes a thumb with a strong compulsion to gamble without thoughtful consideration. In doing so, it shifts the focus away from the individual and uses drama and humour to resonate with the target audience without raising defensiveness.

The campaign started in June 2026, appearing on social media, online, print, radio, on-demand streaming services and out-of-home. It will run until August 2026 and a full evaluation of the campaign's effectiveness will be conducted upon completion.



Information services and insights

The VGCCC continued to support industry participants and the community by responding to 22,609 enquiries, providing essential information and advice through our telephone and email enquiry services during 2025–26.

We experienced peaks in our enquiry volumes associated with major VGCCC portal release activities and system changes affecting multiple stakeholder groups. By addressing their queries, we supported industry participants to maintain service delivery and regulatory compliance in relation to reporting and licensing matters.

Incoming enquiries contribute valuable operational intelligence by identifying recurring questions, areas of uncertainty and emerging issues across the sectors regulated by the VGCCC. These insights informed improvements to information, guidance materials, website content and internal processes, helping improve service delivery and support more consistent responses to stakeholders.

This continuous improvement approach has strengthened our ability to identify and address emerging issues, while ensuring information and guidance remain responsive to stakeholder needs.

Corporate governance

The VGCCC's objectives, functions and powers are set out in the VGCCC Act. We also operate under and enforce, the *Gambling Regulation Act 2003*, *Casino Control Act 1991*, *Casino Management Agreement Act 1993* and *Racing Act 1958*.

While we are independent, we report to the Victorian Parliament through the Minister for Casino, Gaming and Liquor Regulation. The government provides the legislative framework we operate within, governs our regulatory functions and powers, and issues ministerial directions, determinations and approvals to establish rules or requirements we must consider.

Our internal governance ensures we have clear lines of accountability, make transparent decisions, and manage our risks and finances responsibly. This ensures we deliver on our obligations and our purpose to ensure integrity, safety and fairness for all.



The Commission

The Commission is tasked with statutory decision-making under gambling legislation. It also sets our strategic direction and provides oversight of our organisation.

On the recommendation of the Minister for Casino, Gaming and Liquor Regulation, the Governor-in-Council appoints the Commissioners.

The Chair convenes and presides at Commission meetings and is also the public service body head under the *Public Administration Act 2004*. Decisions are made at convened meetings or by conducting inquiries.

In 2025–26, the Commission met 15 times, comprising 12 regular meetings and 3 additional special meetings.

Commissioners	Position	Regular meetings attended	Special additional meetings attended	Apologies
Chris O'Neill APM	Chairperson	12	3	
Andrew Scott	Deputy Chair	10	3	2
Dr Ron Ben-David	Deputy Chair	10	2	3
Claire Miller	Commissioner	12	3	

Commissioners

Chris O'Neill APM
Chair



Chris O'Neill was previously an Assistant Commissioner with Victoria Police, where he was a member of Victoria Police Command.

During 45 years of service with Victoria Police, Chris held a diverse range of corporate, strategic and operational roles until September 2022. He has extensive experience on various national and state government committees.

With a passion for community service, Chris has earned a reputation for his strong people, safety and culture leadership, which includes successfully implementing a broad range of modernisation programs.

Chris's qualifications include a Master of Business Leadership and a Graduate Diploma of Business from RMIT. He is a Williamson Community Leadership Program graduate with Leadership Victoria and has completed the Australian Institute of Company Directors program.

In 2010, Chris was awarded an Australian Police Medal (APM) in the Australia Day Honours Awards in recognition of his distinguished service to policing and the community. He was appointed to the Commission in September 2022 and became the Chair in January 2025.

Dr Ron Ben-David
Deputy Chair



Ron Ben-David is a Professorial Fellow with the Monash Business School. Between 2008 and 2019, Ron served as Chair of Victoria's economic regulator, the Essential Services Commission. During 2024–25, he was a member of an Independent Pricing Committee for the National Disability Insurance Agency. This follows an extensive period in senior roles in the Victorian departments of Premier and Cabinet, and Treasury and Finance.

Ron is the Principal of Solrose Consulting. He sits on the boards of ClimateWorks Australia, the Consumer Policy Research Centre and the Australian Communications Consumer Action Network and is a member of various advisory boards and panels. He holds a BSc (Optometry), BComm (Hons), PhD (Economics), and is a graduate of the Australian Institute of Company Directors.

He was appointed to the Commission in July 2022.

Commissioners

Andrew Scott
Deputy Chair



Andrew Scott is a former President of the Law Institute of Victoria and has practised as a lawyer in the private sector for more than 40 years. He specialises in business and sports law.

Andrew was previously Chair of the Victorian Liquor Licensing Panel and has served as a board member of the Victorian Legal Services Board, Netball Australia, Swimming Victoria and YMCA Victoria. He is a Fellow of the Australian Institute of Company Directors.

Andrew was appointed to the Commission's predecessor (Victorian Commission for Gambling and Liquor Regulation) in December 2019.

Claire Miller
Commissioner



Claire Miller is an experienced corporate lawyer and governance professional. She is a longtime corporate governance leader with legal, compliance, risk and regulatory expertise across infrastructure, property, mining, energy and utilities industry sectors.

Her current appointments include Central Gippsland Health, the Australian Radiation Protection and Nuclear Safety Agency Audit and Risk Committee, and the Sandy Point Waratah Bay Foreshore Committee of Management.

Previous directorships include the Mine Land Rehabilitation Authority, Anglican Overseas Aid and the Governance Institute of Australia State Council.

Claire holds an LLB/BA and a Graduate Diploma in Applied Corporate Governance. She was appointed to the Commission in July 2022.

Organisation structure

Our Executive Management team

Our Chief Executive Officer (CEO) is responsible for the effective and efficient management of our organisation in line with our regulatory obligations and Commission-approved purpose and strategic ambitions.

Reporting to the CEO, the Executive Management team ensures our resources are aligned with, and deliver on, our organisational priorities. The team monitors and reports on our progress, performance and outcomes to the Commission.

CHIEF EXECUTIVE OFFICER
SUZY NEILAN

GENERAL COUNSEL AND EXECUTIVE DIRECTOR, LEGAL AND POLICY
DEAN BOZINOSKI

EXECUTIVE DIRECTOR, CASINO
ADAM OCKWELL

DIRECTOR, REGULATORY SERVICES
JASON CREMONA

CHIEF PEOPLE OFFICER
NICOLE HUGHES

DIRECTOR, COMMUNICATIONS AND ENGAGEMENT
VACANT

DIRECTOR, GAMBLING
ANGELA GROZOS

CHIEF INFORMATION OFFICER
IAN MCLEOD

CHIEF FINANCIAL DIRECTOR, FINANCE AND BUSINESS SERVICES
ADAM THOMAS

DIRECTOR, QUALITY, RISK AND GOVERNANCE
MATTHEW CHARLES

* As at 30June 2026

EXECUTIVE MANAGEMENT TEAM

Suzy Neilan
Chief Executive Officer



Suzy Neilan is the CEO of the VGCCC. She has held senior leadership roles with Victorian regulators, including the Environment Protection Authority and the Victorian Building Authority, as well as the private sector at Tenix Solutions, where she has developed deep expertise in compliance, enforcement and large-scale service delivery.

Suzy is recognised for her ability to lead complex change, align regulatory systems with community expectations, and position regulation as a critical enabler of trust, integrity and sustainable industry performance. Suzy commenced her role in April 2025.

Dean Bozinoski
General Counsel and Executive Director, Legal and Policy



Dean Bozinoski has more than 20 years of experience across the public and private sectors, with significant expertise advising regulators in the building, plumbing and health industries.

He has substantial leadership experience, having led legal and multidisciplinary teams in a regulatory context. Dean also has extensive regulatory experience across disciplinary proceedings, internal review, prosecution, compliance and enforcement, legislative reform and policy development. Prior to his appointment as General Counsel in late June 2026, Dean held the roles of Deputy General Counsel and Head of Legal at the Victorian Building Authority and Deputy General Counsel at Fire Rescue Victoria.

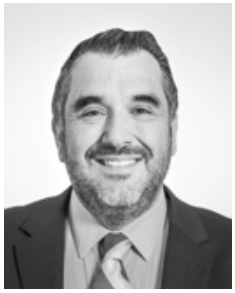
Adam Ockwell
Executive Director, Casino



Adam Ockwell has more than 30 years of experience in the public and private sectors, including leadership roles in Victorian Emergency Services, statutory authorities and Westpac Banking Corporation.

With qualifications from La Trobe University, Australian Security Academy and Leadership Victoria, Adam has led regulatory reform, risk management, compliance and enforcement programs. Prior to starting with the VGCCC in 2022, he was Executive Director, Compliance and Enforcement, with the previous liquor and gambling regulator.

Jason Cremona
Director, Regulatory Services



Jason Cremona has more than 25 years of experience in gambling regulation. He has managed teams responsible for gambling revenue and operational assurance, technical systems and product approvals, major licence management and complaints management.

Jason oversaw the implementation of significant gambling reforms in Victoria and operationalised our intelligence-led approach to gambling industry oversight. He is a Certified Practising Accountant. He started in his current role in late 2022.

Matthew Charles
Director, Quality, Risk and Governance



Matthew Charles is an experienced quality and regulatory leader with more than 20 years' experience across the public and private sectors. He has held senior leadership roles within statutory regulators and highly regulated commercial environments, leading quality, risk, governance, and process development functions.

Since 2013, Matthew has delivered enterprise quality frameworks, operating model design and digital transformation initiatives that strengthen consistency, compliance and regulatory outcomes for Victorian Government agencies such as the Building and Plumbing Commission and Fines Victoria. Matthew brings deep expertise in ISO 9001 quality management systems and Lean Six Sigma and is recognised for building high-performing teams and delivering practical, sustainable improvement. Matthew was appointed as Director, Quality, Risk and Governance, in February 2026.

Nicole Hughes
Chief People Officer



Nicole Hughes brings extensive experience in people and culture leadership. She has worked across a range of portfolios in the Victorian public sector, including water, health, transport and infrastructure.

With formal qualifications in behavioural science, Nicole is a collaborative leader who is passionate about building culture and capability. She is committed to developing high-performing teams that drive outcomes and foster belonging and inclusion. Nicole began her VGCCC role in late 2023.

EXECUTIVE MANAGEMENT TEAM (CONTINUED)

Angela Grozos
Director, Gambling



Angela Grozos strives for operational excellence with more than 25 years' experience in driving strong operational performance across many different industries in the private and public sectors.

Leading diverse teams and functions, Angela has a strong focus on process improvement and likes to take a creative approach to solving intractable problems in operational delivery.Angela is focused on delivering a modern, forward-leaning regulatory framework that elevates regulatory performance across each sector. She aims to embed an intelligence-led, evidence-based approach to regulation, harnessing data, insights and emerging trends to ensure regulatory interventions are timely, proportionate and high-impact. Angela was appointed in October 2025.

Ian McLeod
Chief Information Officer



Ian McLeod has more than 25 years of experience as a senior executive, leading technology teams across a diverse range of sectors.

This includes the highly regulated pharmaceutical industry as well as the hospitality, retail and automotive sectors.

Ian has successfully led major digital and data transformations, focusing on operational optimisation and data enablement. He started in his VGCCC role in September 2022.

Adam Thomas
Director and Chief Financial Officer, Finance and Business Services



Adam Thomas has 20 years of experience in financial management, predominantly in the public sector.

He is a former Head of Finance and Operations for the Victorian Government Solicitor's Office. Prior to this, he was the Principal Financial Adviser at Family Safety Victoria. In this role, he strengthened the organisation's financial management following significant investments in family violence initiatives by the Victorian Government. Adam began his VGCCC role in late 2023.

Vacant
Director, Communications and Engagement

FORMER EXECUTIVE MANAGEMENT STAFF

Sharon Concisom
Former General Counsel and Executive Director, Legal, Policy and Compliance

Sharon Concisom has more than 30 years of experience in professional legal and regulatory roles in the public and private sectors. She has held senior leadership roles at the Australian Securities and Investment Commission and the Australian Securities Exchange.

Prior to this, she practised as a barrister for several years. She commenced in her role in April 2023 and departed in April 2026.

Sharon Kalina
Former Director, Communications and Engagement

Sharon Kalina brought nearly 20 years of experience in communications and public affairs in Australia and internationally. She held senior roles in the UK, Victorian and New South Wales governments across portfolios including national security, resources, energy, trade and investment. Sharon joined the VGCCC in 2024 and departed in March 2026.

Reconciliation of executive numbers		2025–26	2024–25
	Executives (financial statement Note 9.3)	**9**	8
	Accountable Officer (CEO)	**1**	2
Less	Separations	**3**	1
Less	Transitions from executive to VPS contract	**0**	1
	Total executive numbers at 30 June	**7**	8

Audit and risk management

Audit and Risk Management Committee

The Audit and Risk Management Committee provides independent assurance and advice to the Commission on risk management operations, financial and performance reporting responsibilities, systems of internal controls, and compliance with applicable laws and regulation. It was established in accordance with the *Financial Management Act 1994*.

In 2025–26, the Committee met 5 times to:

- review and assess the effectiveness of our systems and controls for financial management, performance and sustainability, including risk management
- oversee the effectiveness and efficiency of internal audits
- review and monitor compliance with the *Financial Management Act* and associated standing directions and instructions, monitor remedial action to address non-compliance, and report on compliance levels
- maintain effective communication with external auditors and consider their views on issues that affect the management, compliance and risks of our financial affairs
- consider recommendations made by internal and external auditors that affect financial management, performance and sustainability, and review the implementation of actions to resolve issues raised.

In 2025–26, the Committee's membership comprised:

- John O'Grady, Chair and independent member
- Andrew Scott
- Claire Miller.

In 2025–26, internal audit services were provided by Synergy Group.

Risk management framework

The VGCCC's risk management framework aligns with the Victorian Government Risk Management Framework. It sets out our principles, policy and processes for risk management. It also details how we identify, assess and manage risk reporting and monitoring.

Effective risk management protects and creates value by enabling informed decision-making, the setting and achievement of objectives, and improved performance.

ARMC members	Position	Current term ends	Meetings attended	Apologies
John O'Grady	Chair	31/08/2028	5	
Andrew Scott	Deputy Chair	25/11/2028	4	1
Claire Miller	Commissioner	30/10/2026	5	



Our people

Structure

Our people work within, and collaborate across, 10 divisional teams:

- casino
- gambling
- regulatory services
- legal and policy
- quality, risk and governance
- information and digital enablement
- communications and engagement
- finance and business services
- people and culture
- office of the CEO.

Workplace snapshot

As of 30 June 2026, we had 181 staff, or 180.09 full-time equivalents (FTE).

	All employees		Ongoing			Fixed-term/casual	
	Headcount	FTE	Full-time (headcount)	Part-time (headcount)	FTE	Headcount	FTE
GENDER							
Women							
2025–26	**83**	**82.09**	**73**	**3**	**75.09**	**7**	**7**
2024–25	107	104.8	95	6	99	6	5.8
Men							
2025–26	**98**	**98**	**91**	**0**	**91**	**7**	**7**
2024–25	95	94.77	86	1	86.77	8	8
Self-described							
2025–26	**0**	**0**	**0**	**0**	**0**	**0**	**0**
2024–25	0	0	0	0	0	0	0
AGE							
15–24							
2025–26	**3**	**3**	**3**	**0**	**3**	**0**	**0**
2024–25	3	2.52	2	1	2.52	0	0
25–34							
2025–26	**41**	**41**	**34**	**0**	**34**	**7**	**7**
2024–25	46	46	41	0	41	5	5
35–44							
2025–26	**68**	**67.49**	**63**	**2**	**64.49**	**3**	**3**
2024–25	60	59.69	55	1	55.89	4	3.8

(continued next page)

Workplace snapshot

(continued from previous page)

	All employees		Ongoing			Fixed-term/casual	
	Headcount	FTE	Full-time (headcount)	Part-time (headcount)	FTE	Headcount	FTE
AGE							
45–54							
2025–26	**42**	**41.6**	**38**	**1**	**38.6**	**3**	**3**
2024–25	57	56.19	51	2	52.19	4	4
55–64							
2025–26	**23**	**23**	**22**	**0**	**22**	**1**	**1**
2024–25	33	32.17	29	3	31.17	1	1
65+							
2025–26	**4**	**4**	**4**	**0**	**4**	**0**	**0**
2024–25	3	3	3	0	3	0	0
VPS* GRADE							
VPS1							
2025–26	**0**	**0**	**0**	**0**	**0**	**0**	**0**
2024–25	0	0	0	0	0	0	0
VPS2							
2025–26	**1**	**1**	**0**	**0**	**0**	**1**	**1**
2024–25	2	2	2	0	2	0	0
VPS3							
2025–26	**21**	**21**	**19**	**0**	**19**	**2**	**2**
2024–25	30	28.71	25	3	26.71	2	2
VPS4							
2025–26	**64**	**63.49**	**57**	**2**	**58.49**	**5**	**5**
2024–25	65	64.66	58	2	59.66	5	5
VPS5							
2025–26	**51**	**50.6**	**48**	**1**	**48.6**	**2**	**2**
2024–25	51	50.2	47	2	48.4	2	1.8
VPS6							
2025–26	**32**	**32**	**30**	**0**	**30**	**2**	**2**
2024–25	40	40	37	0	37	3	3

(continued next page)

* Victorian Public Service

Employees have been correctly classified in workforce data collections.

Workplace snapshot

(continued from previous page)

	All employees		Ongoing			Fixed-term/casual	
	Headcount	FTE	Full-time (headcount)	Part-time (headcount)	FTE	Headcount	FTE
SENIOR STAFF							
STS**							
2025–26	**6**	**6**	**4**	**0**	**4**	**2**	**2**
2024–25	7	7	5	0	5	2	2
Executive							
2025–26	**6**	**6**	**6**	**0**	**6**	**0**	**0**
2024–25	7	7	7	0	7	0	0
TOTAL							
2025–26	**181**	**180.09**	**164**	**3**	**166.09**	**14**	**14**
2024–25	202	199.57	181	7	185.77	14	13.8

** Senior Technical Specialist

Employees have been correctly classified in workforce data collections.

Annualised total salary for senior employees

The following table discloses the annualised total salary for senior employees of the VGCCC, categorised by classification.

Income band (salary)	Executives	STS	Other
$180,000 - $199,999	0	1	0
$200,000 - $219,999	0	3	0
$220,000 - $239,999	0	1	0
$240,000 - $259,999	3	0	0
$260,000 - $279,999	1	1	0
$280,000 - $299,999	0	0	0
$300,000 - $319,999	2	0	0
Total	**6**	**6**	**0**

Notes:

a) The salaries reported are as at the last full pay period in June 2026, at a 1 FTE rate and exclude superannuation.

b) 'Senior employees' include executive officers, STS and other employees paid more than the maximum VPS-6 remuneration amount included in the current VPS Enterprise Agreement. 'Senior employees' do not include the CEO or Commission members.

c) All senior employees reported in this table work full-time.



Culture and values

Our purpose – to ensure integrity, safety and fairness for all – is our call to action. It provides context for everything we do. Our values describe the approach and mindset we need each person to bring to work in pursuit of our purpose. They guide our behaviour, influence how we work together and are the standards to which we hold ourselves. They serve to remind us that how we deliver on our purpose is as important as our purpose itself.



Act with courage

- Be bold and don't be afraid to 'have a go'
- Take every opportunity to learn
- Be curious, ask questions and explore new ways



Make it happen

- Do what you say – on time, to the highest quality and with the end user in mind
- Take pride in what you do
- Make a difference



Work together

- Solve problems as a team
- Understand and fix the root cause
- Collaborate to innovate



Respect others

- Value difference
- Treat others with respect, always



Act with integrity

- Do the right thing, even when it's hard
- Be transparent and accountable
- Be honest and fair

Investments in capabilities

Over the past year, we have invested in compliance and organisational capability initiatives. We refreshed all 6 core compliance modules – Code of Conduct, Respect in the Workplace, Fraud and Corruption, Health, Safety and Wellbeing, Information Management, and Risk – to ensure they are engaging, practical and deliver a consistent learning experience for our people. In addition, we developed and launched 4 new modules to deepen understanding of our operating context including our legislative environment, regulatory approach, risk-based intelligence-led approach, and an overview of our organisation and offices. These improvements have contributed to a positive increase in compliance, with more than 90% of staff now fully up-to-date with mandatory training.

We also invested in building leadership capability and strengthening organisational culture. We relaunched our Manager Forum to purposefully engage with our leaders, creating space for them to contribute to shaping our culture, build capability and shape our strategic direction. This transition culminated in our inaugural 'Leading Together' event held in April 2026, which brought leaders together to reconnect, build capability and align expectations as we collectively lead the organisation into its next strategic horizon.

Employee value proposition

Our employee value proposition continues to be a key driver in attracting and retaining a workforce that is aligned with our purpose and values. In 2025–26, we made enhancements to our recruitment documentation, including our job advertisement, position description and interview guide, to reflect our refreshed values, inclusive culture and commitment to developing capability in our people.

Our people are drawn to working at the VGCCC to build a purpose-driven career and make a meaningful contribution to the Victorian community, including by minimising gambling harm. We continue to transform the regulation of the gambling industry through advances in our use of technology, data, intelligence and artificial intelligence. Our people play a key role in influencing our innovation and transformation activities and are provided opportunities to grow and diversify their skills to build a rewarding career path. A career with the VGCCC provides:

- continuous professional development through on-the-job experience, formal learning, coaching and mentoring
- LinkedIn Learning to support individual learning journeys
- tailored initiatives that support wellbeing and psychological safety
- work/life balance, supported through flexible options appropriate to the nature of roles
- a culture of belonging and inclusion in which diverse perspectives are valued and respected.

Recruitment

We are committed to attracting and hiring people whose values align with ours. Their abilities will enable them to make a valuable contribution to deliver on our purpose. By applying merit and equity principles to our recruitment and selection processes, we ensure selection decisions are free from bias and discrimination.

In 2025–26, we recruited for and filled 74 roles. This included 33 internal appointments, with strong interest from across the VPS and external market. We are consistently attracting talent from diverse backgrounds and are proud to reflect gender parity across appointments.

Employee conduct and principles

We comply with VPS policies and our own comprehensive policies, guidelines and practices, which are consistent with the Victorian Public Sector Commission's employment standards. We periodically review these and make revisions or introduce new ones to ensure our people have an exceptional employee experience.

We promote fairness in employment decisions and career opportunities and encourage the early reporting and resolution of workplace issues. Our recruitment processes align with the employment principles outlined in part 2 section 8 of the *Public Administration Act 2004*. Our 5 organisational values align with the 7 public sector values of integrity, responsiveness, accountability, human rights, leadership, impartiality and respect.

Creating a fair and safe workplace

Health, safety and wellbeing

In 2025–26, we continued to make a substantial impact in our health, safety and wellbeing space. Highlights were the rollout of new psychosocial regulations and the progress and expansion of our staff debriefing service. Activities and achievements included:

- wellbeing initiatives to keep our people moving and motivated
- facilitating culturally safe service provision in times of global conflicts
- establishing an accessible and regular communications channel to inform and support staff on a variety of health, safety and wellbeing matters and initiatives.

We comply with the *Occupational Health and Safety Act 2004*. Our ongoing commitment to a safe and healthy workplace is reflected in the low numbers of incidents and claims.

There was one new standard VGCCC WorkCover claim for 2025–26, which is a decrease from the number of standard claims in the previous year. The total incurred cost of the claims for 2025–26 was $11,689.

Incidents, claims, fatalities and claim costs

Measure	Key performance indicator	2025–26	2024–25	2023–24	2022–23
Incidents	Number of incidents[a]	**3**	4[c]	5	5
	Rate per 100 FTE	**1.7**	2[c]	2.6	3.3
Claims	Number of standard claims[b]	**1**	2	1	1
	Rate per 100 FTE	**0.6**	1	0.5	0.7
	Number of lost time claims[b]	**0**	2[d]	0	1
	Rate per 100 FTE	**0**	1[d]	0	0.7
Fatalities	Fatality claims	**0**	0	0	0
Claim costs	Average cost per standard claim(b)	**$11,689**	$481,606	$8,096	$28,271

a) Includes all incidents reported by employees via our incident reporting process. An incident is reported if there is any event resulting in, or with the potential for, injury, ill-health, damage or other loss.

b) Victorian WorkCover Authority data supplied by agent as of June 2026. Total standard claims and time lost claims include accepted and rejected claims. Average cost per standard claim is calculated using the total incurred claim costs. Total incurred claim costs is a total of claims costs paid and Victorian WorkCover Authority statistical case estimates minus recoveries at a point in time. The 'average cost per standard claim' can differ from previously reported amounts due to the method of calculation. The differences account for any changes to amounts paid, amounts recovered and the Victorian WorkCover Authority statistical case estimates for each claim.

c) The reported number of incidents for 2024–25 has been amended to correct a discrepancy in the figure previously disclosed in the 2025 Report of Operations. This correction has resulted in an increase to the reported incident rate per FTE for the period.

d) The number of lost time claims reported for 2024–25 has been revised following the receipt of updated data from the Victorian WorkCover Authority as at June 2026. As a result, the reported lost time claim rate per FTE for the period has increased.

Workforce inclusion

We are an organisation made up of diverse people. Underpinning the achievement of our strategic ambition for all staff to have an exceptional employee experience is a culture of inclusion. Our inclusion and diversity initiatives prioritise:

- gender equity
- people with disability
- LGBTIQA+
- First Peoples (Aboriginal and Torres Strait Islander people)
- cultural and linguistic diversity.

Each priority area is championed by an Executive Management team member, signalling the organisation's deep commitment to inclusion.

In 2025, we were recognised as an Endorsed Employer by WORK180, noting VGCCC as great place to work for women and gender-diverse people. Further to this, WORK180 awarded us the Pay Equity Award for Small-Medium Enterprise and Safety Services for Small-Medium Enterprise. We were also a finalist for Inclusive and Anti-Discriminatory Culture at WORK180's 2026 Awards.

CASE STUDY

Entering the metaverse to tackle unconscious bias

Imagine being able to see bias unfold from another person's perspective. That's exactly what our unconscious bias training offers – an immersive experience using virtual reality (VR) that brings workplace bias to life in a powerful and thought-provoking way.

Unlike traditional training, this in-person session uses VR technology to place participants in real-life scenarios where unconscious bias can emerge – whether it's during recruitment, meetings, performance reviews or casual office interactions. By stepping into these situations, our people gain a deeper understanding of how bias works, how it affects others and, most importantly, what to do to interrupt it. This training goes beyond theory; it's an opportunity to feel what others experience and reflect on how our assumptions and decisions can be shaped by unconscious influences. It's eye-opening, engaging and deeply human.

We have trained more the 40% of our people, including our Commission and executives, using VR. In 2026, we have targeted our people leaders and decision-makers in the business to ensure we are tackling bias in operational and everyday decisions.

Gender Equality Action Plan

The *Gender Equality Act 2020* requires us to have a GEAP. Delivering our GEAP establishes principles of gender equality into our ways of working.

Gender equality is fundamental to how we deliver on our role as a regulator. To effectively serve the Victorian community, we must reflect its rich diversity and that of the industry we regulate. When we value different perspectives, challenge assumptions and create environments where people can thrive, we strengthen our decision-making, enhance trust, and position ourselves for long-term success.

Our first GEAP was finalised in 2025. It highlighted 4 focus areas and outlined related actions to support progress towards gender equality. The focus areas were:

1. strategy and business alignment
2. leadership and accountability
3. employment and careers
4. culture and safety.

Through the delivery of this plan, we made tangible progress in gendered representation, pay equity and culture. These achievements demonstrated what was possible when intent was matched with action.

In May 2026, we submitted our second GEAP to the Commission for Gender Equality in the Public Sector. Our new plan builds on the foundations of the first plan. It focuses on deepening impact, embedding equality into how we lead and work every day, and continuing our approach in a deliberate and measurable way. Our second GEAP was developed through extensive staff engagement and reflects our prioritisation of the impact strategic efforts will have in our operational environment.

Disability Act

The *Disability Act 2006* reaffirms and strengthens the rights of people with a disability and recognises support is required from government and the community.

In accordance with the Victorian Government's Inclusive Victoria: State Disability Plan (2022–26), we:

- continued to work towards a more diverse and inclusive workforce
- identified the need for improved internal frameworks including our own disability action plan
- continued to improve accessibility of our digital content, including the use of inclusive language
- encouraged flexible work practices and made reasonable adjustments to assist people with a disability to apply for roles and work with us
- developed strategies for improving staff psychological safety.

Carers Recognition Act

We have taken all practical measures to comply with our obligations under the *Carers Recognition Act 2012.*

This includes considering its care relationship principles when creating policies and providing services. We foster a flexible work environment to allow staff to fulfil carer responsibilities.



Other disclosures

Major contracts and projects

The VGCCC did not enter into any contracts with a value greater than $10 million in the past year. We did not engage in any projects that required application of the *Local Jobs First Act 2003*.

Fit-for-purpose core ICT

In 2025–26, we continued our focus on securing fit-for-purpose operations across ICT systems. This delivered the following outcomes:

- improved reliability and performance; systems maintain currency with regulatory changes, are reliable, stable and meet required organisational performance benchmarks
- improved cyber security and compliance; systems incorporate robust security measures to protect data and equipment from threats and achieve compliance with relevant regulations and standards
- improved user-centric design; we have prioritised the user experience and designed ICT solutions with useability and accessibility in mind
- rationalised and decommissioned end-of-life systems.

> Improving core ICT capabilities has significantly enhanced the employee experience, delivered process efficiencies, and improved compliance with Victorian protective data security standards and Public Record Office of Victoria requirements.

Progress during 2025–26

Modernising and streamlining our ICT systems progressed to ensure operational efficiency and effectiveness.

We continued to optimise and expand the ServiceNow platform as the organisation's business process digitisation platform. We implemented a new module to manage hot desk reservations and associated processes, which is fully mobile enabled. We have also implemented payroll case management and digitised payroll processes.

We completed the migration of all our on-premises systems to the MS Azure environment, which enabled the decommissioning of our datacentre footprint.

The transfer of all Liquor Control Victoria on-premises applications, such as the legacy regulatory compliance system LaGIS, has been completed. We have started trialling in-platform AI offerings in Salesforce and Snowflake to deliver process efficiencies and improve the employee experience.

Improving core ICT capabilities has significantly enhanced the employee experience, delivered process efficiencies, and improved compliance with Victorian protective data security standards and Public Record Office of Victoria requirements.

Digital transformation roadmap

We progressed as planned with our digital transformation roadmap, which is a critical enabler of our regulatory approach transformation. At a technology level, our digital transformation covers the following 6 elements:

- IT infrastructure
- enterprise applications
- regulatory technology
- mobility
- security
- data.

We continued the phased implementation of Salesforce to replace multiple legacy systems. This solution will be pivotal in transforming our regulatory approach by providing us with a single platform.

In 2025–26, the Salesforce platform was expanded to incorporate all licensing activities, poker machine entitlement management, monitoring and manufacturing approvals. Outcomes of this project include the decommissioning of a 30-year-old legacy Oracle application, digitisation of manual processes, process optimisation and a reduction in red-tape.

The project also incorporated the transition of manual Microsoft Excel reporting into Salesforce's native capability, providing real-time dashboards and a single source of truth. This has occurred at the same time as our integration of the Service Victoria identity management solution, which has delivered a secure Victorian Government identity experience.

We completed the first phase of the Royal Commission recommendation 12 – Casino Data Repository utilising the Snowflake platform – and have expanded the use of MS Power BI for dashboard and external reporting through the VGCCC website.

ICT expenditure

All operational ICT expenditure		ICT expenditure related to projects to create or enhance ICT capabilities	
Business as usual (BAU) (ex. GST)	**Non-BAU expenditure (ex. GST)**	**Operational expenditure (ex. GST)**	**Capital expenditure (ex. GST)**
$7,353,681	$3,667,145	$557,302	$3,109,843

Total = operational expenditure + capital expenditure

Consultancy expenditure

We contracted 11 consultants where total fees payable to the consultant were $10,000 or greater. These contracts totalled $1,459,248.84 excluding GST.

We contracted 7 consultants where total fees payable to the consultant were less than $10,000. These contracts totalled $34,270.93 excluding GST.

Consultancy	Purpose	Start date	End date	Total approved project fee $ (ex. GST)	Expenditure 2025–26 $ (ex. GST)	Future expenditure $ (ex. GST)
BDO Services Pty Ltd	Provide independent audit and advisory services to assess Crown Melbourne's MTP initiatives, development of findings and recommendations.	1 Jan 2025	31 Dec 2026	399,300.00	351,610.00	0
DLA Piper Australia	Undertake probity investigations of licence applicants and provide findings and recommendations to support the Commission's licensing decisions.	2 Apr 2025	30 Mar 2026	436,363.64	218,453.49	0
CourtHealth Consulting	Provision of independent probity advisory services, including advice, review and recommendations to support compliance with probity requirements and governance standards in relation to the Monitoring and Pre-commitment Licence procurement process.	30 Apr 2025	30 Apr 2026	22,440.00	3,060.00	0

Consultancy expenditure

(continued from previous page)

Consultancy	Purpose	Start date	End date	Total approved project fee $ (ex. GST)	Expenditure 2025–26 $ (ex. GST)	Future expenditure $ (ex. GST)
The Lab Insight & Strategy Melbourne Pty Ltd	Develop a Gambling Harm Minimisation Strategy - 5-year campaign plan	13 Aug 2025	31 Dec 2025	170,613.00	170,323.00	0
Decker Advisory Pty Ltd	Provide specialist advisory services to develop a business case to support VGCCC's funding bid.	1 Sep 2025	30 Nov 2025	44,069.60	44,069.60	0
McGrath Nicol Advisory	Provide expert advisory support to the VGCCC Casino Audit Team, including independent analysis, review of financial crime controls and remediation activities, and reporting of findings to support audit oversight of Crown Melbourne.	30 Oct 2025	31 Dec 2026	365,001.70	271,795.10	0
Cube Group Management Consulting (Australia) Pty Ltd	Support development of VGCCC's strategic direction and FY27 annual plan.	5 Feb 2026	30 Jun 2026	225,000.00	225,000.00	0
Nature Pty Ltd	Conduct quantitative research to evaluate campaign effectiveness, including analysis of results and insights to inform future campaign strategy and improvements.	18 Feb 2026	30 Sep 2026	96,321.25	96,321.00	0
Decker Advisory Pty Ltd	Develop a multi-year AI Strategic Framework and a practical AI Plan.	23 Apr 2026	30 Jun 2026	38,090.25	38,090.25	0
Quirk Research Pty Ltd	Conduct research to assess campaign concepts and provide recommendations to inform the design and delivery of the Gambling Harm Awareness Week campaign.	1 Jun 2026	3 Jul 2026	30,000.00	30,000.00	0
Hypetap Pty Ltd	Analysis of pokie influencer activity and audience dynamics and deliver a strategic intelligence report, providing clear data to drive future regulatory strategy and intervention.	18 Jun 2026	26 Jun 2026	10,526.40	10,526.40	0

Government advertising expenditure

We undertook 3 advertising campaigns with a total media buy of $1.1 million. The total amount spent on these campaigns was $2.1 million. We also spent $107,600 on community sentiment research.

Name of campaign	Campaign summary	Start/end dates	Advertising (media) $	Creative and campaign development	Research	Total
GHAW 2025	Creation of an integrated campaign to help community and industry understand gambling harm and communicate behaviours to reduce the risk of people experiencing gambling harm. Encourage help seeking behaviour and provide signposting to relevant services for people to access who may be experiencing harm from gambling.	Oct 2025 – Nov 2025	Approved: $55,000 Actual: $56,647	Planned: $48,000 Actual: $47,885	Planned: $23,000 Actual: $22,600	**Planned: $126,000** **Actual: $127,132**
Beat Dumb Thumb campaign	Development and implementation of a fully integrated gambling harm minimisation campaign targeting people who use online sports, horse, harness and greyhound racing gambling products. The target audience are low to moderate risk of experiencing gambling harm. The objective of the campaign is to promote the adoption of protective behaviours to reduce the risk of gambling harm.	31 May 2026 – 30 Jun 2026	Approved: $1,317,000 Actual: $1.067 million	Planned: $730,000 Actual: $741,967	Planned: $190,000 Actual: $197,241	**Planned: $2,237,000** **Actual: $2,006,208**
Social media gambling influencer campaign	Development of a digital campaign creating awareness that posting social media content of playing poker machines in gaming venues is illegal. Furthermore, this activity can promote gambling harm among vulnerable members of the community and carries severe financial penalties for promoting poker machines.	May 2026 – Jun 2026	Approved: $30,000 Actual: $30,000	Planned: $15,000 Actual: $15,000	Planned: Nil Actual: Nil	**Planned: $45,000** **Actual: $45,000**
Community sentiment research	Undertake annual surveys with members of the public to monitor perceptions and attitudes towards gambling harm and gambling regulation in Victoria.	Nov 2025 – Jun 2026	Approved: Nil Actual: Nil	Planned: Nil Actual: Nil	Planned: $110,000 Actual: $107,600	**Planned: $110,000** **Actual: $107,600**

Reviews and studies expenditure

In 2025–26, there were no reviews or studies undertaken.

Emergency procurement

In 2025–26, we did not undertake any emergency procurement activities.

Social procurement activities under the Social Procurement Framework

The Social Procurement Framework governs how the Victorian Government undertakes social procurement. The framework applies to the procurement of all goods, services and construction undertaken by, or on behalf of, entities subject to the Standing Directions 2018 under the *Financial Management Act 1994*.

The VGCCC leverages its buying power to deliver social, economic and environmental outcomes benefiting the Victorian community, the economy and the environment — above and beyond the goods, services and construction works procured.

Social Procurement Framework

The VGCCC's Social Procurement Strategy prioritises the following social procurement objectives:

- opportunities for Victorian Aboriginal people
- opportunities for Victorians with disability
- opportunities for Victorian priority jobseekers
- sustainable Victorian regions
- sustainable Victorian social enterprises and Aboriginal business sectors.

In relation to the VGCCC social procurement achievements, during 2025–26, the VGCCC engaged 5 social benefit suppliers with a total spend of $33,636 with certified social enterprises, aboriginal businesses and disability enterprises.

Procurement complaints

In 2025–26, we received no formal complaints about procurement activities undertaken.



Our environmental impact

The VGCCC is committed to embedding environmental sustainability into our operations. The relocation to 8 Exhibition Street, the first office building in Victoria to achieve carbon-neutral status, demonstrates this commitment and supports the organisation's efforts to reduce its environmental impact.

The building's comprehensive waste management requirements further promote responsible environmental practices, encouraging staff to actively participate in recycling and organic waste diversion initiatives.

In addition, 2025–26 marks the first year that comprehensive data on water consumption, natural gas usage and waste generation has been available to the VGCCC. Access to this data provides greater visibility of the organisation's environmental footprint and strengthens its ability to monitor and manage resource consumption.

As future years of data become available, the VGCCC will be better positioned to track trends, measure performance, identify opportunities for improvement and monitor progress towards its sustainability objectives.

Stationary fuel use

Sources of stationary fuel emissions include natural gas used in the building's heating systems. Following the relocation to 8 Exhibition Street, 2025–26 is the first reporting year in which this information has been available.

	Indicator	2025–26	2024–25	2023–24
F1	Total fuels used in buildings – natural gas (MJ)	**100,162**	Not available	Not available
F2	Greenhouse gas emissions from stationary fuel consumption (tonnes CO_2 e)	**5**	Not available	Not available

Transport

We maintained a fleet of 4 operational vehicles and 3 executive vehicles, leased from the Department of Treasury and Finance VicFleet.

In 2025–26, as per our VicFleet lease agreement, we disposed of 3 vehicles.

	Indicator	2025–26	2024–25	2023–24
T1	Total energy used in transportation (MJ)	**203,556**	243,436	348,816
	Petrol	**150,428**	203,704	348,816
	Diesel	**53,128**	39,732	0
	Electricity	**0**	0	0
T2	Greenhouse gas emissions from stationary fuel consumption (tonnes CO_2 e)	**18**	21	30

Total energy use

Total energy use data increased in 2025–26 due to the availability of stationary fuel use data from the current premises, which was not available for the previous leased premises and therefore was not included in prior years' reporting.

Total electricity consumption by the VGCCC decreased by 5% from 2024–25 to 2025–26 primarily due to the relocation to 8 Exhibition Street, which utilises a higher proportion of renewable energy sources.

Despite the overall reduction in electricity consumption, energy use per full-time equivalent (FTE) employee increased by 12.8%. This increase was largely driven by a reduction in staffing levels during 2025–26, resulting in energy consumption being distributed across a smaller workforce.

	Indicator	2025–26	2024–25	2023–24
E1	Total energy usage from fuels (stationary and transportation) (MJ)	**303,718**	243,436	348,816
E2	Total energy used from electricity (MJ)	**630,005**	662,539	687,628
	Renewable	**630,005**	Not available	Not available
	Non-renewable	**-**	Not available	Not available
E3	Total energy used segmented into renewable and non-renewable sources (MJ)	**933,723**	905,975	1,036,444
E4	Units of energy used normalised by FTE	**5,097**	4,517	5,320

Total sustainable buildings and infrastructure

The VGCCC relocated in August 2025 to 8 Exhibition Street, the first office building in Victoria to achieve carbon neutral status. This was achieved in December 2020 under the combined NABERS and Climate Active certification pathway, and in alignment with the international Greenhouse Gas Protocol.

Name of building	Building type	Rating scheme	Rating
8 Exhibition Street	General office building	NABERS – Energy	4.5

Water consumption

Water consumption data is only available from the 2025–26 financial year, following our relocation to 8 Exhibition Street. Comparable data is not available for the previous leased premises.

	Indicator	2025–26	2024–25	2023–24
W1	Total units of metered water consumed by water source (kilolitres)	**659**	Not available	Not available
W2	Units of metered water consumed normalised by FTE	**3.6**	Not available	Not available

Waste and recycling

Waste and recycling data is only available from the 2025–26 financial year, following our relocation to 8 Exhibition Street. Comparable data is not available for the previous leased premises.

	Indicator	2025–26	%
WR1	Total units of waste disposed (kg and %)	**1,892**	100%
	Landfill	**988**	52.2%
	Mixed recycling	**402**	21.2%
	Organics	**287**	15.1%
	Paper and cardboard	**216**	11.4%
WR2	Percentage of office sites which are covered by dedicated collection services	**-**	-
WR3	Total units of waste disposed of normalised by FTE (kg/FTE)	**10.33**	-
WR4	Recycling rate (%)	**-**	48.8%
WR5	Greenhouse gas emissions associated with waste disposal (tonnes CO_2 e)	**2.03**	**-**

Building Act

We do not own or control any government buildings. This means we are exempt from reporting on compliance with the building and maintenance provisions of the *Building Act 1993*.

Freedom of information and public interest disclosures

Freedom of information

The *Freedom of Information Act 1982* (FOI Act) gives the public a right to access information held by government departments, ministers, councils and other bodies.

Any person has the right to apply for access to documents held by the VGCCC. This includes documents created by us and documents given to us by an external organisation or individual. Documents may include maps, photographs, tape recordings and videotapes. Further information about the types of documents held by the VGCCC is available on our website under our Part II Information Statements.

The FOI Act exempts access to certain documents, which may be exempt in part or in full. Examples of documents that may be exempt from access include Cabinet documents, internal working documents, law enforcement documents, documents covered by legal professional privilege, personal information about other people and information provided to us in confidence or that is confidential under other legislation.

Under the FOI Act, the processing time for requests is 30 calendar days. However, when external consultation is required, the FOI Act permits the processing time to take up to an additional 15 days. Processing times may also be extended by up to 30 days by agreement with the applicant.

If an applicant is not satisfied with a decision made by the VGCCC, they can request a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days of receiving a decision letter.

Making a freedom of information request

Section 17 of the FOI Act outlines the requirements for a valid FOI request. Requests must be in writing and clearly identify the material or information sought. The applicant must also pay an application fee of $33.60. Further access charges may be payable if the document pool is large and the search is time consuming.

Requests can be lodged online at online.foi.vic.gov.au or mailed to:

Freedom of Information Officer
VGCCC
GPO Box 1988
Melbourne Victoria 3001

Further information about the operation and scope of the FOI Act can be found on the OVIC website: ovic.vic.gov.au.

Freedom of information statistics and timeliness

During 2025–26, we processed 17 FOI requests; 12 were received in 2025–26 and one carried over from the previous year. This year, all requests were made by members of the public.

During the reporting period, we made a formal decision on one FOI request. This request involved documents requiring external consultation and was finalised within 45 days of receipt.

Outcomes for FOI requests received in 2025–26 were as follows:

- 0 released in full
- 1 released in part
- 0 denied in full
- 6 withdrawn by the applicant or otherwise did not proceed
- 10 transferred to another agency
- 3 involved non-existent documents.

No OVIC reviews were conducted during the reporting period. Two VCAT matters were managed. One matter, carried over from the previous year, was struck out by VCAT and is no longer active. The second matter, received during this financial year, remains ongoing with a decision pending.

Public interest disclosures

The *Public Interest Disclosures Act 2012* encourages and helps people to make disclosures of improper conduct by public officers and public bodies. It provides protection to people who make disclosures and ensures disclosures are investigated and rectifying action is taken.

Our established processes enable disclosures of improper conduct or corruption by the VGCCC or our staff to be made directly to the Independent Broad-based Anti-Corruption Commission (IBAC).

Disclosures may be made by staff or the public. Where we become aware that a disclosure has been made to IBAC, we will take reasonable steps to protect the welfare of relevant individuals.

Reporting procedures

Disclosures of improper conduct or detrimental action by the VGCCC or any of its employees may be made directly to IBAC:

Level 1, North Tower, 459 Collins Street
Melbourne, Victoria 3000
Telephone 1300 735 135
ibac.vic.gov.au

Further information

The Procedures for Public Interest Disclosure Management, which outline the system for reporting disclosures of improper conduct or detrimental action by the VGCCC or any of our employees, are available on the VGCCC website.

Additional information

Information available on our website includes:

- Commission decisions and reasons
- licence fees and penalties
- major licence details and obligations (including casino, poker machine monitoring, Keno, lotteries and wagering, and betting licences)
- gambling licence details and obligations (including bingo centres, bookmakers, commercial raffle organisers, community and charitable organisations, manufacturers, suppliers and testers, poker machine venues and wagering service providers)
- poker machine entitlements and limits
- poker machine expenditure data by local government area (monthly), venue (6-monthly) and population (annually)
- community benefit statements
- responsible gambling codes of conduct
- laws, regulations and ministerial directions
- technical standards and VGCCC directions and guidelines.

Compliance with other legislation

The VGCCC has obligations under the *Gambling Regulation Act 2003* and the *Casino Control Act 1991* to publish certain information in our annual report.

Ministerial directions

We must publish all directions given by the Minister during the financial year under section 3.2.3 of the *Gambling Regulation Act 2003*. In 2025–26, the Minister did not issue any directions under this section of the GR Act.

Controlled contracts

Our annual report must include all classes of matter and classes of contract specified by the Commission in the financial year as excluded from the definition of a 'controlled contract' under section 29 of the *Casino Control Act 1991*.

In 2025–26, the Commission did not specify any classes of matter or classes of contract.



Financial management compliance

Attestation for financial management compliance

I, Chris O'Neill, on behalf of the Victorian Gambling and Casino Control Commission (VGCCC), certify that the VGCCC has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions. This has been verified by our Audit and Risk Management Committee.



Chris O'Neill APM
Chair, VGCCC

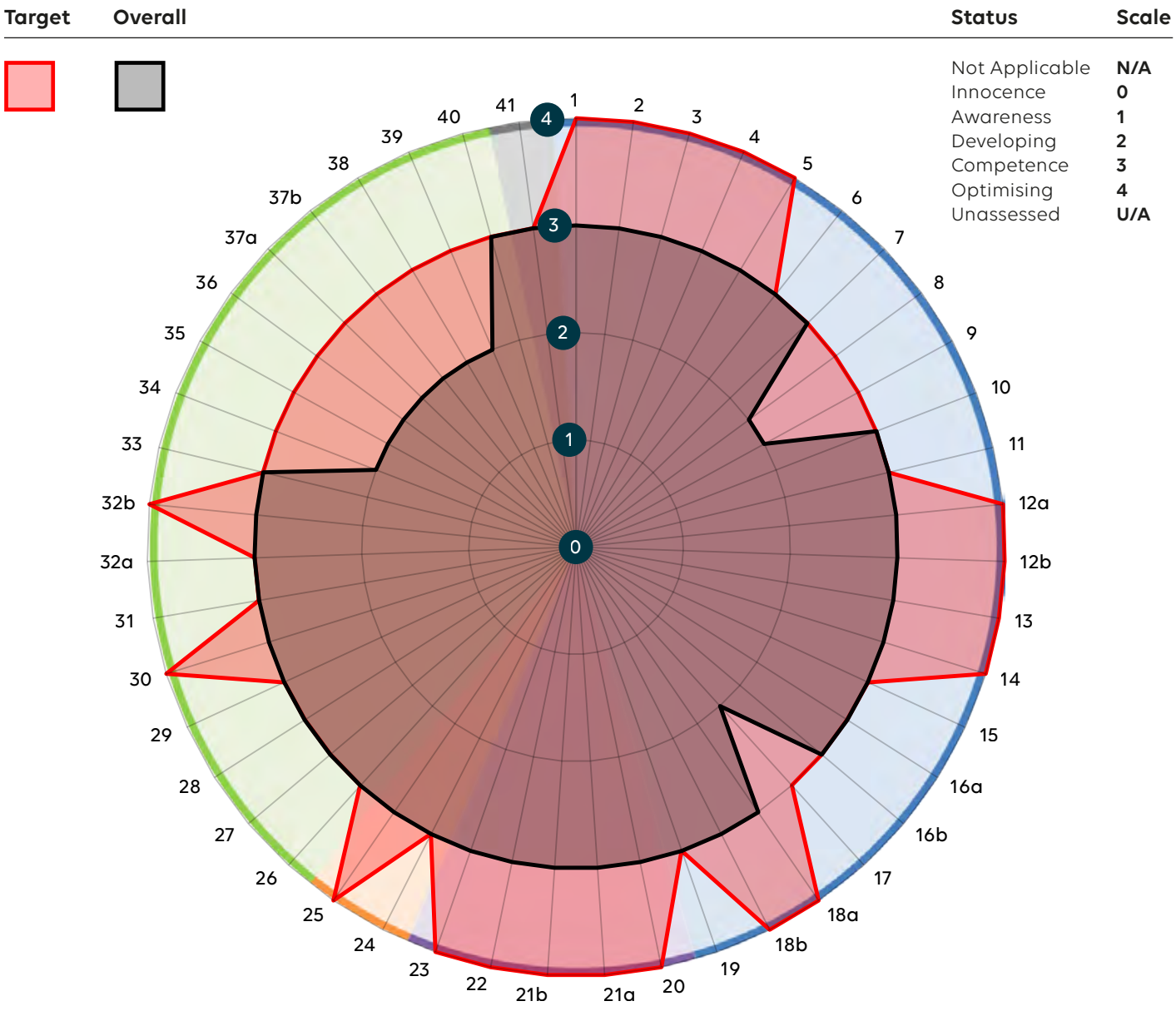
19 August 2026

Asset Management Accountability Framework Maturity Assessment

The following sections summarise the VGCCC's assessment of maturity against the requirements of the Asset Management Accountability Framework (AMAF). The AMAF is a non-prescriptive, devolved accountability model of asset management that requires compliance with 41 mandatory requirements. These requirements can be found on the DTF website.

The VGCCC's target maturity rating is predominantly 'competence', meaning systems and processes fully in place, consistently applied and systematically meeting the AMAF requirement, including a continuous improvement process to expand system performance above AMAF minimum requirements.

While most target ratings are at a competence level, the VGCCC has also identified a number of areas with a target rating of 'optimising'. This means systems and processes are now leading practice, exceeding the AMAF mandatory requirement, and constantly being improved to align with, support and drive the organisation's objectives.



Leadership and accountability (requirements 1-19)

The VGCCC has achieved a competence maturity rating across most AMAF requirements. Importantly, there is no material non-compliance reported in this category, and VGCCC's maturity system status is considered competent across all assessed requirements. The maturity of application is rated as competent for 13 requirements and developing for the remaining 6 requirements, providing a strong foundation for continued maturity improvement.

An improvement plan is in place to support the VGCCC's progression towards its target maturity levels where several requirements have an aspirational target rating of optimising. This demonstrates the VGCCC's commitment to continuous improvement and positions the organisation to further strengthen and advance its asset management practices beyond minimum AMAF requirements.

Planning (requirements 20-23)

The VGCCC has established competent systems and processes across all 4 assessed requirements, demonstrating a strong asset management foundation. The maturity of application is currently assessed as developing for each requirement, presenting opportunities for further enhancement as the organisation continues to strengthen implementation and progress towards its target maturity levels.

There is no material non-compliance reported in this category. A plan for improvement is in place to improve the VGCCC's maturity rating in these areas to competent, most notably to increase the maturity effectiveness of application.

Acquisition (requirements 24 and 25)

The VGCCC has achieved a competent maturity rating across all AMAF requirements. While the target maturity level of 'optimising' has not yet been attained for acquisition processing, no material non-compliance has been identified in this category.

The organisation remains fully compliant with AMAF requirements and has established a strong asset management framework. An improvement plan is in place to support continuous improvement and further enhance asset management practices, positioning the VGCCC to progress beyond minimum AMAF requirements and towards its optimising maturity targets.

Operation (requirements 26-40)

The VGCCC has achieved a competent rating across all AMAF requirements for the maturity system status. While some requirements relating to information management and record keeping were not fully met, the effectiveness of application was assessed as a combination of competent and developing, reflecting that key asset management practices are established and operating across the organisation. The developing ratings highlight opportunities to further enhance consistency and effectiveness in practice rather than deficiencies in the underlying framework.

Disposal (requirement 41)

The VGCCC has met its target maturity level in this category.

DISCLOSURE INDEX

Our annual report is prepared in accordance with all relevant Victorian legislation and pronouncements. This index cross-references our statutory requirements against our annual report disclosures.

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Financial Statements for the year ended 30 June 2026

Victorian Gambling and Casino Control Commission Financial Statements

How this report is structured

The Victorian Gambling and Casino Control Commission (VGCCC) has presented its audited general-purpose financial statements for the financial year ended 30 June 2026 in the following structure to provide users with the information about VGCCC's stewardship of resources entrusted to it.

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Declaration in the Financial Statements

The attached financial statements for VGCCC have been prepared in accordance with Direction 5.2 of the Standing Directions of the Minister for Finance under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, cash flow statement, statement of changes in equity and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2026 and financial position of the VGCCC at 30 June 2026.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 16 September 2026.



Chris O'Neill APM
Chair



Suzy Neilan
Chief Executive Officer



Adam Thomas
Director Finance and Business Services

Melbourne
16 September 2026

Independent Auditor's Report

Victorian Auditor-General's Office

To the Commissioners of the Victorian Gambling and Casino Control Commission

Opinion	I have audited the financial report of the Victorian Gambling and Casino Control Commission (the Commission) which comprises the: • balance sheet as at 30 June 2026 • comprehensive operating statement for the year then ended • cash flow statement for the year then ended • statement of changes in equity for the year then ended • notes to the financial statements, including material accounting policy information • declaration on the financial statements. In my opinion, the financial report presents fairly, in all material respects, the financial position of the Commission as at 30 June 2026 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and applicable Australian Accounting Standards.
Basis for opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975.* My staff and I are 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)* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
The Commissioners' responsibilities for the financial report	The Commissioners are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Financial Management Act 1994*, and for such internal control as the Commissioners determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Commissioners are responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is 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 the 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 this financial report.

As part of an audit in accordance with the 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 report, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioners
- conclude on the appropriateness of the Commissioners' use of the going concern basis of accounting and, based on the 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 my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Commissioners 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.



MELBOURNE
22 September 2026

Charlotte Jeffries
as delegate for the Auditor-General of Victoria

Financial Statements

Comprehensive operating statement
For the financial year ended 30 June 2026

	Notes	2026 $	2025 $
INCOME FROM TRANSACTIONS			
Grants	2.1	40,062,441	46,090,046
Total income from transactions		**40,062,441**	**46,090,046**
EXPENSES FROM TRANSACTIONS			
Employee expenses	3.1.1	(33,568,587)	(35,591,684)
Depreciation and amortisation	5.1.1	(1,523,511)	(1,295,456)
Interest expense	8.1.2	(6,985)	(5,970)
Other operating expenses	3.2	(8,494,545)	(9,323,349)
Total expenses from transactions		**(43,593,628)**	**(46,216,459)**
Net result from transactions (net operating balance)		**(3,531,187)**	**(126,413)**
OTHER ECONOMIC FLOWS INCLUDED IN NET RESULT			
Net gains/(losses) on non-financial assets	9.2	19,183	-
Other gains/(losses) from other economic flows	9.2	87,057	(111,843)
Total other economic flows included in net result		**106,240**	**(111,843)**
Net result		**(3,424,947)**	**(238,256)**
Other comprehensive income		**-**	**-**
Comprehensive result		**(3,424,947)**	**(238,256)**

The accompanying notes form part of these financial statements.

Balance Sheet
As at 30 June 2026

	Notes	2026 $	2025 $
ASSETS			
Financial assets			
Cash and cash equivalents	7.2	1,253,096	791,396
Receivables	6.1	12,260,261	19,759,873
Total financial assets		**13,513,357**	**20,551,269**
Non-financial assets			
Property, plant and equipment	5.1	1,301,765	775,843
Intangible assets	5.2	7,700,625	6,168,764
Prepayments		694,893	1,065,717
Total non-financial assets		**9,697,283**	**8,010,324**
Total assets		**23,210,640**	**28,561,593**
LIABILITIES			
Payables	6.2	2,900,827	6,328,315
Leases	7.1	389,770	259,213
Employee related provisions	3.1.2	6,432,087	7,249,883
Other provisions	6.3	404,625	309,682
Total liabilities		**10,127,309**	**14,147,093**
Net assets		**13,083,331**	**14,414,500**
EQUITY			
Accumulated surplus/(deficit)		(1,002,579)	2,422,368
Contributed capital		14,085,910	11,992,132
Net worth		**13,083,331**	**14,414,500**

The accompanying notes form part of these financial statements.

Cash flow statement
For the financial year ended 30 June 2026

	Notes	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Receipts from government and customers		47,406,413	46,742,586
Goods and services tax recovered from the Australian Taxation Office (ATO) (i)		1,292,741	1,155,669
Total receipts		**48,699,154**	**47,898,255**
Payments			
Payments to suppliers and employees		(46,892,690)	(46,817,567)
Interest paid		(6,985)	(5,970)
Total payments		**(46,899,675)**	**(46,823,537)**
Net cash flows from/(used in) operating activities	7.2.1	**1,799,479**	**1,074,718**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchases of non-financial assets		(3,326,787)	(4,021,222)
Net cash flows from/(used in) investing activities		**(3,326,787)**	**(4,021,222)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings and principal portion of lease liabilities (ii)		(104,770)	(49,717)
Capital appropriations		2,093,778	2,952,323
Net cash flows from/(used in) financing activities		**1,989,008**	**2,902,606**
Net increase/(decrease) in cash and cash equivalents		**461,700**	**(43,899)**
Cash and cash equivalents at the beginning of the year		791,396	835,295
Cash and cash equivalents at the end of the year	7.2	**1,253,096**	**791,396**

The accompanying notes form part of these financial statements.

Notes:

(i) Goods and services tax recovered from the ATO is presented on a net basis.

(ii) The VGCCC has recognised cash payments for the principal portion of lease payments as financing activities; cash payments for the interest portion as operating activities consistent with the presentation of interest payments and short-term lease payments for leases and low-value assets as operating activities.

Statement of changes in equity
For the financial year ended 30 June 2026

	Accumulated surplus $	Contributed capital $	Total $
Balance at 1 July 2024	**2,660,624**	**9,039,809**	**11,700,433**
Capital appropriations	-	2,952,323	2,952,323
Net result for the year	(238,256)	-	(238,256)
Balance at 30 June 2025	**2,422,368**	**11,992,132**	**14,414,500**
Capital appropriations	-	2,093,778	2,093,778
Net result for the year	(3,424,947)	-	(3,424,947)
Balance at 30 June 2026	**(1,002,579)**	**14,085,910**	**13,083,331**

The accompanying notes form part of these financial statements.

Notes to the financial statements

1. About this report

The financial statements include the controlled and administered activities of the VGCCC.

Its principal address is:
Level 8, 8 Exhibition Street
Melbourne, Victoria 3000

Introduction

The overall objectives of the VGCCC are set out in section 9 of the *Victorian Gambling and Casino Control Commission Act 2011*.

The VGCCC operates within the scope of gambling legislation: *Gambling Regulation Act 2003 (GRA), Casino Control Act 1991 (CCA), Racing Act 1958* and *Casino (Management Agreement) Act 1993*. VGCCC's functions are, broadly, to:

- perform regulatory, investigative and disciplinary functions
- undertake licensing, approval, authorisation and registration activities
- promote and monitor compliance
- detect and respond to contraventions
- advise the Minister in relation to the exercise of functions
- ensure government policy in relation to gambling is implemented
- inform and educate the public about the regulatory practices and requirements of VGCCC.

1.1 Basis of preparation

These financial statements are in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

The accrual basis of accounting has been applied in preparing these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

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

Actual results may differ from these estimates. Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision.

1.2 Compliance information

These general-purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* (FMA) and applicable Australian Accounting Standards (AASs), which include Interpretations issued by the Australian Accounting Standards Board (AASB). They are presented in a manner consistent with the requirements of AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Where appropriate, those AAS paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

2. Funding delivery of our services

The VGCCC receives grant funding from the Department of Justice and Community Safety to be applied for the purposes of delivering outputs associated with the regulations of the gambling industry in Victoria to ensure the ongoing integrity and probity of the industry.

2.1 Summary of income that funds the delivery of our services

	2026 $	2025 $
INCOME RECOGNISED UNDER AASB 1058 *INCOME OF NOT-FOR-PROFIT ENTITIES* (AASB 1058)		
Grants	16,197,441	22,807,046
Special purpose grant	23,865,000	23,283,000
Total income from transactions	**40,062,441**	**46,090,046**

Income that funds the delivery of VGCCC's services is accounted for consistently with the requirements of the relevant accounting standards, as disclosed in the following notes. Where applicable, amounts disclosed as income are net of returns, allowances, duties and taxes. All amounts of revenue and income over which VGCCC does not have control are disclosed as administered items (see Note 4.1).

Grants recognised under AASB 1058

The VGCCC has determined that all grant income is recognised as income of not-for-profit entities in accordance with AASB 1058.

Income from grants without sufficiently specific performance obligations, or with performance obligations that are not enforceable, is recognised when the VGCCC has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, the VGCCC recognises any related contributions by owners, increases in liabilities, decreases in assets, and revenue ('related amounts') in accordance with other AASs. Related amounts may take the form of:

a) contributions by owners, in accordance with AASB 1004 *Contributions* (AASB 1004)
b) revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15 *Revenue from Contracts with Customers* (AASB 15)
c) a lease liability, in accordance with AASB 16 *Leases* (AASB 16)
d) a financial instrument, in accordance with AASB 9 *Financial Instruments* (AASB 9)
e) a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* (AASB 137).

Income received for specific purpose grants for on-passing is recognised simultaneously as the funds are immediately on-passed to the relevant recipient entities.

Annotated income agreement

Under section 29 of the FMA, the Department of Justice and Community Safety has certain State income which is collected by the VGCCC and annotated to its annual appropriation.

At the point when the income is recognised by the State, section 29 provides for an equivalent amount to be added to the annual appropriation of the Department of Justice and Community Safety, which then passes this on to the VGCCC as a grant. This in effect allows the VGCCC to keep these funds collected on behalf of the State as grant income. During the reporting period, the VGCCC received $514,330 in annual grants through FMA section 29 agreements (2025: $297,790).

3. The cost of delivering services

Introduction

This section provides an account of the expenses incurred by VGCCC in delivering services and outputs.

3.1 Expenses incurred in the delivery of services

	Notes	2026 $	2025 $
Employee expenses	3.1.1	33,568,587	35,591,684
Other operating expenses	3.2	8,494,545	9,323,349
Total expenses incurred in delivery of services		**42,063,132**	**44,915,033**

3.1.1 Employee benefits in the comprehensive operating statement

	2026 $	2025 $
EMPLOYEE EXPENSES		
Salaries and wages, annual leave and long service leave (LSL)	25,037,702	28,390,982
Other on-costs (payroll tax, Workcover levy, mental health levy and fringe benefits tax)	2,169,901	2,110,368
Superannuation	3,057,902	3,301,322
Termination benefits	3,303,082	1,789,012
Total employee expenses	**33,568,587**	**35,591,684**

Employee expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments, Workcover premiums and mental health levy.

The amount recognised in the comprehensive operating statement includes employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable to these plans during the reporting period. VGCCC does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees.

Instead, the Department of Treasury and Finance discloses in its financial statements the net defined benefit cost related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer). Refer to the Department of Treasury and Finance's financial statements for more detailed disclosures in relation to these plans.

Termination benefits are payable when employment is terminated before the normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when VGCCC is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without the possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy.

3.1.2 Employee benefits in the balance sheet

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

	2026 $	2025 $
CURRENT PROVISIONS		
Annual leave		
Unconditional and expected to settle within 12 months	1,998,271	2,264,060
Unconditional and expected to settle after 12 months (ii)	250,966	290,503
Long service leave		
Unconditional and expected to settle within 12 months	490,072	576,024
Unconditional and expected to settle after 12 months (ii)	2,154,990	2,368,342
Provisions for on-costs		
Unconditional and expected to settle within 12 months	447,933	465,383
Unconditional and expected to settle after 12 months (ii)	431,863	472,338
Total current provisions for employees benefits	**5,774,095**	**6,436,650**
NON-CURRENT PROVISIONS		
Employee benefits – LSL (i)	564,930	697,590
Employee on-costs	93,062	115,643
Total non-current provisions for employee benefits	**657,992**	**813,233**
Total provision for employee benefits	**6,432,087**	**7,249,883**

Notes:

(i) Employee benefits consist of annual leave and LSL accrued by employees. On-costs such as payroll tax and workers' compensation insurance are not employee benefits and are reflected as a separate provision.

(ii) Amounts are measured at present values.

Reconciliation of movement in on-cost provision

	2026 $	2025 $
Opening balance	**1,053,364**	**780,406**
Additional provisions recognised	312,257	641,629
Reductions arising from payments/other sacrifices of future economic benefits	(392,763)	(368,671)
Closing balance	**972,858**	**1,053,364**
Current	879,796	937,721
Non-current	93,062	115,643
Total employee benefits related on-costs	**972,858**	**1,053,364**

Wages and salaries, annual leave and sick leave:
Liabilities for wages and salaries (including non-monetary benefits, annual leave and on-costs) are recognised as part of the employee benefits provision as current liabilities because VGCCC does not have an unconditional right to defer settlements of these liabilities.

The liability for salaries and wages is recognised in the balance sheet at remuneration rates which are current at the reporting date. As VGCCC expects the liabilities to be wholly settled within 12 months of the reporting date, they are measured at undiscounted amounts.

The annual leave liability is classified as a current liability as VGCCC does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Amounts expected to settle within 12 months are measured at the undiscounted amount expected to be paid. All other amounts are measured at present value.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the comprehensive operating statement as it is taken.

Employment on-costs such as payroll tax and workers' compensation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

Unconditional LSL is disclosed as a current liability, even where VGCCC does not expect to settle the liability within 12 months. This is because it will not have the conditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

The components of this current LSL liability are measured at either:

- undiscounted value – if VGCCC expects to wholly settle within 12 months
- present value – if VGCCC does not expect to wholly settle within 12 months.

Conditional LSL is disclosed as a non-current liability. There is a conditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL liability is measured at the present value.

Any gain or loss following a revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in bond interest rates, in which case it is then recognised as an 'other economic flow' in the net result.

3.1.3 Superannuation contributions

Employees of VGCCC are entitled to receive superannuation benefits and VGCCC contributes to both defined benefit and defined contribution plans. The defined benefit plans provide benefits based on years of service and final average salary.

	Paid contribution for the year	
	2026 $	2025 $
DEFINED BENEFIT PLANS (i)		
Emergency Services and State Super	54,880	48,974
DEFINED CONTRIBUTION PLANS		
Various other	3,003,022	3,252,348
Total	**3,057,902**	**3,301,322**

Note:

(i) The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans.

3.2 Other operating expenses

	2026 $	2025 $
SUPPLIES AND SERVICES		
IT licence and maintenance	1,735,815	2,478,005
Contractors and professional services	4,096,366	3,502,016
Occupancy costs [(i)]	1,600,000	1,929,798
Other occupancy-related costs	325,013	229,675
Postage and advertising	48,117	54,375
Printing, stationery and office requisites	84,372	120,096
Training and development	192,731	267,501
Motor vehicle running costs	32,260	48,483
Telephone and other communication expenses	27,547	239,865
Travel and related expenses	39,170	60,805
Other	313,154	392,730
Total other operating expenses	**8,494,545**	**9,323,349**

Notes:

(i) The occupancy costs include a service agreement for office occupancy services with the Department of Treasury Finance as part of the government's Centralised Accommodation Management (CAM) strategy. The agreement has been evaluated against the lease evaluation criteria and management assessment concluded that it does not form a lease.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and payments against specific purpose grants received from the Department of Justice and Community Safety. Supplies and services include VGCCC's office occupancy and related costs.

Supplies and services are recognised as an expense in the reporting period in which they are incurred.

The VGCCC did not hold any short-term leases or low-value asset leases during the year ended 30 June 2026.

4. Financial information administered items

4.1 Administered items

On behalf of the government, the VGCCC collects revenue that is directly deposited into the Consolidated Fund. As VGCCC does not have control over these funds, they are not recorded as income in the comprehensive operating statement. Transactions and balances related to these funds (unless otherwise specified) are accounted for using the same basis and accounting policies as VGCCC items. Both controlled and administered VGCCC items are included in the State's financial statements.

The VGCCC is responsible for the transactions involving these resources but does not have the discretion to use the resources to achieve its objectives.

The cost of collecting and accounting for the administered revenue is covered by annual grant funding from the Department of Justice and Community Safety.

4.1.1 Collection of revenue on behalf of the government

Revenue collected on behalf of the government includes taxes, fees, fines and the proceeds from the sale of non-current assets.

4.1.2 Licence revenue

Revenue is measured based on the consideration specified in the contract with the licensee. The VGCCC recognises revenue according to when the licensee obtains control of the benefits of the licence. The venue operator licensee gains control of the licence over the life of the contract with the State. Amounts paid under licensee agreements are recognised on the administered balance sheet as:

- contract liabilities when paid in advance of VGCCC satisfying the associated performance obligations, or
- contract assets when benefits provided by VGCCC to licensees have not yet been invoiced.

Major licences

The following is a list of the major licences. The total major licences income recognised during the year is $215.0 million (2025: $172.0 million).

Public lottery

The premium payment of $120.0 million for the original term of the current public lottery licence was received on 29 June 2018, and is to be recognised over 10 years unless surrendered or cancelled earlier in accordance with the GRA. The licence became operational on 1 July 2018. $12.0 million is reported as revenue in 2026 (2025: $12.0 million) and $24.0 million is recognised as contract liability in 2026 (2025: $36.0 million).

The Public Lottery Licence was amended on 4 May 2026 to include an extended term of 40 years following the expiry of the original term, with an expiry date of 30 June 2068. The premium payment for the extended term will be:

(i) $250 million payable on 3 July 2026; and
(ii) $895 million payable on 1 October 2026.

A contract liability is not recognised for the premium payment of the extended term as at 30 June 2026, as no consideration has been received and there is no present obligation linked to consideration already received at that date.

Keno

A 20-year licence commencing 15 April 2022 has been issued to two licensees.

A total of $100 million for the Keno licences was received upfront, $25 million from The Lottery Corporation on 18 March 2022 and $75 million from Lottoland on 21 March 2022. $5.0 million is reported as revenue in 2026 (2025: $5.0 million) and $79.0 million has been recognised as a contract liability as at 30 June 2026 (2025: $84 million).

Wagering and betting licences

A licence agreement was entered into on 18 December 2023 for a period of 20 years commencing on 16 August 2024. The Minister has determined the premium payment to be made up of:

(i) $600 million paid on 26 June 2024
(ii) $30 million payable on each anniversary of the licence commencement date, or such time as determined by the Minister.

$544 million was recognised as contract liability at 30 June 2026 (2025: $574.0 million) and $60.0 million revenue (2025: $29.0 million)

Electronic gaming machine licences (EGM)

In July 2018, the venue operators entered into an entitlement-related EGM licences agreement for payment with the Minister on behalf of the State of Victoria. The Minister confirmed the number of EGM entitlements to each venue operator to operate gaming machines for a period of 10 years from August 2022.

The licence period for the final allocation commenced on 16 August 2022 until 15 August 2032, with a total nominal value of $1,278 million. The payment terms of the licences allow venue operators to pay the full amount up-front, or to pay quarterly instalments over a 5 to 7-year period. Amounts received in advance of a performance obligation being satisfied are recognised as a contract liability.

Management has exercised judgement in interpreting AASB 15 *Revenue from Contracts with Customers* to determine the appropriate timing for recognising a receivable related to EGM entitlement contracts. Consideration has been given to when VGCCC has an unconditional right to receive payments for these non-cancellable contracts given the advance payment terms applied. Management has concluded that the VGCCC has an unconditional right to receive payment upon satisfaction of the performance obligations associated with these contracts, and it is at that point that a receivable is recognised.

$127 million is reported as revenue in 2026 (2025: $114 million) and $512 million was reported as contract liability at 30 June 2026 (2025: $488 million).

Monitoring Licence

A new licence agreement was entered into on 21 April 2026 with Intralot Gaming Services Pty Ltd for a period of 15 years commencing 16 August 2027.

The Minister has determined the premium payment to be an amount of $141 million to be payable by no later than 26 June 2026. This payment was made on 25 June 2026.

The accounting treatment adopted by VGCCC for the Monitoring Licence is based on AASB 15 *Revenue from Contracts with Customers*, with $141 million recognised as contract liability at 30 June 2026.

Casino Licence

The accounting treatment adopted by VGCCC for the Casino Licence is based on AASB 15 - *Revenue from Contracts with Customers.* Crown Melbourne Ltd ('Crown') paid $250 million for approved amendments to the Casino Licence that became operational on 3 November 2014. Under the Casino Licence agreement, an amount of $250 million is payable on 1 July 2033.

4.1.3 Taxation revenue

Taxes are accounted for under AASB 1058 *Income of Not-for-Profit Entities* as the tax is considered a statutory levy. The revenue is recognised on the earlier of either receipt of a taxpayer's self-assessment, or the time the taxpayer's obligation to pay arises pursuant to the issue of an assessment by the VGCCC.

Gambling taxes revenue from EGM venues and public lotteries are calculated by the licensees, who supply the taxable revenue data to VGCCC. The tax revenue information supplied is audited and verified by the VGCCC. The VGCCC is responsible for the accurate recording and treatment of gambling taxes revenue payments collected by the Commission.

4.1.4 Transactions on behalf of the government

	2026 $'000	2025 $'000
ADMINISTERED INCOME		
Appropriations-payments on behalf of the State	47,850	47,058
Casino supervision charge	23,865	23,283
Gaming taxation	1,414,148	1,312,811
Gambling licence and application fees	455	487
Minor gaming application fee	14	15
Keno licence	6,318	6,884
Casino taxation	26	1,529
Casino lease income	11,532	11,517
Public lotteries taxation	636,471	656,011
Tabcorp supervision fee	2,988	2,971
Public lotteries supervision fees	1,848	1,969
Venue operators supervision fees	8,636	5,446
Lottery licence	12,000	12,000
Gambling venue licence fees	126,640	114,256
Wagering and betting licence fees	59,979	29,048
Casino statutory fines	100	2,000
Miscellaneous	29,197	43,953
Total administered income	**2,382,067**	**2,271,238**
ADMINISTERED EXPENSES		
Payments made to other jurisdictions	(47,850)	(47,058)
Payments to consolidated fund	(2,446,263)	(2,366,324)
Bad and doubtful debts	-	(2,763)
Total administered expenses	**(2,494,113)**	**(2,416,145)**
ADMINISTERED OTHER ECONOMIC FLOWS		
Net gain/(loss) on financial assets	-	-
Total administered other economic flows	**-**	**-**
Administered net result from transactions (net operating balance) and comprehensive result	**(112,046)**	**(144,907)**

	2026 $'000	2025 $'000
ADMINISTERED CURRENT ASSETS		
Receivables	147,453	163,841
Contract assets	38,545	34,484
Total current assets	**185,998**	**198,325**
Non-current assets		
Contract assets	180,153	170,763
Total non-current assets	**180,153**	**170,763**
Total assets	**366,151**	369,088
LIABILITIES		
Current liabilities		
Contract liability	138,840	134,486
Payables	3,718	4,559
Total current liabilities	**142,558**	**139,045**
Non-current liabilities		
Contract liability	1,245,229	1,139,634
Total non-current liabilities	**1,245,229**	**1,139,634**
Total liabilities	**1,387,787**	**1,278,679**
Net assets	**(1,021,636)**	**(909,591)**
Equity balance at 30 June	**(1,021,636)**	**(909,591)**

5. Key assets available to support output delivery

Introduction

The VGCCC controls assets that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to VGCCC to be utilised for the delivery of those outputs.

5.1 Property, plant and equipment

	2026 $	2025 $
LEASEHOLD IMPROVEMENTS		
At fair value	913,765	6,520,522
Less: accumulated depreciation	(80,510)	(6,520,522)
	833,255	**-**
COMPUTER AND COMMUNICATION EQUIPMENT		
At fair value	312,045	1,719,455
Less: accumulated depreciation	(81,016)	(1,687,226)
	231,029	**32,229**
PLANT, EQUIPMENT AND VEHICLES		
At fair value	31,049	94,999
Less: accumulated depreciation	(15,939)	(56,697)
	15,110	**38,302**
CAPITAL WORKS IN PROGRESS		
At fair value	-	446,956
	-	446,956
LEASED VEHICLES – RIGHT OF USE ASSETS		
At cost [(a)]	303,457	354,311
Less: accumulated amortisation	(81,086)	(95,955)
	222,371	**258,356**
TOTAL PROPERTY, PLANT AND EQUIPMENT		
Gross carrying amount	1,560,316	9,136,243
Less: accumulated depreciation and amortisation	(258,551)	(8,360,400)
Net carrying amount of property, plant and equipment	**1,301,765**	**775,843**

Note:

(a) As a result of a change in FRD 104 Leases effective for reporting periods from 30 June 2026, right-of-use assets are measured at cost for reporting period 2026. The comparative information for reporting period 2025 is not restated and is reported at the previously determined fair value. For further information, refer to note 9.8.

Property plant and equipment initial recognition

Items of property, plant and equipment are measured initially at cost and subsequently revalued at fair value less accumulated depreciation. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. The cost of leasehold improvements is capitalised and depreciated over the shorter of the remaining term of the lease or their estimated useful lives.

Property, plant and equipment – subsequent measurement

These are valued using the current replacement cost method. Fair value for plant and equipment that are specialised in use (such that it is rarely sold other than as part of a going concern) is determined using the depreciated replacement cost method. Refer to Note 8.3 for additional information on fair value determination of property, plant and equipment.

Right-of-use asset acquired by lessees – initial measurement

The VGCCC recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at a cost that comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date;
- any initial direct costs incurred; plus
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

Right-of-use asset – subsequent measurement

Right-of-use assets are subsequently measured at cost less accumulated depreciation, impairment and any adjustments for remeasurement of the lease liability. The VGCCC depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. Impairment of the right-of-use asset is determined and accounted for in accordance with AASB 136 *Impairment of Assets*.

The VGCCC acquires the right-of-use new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in the Department of Government Services who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any and adjusted for certain remeasurements of the lease liability.

5.1.1 Depreciation and amortisation

Charge for the period

	2026 $	2025 $
DEPRECIATION AND AMORTISATION OF PROPERTY, PLANT, EQUIPMENT AND INTANGIBLE ASSETS		
Leasehold improvements	**80,510**	**-**
Computer and communication equipment	66,061	50,742
Plant, equipment and motor vehicles	23,192	12,033
Leased vehicles	40,626	49,772
Internally developed software	1,313,122	1,182,909
Total depreciation and amortisation expense	**1,523,511**	**1,295,456**

All assets that have finite useful lives are depreciated or amortised. The exceptions to this rule include items under low-value leases, assets held for sale, and capital work in progress.

Depreciation and amortisation are generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Estimated useful lives for the different asset classes for current and prior years are included in the table below.

ASSET CLASS	USEFUL LIFE (IN YEARS)
Leasehold improvements – office fit-out	7.6
Computer and communication equipment	4
PLANT, EQUIPMENT AND VEHICLES	
Office equipment	8
Vehicles	3
LEASED PROPERTY AND VEHICLES	
Right-of-use vehicles	3
INTANGIBLES ASSETS	
Intangibles	4 to 8

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

Right-of-use assets are generally amortised over the shorter of the asset's useful life and the lease term.

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

5.1.2 Reconciliation of movements in carrying amount of property, plant and equipment

	Leasehold improvements		Computer and communication equipment at fair value		Plant, equipment and vehicles at fair value		Leased vehicles at cost [a]		Capital work in progress at cost		Total	
	2026 $	2025 $	2026 $	2025 $	2026 $	2025 $	2026 $	2025 $	2026 $	2025 $	2026 $	2025 $
Opening balance	**-**	**-**	**32,229**	51,643	**38,302**	50,336	**258,356**	139,736	**446,956**	-	**775,843**	241,715
Additions	466,809	-	264,861	31,328	-	-	66,597	181,621	-	446,956	798,267	659,905
Disposals	-	-	-	-	-	-	(61,956)	(13,229)	-	-	(61,956)	(13,229)
Transfer from capital work in progress	446,956	-	-	-	-	-	-	-	(446,956)	-	**-**	**-**
Depreciation and amortisation expense	(80,510)	-	(66,061)	(50,742)	(23,192)	(12,034)	(40,626)	(49,772)	-	-	(210,389)	(112,548)
Closing balance	**833,255**	**-**	**231,029**	**32,229**	**15,110**	**38,302**	**222,371**	**258,356**	**-**	**446,956**	**1,301,765**	**775,843**

Note:

a) As a result of a change in FRD 104 Leases effective for reporting periods from 30 June 2026, right-of-use assets are measured at cost for reporting period 2026. The comparative information for reporting period 2025 is not restated and is reported at the previously determined fair value. For further information, refer to note 9.8.

5.2 Intangible assets

	2026 $	2025 $
INTANGIBLE ASSETS		
At cost	18,725,452	17,796,529
Less accumulated amortisation	(11,024,827)	(11,627,765)
	7,700,625	**6,168,764**
CAPITAL WORK IN PROGRESS		
At cost	-	-
TOTAL INTANGIBLE ASSETS		
Gross carrying amount	18,725,452	17,796,529
Less accumulated amortisation	(11,024,827)	(11,627,765)
Net carrying amount of intangible assets	**7,700,625**	**6,168,764**

	Intangibles		Capital work in progress		Total	
	2026 $	2025 $	2026 $	2025 $	2026 $	2025 $
Opening balance	**6,168,764**	**2,724,521**	**-**	**1,084,215**	**6,168,764**	**3,808,736**
Additions	2,844,983	3,542,937	-		2,844,983	3,542,937
Transfer	-	1,084,215	-	(1,084,215)	-	-
Amortisation expense [(i)]	(1,313,122)	(1,182,909)	-	-	(1,313,122)	(1,182,909)
Net book value at end of financial year	**7,700,625**	**6,168,764**	**-**	**-**	**7,700,625**	**6,168,764**

Notes:

(i) The consumption of internally generated intangible assets is included in the depreciation and amortisation line item in the operating statement. The VGCCC's intangible assets include purchased and internally generated computer software.

Initial recognition

Purchased intangible assets are all computer software assets and are initially recognised at cost. When the recognition criteria in AASB 138 *Intangible Assets* is met, internally generated intangible assets are recognised at cost.

An internally generated intangible asset arising from development is recognised if, and only if, all of the following are demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use
- an intention to complete the intangible asset and use it
- the ability to use or sell the intangible asset
- the intangible asset will generate probable future economic benefits
- the availability of adequate technical, financial and other resources to complete the development and to use the intangible asset
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Subsequent measurement

Intangible assets with finite useful lives are amortised as an 'expense from transactions' on a straight-line basis over their useful lives. Refer to note 5.1.1 for information on amortisation. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation begins when the asset is available for use; that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Impairment of intangible assets

Intangible assets with finite useful lives (and intangible assets not yet available for use) are tested annually for impairment and whenever there is an indication that the asset may be impaired.

There were no indications of impairment of intangible assets during 2025–26.

6. Other assets and liabilities

Introduction

This section sets out those assets and liabilities that arose from VGCCC's controlled operations.

6.1 Receivables

	2026 $	2025 $
CURRENT RECEIVABLES		
Contractual		
Receivables	205,882	246,255
Statutory		
Amounts owing from Department of Justice and Community Safety [(i)]	11,683,554	19,323,847
GST input tax credits recoverable	277,763	74,128
Total current receivables	**12,167,199**	**19,644,230**
NON-CURRENT RECEIVABLES		
Statutory		
Amounts owing from the Department of Justice and Community Safety [(i)]	93,062	115,643
Total non-current receivables	**93,062**	**115,643**
Total receivables	**12,260,261**	**19,759,873**

Notes

(i) The amounts recognised as owing from Department of Justice and Community Safety represent funding for all commitments incurred and will be drawn down from the Consolidated Fund in the form of a grant as the commitments fall due.

Contractual receivables are classified as financial instruments and categorised as 'receivables'. They are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement they are measured at amortised cost using the effective interest method, less any impairment.

Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment) but are not classified as Financial Instruments for disclosure purposes. The VGCCC applies AASB 9 *Financial Instruments* for initial measurement of the statutory receivable and, as a result, statutory receivables are initially recognised at fair value plus any directly attributable transaction cost.

6.2 Payables

	2026 $	2025 $
CURRENT PAYABLES		
Contractual		
Creditors	271,588	1,211,993
Accrued wages and salaries	416,675	188,192
Accrued expenses	2,212,564	4,928,131
Total payables	**2,900,827**	**6,328,315**

Contractual payables are classified as financial instruments and categorised as financial liabilities at amortised cost.

Payables consist predominantly of creditors and accruals on wages and salaries and expenses and are recognised at amortised cost. Payables represent liabilities for goods and services provided to VGCCC prior to the end of a period that are unpaid and arise when VGCCC becomes obliged to make future payments in respect of the purchase of these goods and services.

Payables for supplies and services have an average credit period of 30 days and are paid within credit terms.

6.3 Other provisions

	2026 $	2025 $
NON-CURRENT PROVISION		
Make good	404,625	309,682
Total other provision	**404,625**	**309,682**

The VGCCC has entered into a 2 year agreement with the Department of Government Services (via Centralised Accommodation Management (CAM) agreement) for our accommodation, with the contract period from 28 May 2025 to 30 April 2027. Under the lease terms of this arrangement, the VGCCC will be liable to make good the premises.

7. How we financed our operations

Introduction

This section provides information on the sources of finance utilised by the VGCCC during its operations, and other information related to the financing activities of the VGCCC.

This section includes disclosures of balances that are financial instruments (such as leases and cash balances). Notes 8.1 and 8.3 provide additional, specific financial instrument disclosures.

7.1 Leases

Information about leases for which the VGCCC is a lessee is presented below.

Maturity analysis of leases

			Maturity dates			
	Minimum future lease payments	Present value of minimum future lease payments	Less than 1 month	1-3 months	3 months to 1 year	1-5 years
2026						
Lease liabilities [(i)]	393,509	389,770	34,149	86,321	78,283	194,756
Total	**393,509**	**389,770**	**34,149**	**86,321**	**78,283**	**194,756**
2025						
Lease liabilities [(i)]	271,342	259,213	22,946	26,345	89,021	133,030
Total	**271,342**	**259,213**	**22,946**	**26,345**	**89,021**	**133,030**

Notes

(i) The VGCCC acquired AV & IT equipment to the value of $0.25 million in July 2025 purchased under a 3-year lease agreement.

Recognition and measurement of leases as a lessee

For any new contracts entered, VGCCC considers whether a contract is or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition, VGCCC assesses whether the contract meets 3 key evaluations:

- whether the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to VGCCC and for which the supplier does not have substantive substitution rights
- whether VGCCC has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract, and VGCCC has the right to direct the use of the identified asset throughout the period of use
- whether VGCCC has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

This policy is applied to contracts entered, or changed, on or after 1 July 2019.

Leasing activities

The VGCCC leases IT equipment and motor vehicles. The lease contracts are typically made for fixed periods of 1-3 years. Interest expense refers to the interest component of lease repayments. Interest expense is recognised in the period in which it is incurred.

Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, the lessee is required to separate out and account separately for non-lease components within a lease contract and exclude these amounts when determining the lease liability and right-of-use asset amount.

Lease liability – initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or the VGCCC's incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments) less any lease incentive receivable
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable under a residual value guarantee
- payments arising from purchase and termination options reasonably certain to be exercised.

Lease liability – subsequent measurement

After initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

7.2 Cash flow information and balances

Cash and deposits, including cash equivalents, comprise cash on hand and cash at bank and those highly liquid investments with an original maturity of 3 months or less that are held for the purpose of meeting short-term cash commitments rather than for investment purposes, and which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

For cash flow statement presentation purposes, cash and cash equivalents include cash on hand and in banks, as indicated in the reconciliation below.

	2026 $	2025 $
Cash and cash equivalents	1,253,096	791,396
Balance as per cash flow statement	**1,253,096**	**791,396**

Due to the State's investment policy and funding arrangements, VGCCC does not hold a large cash reserve in its bank accounts. Cash received by the generation of income is generally paid into the State's bank account, known as the public account. Similarly, VGCCC expenditure, including those in the form of payments to its suppliers or creditors, is made via the public account. The process is such that the public account would remit the cash required for the payment to VGCCC's suppliers or creditors.

7.2.1 Reconciliation of net result for the period

	2026 $	2025 $
Net result for the period	**(3,424,947)**	**(238,256)**
NON-CASH MOVEMENTS		
Depreciation and amortisation of non-current assets	1,523,511	1,295,456
(Gain)/loss on sale or disposal of non-current assets	(19,183)	3,722
MOVEMENTS IN ASSETS AND LIABILITIES		
(Increase)/decrease in receivables	7,499,617	(3,353,916)
(Increase)/decrease in prepayments	370,822	(383,076)
Increase/(decrease) in payables	(3,427,488)	1,693,953
Increase/(decrease) in provisions	(722,853)	2,056,835
	1,799,479	**1,074,718**

7.2.2 Non-cash financing and investing activities

During the reporting period, VGCCC acquired right-of-use vehicles to the value of $0.07 million (2025: $0.19 million), and AV & IT equipment to the value of $0.25 million under a 3-year lease agreement.

7.3 Trust account balances

	Opening balance 1 July $	Total receipts $	Total payments $	Closing balance 30 June $
2026				
Controlled trusts	258,483	4,209,000	4,035,386	432,097
Total	**258,483**	**4,209,000**	**4,035,386**	**432,097**
2025				
Controlled trusts	-	4,394,662	4,136,178	258,483
Total	**-**	**4,394,662**	**4,136,178**	**258,483**

The trust accounts are associated with the Community Support Fund, which focus on marketing initiatives and campaigns aimed at raising awareness of gambling harm and supporting harm minimisation action plans and related activities.

7.4 Commitments for expenditure

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded below at their nominal value inclusive of GST.

These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

7.4.1 Total commitments payable

	Operating commitments		Capital		Total	
	2026 $	2025 $	2026 $	2025 $	2026 $	2025 $
OPERATING AND CAPITAL COMMITMENTS						
Payable						
Less than one year	1,272,886	765,287	-	-	1,272,886	765,287
Longer than one year and not longer than 5 years	867,820	664,786	-	-	867,820	664,786
5 years or more	-	-	-	-	-	-
Total operating and capital commitments	**2,140,706**	**1,430,073**	**-**	**-**	**2,140,706**	**1,430,073**

Notes:

All amounts shown in the commitments note are nominal amounts inclusive of GST.

8. Risks, contingencies and valuation judgements

Introduction

The VGCCC is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with the recognition and measurement of items in the financial statements. This section sets out financial instrument-specific information (including exposures to financial risks) as well as information about those items that are contingent in nature or require a higher level of judgement to be applied, which for VGCCC relates mainly to fair value determinations.

8.1 Financial instruments specific disclosures

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of VGCCC's activities, certain financial assets and financial liabilities arise under statute rather than contract (for example taxes, fines and penalties). Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation* (AASB 132).

Categories of financial assets

Financial assets at amortised cost: Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through profit or loss:

- the assets are held by VGCCC to collect the contractual cash flows
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interest.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

The VGCCC recognises the following assets in this category:

- cash and cash equivalents
- receivables, excluding statutory receivables.

Categories of financial liabilities

Financial liabilities at amortised cost are initially recognised on the date they are originated and initially measured at fair value minus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initially recognised amount and the redemption value being recognised in profit or loss over the period of the interest-bearing liability, using the effective interest rate method.

The VGCCC recognises the following liabilities in this category:

- contractual payables (excluding statutory payables)
- lease liabilities.

Reclassification of financial instruments: Subsequent to initial recognition, reclassification of financial liabilities is not permitted. Financial assets are required to be reclassified between fair value through profit or loss, fair value through other comprehensive income and amortised cost when and only when VGCCC's business model for managing its financial assets changes such that its previous model would no longer apply. If under rare circumstances an asset is reclassified, the reclassification is applied prospectively from the reclassification date and previously recognised gains, losses or interest should not be restated. If the asset is reclassified to fair value, the fair value should be determined at the reclassification date and any gain or loss arising from a difference between the previous carrying amount and fair value is recognised in the net result.

8.1.1 Financial instruments categorisation

	Cash and deposits	Financial assets at amortised cost	Financial liabilities at amortised cost	Total
2026				
Contractual financial assets				
Cash and cash equivalents	1,253,096	-	-	1,253,096
Funds held in Trust (controlled)	432,097			432,097
Receivables [(i)]	-	205,882	-	205,882
Total contractual financial assets	**1,685,193**	**205,882**	**-**	**1,891,075**
Contractual financial liabilities				
Payables	-	-	2,900,827	2,900,827
Lease liabilities	-	-	389,770	389,770
Total contractual financial liabilities	**-**	**-**	**3,290,597**	**3,290,597**
2025				
Contractual financial assets				
Cash and cash equivalents	791,396	-	-	791,396
Funds held in Trust (controlled)	258,483			258,483
Receivables [(i)]	-	246,255	-	246,255
Total contractual financial assets	**1,049,879**	**246,255**	**-**	**1,296,134**
Contractual financial liabilities				
Payables	-	-	6,328,315	6,328,315
Lease liabilities	-	-	259,212	259,212
Total contractual financial liabilities	**-**	**-**	**6,587,527**	**6,587,527**

Notes:

(i) The total amount disclosed here excludes statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

8.1.2 Financial instruments – net holding gain/(loss) on financial instruments by category

	Net holding gain/(loss)	Total interest income/(expense)	Fees income/ (expense)	Total
2026				
Contractual financial liabilities				
Financial liabilities at amortised cost	-	(6,985)	-	(6,985)
Total contractual financial liabilities	**-**	**(6,985)**	**-**	**(6,985)**
2025				
Contractual financial liabilities				
Financial liabilities at amortised cost	-	(5,970)	-	(5,970)
Total contractual financial liabilities	**-**	**(5,970)**	**-**	**(5,970)**

The net holding gain or loss for financial liabilities measured at amortised cost is calculated as the interest expense, plus or minus gains or losses arising from the revaluation of financial liabilities measured at amortised cost.

8.1.3 Credit quality of contractual financial assets that are neither past due nor impaired

As a whole, VGCCC's financial risk management program seeks to manage the risks and the associated volatility of its financial performance. The main purpose of holding financial instruments is to prudentially manage VGCCC's financial risks within the government policy parameters.

Financial instruments: credit risk

Credit risk refers to the possibility that a debtor will default on its financial obligations as and when they fall due. Credit risk arises from the financial assets of VGCCC, which comprise cash and deposit and receivables.

The VGCCC's exposure to credit risk arises from the potential default of a counterparty on their contractual obligations resulting in a financial loss to VGCCC. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with VGCCC's financial assets is minimal because VGCCC only deals with financial institutions with higher credit ratings.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that VGCCC will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments, debts that are more than 60 days overdue, and changes in debtor credit ratings. There has been no material change to VGCCC's credit risk profile in 2025–26.

Credit quality of contractual financial assets that are neither past due nor impaired

	Financial institutions (Triple A credit rating) $	Government agencies (Triple B credit rating) $	Other $	Total $
2026				
Contractual financial assets				
Cash and cash equivalents	1,253,096	-	-	1,253,096
Funds held in Trust (controlled)	-	432,097	-	432,097
Receivables [(i)]	-	-	205,882	205,882
Total contractual financial assets	**1,253,096**	**432,097**	**205,882**	**1,891,075**
2025				
Contractual financial assets				
Cash and cash equivalents	791,396	-	-	791,396
Funds held in Trust (controlled)	-	258,483	-	258,483
Receivables [(i)]	-	-	246,255	246,255
Total contractual financial assets	**791,396**	**258,483**	**246,255**	**1,296,134**

Note:

(i) The total amount disclosed here excludes statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable).

Impairment of financial assets

The VGCCC records the allowance for expected credit loss for the relevant financial instruments by applying AASB 9's expected credit loss (ECL) approach. The VGCCC's contractual receivables and statutory receivables are subject to an annual impairment assessment under AASB 9. While cash and cash equivalents are also subject to the impairment requirements of AASB 9, the identified impairment loss was nil (2025: nil) as the credit risk was assessed to be minimal.

Currently, the VGCCC does not hold any collateral as security nor credit enhancements relating to any of its financial assets.

There are no financial assets that have had their terms renegotiated so as to prevent them from being past due or impaired.

Financial instruments: liquidity risk

Liquidity risk is the risk that the VGCCC would be unable to meet its financial obligations as they fall due. The VGCCC operates under the government's fair payments policy of settling financial obligations within 30 days and in the event of a dispute, makes payments within 30 days from the date of resolution.

The VGCCC's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in the balance sheet.

The VGCCC's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

Financial instruments: market risk

The VGCCC's exposure to market risk is considered to be immaterial. The VGCCC does not engage in financial trading and does not have exposure to foreign currency and other price risks. None of the classes of financial assets and liabilities are readily traded on organised markets in a standardised form.

Interest rate risk

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. The VGCCC does not hold any interest-bearing financial instruments that are measured at fair value and therefore has no exposure to fair value interest rate risk.

Interest rate risk exposure

	Weighted average interest rate %	Carrying amount $	Fixed interest rate $	Variable interest rate $	Non-interest bearing $
2026					
Financial assets					
Cash and cash equivalents	3.8	1,253,096	-	1,253,096	-
Funds held in Trust (controlled)	3.8	432,097		432,097	
Receivables [(i)]		205,882	-	-	205,882
Total financial assets		**1,891,075**	**-**	**1,685,193**	**205,882**
Financial liabilities					
Payables [(i)]		2,900,827	-	-	2,900,827
Borrowings					
Lease liabilities		389,770	389,770	-	-
Total financial liabilities		**3,290,597**	**389,770**	**0**	**2,900,827**
2025					
Financial assets					
Cash and cash equivalents	4.2	791,396	-	791,396	-
Funds held in Trust (controlled)	4.2	258,483	-	258,483	-
Receivables [(i)]		246,255			246,255
Total financial assets		**1,296,134**	**0**	**1,049,879**	**246,255**
Financial liabilities					
Payables [(i)]		6,328,315	-	-	6,328,315
Borrowings					
Lease liabilities		259,212	259,212	-	-
Total financial liabilities		**6,587,527**	**259,212**	**0**	**6,328,315**

Notes:

(i) The carrying amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government, GST input tax credit recoverable and taxes payable).

8.2 Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet but are disclosed and, if quantifiable, are measured at nominal value.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity,

or

- present obligations that arise from past events but are not recognised because:
  - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations

  or
  - the amount of obligations cannot be measured with sufficient reliability.

The VGCCC had no contingent assets for the years covered by this report.

8.3 Fair value determination

This section sets out information on how the VGCCC determined fair value for financial reporting purposes. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Consistent with AASB 13 *Fair Value Measurement* (AASB 13), the VGCCC determines the policies and procedures for recurring fair value measurements such as property, plant and equipment, and financial instruments and for non-recurring fair value measurements such as non-financial physical assets held for sale, in accordance with the requirements of AASB 13 and the relevant financial reporting directions.

Fair value hierarchy

In determining fair values, a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into 3 levels, also known as the fair value hierarchy. The levels are as follows:

Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, the VGCCC has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

How this section is structured

For those assets and liabilities for which fair values are determined, the following disclosures are provided:

- carrying amount and the fair value (which would be the same for those assets measured at fair value)
- which level of the fair value hierarchy was used to determine the fair value
- for those assets and liabilities subject to fair value determination using Level 3 inputs:
  - a reconciliation of the movements in fair values from the beginning of the year to the end
  - details of significant unobservable inputs used in the fair value determination.

This section is divided between disclosures in connection with fair value determination for financial assets and liabilities (refer to Note 8.3.1) and non-financial physical assets (refer to Note 8.3.2).

8.3.1 Fair value determination of financial assets and liabilities

The VGCCC currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts are a reasonable approximation of fair value, either due to their short-term nature or with the expectation that they will be paid in full by the end of the 2025–26 reporting period.

8.3.2 Fair value determination of non-financial physical assets

Property, plant and equipment are held at fair value and classified as level 3 of the fair value measurement hierarchy. When building leasehold improvements – office fit-out and plant and equipment – are specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the current replacement cost method.

For all assets measured at fair value, the current use is considered the highest and best use.

Description of significant unobservable inputs to level 3 valuations

2026 and 2025	Valuation technique	Significant unobservable inputs
Building leasehold improvements – office fit-out	Current replacement cost	Direct cost per square metre Term of the lease
Computer and communication equipment	Current replacement cost	Cost per unit Useful life of computer and communication equipment
Plant, equipment and vehicles	Current replacement cost	Cost per unit - office furniture and equipment - security equipment - vehicles Useful life - office furniture and equipment - security equipment - vehicles

The significant unobservable inputs have remained unchanged from 2025. There were no changes in valuation techniques throughout the period to 30 June 2026.

9. Other disclosures

Introduction

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

9.1 Ex gratia expenses

Ex gratia expenses are the voluntary payments of money or other non-monetary benefit (e.g. a write-off) that are not made to acquire goods, services or other benefits for the entity, or to meet a legal liability, or to settle or resolve a possible legal liability of or claim against the entity.

	2026 $	2025 $
Deed of release ex gratia payment [(a)]	40,000	-
Total ex gratia payments [(b)]	**40,000**	**-**

Notes:

(a) The total for ex gratia expenses is also presented in salaries and wages expenses of Note 3.1.1 Employee benefits in the comprehensive operating statement.

(b) Includes ex gratia expense for an individual item that is greater than $5,000.

9.2 Other economic flows included in the net result

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/(losses) from other economic flows include the net gains or losses from the revaluation of the present value of the LSL liability due to changes in the bond interest rates.

Net gain/(loss) on non-financial assets includes gains/(losses) from disposals of assets.

9.3 Responsible persons

In accordance with the Ministerial Directions issued by the Minister for Finance under the FMA, the following disclosures are made regarding responsible persons for the reporting period.

Names

The persons who held the positions of Responsible Minister, Members of the Commission and Accountable Officers in VGCCC are as follows:

Minister for Casino, Gaming and Liquor Regulation
The Hon. Enver Erdogan, MP
1 July 2025 to 30 June 2026

Acting Minister for Casino, Gaming and Liquor Regulation
The Hon. Paul Hamer, MP
29 June 2026 to 30 June 2026

Commission Members

Mr Chris O'Neill APM (Chair)
1 July 2025 to 30 June 2026

Dr Ron Ben David (Deputy Chair)
1 July 2025 to 30 June 2026

Mr Andrew Scott (Deputy Chair)
1 July 2025 to 30 June 2026

Ms Claire Miller (Commissioner)
1 July 2025 to 30 June 2026

Accountable Officer

Ms Suzy Neilan (Chief Executive Officer)
1 July 2025 to 30 June 2026

Commissioners and Accountable Officer

Remuneration received or receivable by members of the Commission and the Accountable Officer in connection with the management of VGCCC during the reporting period.

Responsible persons and Accountable Officer

INCOME BAND	2026 $	2025 $
$110,000-$119,999	0	1
$130,000-$139,999	0	2
$150,000-$159,999	1	0
$170,000-$179,999	2	1
$180,000-$189,999	0	1
$200,000-$209,999	0	1
$240,000-$249,999	1	0
$380,000-$389,999	0	1
$490,000-$499,999	1	0
Total numbers [(i)]	**5**	**7**
Total amount [(i)]	**1,254,815**	**1,329,152**

Notes:

(i) Disclosure of the number and amount received or receivable by the responsible persons and Accountable Officer are based on Financial Reporting Direction 21.

(ii) The total number of responsible persons includes persons who meet the definition of key management personnel of the entity under AASB 124 *Related Party Disclosures* (AASB 124) and are also reported within the related parties note disclosure (Note 9.5).

(iii) The acting Accountable Officers are not included in this note.

9.4 Remuneration of executives

The number of executive officers, other than the Minister and Accountable Officers, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provide a measure of full-time Senior Executive Service members over the reporting period.

Remuneration comprises employee benefits (as defined in AASB 119 *Employee Benefits*) in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered, and is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other long-term benefits include LSL, other long service benefits or deferred compensation.

Termination benefits include termination of employment payments, such as severance packages.

Remuneration of executives

REMUNERATION OF EXECUTIVE OFFICERS	Total remuneration 2026 $	Total remuneration 2025 $
Short-term employee benefits	1,538,963	1,969,674
Post-employment benefits	172,143	205,636
Other long-term benefits	33,825	42,301
Termination benefits	-	333,525
Total remuneration	**1,744,931**	**2,551,136**
Total number of executives (i)	**9.00**	**8.00**
Total annualised employee equivalents (AEE) (ii)	**5.58**	**7.17**

Notes:

(i) The total number of executive officers includes persons who meet the definition of key management personnel of the entity under AASB 124 and are also reported within the related parties note disclosure (note 9.5).

(ii) Annualised employee equivalent is based on paid working hours of 38 ordinary hours per week over the 52 weeks for a reporting period.

9.5 Related parties

The VGCCC is a wholly owned and controlled entity of the State of Victoria.

Related parties of the VGCCC include:

- all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have significant influence over)
- all Cabinet ministers and their close family members
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

All related party transactions have been entered into on an arm's length basis.

Significant transactions with government-related entities

The VGCCC received funding from Department of Justice and Community Safety of $40.0 million (2025: $46.0 million) and made payments to the consolidated fund of $2,446.3 million (2025: $2,366.3 million). The payments to the consolidated fund relate to the collection of gambling taxes and licence fees.

Key management personnel of the VGCCC includes the portfolio minister, the Hon. Enver Erdogan, MP, VGCCC Chairperson and Commissioners, Chief Executive Officer and the Executive Management Team.

Remuneration of key management personnel

The compensation detailed below excludes the salaries and benefits the portfolio minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Salaries and Superannuation Act 1968* and are reported within the State's annual financial report.

Compensation of key management personnel	2026 $	2025 $
Short-term employee benefits	3,329,215	3,345,266
Post-employment benefits	351,750	340,470
Other long-term benefits	56,960	58,707
Termination benefits	57,109	333,525
Total [(i) (ii)]	**3,795,034**	**4,077,968**

Notes:

(i) Definition of the VGCCC key management personnel includes executive managers who hold critical positions and whose roles and decisions are integral to VGCCC strategic direction.

(ii) Note that key management personnel are also reported in the disclosure of remuneration of the responsible persons (note 9.3) and executive officers (Note 9.4).

Key management personnel	Position title
Mr Chris O'Neill APM	Chairperson
Dr Ron Ben David	Deputy Chair
Mr Andrew Scott	Deputy Chair
Ms Claire Miller	Commissioner
Ms Suzy Neilan	Chief Executive Officer
Mr Adam Thomas	Director, Finance and Business Services
Ms Sharon Kalina	Director, Communications and Engagement Jul 2025 - Mar 2026
Ms Sharon Concisom	General Counsel and Executive Director, Legal, Policy and Compliance Jul 2025 - Apr 2026
Mr Christopher Liaskos	Acting General Counsel and Executive Director, Legal, Policy and Compliance Mar 2026 – Jun 2026
Mr Dean Bozinoski	General Counsel and Executive Director, Legal and Policy Jun 2026
Ms Nicole Hughes	Chief People Officer
Mr Ian Mcleod	Chief Information Officer
Mr Adam Ockwell	Executive Director, Casino
Mr Matthew Charles	Director, Quality, Risk and Governance
Ms Pallavi Guha	Acting Director, Gambling Jul 2025 – Oct 2025
Ms Angela Grozos	Director, Gambling Oct 2025
Mr Jason Cremona	Director, Regulatory Services

Transactions and balances with key management personnel and other related parties

Given the breadth and depth of State Government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector occurs on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the Victorian Government Procurement Board requirements.

Outside of normal citizen-type transactions with the VGCCC, there were no related party transactions that involved key management personnel, their close family members and their personal business interests.

No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

9.6 Remuneration of auditors

	2026 $	2025 $
VICTORIAN AUDITOR-GENERAL'S OFFICE		
Audit of the financial statements	276,000	240,000
Total remuneration of auditors	**276,000**	**240,000**

9.7 Subsequent events

The VGCCC policy for events that occur between the end of the reporting period and the date when the financial statements are authorised for issue is as follows:

- adjustments are made to amounts recognised in the financial statement where those events provide information about conditions that existed at the reporting date; and/or
- disclosure is made where the events relate to conditions that arose after the end of the reporting period that are considered to be of material interest.

No event has arisen since 30 June 2026 that has significantly affected or may significantly affect the operations or results of VGCCC.

9.8 Changes in accounting policy

Right-of-use assets

The VGCCC has made a change in accounting policy to change the measurement basis from the revaluation model to the cost model for the subsequent measurement of right-of-use assets arising from market leases, in accordance with the updated requirements under FRD 104.

Previously, the VGCCC had measured all right-of-use assets arising from market leases using the revaluation model under AASB 13. Following the change in accounting policy, the VGCCC will measure all right-of-use assets using the cost model. Right-of-use assets measured using the cost model are held at cost less accumulated depreciation and impairment and any adjustments for remeasurement of lease liability. Periodic revaluations are not required; however, the cost model requires annual impairment assessments in accordance with AASB 136.

Upon the adoption of the cost model, the VGCCC has applied a modified retrospective approach. The approach takes the right-of-use asset's carrying amounts recorded under the revaluation model as at 30 June 2025 as the right-of-use asset's opening balances on application of the cost model.

Accordingly, the comparative information presented is not restated and is reported at the previously determined fair value.

Impact on financial statements

On transition to the cost model, there was no impact on the VGCCC's financial statements. No impairment was identified by the VGCCC for the right-of-use asset held as at 30 June 2026.

9.9 Other accounting policies

Contribution by owners

Consistent with the requirements of AASB 1004, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of VGCCC.

9.10 Australian Accounting Standards issued that are not yet effective

Certain new and revised accounting standards have been issued but are not effective for the 2025–26 reporting period.

- **AASB 2022–10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.***

  AASB 2022–10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* amended AASB 13 by adding Appendix F Australian implementation guidance for not-for-profit public sector entities. Appendix F explains and illustrates the application of the principles in AASB 13 on developing unobservable inputs and the application of the cost approach. These clarifications became mandatorily applicable for annual reporting periods beginning on or after 1 January 2024. FRD 103 permits Victorian public sector entities to apply Appendix F of AASB 13 in their next scheduled formal asset revaluation or interim revaluation (whichever is earlier) over the 5-year revaluation cycle to 30 June 2029.

  In accordance with FRD 103, the VGCCC will apply Appendix F of AASB 13 in its next scheduled formal revaluation in June 2027 or interim revaluation process (whichever is earlier).

- **AASB 2024–2 *Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments.***

  AASB 2024–2 amends AASB 7 *Financial Instruments: Disclosures* and AASB 9 *Financial Instruments.*

  AASB 2024–2 amends requirements relating to:

  - settling financial liabilities using an electronic payment system
  - assessing contractual cash flow characteristics of financial assets with environmental, social and corporate governance (ESG) and similar features
  - disclosure requirements for investments in equity instruments designated at fair value through other comprehensive income and financial instruments with contingent features that do not relate directly to basic lending risks and costs.

  This amendment applies to annual reporting periods beginning on or after 1 January 2026.

- **AASB 18 *Presentation and Disclosure of Financial Statements* replacing AASB 101 *Presentation of Financial Statements***

  AASB 18 replaces AASB 101 *Presentation of Financial Statements* to improve how entities communicate in their financial statements, with a particular focus on information about financial performance in the statement of profit or loss.

  The key presentation and disclosure requirements established by AASB 18 is the presentation of newly defined subtotals in the statement of profit or loss.

AASB 18 applies to annual reporting periods beginning on or after 1 January 2027 for for-profit entities and applies to annual reporting periods beginning on or after 1 January 2028 for not-for-profit entities. The one-year deferral allows the AASB to consult with stakeholders and consider potential modifications for not-for-profit public sector entities. On 30 October 2025, the AASB released Exposure Draft ED 338 Application of AASB 18 and AASB 17 by Superannuation and Not-for-Profit Entities and Operating Cash Flow Reconciliation, proposing its public sector modifications to AASB 18 for public comments by 27 February 2026.

The VGCCC is currently in the process of assessing the potential impact of these standards and amendments.

A few other standards and amendments have also been issued that apply to future reporting periods; however, they are not expected to have any significant impact on the financial statements in the period of initial application.

9.11 Glossary of technical terms and style conventions

The following is a summary of the major technical terms used in this report.

Amortisation

Amortisation is the expense which results from the consumption, extraction or use over time of a non-produced physical or intangible asset.

Comprehensive result

The net result of all items of income and expense recognised for the period. It is the aggregate of operating result and other comprehensive income.

Commitments

Commitments include those operating, capital and other outsourcing commitments arising from non-cancellable contractual or statutory sources.

Depreciation

Depreciation is an expense that arises from the consumption through wear or time of a produced physical or intangible asset. This expense is classified as a 'transaction' and so reduces the 'net result from transactions'.

Employee expenses

Employee expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, redundancy payments, defined benefits superannuation plans, and defined contribution superannuation plans.

Ex gratia expenses

Ex gratia expenses mean the voluntary payment of money or other non-monetary benefit (e.g. a write-off) that is not made to acquire goods, services or other benefits for the entity, or to meet a legal liability, or to settle or resolve a possible legal liability or claim against the entity.

Financial asset

A financial asset is any asset that is:

- cash
- an equity instrument of another entity
- a contractual right to receive cash or another financial asset from another entity or to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity
- a financial asset can also be a contract that will or may be settled in the entity's own equity instruments and is either:
- a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments
- a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

Financial instrument

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets or liabilities that are not contractual (such as statutory receivables or payables that arise as a result of statutory requirements imposed by governments) are not financial instruments.

Financial liability

A financial liability is any liability that is a contractual obligation:

- to deliver cash or another financial asset to another entity

or

- to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity.

Financial statements

A complete set of financial statements comprises:

- balance sheet as at the end of the period
- a comprehensive operating statement for the period
- a statement of changes in equity for the period
- a cash flow statement for the period
- notes, comprising a summary of significant accounting policies and other explanatory information
- comparative information in respect of the preceding period as specified in paragraph 38 of AASB 101 *Presentation of Financial Statements* (AASB 101)
- a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraph 41 of AASB 101.

Grants and other transfers

Grant expenses and other transfers are transactions in which one unit provides goods, services, assets (or extinguishes a liability) or labour to another unit without receiving approximately equal value in return. Grants can either be operating or capital in nature.

While grants to governments may result in the provision of some goods or services to the transferor, they do not give the transferor a claim to receive directly benefits of approximately equal value. For this reason, grants are referred to by the AASB as involuntary transfers and are termed non-reciprocal transfers. Receipt and sacrifice of approximately equal value may occur, but only by coincidence. For example, governments are not obliged to provide commensurate benefits, in the form of goods or services, to particular taxpayers in return for their taxes.

Grants can be paid as general-purpose grants, which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific-purpose grants, which are paid for a particular purpose and/or have conditions attached regarding their use.

Intangible produced assets

Refer to produced assets in this glossary.

Intangible non-produced assets

Refer to non-produced assets in this glossary.

Interest expense

Costs incurred in connection with the borrowing of funds, includes interest on bank overdrafts and short-term and long-term borrowings, amortisation of discounts or premiums relating to borrowings, interest component of finance lease repayments, and the increase in financial liabilities and non-employee provisions due to the unwinding of discounts to reflect the passage of time.

Interest income

Interest income includes unwinding over time of discounts on financial assets and interest received on bank term deposits and other investments.

Leases

Leases are rights conveyed in a contract, or part of a contract, giving the right to use an asset (the underlying asset) for a period of time in exchange for consideration.

Net result

Net result is a measure of the financial performance of the operations for the period. It is the net result of items of income, gains and expenses (including losses) recognised for the period, excluding those that are classified as 'other economic flows – other comprehensive income'.

Net result from transactions/net operating balance

Net result from transactions or net operating balance is a key fiscal aggregate and is income from transactions minus expenses from transactions. It is a summary measure of the ongoing sustainability of operations. It excludes gains and losses resulting from changes in price levels and other changes in the volume of assets. It is the component of the change in net worth that is due to transactions and can be attributed directly to government policies.

Net worth

Net worth is calculated as assets less liabilities, which is an economic measure of wealth.

Non-financial assets

Non-financial assets are all assets that are not 'financial assets'. It includes building leasehold improvements such as office fit-out, computer and communication equipment, plant, equipment, vehicles and intangible assets.

Non-produced assets

Non-produced assets are assets needed for production that have not themselves been produced. They include land, subsoil assets, and certain intangible assets. Non-produced intangibles are intangible assets needed for production that have not themselves been produced. They include constructs of society such as patents.

Other economic flows included in net result

Other economic flows included in the net result are changes in the volume or value of an asset or liability that do not result from transactions. It includes gains and losses from disposals, revaluations and impairments of non-current physical and intangible assets; fair value changes of financial instruments and agricultural assets; and depletion of natural assets (non produced) from their use or removal.

Payables

Includes short-term and long-term trade debt and accounts payable, grants and interest payable.

Produced assets

Produced assets include buildings, plant and equipment, inventories, cultivated assets and certain intangible assets. Intangible produced assets may include computer software, motion picture films, and research and development costs (which does not include the start-up costs associated with capital projects).

Receivables

Includes amounts owing from the government through appropriation receivable, short and long-term trade credit and accounts receivable, grants, taxes and interest receivable.

Sales of goods and services

Refers to income from the direct provision of goods and services and includes fees and charges for services rendered, sales of goods and services, fees from regulatory services and work done as an agent for private enterprises. It also includes rental income under operating leases and on produced assets such as buildings and entertainment but excludes rent income from the use of non-produced assets such as land. User charges include the sale of goods and services income.

Style conventions

Figures in the tables and in the text have been rounded. Discrepancies in tables between totals and sums of components reflect rounding. Percentage variations in all tables are based on the underlying unrounded amounts.
The notation used in the tables is as follows:

- or 0 zero, or rounded to zero

(xxx) negative numbers

20xx year period

20xx–xx year period

The financial statements and notes are presented based on the illustration for a government department in the 2025–26 model report for Victorian Government departments. The presentation of other disclosures is generally consistent with the other disclosures made in earlier publications of VGCCC annual reports.

Supplies and services

Supplies and services generally represent the cost of goods sold and the day-to-day running costs, including maintenance costs, incurred in the normal operations of VGCCC.

Transactions

Transactions are those economic flows that are considered to arise from policy decisions, usually an interaction between two entities by mutual agreement. They also include flows within an entity such as depreciation where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset.

Taxation

Taxation is regarded as mutually agreed interactions between the government and taxpayers. Transactions can be in-kind (e.g. assets provided/given free of charge or for nominal consideration) or where the final consideration is cash. In simple terms, transactions arise from the policy decisions of the government.



Victorian Gambling and
Casino Control Commission

ABN 56 832 742 797

Level 8
8 Exhibition Street
Melbourne VIC 3000

T: 1300 599 759
E: contact@vgccc.vic.gov.au
vgccc.vic.gov.au