

NSW Independent
Liquor & Gaming Authority

Annual Information Statement 2024-25



Author

NSW Independent Liquor & Gaming Authority

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This Annual Information Statement was produced by the NSW Independent Liquor & Gaming Authority using in-house resources.

The NSW Independent Liquor & Gaming Authority's Annual Reports and Annual Information Statement can be accessed in the [Publications](#) section of our website www.ilga.nsw.gov.au.

Acknowledgement of Country

The NSW Independent Liquor & Gaming Authority acknowledges the Traditional Custodians of the lands where we work and live. We celebrate the diversity of Aboriginal peoples and their ongoing cultures and connections to the lands and waters of NSW.

We pay our respects to Elders past, present and emerging and acknowledge the Aboriginal and Torres Strait Islander people that we work with.

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The Hon David Harris MP
Minister for Aboriginal Affairs and Treaty
Minister for Gaming and Racing
Minister for Veterans
Minister for Medical Research, and
Minister for the Central Coast
52 Martin Place
SYDNEY NSW 2000

10 October 2025

Dear Minister,

I am pleased to submit the Annual Information Statement for the NSW Independent Liquor & Gaming Authority for the year ended 30 June 2025, for presentation to Parliament.

This Annual Information Statement has been prepared in line with the annual reporting compliance requirements for a statutory body outlined by NSW Treasury. It incorporates all regulatory requirements as outlined in the *Liquor Act 2007*, and the *Government Sector Finance Act 2018*.

The Authority has self-assessed and is classified as a group 2 agency and therefore is required to prepare an Annual Information Statement. The Authority has chosen to include additional information regarding legal change and data relating to gaming machines.

On behalf of the Authority, I pay tribute to the staff of the Office of the NSW Independent Liquor & Gaming Authority, Liquor & Gaming NSW, and the Department of Creative Industries, Tourism, Hospitality and Sport, without whose commitment and hard work we would be unable to meet our responsibilities.

Yours sincerely



Caroline Lamb
Chairperson
NSW Independent Liquor & Gaming Authority

Overview

The NSW Independent Liquor & Gaming Authority (**the Authority**) is an independent statutory authority established under the *Gaming and Liquor Administration Act 2007*.

The Authority promotes fair and transparent decision-making and is responsible for licensing decisions and other regulatory functions under the following Acts and any regulations made under these Acts:

- *Liquor Act 2007*
- *Gaming Machines Act 2001*
- *Registered Clubs Act 1976*
- *Gaming Machine Tax Act 2001*
- *Gaming and Liquor Administration Act 2007*, and
- *Music Festivals Act 2019*.

A number of routine licensing functions are delegated to senior staff in Liquor & Gaming NSW (**L&GNSW**).

The Authority is also responsible for reviewing certain delegated decisions made on its behalf by L&GNSW and certain decisions made by the Secretary, Department of Creative Industries, Tourism, Hospitality and Sport (**DCITHS**).

While the Authority is independent, it takes into account broader government policy and any expectations communicated by the Minister for Gaming and Racing when carrying out its functions.

The Authority established committees to assist it in connection with the exercise of its functions, including:

- Disciplinary Matters Committee
- Governance, Risk and Compliance Committee
- Insolvency and Amalgamations Committee
- Litigation and Legal Committee
- Music Festivals and Noise Reviews Committee, and
- Research and Evaluation Committee.

The Authority's operations are enabled and supported by the Office of the NSW Independent Liquor & Gaming Authority (**OILGA**).

Strategy

Strategic objectives, directions and outcomes

The Authority's objectives are established by statute. The Authority is committed to promoting fair and transparent decision making under the gaming and liquor legislation. We work to minimise the risks of harms associated with gaming machines and liquor consumption. We also seek to facilitate the balanced development, in the public interest, of the liquor and gaming industries.

The key priorities for the Authority in the 2024-25 financial year were:

Stakeholder Relationships: Improving stakeholder relationships to ensure that there is a clear understanding of the Authority's legislated role and the need to meet the diverse requirements and expectations of Government, Industry, and the Community

Working with stakeholders is central to enable informed and effective decision making. The Authority's focus therefore remains on building and developing strong connections with L&GNSW and other government agencies, peak bodies, community advocacy groups, industry and other important stakeholder groups.

The Stakeholder Engagement Strategy identifies key stakeholder groups and strategic priorities and engagement principles. It aims to:

- build and strengthen relationships with stakeholders
- guide engagement to understand stakeholder issues and priorities, to inform the Authority's regulatory approach
- respond appropriately to developments in the industry and government policy, and
- maintain and enhance public trust.

Evidence to support decision making: Optimising the evidence available to support decision making together with ongoing work to help ensure that those decisions are clearly and promptly communicated

The Authority refers to all the statutory objects set out in the liquor and gaming legislation in making decisions. The Authority will also consider relevant liquor and gaming related research and evidence, rates of gambling participation and intensity at venues, as well as crime, demographic and health statistics.

The Authority's Research and Evaluation Committee meets regularly to evaluate existing research evidence and to identify research gaps that, if addressed, would strengthen evidence-based decision-making processes.

In 2024-25, the Authority identified the need to undertake a rapid review of research referenced in the Authority's Guideline 6 and a comprehensive literature review of outlet density to further inform the Authority's decision making. The research is being conducted by the University of Newcastle with oversight from L&GNSW.

Sustainable funding: Ensuring that the Authority has sustainable funding to adequately resource and properly perform its functions

The Authority has worked in close partnership with DCITHS and NSW Treasury towards the alignment of the Authority's resources with its responsibilities, including through the use of parameter and technical adjustments.

Regional and Rural Engagement: Ongoing, targeted regional and rural engagement to further develop understanding of community aspirations and concerns, as well as to address alcohol and gaming-related issues across NSW

To ensure it makes decisions which address local needs and expectations, the Authority greatly values its contacts with stakeholders in non-metropolitan communities across NSW.

Under the Regional Engagement Strategy, the Authority and support staff travel to a selection of regional centres each year to hear first-hand about liquor and gaming related issues affecting communities outside metropolitan Sydney. These visits also provide regional communities with the opportunity to build their understanding of the Authority and its work.

Each visit includes an Authority meeting and stakeholder meetings with local police, Council, liquor accord members, local area health, Aboriginal health, and Gamble Aware representatives.

During the reporting period the Authority held meetings in Moree, and Queanbeyan. The flood emergency in Port Macquarie and surrounding areas resulted in deferral of a scheduled visit in June to September 2025 to allow the community to focus on the immediate recovery.

Workforce management and Digital Transformation: Agile Workforce management to ensure that OILGA is adequately and appropriately staffed and that those staff (as well as Authority members) are fully supported by the appropriate digital systems, training, and risk management processes as well as relevant industry and legal updates.

As part of its ongoing Digital Transformation program a project to automate licensing workflows to enhance consistency, timeliness, and reporting, was scoped, commissioned and commenced. The project was delivered in close partnership with DCITHS and L&GNSW on time and within budget, with go-live shortly after the conclusion of the reporting period.

During the year the OILGA continued to develop and implement strategic workforce plans to ensure the right capability and people for its broad range of functions.

Other strategic matters

NSW Auditor-General's Report into regulation of gaming machines

On 12 June 2025, the NSW Auditor-General tabled its Performance Audit Report into the regulation of gaming machines. The audit assessed the effectiveness of the regulation of gaming machines in clubs and hotels, with a focus on harm minimisation. The Audit Office concluded that the Authority and the DCITHS regulate gaming machines in a structured and consistent manner, but improvement opportunities were identified to support harm minimisation outcomes effectively.

As it is committed to continuous improvement in fulfilling its mandate, the Authority has accepted the recommendations in the report.

Accordingly in 2025-26 it will produce and publish detailed statements of reasons for all refused gaming machine applications, and develop a program to assess the adequacy of licences and licence conditions to mitigate the risk of harm from the operation of gaming machines, particularly where a licence and its conditions have not been reviewed for some time. The size and scope of the program will depend on the availability of resources.

Guidelines

The Authority publishes guidelines on its website to inform and provide guidance to stakeholders about processes and factors the Authority considers when making decisions. Throughout 2024-25 financial year Guidelines 3, 6 and 9 were updated following consultation with affected stakeholders to reflect recent developments in legislation, case law, research and the Authority's procedures.

Operations and Performance

Nature and range of activities

The Authority's functions under the relevant legislation, include:

- determining liquor licensing and gaming applications
- issuing various orders, including requiring licensed premises to close for a period of time and banning persons from entering licensed premises for a period of time
- determining disciplinary and remedial action to be taken, and
- reviewing certain delegated decisions made on its behalf by L&GNSW and certain decisions made by the DCITHS Secretary.

Performance

Performance highlights throughout the reporting period included:

- Statement of Reasons for decision in licensing matters produced and published within 30 days of decision in most cases
- the Authority and OILGA worked to reduce the backlog of overdue matters, despite resourcing constraints and a continuing trend of growth in caseload:
 - 21% reduction in overdue matters between 2023-24 and 2024-25
 - 68% reduction in the number of overdue disciplinary, demerit and remedial matters despite an 175% increase in matters received in the reporting period when compared to 2021-22
- the OILGA report from the NSW Government-wide People Matter Employee Survey conducted by Ipsos had a response rate of 92%, compared to a sector wide rate of 51%. OILGA scored well above the NSW government sector in most areas, with 91% job satisfaction and up to 53% above the sector benchmark on 7 questions. Responses were 100% positive across a range of measures including feeling heard, recognition, decision making and accountability, recruitment and flexible working. Responses were 100% positive to individual questions relating to the opportunity to use a variety of skills, freedom to decide how to do the job, and confidence about how to manage risks, adapt when changes occur and overcome setbacks.
- of litigated matters the Authority was involved in during 2024-25 before NCAT, the NCAT Appeal Panel and the Supreme Court, the Authority was the successful party or settled on favourable terms in 13 matters and was the unsuccessful party in only 1 matter (note: 1 of the matters the Authority was the successful party in is currently under appeal).

Operational snapshot

17,917
licences in force

2,131
new licences granted

2
licences suspended

851
licences cancelled

734
authorisations granted

22
disciplinary actions taken

95,741
gaming machine entitlements

87,930
authorised gaming machines

114
gaming machine entitlement transfer applications determined

July 2024

- Lifetime ban imposed on former licensee following firearms found at restaurant
- Site visit to Canterbury Leagues Club at Belmore
- Met with Wesley Mission, Domestic Violence NSW, Youth Action, AUSTRAC, and Music Festival Interagency
- Director, OILGA participated in a panel discussion on public sector governance

August 2024

- Meeting with Auditor-General of NSW
- Chair participated in a panel discussion on administrative decision making for the NSW Chapter of the National Regulators' Community of Practice
- Revoked Cumulative Impact Assessment in King Cross and Sydney CBD precincts
- Privacy and data breach training for all staff and Authority

September 2024

- Regional engagement in Moree
- Chair met newly appointed Chair of ClubsNSW
- Chair's Parliamentary Budget Estimates Committee appearance

October 2024

- Chris Honey appointed Deputy Chair
- NCAT upheld Authority's refusal of Moree bottle shop licence
- Chair met with Chair of Responsible Gambling Fund
- Participation in ANZSOG 'Working with First Nations: Delivering on the Priority Reforms' online program

November 2024

- Appointment and induction of 2 new Authority members
- Attendance at Australasian Casino and Gaming Regulators, Australasian Liquor Licensing Authorities Forum
- Director, OILGA co-presented with L&GNSW to leaders from the Foundation for Alcohol Research and Education and the Alcohol and Drug Foundation on roles and responsibilities in liquor licensing

December 2024

- 10-year disqualification imposed on licensee for credit betting
- Met with the Audit Office NSW, the Department of Customer Service Government Technology Platforms Service Design Chapter, and Endeavour Group

January 2025

- NSW Audit Office attended Authority meeting during determination of gaming applications

February 2025

- 2025 Strategic Plan published
- Director, OILGA presented to the Hospitality and Racing Aboriginal Reference Group.

March 2025

- Regional engagement in Queanbeyan, including AHA and Clubs NSW
- Panel discussion and attendance at NSW Police Regional Sponsor's Alcohol Related Crime Forum
- Chair's Parliamentary Budget Estimates Committee appearance
- NCAT upheld Authority's refusal of Weston bottle shop licence

April 2025

- Ethical decision making workshop
- Execution of new Memorandum of Understanding between the Authority and DCITHS
- Meetings with Wesley Mission, AUSTRAC, NSW Cross Border Commissioner, and Audit Office NSW

May 2025

- Attendance at Australasian Casino and Gaming Regulators/ Australasian Liquor Licensing Authorities Forum
- Speaker at external Hospitality and Racing webinar about licence conditions attended by ~400
- 5-year disqualifications imposed following sale of liquor to minor
- 5-year disqualifications imposed following sale of liquor without a licence
- Business continuity & disaster recovery scenario testing

June 2025

- Met with Endeavour Group, NSW Police
- Chair's participation in a roundtable discussion at the Hospitality & Racing legal forum
- The Audit Office of NSW performance audit of the regulation of gaming machines was tabled in Parliament on 12 June 2025.

Meetings of the Authority

The Authority held 12 meetings during the reporting period.

Other face-to-face meetings were held by the Authority members as required and attendance was structured depending on the assignment of responsibilities among members. Several other meetings were conducted whenever required by telephone and virtually. In addition to scheduled meetings, Authority members served on numerous committees throughout the year.

Member	Position	Meetings held while member	Meetings attended
Ms Caroline Lamb	Chairperson	12	11
Ms Sarah Dinning	Deputy Chairperson (to 15 October 2024)	3	3
Mr Chris Honey	Member and Deputy Chairperson (from 23 October 2024)	12	12
Ms Cathie Armour	Member	12	12
Dr Suzanne Craig	Member	12	10
Mr Jeffrey Loy	Member	12	11
Mr Nicholas Nichles	Member	8	8
Prof Amelia Thorpe	Member	8	6

Liquor operations

Lower-risk liquor licensing functions are delegated to staff in L&GNSW. Examples include some on-premises applications and packaged liquor (delivery only) applications, and most small bar applications. The full list of the Authority's decision-making functions, including delegated functions, is contained in the Authority's Regulatory Delegations Manual.

The principal liquor regulatory activities undertaken by the Authority during the 2024-25 reporting period were:

- determining and granting new liquor licences, including:
 - new packaged liquor licence applications
 - hotel general bar licence applications
 - full hotel licence applications
 - club licence applications
 - certain small bar licence applications
 - certain extended trading authorisations beyond midnight
- reviewing certain delegated decisions made on its behalf by L&GNSW
- reviewing certain decisions made by L&GNSW on delegation from the Secretary
- determining disciplinary complaints against licensees and other parties with an interest in a licensed premises.

The numbers contained in this report include decisions made directly by the Authority, as well as those decisions made under delegation by L&GNSW.

Reporting under the *Liquor Act 2007*

Section 156(1)(a) - the number of licences in force in each Statistical Local Area determined by the Australian Bureau of Statistics (along with the total state-wide number of licences) during the reporting period

As at 30 June 2025 the total number of liquor licences in force in NSW was **17,917**. The table below provides a breakdown of the number of licences in each local government

area, including the total number of licences in NSW. Note, licence counts do not include temporary licences such as limited licences and pop-up licences.

Local Government Area	2023-24	2024-25
Albury	138	139
Armidale Regional	70	72
Ballina	117	115
Balranald	12	12
Bathurst Regional	99	100
Bayside	284	287
Bega Valley	136	129
Bellingen	34	35
Berrigan	37	35
Blacktown	239	242
Bland	27	27
Blayney	31	28
Blue Mountains	164	164
Bogan	15	15
Bourke	14	13
Brewarrina	5	4
Broken Hill	56	55
Burwood	107	106
Byron	205	211
Cabonne	81	78
Camden	142	146
Campbelltown	116	116
Canada Bay	218	211
Canterbury-Bankstown	310	303
Carrathool	14	14
Central Coast	536	532
Central Darling	15	15
Cessnock	398	396
Clarence Valley	141	139
Cobar	15	13
Coffs Harbour	168	167
Coolamon	14	14
Coonamble	16	16
Cowra	39	37
Cumberland	227	239
Dubbo Regional	112	114
Dungog	31	32
Edward River	35	36
Eurobodalla	117	119
Fairfield	240	242
Federation	54	52
Forbes	18	19

Local Government Area	2023-24	2024-25
Georges River	203	202
Gilgandra	13	13
Glen Innes	25	26
Goulburn Mulwaree	65	64
Greater Hume	30	29
Griffith	146	144
Cootamundra-Gundagai Regional	41	37
Gunnedah	25	27
Gwydir	18	18
Hawkesbury	148	148
Hay	17	16
Hilltops	73	73
Hornsby	179	181
Hunters Hill	32	30
Inner West	683	668
Inverell	42	44
Junee	15	14
Kempsey	63	60
Kiama	70	71
Ku-ring-gai	168	167
Kyogle	18	18
Lachlan	23	22
Lake Macquarie	228	230
Lane Cove	94	89
Leeton	33	35
Lismore	81	83
Lithgow	52	55
Liverpool	183	175
Liverpool Plains	23	24
Lockhart	14	14
Maitland	119	118
Mid-Coast	205	202
Mid-Western Regional	164	164
Moree Plains	38	35
Mosman	72	71
Murray River	66	68
Murrumbidgee	16	17
Muswellbrook	45	46
Nambucca Valley	42	43
Narrabri	36	34
Narrandera	18	18
Narromine	20	19
Newcastle	465	470
North Sydney	377	365

Local Government Area	2023-24	2024-25
Northern Beaches	646	637
Oberon	20	20
Orange	131	127
Parkes	46	45
Parramatta	388	394
Penrith	236	227
Port Macquarie-Hastings	184	186
Port Stephens	146	150
Queanbeyan-Palerang Regional	103	103
Randwick	261	254
Richmond Valley	33	34
Ryde	278	281
Shellharbour	81	81
Shoalhaven	267	268
Singleton	136	134
Snowy Monaro Regional	167	167
Snowy Valleys	65	64
Strathfield	74	70
Sutherland	364	375
Sydney	2,502	2,517
Tamworth Regional	145	143
Temora	18	17
Tenterfield	28	27
The Hills	263	261
Tweed	217	214
Unincorporated – Far West Area	12	12
Upper Hunter	47	47
Upper Lachlan	33	32
Uralla	18	18
Wagga Wagga	141	138
Walcha	14	13
Walgett	26	26
Warren	12	12
Warrumbungle	39	41
Waverley	259	259
Weddin	15	15
Wentworth	34	32
Willoughby	228	224
Wingecarribee	190	191
Wollondilly	57	62
Wollongong	401	390
Woollahra	216	217
Yass Valley	102	102
Total	17,978	17,913

Section 156(1)(b) - the number of new licences granted by the Authority during the reporting period

The Authority and L&GNSW (under delegation from the Authority) granted a total of **2,131** new liquor licences in the reporting period. The table below details the number of licences granted by licence type.

Licence Type	2023-24	2024-25
Club licence	0	2
Hotel licence: Full hotel	11	9
Hotel licence: General bar	4	6
Limited licence	1,100	1,111
On-premises licence	620	560
Packaged liquor licence	141	140
Pop-up licence	158	157
Producer wholesaler licence	122	115
Small bar licence	34	31
Total	2,190	2,131

Section 156(1)(c) – the number of licences suspended or cancelled by the Authority during the reporting period

The Authority and L&GNSW (under delegation from the Authority) cancelled **851** licences and **2** licences were suspended under section 144F(3)(a) of the *Liquor Act 2007*. In addition, **7** applications were refused and **191** were withdrawn by applicants.

The number of licences cancelled usually relates to cancellations that occur annually as part of the Annual Liquor Licence Fee Scheme. As part of this scheme, the licenses of licensees that had not paid their annual fees by a specified date were cancelled.

Application / Liquor Licence Status	2023-24	2024-25
Refused	8	7
Suspended	2	2
Cancelled	512	851
Withdrawn	221	191

Section 156(1)(d) – the number of authorisations to which section 51 applies granted by the Authority during the reporting period

The Authority and L&GNSW (under delegation from the Authority) granted a total of **734** applications under section 51 in the 2024-25 reporting period.

Applications under section 51 are licence-related authorisations, such as extended trading and primary service.

Application Type	2023-24	2024-25
Club functions authorisation	25	30
Drink on-premises permanent authorisation	25	18
Drink on-premises permanent authorisation micro-brewery or distillery	0	5
Extended trading authorisation	112	115
Function on other premises authorisation	141	114
Junior members authorisation	0	4

Application Type	2023-24	2024-25
Minors' area authorisation	116	109
Minors' authorisation (Minors area authorisation – small bar)	4	4
Minors' functions authorisation	1	2
Non-restricted area authorisation	57	68
Primary service authorisation	55	54
Sale on other premises authorisation	22	16
Take away sales authorisation	0	195
Total	558	734

Section 156(1)(e) – the number of licences in respect of which disciplinary action was taken by the Authority during the reporting period and the nature of the disciplinary action taken.

The Authority took disciplinary action against **22** licences during the reporting period. This included disciplinary complaints, demerit offences, and a section 53 remedial application.

Disciplinary complaints

There were **10** disciplinary complaints determined under Part 9 of the *Liquor Act 2007* during 2024–25 as outlined below:

1. A complaint made by a delegate of the Secretary of the former NSW Department of Enterprise, Investment and Trade (**DEIT**) which resulted in corporate licensee being disqualified from holding a licence or from being the close associate of a licensee for a period of five years.
2. A complaint made by a delegate of the Secretary of the former DEIT which resulted in the former approved manager from being disqualified from holding a licence or being the close associate of a licensee for a period of five years.
3. A complaint made by a delegate of the Secretary of the former DEIT which resulted in the close associate of the corporate licensee being disqualified from being a close associate of a licensee or the manager of licensed premises for a period of five years.
4. A complaint made by a delegate of the Secretary of the former DEIT which resulted in the former approved manager and director of former licensee being:
 - a. reprimanded
 - b. disqualified from being the manager of a licensed premises, or from holding a licence or being the close associate of a licensee for a period of five years
 - c. disqualified from being a close associate of a licensee or the manager of a licensed premises for a period of five years
 - d. disqualified from holding a licence for a period of five years.
5. A complaint made by a delegate of the Secretary of the former DEIT which resulted in the Director of former licensee being:
 - a. reprimanded
 - b. disqualified from being a close associate of a licensee or the manager of a licensed premises for a period of five years
 - c. disqualified from holding a licence for a period of five years.
6. A complaint made by a delegate of the Secretary of the former DEIT which resulted in the former licensee and business owner being:
 - a. reprimanded
 - b. disqualified from holding a licence, or from being the manager of licensed premises or the close associate of a licensee for a period of five years.

7. A complaint made by the Secretary of the DCITHS which resulted in the licensee and co-owner being disqualified from holding a licence, or from being the manager of licensed premises or the close associate of a licensee for a period of ten years.
8. A complaint made by a by a delegate of the Secretary of the former DEIT which resulted in the former licensee being reprimanded.
9. A complaint made by a delegate of the Commissioner of Police which resulted in the licensee being reprimanded.
10. A complaint made by a delegate of the Commissioner of Police which resulted in the licensee being disqualified from holding a licence, or from being the manager of a licensed premises for life.

Demerit point scheme

The demerit point scheme was introduced to sanction those who commit serious offences under the *Liquor Act 2007* or fail to provide a safe environment for patrons. A demerit offence is a serious breach of liquor legislation, with most demerit offences resulting in the automatic imposition of 1 demerit point against a licensee, manager or club. Offences involving the sale or supply of liquor to minors result in 2 demerit points.

The accumulation of multiple demerit points within a 3-year period may result in escalating remedial action. Actions against licensees, managers or club secretaries may include a reprimand, training or potential permanent disqualification, while action against an associated liquor licence may range from the imposition of licence conditions to a licence suspension for up to 14 days.

In the 2024-2025 financial year, the Authority determined **13** matters where 2-3 demerit points were accumulated. In **11** matters, the Authority determined to take remedial actions that included a reprimand, the imposition of licence conditions and the requirements for staff and licensees to undertake additional training.

1. The corporate licensee of a hotel accumulated two demerit points for repeated demerit offences relating to the sale and supply of liquor outside of authorised hours. The Authority decided to impose various licence conditions including a Plan of Management (POM), incident register, CCTV and advanced Licensee training for the approved manager.
2. The former licensee of a hotel accrued 2 demerit points for the offence 'licensee allow liquor to be sold or supplied to minor'. The Authority decided to impose several conditions including RSA training, a POM, CCTV, an incident register, and a condition requiring an experienced supervisor be on duty when the licensee is not present.
3. The licensee of a packaged liquor licence accrued 2 demerit points for the offence 'sell liquor to a minor on licensed premises'. The Authority decided to impose several conditions on the venue licence including a POM, CCTV, RSA training and advanced licensee training.
4. The licensee of a packaged liquor licence accrued 2 demerit points for the offence 'licensee allow liquor to be sold or supplied to minor'. The Authority decided to impose conditions on the liquor licence including a POM, CCTV, and advanced licensee training.
5. The licensee of a packaged liquor licence accrued 2 demerit points for the offence 'licensee allow liquor to be sold or supplied to a minor'. The Authority decided to impose conditions on the liquor licence including a POM condition and requiring the licensee to undertake advance licensee training.
6. The former approved manager of an on-premises licence accrued 2 demerit points for the offence 'licensee allow liquor to be sold or supplied to a minor'. The Authority decided to impose conditions on the liquor licence including a POM and RSA training.

7. The approved manager of a club accrued 2 demerit points for the offence 'sell liquor to a minor on licensed premises'. The Authority decided to impose licence conditions including licensee and advance licensee training, a POM and RSA training.
8. The former licensee of an on-premises licence accrued 2 demerit points for the offence 'sell liquor to a minor on licensed premises'. The former licensee notified the Authority that he had relocated interstate and is no longer working in the industry in NSW. The current licensee had completed the appropriate training and therefore no further action was taken by the Authority.
9. The former licensee of a hotel accrued 2 demerit points for the offence 'licensee allow liquor to be sold or supplied to minor'. The Authority decided to impose conditions on the liquor licence including RSA training and a POM.
10. The licensee of a packaged liquor licence accrued 2 demerit points for the offence 'licensee allow liquor to be sold or supplied to minor'. The Authority decided to impose conditions on the liquor licence including advanced licensee training and RSA training.
11. The licensee of an on-premises licence accrued 2 demerit points for the offence 'licensee permit intoxication on licensed premises'. The Authority decided to impose conditions on the liquor licence including advanced licensee training, RSA training and a POM.
12. The approved manager of a hotel accumulated 2 demerit points for the offence 'licensee allow liquor to be sold or supplied to minors'. The subject was convicted for the offence however the convictions recorded against the approved manager were annulled. Following this, the demerit points were revoked.
13. The former licensee of a karaoke bar accumulated 2 demerit points for repeated demerit offences relating to the supply and sale of liquor outside of authorised hours. The Authority determined not to take remedial action with demerit points remaining in place until 10 September 2026.

In certain cases, licensees, managers and club secretaries can apply to remove a demerit point. In the 2024-2025 financial year, the Authority determined a total of **8** applications to remove demerit points (excluding 4 applications that were withdrawn throughout the process): **5** were granted and **3** were refused.

Section 53 remedial applications

In 2024-25 the Authority imposed conditions on **1** licence under section 53 of the *Liquor Act 2007*, on application by the NSW Police.

Review applications

There were **2** review applications determined under Section 36A of the *Gaming and Liquor Administration Act 2007* during 2024-25 regarding:

1. **Toormina Hotel** – the review of a decision made by a delegate of the Secretary of DEIT to impose a condition on the venue's liquor licence under section 54 of the *Liquor Act 2007*. The review resulted in the decision being upheld by the Authority.
2. **Eltham Hotel** – the review of a decision made by a delegate of the Secretary of DEIT in relation to a disturbance complaint under section 81 of the *Liquor Act 2007*. The review resulted in the decision being varied by the Authority.

Gaming operations – clubs and hotels

The Authority considers applications in relation to gaming machine entitlements (GMEs) and gaming machines, including gaming machine entitlement leases and transfers, gaming machine threshold increase applications, and Class 1 and Class 2 Local Impact Assessments.

The Authority also:

- approves gaming machines and games following a thorough technical assessment by gaming machine licensed testers
- supervises field trials of gaming systems and
- ensures that faulty equipment is removed from venues.

The Authority has due regard to all the objects of the *Gaming Machines Act 2001* when making its decision.

The full list of the Authority's decision-making functions, including delegated functions, are contained in the Authority's Regulatory Delegations Manual. The section of this report titled 'Gaming operations – clubs and hotels' includes decisions made directly by the Authority, as well as those decisions made under delegation by L&GNSW.

Gaming machines

The *Gaming Machines Act 2001* requires each hotel or registered club to have a gaming machine entitlement for each gaming machine operated on the premises.

The maximum number of entitlements a venue can hold is set by its gaming machine threshold.

Gaming machine statistics

As at 30 June 2025 there were **95,741** gaming machine entitlements (including **2,300** poker machine permits held by hotels). This figure includes entitlements associated with surrendered or cancelled licences which do not have gaming machines attached to them. This comprises:

- club licences – 72,551 entitlements
- hotel licences – 23,190 entitlements.

The total number of authorised gaming machines as of 30 June 2025 was **87,930**. This comprises:

- club licences – 65,401 gaming machines
- hotel licences – 22,529 gaming machines.

The table below presents data by Local Government Area for the 2024-25 reporting period. It should be noted that the number of authorised gaming machines:

- may include gaming machines that have been approved to be placed in storage and therefore may overstate the number of gaming machines operating at venues
- varies periodically depending on usual business activity e.g., purchases/sales, venue renovations, technical issues, environment issues such as flooding etc.
- may be the same or fewer than the number of gaming machine entitlements in the LGA because there may be gaming machine entitlements which have not been filled.

Local Government Area	Liquor – club licence		Liquor – hotel licence		*Net (Pre-Duty) profit (\$)
	No. of entitlements (GME)	No. of machines authorised (EGMs) at 30 Jun 25	No. of entitlements (GME)	No. of machines authorised (EGMs) at 30 Jun 25	
Albury	1,083	927	236	236	96,901,420
Armidale Regional	187	187	119	107	21,651,850
Ballina	411	361	173	156	40,323,343
Balranald	162	162	-	-	17,389,450
Bathurst Regional	306	264	149	148	33,095,713

Local Government Area	Liquor – club licence		Liquor – hotel licence		*Net (Pre-Duty) profit (\$)
	No. of entitlements (GME)	No. of machines authorised (EGMs) at 30 Jun 25	No. of entitlements (GME)	No. of machines authorised (EGMs) at 30 Jun 25	
Bayside	1,274	1,072	428	428	190,819,796
Bega Valley	538	481	98	83	31,063,393
Bellingen	128	124	47	47	7,511,016
Berrigan	315	313	10	10	21,951,247
Blacktown	2,202	2,097	767	767	400,202,835
Bland	84	84	22	20	4,548,399
Blayney	7	5	18	18	1,229,866
Blue Mountains	349	329	179	164	26,495,880
Bogan	43	43	1	1	1,702,547
Bourke	30	30	-	-	2,597,896
Brewarrina	12	12	-	-	1,426,794
Broken Hill	301	286	18	18	18,657,590
Burwood	498	498	185	185	150,218,690
Byron	262	245	150	145	19,448,280
Cabonne	92	92	5	5	3,498,849
Camden	623	453	241	238	120,624,758
Campbelltown	1,728	1,552	344	344	235,509,770
Canada Bay	822	669	224	194	73,213,477
Canterbury-Bankstown	4,153	3,829	650	627	766,023,187
Carrathool	19	19	-	-	821,696
Central Coast	4,055	3,829	650	627	347,076,481
Central Darling	22	22	13	13	1,773,109
Cessnock	595	544	185	183	52,433,223
Clarence Valley	523	447	197	196	42,311,387
Cobar	65	65	12	11	5,256,185
Coffs Harbour	658	564	242	242	74,246,291
Coolamon	32	31	-	-	686,089
Coonamble	45	45	3	-	3,947,274
Cootamundra-Gundagai Regional	114	111	31	31	8,535,032
Cowra	140	140	16	16	9,439,574
Cumberland	2,235	2,197	522	522	527,357,740
Dubbo Regional	460	406	240	240	59,940,222
Dungog	57	57	16	16	2,170,473
Edward River	128	128	9	9	6,108,902
Eurobodalla	768	756	82	82	45,292,164
Fairfield	3,349	3,306	507	507	700,816,858

Local Government Area	Liquor – club licence		Liquor – hotel licence		*Net (Pre-Duty) profit (\$)
	No. of entitlements (GME)	No. of machines authorised (EGMs) at 30 Jun 25	No. of entitlements (GME)	No. of machines authorised (EGMs) at 30 Jun 25	
Federation	794	732	14	14	46,208,324
Forbes	79	79	39	39	9,303,204
Georges River	1,719	1,645	446	446	299,452,921
Gilgandra	48	48	9	9	2,264,686
Glen Innes Severn	82	80	9	9	4,903,909
Goulburn Mulwaree	362	361	104	104	31,460,465
Greater Hume	64	57	16	16	2,975,701
Griffith	376	367	88	88	39,511,995
Gunnedah	122	114	36	36	12,728,920
Gwydir	46	46	3	3	1,902,714
Hawkesbury	598	535	305	286	70,480,030
Hay	50	50	23	23	2,396,846
Hilltops	143	143	52	52	12,342,027
Hornsby	926	854	162	162	73,189,799
Hunters Hill	10	10	30	26	3,415,976
Inner West	1,289	905	907	877	174,492,319
Inverell	124	121	29	29	11,799,484
Junee	49	49	20	20	3,975,444
Kempsey	351	337	106	106	28,972,405
Kiama	224	211	48	46	11,316,813
Ku-ring-gai	55	36	49	49	7,876,073
Kyogle	41	36	21	15	2,314,932
Lachlan	61	61	21	21	4,652,174
Lake Macquarie	2,081	1,909	554	549	168,127,701
Lane Cove	72	61	21	21	6,670,776
Leeton	101	101	32	32	11,871,395
Lismore	299	274	93	93	24,083,648
Lithgow	240	240	41	41	16,208,014
Liverpool	1,244	1,061	361	346	214,068,370
Liverpool Plains	76	74	3	3	3,965,063
Lockhart	46	44	-	-	1,427,097
Maitland	435	435	311	305	70,755,991
Mid-Coast	1,134	1,064	273	273	91,175,137
Mid-Western Regional	197	188	127	126	22,031,575
Moree Plains	135	135	59	49	16,193,084
Mosman	75	66	39	39	8,214,679
Murray River	952	933	69	69	82,097,131

Local Government Area	Liquor – club licence		Liquor – hotel licence		*Net (Pre-Duty) profit (\$)
	No. of entitlements (GME)	No. of machines authorised (EGMs) at 30 Jun 25	No. of entitlements (GME)	No. of machines authorised (EGMs) at 30 Jun 25	
Murrumbidgee	46	41	9	9	2,405,690
Muswellbrook	195	195	29	25	16,390,229
Nambucca Valley	258	229	55	55	15,277,593
Narrabri	161	143	55	55	10,830,804
Narrandera	83	78	12	6	3,961,239
Narromine	81	79	4	4	3,345,517
Newcastle	2,110	1,837	896	881	199,465,932
North Sydney	351	256	337	320	59,079,051
Northern Beaches	1,969	1,656	418	391	153,253,136
Oberon	50	50	17	10	2,242,882
Orange	327	318	167	167	42,683,628
Parkes	183	183	48	48	13,025,318
Parramatta	1,535	1,242	662	646	296,228,013
Penrith	2,174	2,050	500	500	250,478,973
Port Macquarie-Hastings	1,032	982	206	203	81,909,187
Port Stephens	770	713	215	215	72,341,596
Queanbeyan-Palerang Regional	707	630	168	159	76,323,907
Randwick	1,162	991	378	375	117,035,972
Richmond Valley	263	263	71	71	21,681,476
Ryde	1,017	891	295	295	150,910,404
Shellharbour	830	769	195	181	77,942,960
Shoalhaven	1,454	1,424	229	229	99,328,360
Singleton	240	212	72	72	20,333,062
Snowy Monaro Regional	163	162	62	58	13,231,372
Snowy Valleys	142	142	44	41	8,825,975
Strathfield	104	75	163	137	74,249,884
Sutherland	1,973	1,496	399	399	143,348,417
Sydney	707	351	3,164	2,947	406,515,486
Tamworth Regional	527	493	196	196	53,068,038
Temora	65	65	-	-	2,871,755
Tenterfield	57	57	18	15	3,010,450
The Hills	750	679	240	240	128,203,032
Tweed	1,967	1,669	248	218	115,957,922

Local Government Area	Liquor – club licence		Liquor – hotel licence		*Net (Pre-Duty) profit (\$)
	No. of entitlements (GME)	No. of machines authorised (EGMs) at 30 Jun 25	No. of entitlements (GME)	No. of machines authorised (EGMs) at 30 Jun 25	
Unincorporated – Far West Area	-	-	-	-	2,926
Upper Hunter	156	155	33	33	10,393,217
Upper Lachlan	31	31	8	8	1,525,843
Uralla	36	36	22	12	1,724,991
Wagga Wagga	426	285	343	340	62,694,563
Walcha	13	10	4	4	343,150
Walgett	163	163	14	14	11,395,714
Warren	41	41	1	-	2,129,464
Warrumbungle	96	96	30	23	4,563,335
Waverley	471	357	273	272	50,740,802
Weddin	25	25	9	9	1,452,756
Wentworth	202	182	39	39	24,205,627
Willoughby	527	382	217	217	91,717,333
Wingecarribee	323	313	129	129	28,167,868
Wollondilly	204	187	163	150	27,221,604
Wollongong	2,629	2,142	569	568	204,862,828
Woollahra	64	43	138	146	24,370,982
Yass Valley	116	116	37	36	6,660,646
Total	72,551	65,229	22,910	22,226	9,059,076,477

Notes: In keeping with past Annual Reports, entitlements numbers represent the sum of Gaming Machine Entitlements and Poker Machine Permits for current and suspended, cancelled and surrendered licences.

*The Annual net profit figure for clubs and hotels aligns with the quarterly periods, with a financial year for clubs running from September to August, and a financial year for hotels running from July to June. The finalised figures for those quarter periods below have been summed to obtain the overall annual total. That is, for hotels, quarters ending September, December, March & June and for clubs, quarters ending November, February, May and August.

Gaming machine applications

Under the *Gaming Machines Act 2001*, a hotel or registered club can apply to transfer gaming machine entitlements. This may occur, for example, when one hotel buys gaming machine entitlements from another hotel, or a registered club buys gaming machine entitlements from another registered club. To be approved, the hotel or registered club to which the entitlements are being transferred must have a sufficient gaming machine threshold.

During 2024-25, a total of **114** applications were approved to transfer gaming machine entitlements. Of these, **42** were for leased entitlements.

A hotel or registered club can also apply to the Authority to increase the gaming machine threshold for the venue. There are circumstances where a hotel or registered club wishing to increase its gaming machine threshold is required to submit a Local Impact Assessment with the increase application. The purpose of a Local Impact Assessment is to support a community consultation process and to assist the Authority

to determine whether approving a gaming machine threshold at a particular hotel or registered club will have an overall positive impact on the community.

There are two types of Local Impact Assessment that may be required to be completed before a gaming machine threshold increase application can be approved by the Authority. A Class 1 Local Impact Assessment requires the applicant to demonstrate that the proposed increase in the gaming machine threshold will provide a positive contribution to the local community. A Class 2 Local Impact Assessment requires the applicant to demonstrate that the proposed increase in the gaming machine threshold will provide an overall positive impact on the local community.

During 2024-25, **8** Class 1 Local Impact Assessments were approved, **6** were refused and **1** was withdrawn.

Gaming machine tax

Tax is payable on profits from gaming machines approved to be kept in a hotel or registered club under the *Gaming Machine Tax Act 2001*. L&GNSW, under delegation of the Authority, oversees tax assessment and works closely with Revenue NSW, which is responsible for tax collection. This includes oversight over the ClubGRANTS Tax Rebate Scheme.

Gaming technology

Under the *Gaming Machines Act 2001*, the Authority may declare a device to be an approved gaming machine for use in hotels and registered clubs. Much of this work is performed under delegation in L&GNSW.

During 2024-25 the Authority or its delegate granted the following approvals for gaming technology in hotels and registered clubs:

- 209 new game approvals to operate on gaming machines
- 87 regression tested games or bug fixes
- 3 new gaming machine platform technology
- 61 gaming machine software upgrades
- 19 gaming machine hardware upgrades
- 10 subsidiary equipment approvals

Gaming-related licences

To manufacture, sell, service or test a gaming machine a person must hold an appropriate gaming-related licence. Many of the functions associated with these licences are performed under delegation in L&GNSW.

During 2024-25 following the relevant probity assessment processes the Authority or its delegate granted the following gaming-related licences:

- 14 gaming machine seller's licences
- 139 gaming machine technician licences
- 1 gaming machine dealer's licence were granted during 2024-25.

Disciplinary action under the *Gaming Machines Act 2001*

In 2024-25 there was **1** complaint determined under Part 8 of the *Gaming Machines Act 2001*.

Disciplinary action under the *Registered Clubs Act 1976*

In 2024-25 there were no complaints determined under Part 6 of the *Registered Clubs Act 1976*.

Other decision categories

Long-term banning orders

In 2024-25 the Authority considered **7** applications for long-term banning orders and issued 6 orders under section 116G of the *Liquor Act 2007*.

Suspension or revocation of recognised competency card endorsements

In 2024-25 the Authority considered **8** applications for the suspension or revocation of recognised competency card endorsements and issued **5** suspensions under clause 76 of the Liquor Regulation 2018.

Short-term closure orders

In 2024-25 there were no short-term closure order applications considered under section 82 of the *Liquor Act 2007*.

Registered clubs under official management or receivership or in liquidation

In 2024-25 the Authority approved individuals under section 41 of the Registered Clubs Act 1976 to act in the capacity of:

- administrator (4 clubs)
- receiver and manager (2 clubs), and
- liquidator (1 club).

Music Festivals

The *Music Festivals Act 2019* was introduced to promote a safer environment for patrons attending music festivals in NSW by requiring organisers of subject festivals to comply with approved safety management plans. Under this Act as it operated during the reporting year, organisers of a music festival classified by the Authority as a 'subject festival' were required to prepare a safety management plan requiring approval by the Authority before the event could take place.

Between June 2024 and September 2024, **5** festivals were progressed to the Authority for status determination. This resulted in **3** being determined a subject festival and the remaining **2** determined not subject. In September 2024, the *Music Festivals Act 2019* was amended and the Authority is no longer responsible for determining these applications.

Implementation of price determination or recommendation

The Authority is not subject to determination or recommendation of the Tribunal.

Legal Change

There have been no significant legal changes in 2024-25 in respect of the Authority's structure or legal status. New legislation has however commenced which impacts the daily operation of the Authority. This includes:

- Tranche 2 of the Vibrancy Reforms came into effect on 1 July 2024. Key changes include:
 - Liquor licence applications previously required an applicant to submit a Community Impact Statement (CIS) in accordance with section 48(4) of the Liquor Act 2007 prior to 1 July 2024. However, following legislative changes, applicants are instead to provide a statement of risks and potential effects (SoRPE) in accordance with section 48(2) of the Liquor Act.

- L&GNSW is the lead regulator for noise and disturbance complaints associated with licensed venues. As a result, the Authority is now the sole review body for such decisions under section 36A of the Gaming and Liquor Administration Act 2007.
- Changes to the Gaming Machines Regulation 2014 commenced on 1 July 2024 which now require venues that have gaming machines to have a gaming plan of management, a gaming incident register, and have a responsible gaming officer if the venue has 21 or more machines.
- The Gaming and Liquor Administration Regulation 2024 commenced on 1 September 2024. One key change with flow-on effects for the Authority's litigation is that Class 1 Local Impact Assessment decisions are now reviewable by NCAT (previously only Class 2 decisions were reviewable). In the 2024-25 year two reviews were lodged in NCAT, with one review being settled between the Authority and the applicant. The second review was ongoing at 30 June 2025.
- The Music Festivals Act 2019 was amended in 2024, with new provisions commencing on 27 September 2024. The Authority's powers in respect of Music Festivals have been reduced (for example, the Authority is no longer required to declare a Music Festival to be a 'subject festival'). Instead, the Authority is now limited to determining appeals lodged by music festival organisers in circumstances where the Secretary determines that a music festival requires an agreed health and medical plan.

Management and accountability

Principal officers and accountable authority

The *Gaming and Liquor Administration Act 2007* provides that the Authority consists of members that are appointed by the Governor on the recommendation of the Minister for Gaming and Racing. Members of the Authority during the reporting period were:

Authority Member	Date of first appointment	Appointment date of current term	Expiry of term	Qualifications
Ms Caroline Lamb Chairperson	19 December 2022	19 December 2022	18 December 2026	Bachelor of Arts Bachelor of Laws Master of Bioethics
Ms Sarah Dinning Deputy Chairperson1F	1 January 2017	1 February 2024	15 October 2024	Executive Master of Public Administration Bachelor of Arts Bachelor of Science
Mr Chris Honey Deputy Chairperson	12 February 2024	23 October 2024	11 February 2027	Bachelor of Science (Honours) Agriculture
Ms Cathie Armour	19 December 2022	19 December 2022	18 December 2026	Bachelor of Economics Bachelor of Laws (Honours) Master of Laws
Dr Suzanne Craig	19 December 2022	19 December 2022	18 December 2026	PhD, Business Bachelor of Social Science

Authority Member	Date of first appointment	Appointment date of current term	Expiry of term	Qualifications
Mr Jeffrey Loy APM	19 December 2022	19 December 2022	18 December 2026	Master of Business Administration
Mr Nicholas Nichles	6 November 2024	6 November 2024	5 November 2028	Bachelor of Business Graduate Diploma of Marketing
Prof Amelia Thorpe	6 November 2024	6 November 2024	5 November 2028	PhD, Master of Laws Bachelor of Arts (Jurisprudence) (Honours) Bachelor of Architecture (Honours) Bachelor of Environmental Design Bachelor of Policy Studies (City Policy) (Honours)

Functions

The Authority and its committees are responsible for a range of liquor, registered club and gaming machine regulatory functions including determining licensing and disciplinary matters under the gaming and liquor legislation.

Some functions are delegated to L&GNSW under the Authority's Regulatory Delegations Manual.

The Authority's day to day operations are carried out by the Office of ILGA team including secretariat functions, communications and engagement, and legal advice.

Non-executive employees

The number of non-executive employees in the OILGA, in full-time equivalent, was 11.8 as at 30 June 2025, compared to 9.8 as at 30 June 2024.

Executive employees

The table below sets out the numbers and remuneration of the Public Sector Senior Executive (PSSE) employed as at 30 June 2025. Due to low numbers of executive employees, only the PSSE Band range is reported under remuneration.

Band	Remuneration		Numbers and gender	
	2023-24 Range	2024-25 Range	2024	2025
1 (Director)	\$201,350 - \$287,200	\$201,350 - \$287,200	1 FTE (Female)	1 FTE (Female)

In 2024-25, 13% of the Authority's employee-related expenditure was for senior executives, compared to 15% in 2023-24.

Consultants

Consultants were not used during the reporting period.

Requirements arising from employment arrangements

A Memorandum of Understanding between the Authority and DCITHS was in place.

Privacy and Personal Information Protection Act 1998 requirements

The Authority has a Privacy Management Plan in place as required under section 33 of the *Privacy and Personal Information Protection Act 1998 (NSW)* (PPIP Act).

The Plan identifies:

- the types of personal and health information that the Authority holds or is responsible for
- the policies and practices used by the Authority to comply with the Acts
- how details of those policies and practices are made known to staff of the Authority and all engaged by the Authority
- how the Authority conducts Internal Reviews under section 53 of the PPIP Act.

There was no review conducted by or on behalf of the agency under Part 5 of the PPIP Act.

Government Information (Public Access) Act 2009 requirements

Applications made under the *Government Information (Public Access) Act 2009* involving the Authority were coordinated centrally within DCITHS. Please refer to the DCITHS Annual Report for 2024-25 for details on any access applications concerning the Authority received during the year.

Internal audit and risk management policy attestation

Internal Audit and Risk Management Attestation Statement for the 2024-2025 Financial year for NSW Independent Liquor and Gaming Authority

I, Caroline Lamb, am of the opinion that the NSW Independent Liquor and Gaming Authority (ILGA) has internal audit and risk management processes in operation, that are compliant with the seven (7) core requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*, specifically:

Core requirement	Status (compliant, non-compliant, or in transition)
Risk Management Framework	
1.1 The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency.	Compliant
1.2 The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018.	Compliant
Internal audit function	
2.1 The Accountable Authority shall establish and maintain an internal audit function that is appropriate for the agency and fit for purpose.	Compliant
2.2 The Accountable Authority shall ensure the internal audit function operates consistent with the International Standards for Professional Practice for Internal Auditing.	Compliant
2.3 The Accountable Authority shall ensure the agency has an Internal Audit Charter that is consistent with the content of the 'model charter'.	Compliant

Core requirement**Status
(compliant, non-compliant, or in transition)****Audit and Risk Committee**

3.1	The Accountable Authority shall establish and maintain efficient and effective arrangements for independent Audit and Risk Committee oversight to provide advice and guidance to the Accountable Authority on the agency's governance processes, risk management and control frameworks, and its external accountability obligations.	Compliant
3.2	The Accountable Authority shall ensure the Audit and Risk Committee has a Charter that is consistent with the content of the 'model charter'.	Compliant

Membership

The independent chair and members of the Audit and Risk Committee are:

- Independent Chair, Ms. Elizabeth Crouch AM, 6 Sep 2022 until 6 Sep 2025
- Independent Member, Dr Abby Bloom, 6 Sep 2022 until 6 Sep 2025
- Independent Member, Mr. Mark Harrison, 6 Sep 2022 until 6 Sep 2025.

Shared arrangements

I, Caroline Lamb, advise that ILGA has entered an approved shared arrangement with the following agencies:

- Department of Creative Industries, Tourism, Hospitality and Sport
- Greyhound Welfare and Integrity Commission
- NSW Independent Casino Commission.

The shared resources include the Audit and Risk Committee, the Chief Audit Executive and the internal audit function. The shared Audit and Risk Committee is a Principal Department Led Shared Audit and Risk Committee.



Caroline Lamb
Chairperson
NSW Independent Liquor and Gaming Authority
Date: 08/10/2025

Emily Beullens
Chief Audit Executive
Department of Creative Industries, Tourism,
Hospitality and Sport

Key risks and risk management activities

The Authority is required to meet NSW Treasury's Internal Audit and Risk Management Policy for the General Government Sector (TPP20-08) which is a mandatory policy to assist agencies in fulfilling their legislative obligations under the *Government Sector Finance Act 2018* (GSF Act) by outlining minimum standards for risk management, internal audit and Audit and Risk Committees (ARC).

The Authority's Risk Management policy and framework are based upon the *Australian Standard AS ISO 31000:2018 Risk Management Framework* as well as *TPP20-08* and are underpinned by a risk register.

During 2024-25, the Authority:

- continually reassessed and managed risks in accordance with the Risk Management approach as outlined in the policy and framework, to ensure they remain current and relevant

- sought independent advice from the Audit and Risk Committee on the Authority's risk and internal control frameworks.

Sustainability

The Authority's commitment to sustainability is reflected in its accommodation and workplace services arrangement managed on its behalf by DCITHS.

Disability Inclusion Action Plan

As a small agency, the Authority relies on some policies and procedures from DCITHS, where appropriate. To ensure the Authority is meeting its compliance obligations with all applicable legal and mandatory Government requirements, standalone policies and procedures have been developed where required.

The Authority relies on DCITHS' Disability Inclusion Action Plan (DIAP). The Department is in the process of preparing a refreshed DIAP to align with the updated NSW Disability Inclusion Plan (DIP), anticipated to be finalised throughout the reporting period 2025-26. In the meantime, the Department is progressing key initiatives, including expanding its Disability Employee Reference Group and co-designing a new Workplace Adjustment approach with employees with disability to strengthen inclusion and better support staff needs. These initiatives are also available to the Authority and OILGA.

Modern Slavery Act 2018 requirements

The Authority procures all goods and services in compliance with the NSW Government Procurement Policy Framework. No issues were raised by the Anti-slavery Commissioner during the financial year concerning the operations of the Authority.

To ensure that goods and services procured by and for the Authority during the financial year were not the product of modern slavery within the meaning of the *Modern Slavery Act 2018*, the following steps were taken by the Authority with support from DCITHS:

- monitoring supplier performance and addressing any identified risks through engagement or corrective action
- providing staff training and awareness to strengthen accountability in procurement practices.

Workforce Diversity

The statistics for both the representation and distribution of employees in diversity groups below was provided by the Public Service Commission:

Trends in the Representation of Workforce Diversity Groups				
Workforce Diversity Group	Benchmark	2023	2024	2025
Women	50%	87.5%	92.3%	91.7%
Aboriginal and/or Torres Strait Islander People	3.3%	0.0%	0.0%	8.3%
People whose First Language Spoken as a Child was not English	23.2%	25.0%	36.2%	28.3%
People with Disability	5.6%	0.0%	0.0%	0.00%
People with Disability Requiring Work-Related Adjustment	N/A	0.0%	0.0%	0.00%

Note 1: The benchmark of 50% for representation of women across the sector is intended to reflect the gender composition of the NSW community.

Note 2: The NSW Public Sector Aboriginal Employment Strategy 2019–2025 takes a career pathway approach in that it sets an ambitious target of 3% Aboriginal employment at each non-executive grade of the public sector by 2025.

Note 3: A benchmark from the Australian Bureau of Statistics (ABS) Census of Population and Housing has been included for People whose First Language Spoken as a Child was not English. The ABS Census does not provide information about first language, but does provide information about country of birth. The benchmark of 23.2% is the percentage of the NSW general population born in a country where English is not the predominant language.

Note 4: In December 2017 the NSW Government announced the target of doubling the representation of people with disability in the NSW public sector from an estimated 2.7% to 5.6% by 2027.

More information can be found at: Jobs for People with Disability: A plan for the NSW public sector. The benchmark for 'People with Disability Requiring Work-Related Adjustment' was not updated.

Trends in the Distribution of Workforce Diversity Groups				
Workforce Diversity Group	Benchmark	2023	2024	2025
Women	100	N/A	N/A	N/A
Aboriginal and/or Torres Strait Islander People	100	N/A	N/A	N/A
People whose First Language Spoken as a Child was not English	100	N/A	N/A	N/A
People with Disability	100	N/A	N/A	N/A
People with Disability Requiring Work-Related Adjustment	100	N/A	N/A	N/A

Note 1: A Distribution Index score of 100 indicates that the distribution of members of the Workforce Diversity group across salary bands is equivalent to that of the rest of the workforce. A score less than 100 means that members of the Workforce Diversity group tend to be more concentrated at lower salary bands than is the case for other staff. The more pronounced this tendency is, the lower the score will be. In some cases, the index may be more than 100, indicating that members of the Workforce Diversity group tend to be more concentrated at higher salary bands than is the case for other staff.

Note 2: The Distribution Index is not calculated when the number of employees in the Workforce Diversity group is less than 20 or when the number of other employees is less than 20.

Workforce diversity achievements

Three of the four workforce diversity benchmarks relevant to the Authority have been exceeded for the reporting period.

Workforce diversity strategies

The Authority will continue to be committed to diversity and inclusion and ensure its hiring practices are free from bias and that all employees have equitable opportunities for growth and development.

Financial Performance

Audit Opinion on Financial Statements

Refer to the Independent Auditor's Report below.



INDEPENDENT AUDITOR'S REPORT

Independent Liquor and Gaming Authority

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of Independent Liquor and Gaming Authority (the Authority), which comprise the Statement by the Accountable Authority, the Statement of Comprehensive Income for the year ended 30 June 2025, the Statement of Financial Position as at 30 June 2025, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a Statement of Material Accounting Policy Information and other explanatory information of the Authority and the consolidated entity. The consolidated entity comprises the Authority and the entities it controlled at the year's end or from time to time during the financial year.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the *Government Sector Finance Regulation 2024* (GSF Regulation) and the Treasurer's Directions
- presents fairly the financial position, financial performance and cash flows of the Authority and the consolidated entity.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Authority and the consolidated entity in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

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

Board’s Responsibilities for the Financial Statements

The Board is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the GSF Act, GSF Regulation and Treasurer’s Directions. The Board’s responsibility also includes such internal control as the Board determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the ability of the Authority and the consolidated entity to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor’s Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor’s Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/media/apzlw0y/ar3_2024.pdf. The description forms part of my auditor’s report.

The scope of my audit does not include, nor provide assurance:

- that the Authority and the consolidated entity carried out their activities effectively, efficiently and economically
- about the assumptions used in formulating the budget figures disclosed in the financial statements
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Mary Yuen
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

10 October 2025
SYDNEY

Financial Statements

Refer to the audited financial statements below.

NSW Independent Liquor & Gaming Authority

Consolidated Financial Statements for the year ended 30 June 2025

Independent Liquor and Gaming Authority
Statement by the Accountable Authority
for the year ended 30 June 2025

Pursuant to section 7.6(4) of the *Government Sector Finance Act 2018* ("the Act"), we state that these financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable requirements of the Act, the *Government Sector Finance Regulation 2024* and the Treasurer's directions; and
- present fairly the Independent Liquor and Gaming Authority and its controlled entity's financial position, financial performance and cash flows.



Caroline Lamb
Chairperson



Chris Honey
Deputy Chairperson

Date: 8 October 2025

Independent Liquor and Gaming Authority
Statement of Comprehensive Income
for the year ended 30 June 2025

	Notes	Consolidated			Parent	
		Budget	Actual	Actual	Actual	Actual
		2025	2025	2024	2025	2024
		\$'000	\$'000	\$'000	\$'000	
Continuing operations						
Expenses excluding losses						
Employee related expenses	2(a)	1,664	1,780	1,654	-	-
Personnel services	2(b)	-	-	-	1,741	1,606
Board remuneration		1,180	1,051	938	1,051	938
Other operating expenses	2(c)	2,784	1,981	1,835	1,981	1,835
Total expenses excluding losses		5,628	4,812	4,427	4,773	4,379
Revenue						
Grants and contributions	3(a)	4,786	4,789	4,621	4,789	4,621
Acceptance by the Crown of employee benefits and other liabilities	3(b)	-	39	48	-	-
Other revenue	3(c)	-	288	128	288	128
Total revenue		4,786	5,116	4,797	5,077	4,749
Operating result		(842)	304	370	304	370
Net result		(842)	304	370	304	370
Other comprehensive income		-	-	-	-	-
Total other comprehensive income		-	-	-	-	-
Total comprehensive income		(842)	304	370	304	370

The accompanying notes form part of these financial statements.

Independent Liquor and Gaming Authority
Statement of Financial Position
as at 30 June 2025

	Notes	Consolidated			Parent	
		Budget	Actual	Actual	Actual	Actual
		2025	2025	2024	2025	2024
		\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Current assets						
Cash and cash equivalents	4	2,839	4,146	4,133	4,146	4,133
Receivables	5	16	256	57	256	57
Total current assets		2,855	4,402	4,190	4,402	4,190
Total assets		2,855	4,402	4,190	4,402	4,190
Liabilities						
Current liabilities						
Payables	6	762	589	752	589	752
Provisions	7	40	242	172	242	172
Total current liabilities		802	831	924	831	924
Non-current liabilities						
Provisions	7	-	3	2	3	2
Total non-current liabilities		-	3	2	3	2
Total liabilities		802	834	926	834	926
Net assets		2,053	3,568	3,264	3,568	3,264
Equity						
Accumulated funds		2,053	3,568	3,264	3,568	3,264
Total equity		2,053	3,568	3,264	3,568	3,264

The accompanying notes form part of these financial statements.

Independent Liquor and Gaming Authority
Statement of Changes in Equity
for the year ended 30 June 2025

	Notes	Consolidated Accumulated Funds \$'000	Parent Accumulated Funds \$'000
Balance at 1 July 2024		3,264	3,264
Net result for the year		304	304
Other comprehensive income		-	-
Total comprehensive income for the year		304	304
Transactions with owners in their capacity as owners		-	-
Balance at 30 June 2025		3,568	3,568
Balance at 1 July 2023		2,894	2,894
Net result for the year		370	370
Other comprehensive income		-	-
Total comprehensive income for the year		370	370
Transactions with owners in their capacity as owners		-	-
Balance at 30 June 2024		3,264	3,264

The accompanying notes form part of these financial statements.

Independent Liquor and Gaming Authority
Statement of Cash Flows
for the year ended 30 June 2025

	Notes	Consolidated			Parent	
		Budget	Actual	Actual	Actual	Actual
		2025	2025	2024	2025	2024
		\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Payments						
Employee related expenses		(1,664)	(1,657)	(1,531)	-	-
Board remuneration		(1,180)	(1,051)	(938)	(1,051)	(938)
Other payments		(2,784)	(2,535)	(1,571)	(4,192)	(3,102)
Total payments		(5,628)	(5,243)	(4,040)	(5,243)	(4,040)
Receipts						
Grants and contributions		4,786	4,789	4,621	4,789	4,621
Other receipts		-	467	1,860	467	1,860
Total receipts		4,786	5,256	6,481	5,256	6,481
Net cash flows from operating activities	10	(842)	13	2,441	13	2,441
Net increase / (decrease) in cash and cash equivalents		(842)	13	2,441	13	2,441
Opening cash and cash equivalents		3,681	4,133	1,692	4,133	1,692
Closing cash and cash equivalents	4	2,839	4,146	4,133	4,146	4,133

The accompanying notes form part of these financial statements.

Independent Liquor and Gaming Authority

Notes to the financial statements for the year ended 30 June 2025

1. Statement of material accounting policy information

(a) Reporting entity

The Independent Liquor and Gaming Authority ("the Authority") is a NSW government entity that is controlled by the State of New South Wales, which is the ultimate parent. The Authority is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units.

The Authority is a statutory body constituted under the *Gaming and Liquor Administration Act 2007* with probity, investigations, licensing, disciplinary and merit review powers for the purposes of the *Liquor Act 2007*, the *Gaming Machines Act 2001* and the *Registered Clubs Act 1976*.

The Authority as a reporting entity comprises all the entities under its control, namely the Independent Liquor and Gaming Authority ('the Parent entity') and ILGA Staff Agency. ILGA Staff Agency's sole objective is to provide personnel services to the Parent entity.

In the process of preparing the consolidated financial statements for the reporting entity, consisting of the controlling and controlled entities, all inter-entity transactions and balances have been eliminated, and like transactions and other events are accounted for using uniform accounting policies.

These consolidated financial statements have been authorised for issue by the Authority on the date the accompanying Statement by the Accountable Authority is signed.

(b) Basis of preparation

The Authority's financial statements are general purpose financial statements which have been prepared on an accrual basis and in accordance with:

- applicable Australian Accounting Standards (AAS) (which include Australian Accounting Interpretations)
- the requirements of the *Government Sector Finance Act 2018* (GSF Act), and
- Treasurer's Directions issued under the GSF Act.

Financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions and estimates made by management are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency, which is the Authority's presentation and functional currency.

(c) Statement of compliance

The Authority's financial statements and notes comply with AAS, which include Australian Accounting Interpretations.

(d) Going concern

The financial statements have been prepared on a going-concern basis.

Independent Liquor and Gaming Authority

Notes to the financial statements for the year ended 30 June 2025

1. Statement of material accounting policy information (continued)

(e) Accounting for the Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of GST, except that the:

- amount of GST incurred by the Authority as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an item of expense; and
- receivables and payables are stated with the amount of GST included.

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

(f) Comparative information

Except when an AAS permits or requires otherwise, comparative information is disclosed in respect of the previous financial year for all amounts reported in the financial statements.

Where necessary, comparative disclosures in financial statements and in the notes to the financial statements have been amended to conform to the current year presentation.

(g) Changes in accounting policy, including new or revised Australian Accounting Standards

(i) Effective for the first time in FY2024-25

The accounting policies applied in 2024-25 are consistent with those of the previous financial year. New accounting standards, amendments and interpretations effective for the first time in 2024-25 do not have a material impact on the financial statements of the Authority.

(ii) Issued but not yet effective

NSW public sector entities are not permitted to early adopt new AAS, unless Treasury determines otherwise.

The following new AAS relevant to the Authority have not been applied and are not yet effective, in accordance with the NSW Treasury mandate *TPG 24-06 Mandates of options and major policy decisions under Australian Accounting Standards*:

- AASB 18 *Presentation and Disclosure in Financial Statements* effective 1 January 2028
- AASB 2024-2 *Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments* effective 1 January 2026
- AASB 2024-3 *Amendments to Australian Accounting Standards – Annual Improvements Volume 11* effective 1 January 2026

The Authority has assessed the potential impact of these and determined they are unlikely to have a material impact on the financial statements.

Independent Liquor and Gaming Authority

Notes to the financial statements for the year ended 30 June 2025

2. Expenses excluding losses

(a) Employee related expenses

	Consolidated		Parent	
	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000
Salaries and wages (including annual leave)	1,566	1,388	-	-
Long service leave	48	57	-	-
Superannuation - defined contribution plans	149	121	-	-
Payroll tax	1	88	-	-
Workers compensation insurance	16	-	-	-
	1,780	1,654	-	-

(b) Personnel services

From ILGA Staff agency	-	-	1,741	1,606
	-	-	1,741	1,606

(c) Other operating expenses

Auditor's remuneration - audit of the financial statements	32	31	32	31
Contractors	45	122	45	122
Corporate services	504	504	504	504
Fees and charges	402	321	402	321
Information and communication technology	2	123	2	123
Legal expenses	869	590	869	590
Subscriptions	54	33	54	33
Travel	28	34	28	34
Other	45	77	45	77
	1,981	1,835	1,981	1,835

3. Revenue

a) Grants and contributions

Grants without sufficiently specific performance obligations

Portfolio distribution from Principal Department	4,789	4,621	4,789	4,621
	4,789	4,621	4,789	4,621

Recognition and measurement

Income from grants without sufficiently specific performance obligations are recognised when the Authority obtains control over the granted assets (e.g., cash). The Authority is deemed to have assumed control when the grant is received or receivable.

Income from appropriations, other than deemed appropriations (of which the accounting treatment is based on the underlying transaction), does not contain enforceable and sufficiently specific performance obligations as defined by AASB 15 *Revenue from Contracts with Customers*. Therefore, appropriations (other than deemed appropriations) are recognised as income when the entity obtains control over the assets comprising the appropriations. Control over appropriations is normally obtained upon the receipt of cash.

Independent Liquor and Gaming Authority

Notes to the financial statements for the year ended 30 June 2025

3. Revenue (continued)

b) Acceptance by the Crown of employee benefits and other liabilities

	Consolidated		Parent	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Long service leave provision	39	48	-	-
	39	48	-	-

c) Other revenue

Recovery from legal settlement	288	128	288	128
	288	128	288	128

d) Summary of compliance

The *Appropriation Act 2024 (Appropriations Act)* and the subsequent variations appropriates the sum of \$2.0 billion to the Minister for Jobs and Tourism out of the Consolidated Fund for the services of Department of Creative Industries, Tourism, Hospitality and Sport (DCITHS), for the year 2024-25. The spending authority of the Minister from the *Appropriations Act* has been delegated or subdelegated to officers of DCITHS and entities that it is administratively responsible for, including the Authority.

The lead minister for the Authority being the Minister for Jobs and Tourism, is taken to have been given an appropriation out of the Consolidated Fund under the authority section 4.7 of the *GSF Act*, at the time the Authority receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by the Authority. These deemed appropriations are taken to have been given for the services of DCITHS.

A summary of compliance is disclosed in the financial statements of the Annual Report of DCITHS. It has been prepared by aggregating the spending authorities of the Minister for Jobs and Tourism for the services of DCITHS. It reflects the status at the point in time this disclosure statement is being made. The Authority's spending authority and expenditure is included in the summary of compliance.

The delegation/sub-delegations for 2024-25 and 2023-24, authorising officers of the Authority to spend Consolidated Fund money, impose limits on the amounts of individual transactions, but not the overall expenditure of the Authority. However, as they relate to expenditure in reliance on a sum appropriated by legislation, the delegation/sub-delegations are subject to the overall authority of DCITHS to spend monies under relevant legislation. The individual transaction limits have been properly observed. The information in relation to the aggregate expenditure limit from the *Appropriations Act* and other sources is disclosed in the summary of compliance table included in the financial statements of the Annual Report of DCITHS.

4. Cash and cash equivalents

Cash at bank	4,146	4,133	4,146	4,133
	4,146	4,133	4,146	4,133

For the purposes of the Statement of Cash Flows, cash and cash equivalents includes cash at bank and cash on hand.

Cash and cash equivalent assets recognised in the Statement of Financial Position are reconciled at the end of the financial year to the Statement of Cash Flows.

Refer to Note 11 for details regarding credit risk and market risk arising from financial instruments.

Independent Liquor and Gaming Authority

Notes to the financial statements for the year ended 30 June 2025

5. Receivables

	Consolidated		Parent	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
GST receivable	75	53	75	53
Prepayments	4	4	4	4
Other receivable	177	-	177	-
	256	57	256	57

Recognition and measurement

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

Subsequent measurement

The Authority holds receivables with the objective to collect the contractual cash flows and therefore measures them at amortised cost using the effective interest method, less any impairment.

6. Payables

Current

Trade creditors and accruals	536	702	536	702
Accrued salaries, wages and on-costs	53	40	-	-
Other payables	-	10	53	50
	589	752	589	752

Recognition and measurement

Payables represent short-term liabilities for goods and services provided to the Authority and are measured at the original invoice amounts.

Refer to Note 11 for details regarding credit risk, liquidity risk and market risk arising from financial instruments.

Independent Liquor and Gaming Authority

Notes to the financial statements for the year ended 30 June 2025

7. Provisions

	Consolidated		Parent	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Current				
Employee benefit and related on-costs				
Annual leave, including on-costs	176	154	-	-
Long service leave on-costs	26	18	-	-
Paid parental leave	40	-	-	-
Total employee provisions	242	172	-	-
Other				
Provision for personnel services	-	-	242	172
Total current provisions	242	172	242	172
Non-Current				
Employee benefit and related on-costs				
Long service leave on-costs	3	2	-	-
Total employee provisions	3	2	-	-
Other				
Provision for personnel services	-	-	3	2
Total non-current provisions	3	2	3	2
Aggregate employee benefits and related on-costs				
Provisions – current	242	172	-	-
Provisions – non current	3	2	-	-
Accrued salaries, wages and on-costs (Note 6)	53	40	-	-
	298	214	-	-

Recognition and measurement

Employee benefits and related on-costs

Salaries and wages, annual leave and sick leave

Salaries and wages (including non-monetary benefits) and paid sick leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the service are recognised and measured at the undiscounted amounts of the benefits.

Annual leave is not expected to be settled wholly before twelve months after the end of the period in which the employees render the related service. As such, it is measured at present value in accordance with AASB 119 *Employee Benefits*.

The Authority approximates the present value of annual leave liability using an on-cost factor of 8.4% of the nominal value of annual leave in accordance with TPG24-23 *Accounting for long service leave and annual leave*.

All annual leave is classified as a current liability even where the Authority does not expect to settle the liability within 12 months as it does not have the right to defer settlement for at least 12 months after the reporting period.

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

Independent Liquor and Gaming Authority

Notes to the financial statements for the year ended 30 June 2025

7. Provisions (continued)

Long service leave and superannuation

The Authority's long service leave and defined benefit superannuation liabilities are assumed by the Crown. The Authority accounts for the liabilities as having been extinguished, resulting in the amount assumed being shown as part of the non-monetary revenue item described as 'Acceptance by the Crown of employee benefits and other liabilities'.

Long service leave is measured at the present value of expected future payments to be made in respect of services provided up to the reporting date. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using Commonwealth Government bond rate at the reporting date.

The superannuation expense for the financial year is determined by using the formulae specified in the Treasurer's Directions. The expense for certain superannuation schemes (i.e., Basic Benefit and First State Super) is calculated as a percentage of the employees' salary. For other superannuation schemes (i.e., State Superannuation Scheme and State Authorities Superannuation Scheme), the expense is calculated as a multiple of the employees' superannuation contributions.

Consequential on-costs

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of payroll tax, workers' compensation insurance premiums and fringe benefits tax.

8. Contingent assets and contingent liabilities

The Authority is involved in various legal proceedings arising out of the normal course of business. As at the reporting date, there are two matters before the NSW Supreme Court. The timing of the outcome and the cost implication cannot be reliably estimated.

9. Budget review

The budget figures are drawn from the original budget financial statements presented to Parliament in respect of the financial year. Subsequent budget amendments are not reflected in these figures. Major variances between the budget and actuals are explained below.

Net Result

The actual net result was a gain of \$0.3 million compared to the budget deficit of \$0.8 million. Key factors contributing to the favourable outcome were:

- Total expenses were \$0.8 million below budget primarily due to lower legal expenses which resulted from the type of matters taken to review by applicants, which varies from year to year, and several matters settling prior to hearing. This saving was partially offset by higher employee-related expenses resulting from additional staff hired to bring legal expertise in-house.
- Total revenue was \$0.3 million above budget predominately due to unbudgeted legal cost recoveries for three legal matters.

Assets and liabilities

The net asset position of \$3.6 million was higher than budget by \$1.5 million, mainly due to a \$1.3 million increase in cash balance.

Cash flows

Net cash inflow was higher by \$0.9 million mainly from increased collection of GST and other receivables of \$0.3 million and reduced operating expenses of \$0.6 million.

Independent Liquor and Gaming Authority

Notes to the financial statements for the year ended 30 June 2025

10. Reconciliation of cash flows from operating activities to net result

	Consolidated		Parent	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Net cash from operating activities	13	2,441	13	2,441
Increase / (decrease) in receivables	199	(1,582)	199	(1,582)
(Increase) / decrease in payables	163	(427)	163	(427)
(Increase) / decrease in provisions	(71)	(62)	(71)	(62)
Net result	304	370	304	370

11. Financial Instruments

The Authority's principal financial instruments are outlined below. These financial instruments arise directly from the Authority's operations or are required to finance its operations. The Authority does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The Authority's main risks arising from financial instruments are outlined below, together with the Authority's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout these financial statements.

The Authority's Board has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse the risks faced by the Authority, to set risk limits, and to control and monitor risks. Compliance with policies is reviewed by the Authority on a continuous basis.

(a) Financial instrument categories

Class	Notes	Category	Consolidated		Parent	
			2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Carrying amount						
Financial assets						
Cash and cash equivalent	4	Amortised cost	4,146	4,133	4,146	4,133
Receivables ⁽ⁱ⁾	5	Amortised cost	177	-	177	-
			4,323	4,133	4,323	4,133
Financial liabilities						
Payables ⁽ⁱⁱ⁾	6	Financial liabilities measured at amortised cost	589	752	589	752
			589	752	589	752

⁽ⁱ⁾ Excludes statutory receivables and prepayments (i.e., not within scope of AASB 7)

⁽ⁱⁱ⁾ Excludes statutory payables and unearned revenue (i.e., not within scope of AASB 7)

The Authority determines the classification of its financial assets and liabilities after initial recognition and, when allowed and appropriate, re-evaluates this at each financial year end.

(b) Financial risks

i) Credit risk

Credit risk arises when there is the possibility of the Authority's debtors defaulting on their contractual obligations, resulting in a financial loss to the Authority. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for impairment).

Credit risk arises from the financial assets of the Authority, including cash, receivables. No collateral is held by the Authority. The Authority has not granted any financial guarantees.

Cash and cash equivalents

Cash and cash equivalents comprise bank balances within the NSW Treasury Banking System.

Independent Liquor and Gaming Authority

Notes to the financial statements for the year ended 30 June 2025

11. Financial Instruments (continued)

ii) Liquidity risk

Liquidity risk is the risk that the Authority will be unable to meet its payment obligations when they fall due. The Authority continuously manages risk through monitoring future cash flows to ensure adequate holding of high-quality liquid assets.

The Authority's exposure to liquidity risk is deemed insignificant based on its portfolio funding arrangements, prior periods' data, and a current assessment of risk.

The liabilities are recognised for amounts due to be paid in the future for goods or services received, whether invoiced or not. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in NSW TPG25-04 *NSW Government Faster Payment Terms Policy*. For small business suppliers not registered with NSW Government buy.nsw platform, where terms are not specified, payment is made not later than 30 days from date of receipt of a correctly rendered invoice.

Where payment is not made within the specified time, simple interest may be paid unless an existing contract specifies otherwise. No interest for late payment was made during the year (2024: Nil).

The table below summarises the maturity profile of the Authority's financial liabilities based on contractual undiscounted payments, together with the interest rate exposure.

	Weighted average effective interest rate %	Interest rate exposure			Maturity dates		
		Nominal amount	Fixed interest rate	Variable interest rate	Non-interest bearing	< 1 yr	1-5 years
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Actuals 2025							
Payables		589	-	-	589	589	-
Total		589	-	-	589	589	-
Actuals 2024							
Payables		752	-	-	752	752	-
Total		752	-	-	752	752	-

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Exposure to market risk is primarily through interest rate risk. The Authority has no exposure to foreign currency risk and does not enter into commodity contracts.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Exposure to interest rate risk arises primarily through interest-bearing liabilities. The Authority does not hold any interest-bearing liabilities and as such does not have any interest rate risk.

Independent Liquor and Gaming Authority

Notes to the financial statements for the year ended 30 June 2025

12. Related party disclosures

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the Authority. The KMP for the Authority comprise of the Chairperson and Deputy Chairperson of the Board and the Director of the Authority.

Compensation of key management personnel are as follows:

	2025	2024
	\$'000	\$'000
Salaries	643	641
Other long-term employee benefits	56	54
Total remuneration	699	695

There were no transactions entered into during the year with KMPs, their close family members and controlled or jointly controlled entities thereof.

During the year, the Authority entered into transactions on arm's length terms and conditions with other entities that are controlled / jointly controlled / significantly influenced by the NSW Government. These transactions in aggregate are a significant portion of the Authority's rendering and receiving of services. These transactions include :

Counterparty	Nature of transaction	2025		2024	
		Income / (expenses)	Net receivable/ (payable)	Income / (expenses)	Net receivable/ (payable)
Revenue					
DCITHS	Portfolio distribution	4,789	-	4,621	-
Expenses					
DCITHS	Administrative, secretarial support and operational assistance	(772)	(347)	(734)	(556)
NSW Department of Communities and Justice	Payments for Civil and Administrative Tribunal of New South Wales (NCAT)	(125)	(44)	(79)	-
Crown Solicitors Office (NSW)	Legal advice and services	(623)	(31)	(333)	-

13. Events after the reporting period

There are no known events subsequent to the reporting date requiring disclosure.

End of audited financial statements

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