



Department of
**Local Government, Sport
and Cultural Industries**



Annual Report

2023-2024





Things I Know To Be True by Andrew Bovell, Cast, Black Swan State Theatre Company, June 2023 at Heath Ledger Theatre. Photo by Daniel J Grant.

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Acknowledgement of country and peoples

The DLGSC acknowledges the Aboriginal people throughout Western Australia as the Traditional Owners and Custodians of the lands, waters and communities in which we operate. The DLGSC is committed to developing strong working relationships with Aboriginal people and is proud to celebrate the cultural diversity, strength and resilience of Aboriginal people, and is deeply grateful for the contributions they make to the State of Western Australia. We pay our respects to all Aboriginal people and their cultures and to Elders past and present.

Ngalang kwerl DLGSC, ngalak Aboriginal boodja-k warniny wer nyininy. Ngalak kaaditj bandang Aboriginal moort nijda marawar koomba koort boodja-k nyininy, yeyi baal kwerl Western Australia. Koora, yeyi, boordakan, nidja Aboriginal boodja wer kep, kalyakoorl. Ngalak djinang noonan moorditj nagolak wer kaadadjiny, ngalang koort baal moorart. Ngalak koodakarn ngalang dandjoo warniny. Ngalak kaadatj bandang Aboriginal bridija nidja nyininy wer boodja-k kaaradjiny.

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Statement of compliance

Hon David Templeman Dip Tchg BEd MLA
Minister for Culture and the Arts; Sport and Recreation;
International Education; Heritage

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Department of Local Government, Sport and Cultural Industries for the reporting period ended 30 June 2024.

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



Lanie Chopping

Director General
Department of Local Government, Sport and Cultural Industries

16 September 2024

About this report

Thank you for taking the time to read the DLGSC 2023-24 Annual Report.

Our Annual Report describes the performance, operation and services we have provided during the past 12 months for Parliament, our portfolio Ministers, stakeholders and the community.

The report has been prepared according to the parliamentary reporting and legislative requirements and is arranged as follows:

Agency achievements

An overview of major projects and community and sector impact from across the agency.

Agency performance

A summary of DLGSC's performance against agreed financial and service delivery outcomes. This section includes DLGSC's performance against key performance indicators and financial statements.

Disclosures and compliance

Reports on governance, public accountability, financial management, information management, people management and equity and diversity.

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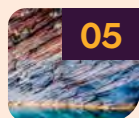
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Director General's Foreword



This has been a landmark year for the Department of Local Government, Sport and Cultural Industries (DLGSC).

Over the past 12 months we developed and launched our new Strategic Plan which will guide our work for fostering a cohesive, prosperous, vibrant and healthy Western Australian community.

This is fundamental to supporting Western Australia's economic development and diversification. It is key to assuring jobs and opportunities for our children and young people into the future. It assures we can maintain and strengthen the physical and mental health and wellbeing of all community members, and it helps promote participation and encourage trust in our government, at all levels.

Our new Strategic Plan 2024-2029 not only defines DLGSC's revitalised purpose, vision, mission and values, it sets out our

strategic priorities over the next five years and prescribes the actions we will take to achieve them. All with the goal of making sure we do our best to help every Western Australian live their very best life.

This is the beginning of a new era for DLGSC and for the many communities, industries, sectors and stakeholders that our funded programs, services and regulatory responsibilities assist every single day.

In the past it has been a challenge to articulate and properly communicate our identity – who we are and how we work together as 'One DLGSC' to deliver an incredibly diverse range of community-focused services.

That is changing. Our new Strategic Plan clearly articulates who we are as one agency, and how we work strongly together for the benefit of our community.

‘We help all Western Australians live their best lives.’

One way we demonstrate the strong connections DLGSC's work has to almost every part of our community, is to take people on a customer journey with a typical Western Australian family, over a typical weekend. You can find this journey on pages 28-29 of this report. While DLGSC provides many more services and programs than are shown in this particular story, it is a great example of how we support all Western Australians by giving them opportunities to reach their potential and live their very best lives.

A key focus of our new approach is strengthening our organisation so that we can lead the public sector in community-focused delivery. We are committed to developing a high-performing DLGSC with a thriving workforce, empowering our staff by fostering a culture that values diversity, actively listens, and recognises and respects contributions from all.

I would like to thank DLGSC's incredible staff for their engagement in this process, and their commitment to delivering the important services and programs that really do have the potential to change people's lives. Our staff are our most important asset and the work they do every day is valued and valuable.

I would also like to thank our valued stakeholders across government, industry, sectors, peak bodies, community groups and other organisations for taking this journey with us.

Together we can achieve great things and tell the incredible shared story of the positive outcomes we create for the people of Western Australia now and into the future.



Lanie Chopping



01

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Agency overview

The DLGSC works collaboratively with government, community organisations, peak bodies and other stakeholders to achieve our vision which is to see Western Australia (WA) celebrated as the best place to live in Australia.

The work we do helps foster a cohesive, prosperous, vibrant and healthy WA community, and we support six portfolio areas:

- **Culture and the Arts** - We support a sustainable arts and cultural sector that facilitates social and economic wellbeing by building capacity of the sector, providing research, policy, information and support.
- **Sport and Recreation** - We help maintain a strong and diverse sport and recreation sector.
- **Local Government** - We build the capacity of local governments, so they are capable, well-governed and best able to serve their communities.
- **Racing, Gaming and Liquor** - We are responsible for promoting and maintaining the integrity of lawful racing, gambling and liquor activities in WA for the social and economic benefit of all.
- **Multicultural Interests** - We promote and support multiculturalism, through the Office of Multicultural Interests, which creates safe communities and supports families to ensure WA is a vibrant and effective multicultural society.
- **Aboriginal Affairs** - We provide family history research services to Aboriginal people, through Aboriginal History WA, to access historical records about themselves or their ancestors.

As part of this, but not limited to, we contribute to the WA community by leading the infrastructure planning, funding, delivery and maintenance of cultural and sporting infrastructure and major capital projects. We also oversee the implementation of local government and liquor industry reforms across the sectors in line with government priorities and commitments.

Additionally, we have responsibility for the whole-of-government State Records Office and the delivery of the Aboriginal Culture Centre.

All of our portfolios and Cultural Statutory Authorities are well supported through the provision of effective corporate, strategic and executive services.

Executive leadership

The DLGSC Corporate Executive membership at 30 June 2024:

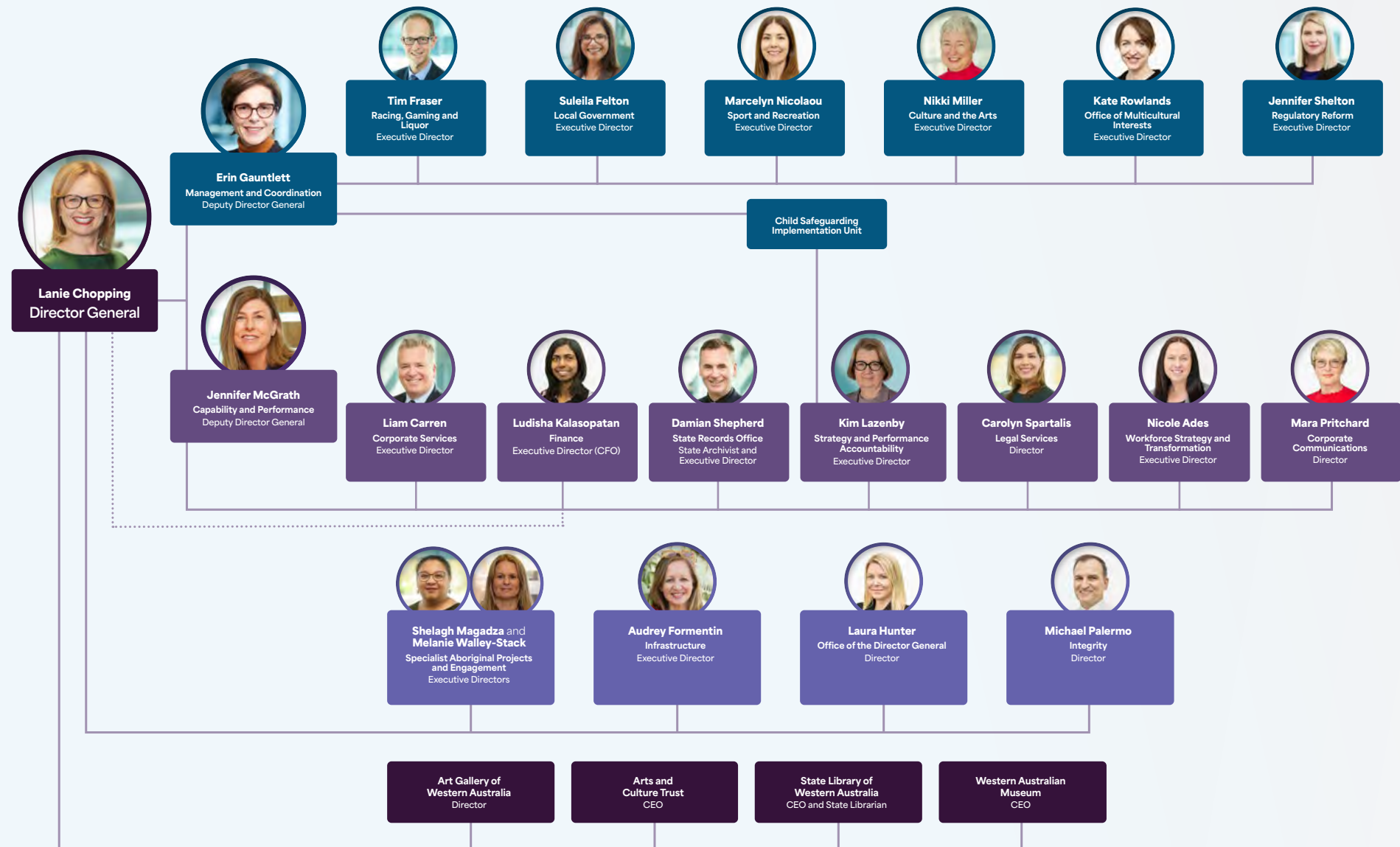
Director General	Lanie Chopping
Deputy Director General - Management and Coordination	Erin Gauntlett
Deputy Director General - Capability and Performance	Jennifer McGrath
Executive Director - Aboriginal Cultural Centre	Shelagh Magadza
Executive Director - Corporate Services	Liam Carren
Executive Director - Culture and the Arts	Nikki Miller
Executive Director - Finance	Ludisha Kalasopatan
Executive Director - Infrastructure	Audrey Formentin
Executive Director - Local Government	Suleila Felton
Executive Director - Office of Multicultural Interests	Kate Rowlands
Executive Director - Racing, Gaming and Liquor	Tim Fraser
Executive Director - Regulatory Reform	Jennifer Shelton
Executive Director - Sport and Recreation	Marcelyn Nicolaou
Executive Director - Strategy and Performance Accountability	Kim Lazenby
Executive Director - Workforce Strategy and Transformation	Nicole Ades



Marcelyn Nicolaou, Ludisha Kalasopatan, Kate Rowlands, Nicole Ades, Shelagh Magadza, Erin Gauntlett, Lanie Chopping, Jennifer McGrath, Jennifer Shelton, Nikki Miller, Liam Carren, Natasa Dale acting for Kim Lazenby (absent), Tim Fraser, Clayton White acting for Audrey Formentin (absent).

Organisational structure

at 30 June 2024



Responsible Ministers

The DLGSC was established on 1 July 2017 under the *Public Sector Management Act 1994*.
In 2023-24, DLGSC was responsible to the following Ministers:



Hon David Templeman
Dip Tchg BEd MLA

In his roles as Minister
for Culture and the Arts;
Sport and Recreation.



Hon Hannah Beazley
BA MLA

In her role as Minister for
Local Government from
8 December 2023.



Hon Paul Papalia
CSC MLA

In his role as Minister for
Racing and Gaming from
8 December 2023.



Hon Dr Tony Buti
**BPE (Hons), DipEd, MIR, LLB (Hons),
DPhil MLA**

In his roles as Minister for Aboriginal Affairs;
Citizenship and Multicultural Interests.



Hon David Michael MLA

In his role as Minister Local
Government to 8 December 2023.



Hon Reece Whitby MLA

In his role as Minister for Racing and
Gaming to 8 December 2023.

Administered legislation

DLGSC

The DLGSC is the agency principally assisting the relevant Minister for the following legislation as of 30 June 2024:

- *Art Gallery Act 1959*
- *Arts and Culture Trust Act 2021*
- *Caravan Parks and Caravan Grounds Act 1995*
- *Cat Act 2011*
- *City of Perth Act 2016*
- *Combat Sports Act 1987*
- *Control of Vehicles (Off-road Areas) Act 1978*
- *Dog Act 1976*
- *Gaming and Betting (Contracts and Securities) Act 2000*
- *Library Board of Western Australian Act 1951*
- *Liquor Control Act 1988*
- *Local Government (Miscellaneous Provisions) Act 1960*
- *Local Government Act 1995*
- *Major Events (Aerial Advertising) Act 2009*
- *Museum Act 1969*
- *Racing and Wagering Western Australia Act 2003*
- *Racing Bets Levy Act 2009*
- *Racing Penalties (Appeals) Act 1990*
- *Racing Restriction Act 2003*
- *South Fremantle Oil Installations Pipeline Act 1948*
- *Sports Drug Testing Act 2001*
- *State Records Act 2000*
- *Sunset Reserve Transformation Act 2014*
- *The Western Australian Turf Club Act 1892*
- *Western Australian Greyhound Racing Association Act 1981*
- *Western Australian Trotting Association Act 1946*
- *Western Australian Turf Club (Property) Act 1946*

Entities within the portfolio

The DLGSC assists the following portfolio entities in principally assisting the relevant Minister for the following legislation as of 30 June 2024:

The Gaming and Wagering Commission of Western Australia:

- *Betting Control Act 1954*
- *Casino (Burswood Island) Agreement Act 1985*
- *Casino Control Act 1984*
- *Gaming and Wagering Commission (Continuing Lotteries Levy) Act 2000*
- *Gaming and Wagering Commission Act 1987*
- *TAB (Disposal) Act 2019* (Except parts 1 to 5, other than section 27, which are administered by the Treasurer principally assisted by the Department of Treasury.)

The Library Board of Western Australia:

- *Legal Deposit Act 2012*

The Metropolitan Cemeteries Board:

- *Cemeteries Act 1986*

The Western Australian Local Government Grants Commission:

- *Local Government Grants Act 1978*

Governing Legislation

In performing its functions, DLGSC is compliant with relevant law, including, but not limited to:

- *Auditor General Act 2006*
- *Corruption, Crime and Misconduct Act 2003*
- *Disability Services Act 1993*
- *Equal Opportunity Act 1984*
- *Financial Management Act 2006*
- *Freedom of Information Act 1992*
- *Industrial Relations Act 1979*
- *Minimum Conditions of Employment Act 1993*
- *Procurement Act 2020*
- *Public Interest Disclosure Act 2003*
- *Public Sector Management Act 1994*
- *Salaries and Allowances Act 1975*
- *State Records Act 2000*
- *State Superannuation Act 2000*
- *Western Australian Jobs Act 2017*
- *Workers Compensation and Injury Management Act 1981*
- *Work Health and Safety Act 2020*

Cultural Statutory Authorities

The DLGSC supports four cultural statutory authorities in the delivery of culture and arts to the community. We provide asset management, digital and technology services, financial management and corporate services support to them.

The **State Library of Western Australia** (SLWA) enriches the lives of Western Australians by treasuring their stories, buildings, preserving and sharing physical and digital collections for education and recreation, while reflecting the State's rich heritage, diversity and history. The Library Board of Western Australia was established under the *Library Board of Western Australia Act 1951* and this Act was amended in 1955 to include the management of SLWA.

The **Western Australian Museum** houses WA's scientific and cultural collection, making the State's natural and social heritage accessible and engaging through research, exhibitions and public programs. The museum is a statutory authority established under section 7 of the *Museum Act 1969*.



To The Moon exhibition at the WA Museum in Boola Bardip, March 2024. Photo by Luke Riley.



ACT Strategic Plan Launch onstage at His Majesty's Theatre, March 2024. Photo by Christian Forster.

The **Arts and Culture Trust** (ACT) manages, cares for and develops the State's cultural assets for future generations. The ACT can also develop its own productions and use its venues for an expanded range of artistic, cultural, recreational or educational purposes. The ACT is a statutory authority established under section 7 of the *Arts and Culture Trust Act 2021*.

The **Art Gallery of Western Australia** (AGWA) is WA's state-owned art gallery, providing access to local, national and world-class art for the community. The AGWA is unique in the breadth of art that it holds and is committed to loaning this work to other institutions within Australia and beyond. The AGWA is a statutory authority established under section 5 of the *Art Gallery Act 1959*.



Yhonnie Scarce: The Light of Day exhibition opening event. The Art Gallery of Western Australia, 2024. Photo: Rift Photography. Courtesy of the artist, THIS IS NO FANTASY, Melbourne, and AGWA © Yhonnie Scarce, 2024.

Other entities supported by DLGSC

The DLGSC supports a range of statutory entities and office holders in the delivery of local government, culture and the arts and sport and recreation services to the community.

The DLGSC provides corporate and operational services to these groups. It has continued a program of service level agreement revision and reform for the various statutory entities enabled by DLGSC.

Judicial / Semi-Judicial

The **Liquor Commission** is established under section 8 of the *Liquor Control Act 1988* to provide a flexible system for appeal of decisions and determine applications. Executive and administrative support is provided by DLGSC.

The **Local Government Standards Panel** is established under section 5.122 and Schedule 5.1 of the *Local Government Act 1995*. It provides for a complaints system whereby certain alleged misconduct by council members can be reviewed. Executive and administrative support is provided by DLGSC.

The **Racing Penalties Appeal Tribunal** (RPAT) is established under section 4 of the *Racing Penalties (Appeals) Act 1990*. The RPAT is established to confer jurisdiction in respect to appeals against penalties imposed in disciplinary proceedings arising from, or in relation to, the conduct of thoroughbred racing, harness racing and greyhound racing and related purposes. Executive and administrative support is provided by DLGSC.

Regulatory

The **Combat Sports Commission** (CSC) is established under section 4 of the *Combat Sports Act 1987*. The CSC regulates combat sports within WA and formulates recommended standards, specifications, codes of conduct and guidelines to ensure proper standards in combat sports. Executive and administrative support, including financial management, is provided by DLGSC.

The **Gaming and Wagering Commission of Western Australia** (GWC) is established under section 4 of the *Gaming and Wagering Commission Act 1987* and is responsible for regulating the conduct of gaming and wagering in WA. Executive support is provided by the GWC Secretariat. Corporate, licensing, compliance and policy support is provided by DLGSC.

The **Office of Independent Monitor** was established under section 21J of the *Casino Control Act 1984* following the Final Report of the Perth Casino Royal Commission (PCRC). The Independent Monitor has statutory functions relating to the oversight of remediation of the management and operation of Burswood Casino and reports to the Minister for Racing and Gaming and the GWC on the progress and efficacy of the remediation. Staff and administrative support, including financial management, is provided by DLGSC.

The **State Records Commission** is established under the terms of part 8 of the *State Records Act 2000*. It establishes principles and standards for State records and archives and monitors the operation of and compliance with the *State Records Act 2000*. The Commission also enquires into alleged breaches of the *State Records Act 2000*. The DLGSC provides facilities and services to support the Commission through the State Records Office and other arrangements under a Service Level Agreement.

Advisory

The **Control of Vehicles (Off-road Areas) Act Advisory Committee** is established under section 17 of the *Control of Vehicles (Off-road Areas) Act 1976*. The Committee advises the Minister for Local Government on matters relating to the use of land by vehicles, as provided for under the *Control of Vehicles (Off-road Areas) Act 1976*. Executive and administrative support is provided by DLGSC.

The **Local Government Advisory Board** is a statutory body established under section 2.44 and Schedule 2.5 of the *Local Government Act 1995*. It considers proposals for changes to district boundaries and wards and representation structures of local governments. Executive and administrative support is provided by DLGSC.

The **WA Local Government Grants Commission** is a statutory body established under section 4 of the *Local Government Grants Act 1978*. It makes recommendations to the Minister for Local Government regarding the allocation of the Commonwealth Government's financial assistance grants to WA's 137 local governments and the two Indian Ocean Territories. Executive and administrative support is provided by DLGSC.

Other

The **Gaming Community Trust (GCT)** is established under section 109D of the *Gaming and Wagering Commission Act 1987*. It provides advice and makes recommendations to the Minister for Racing and Gaming on the distribution of funds and grants for the general benefit of the community. Executive and administrative support is provided by DLGSC.

The **Problem Gambling Support Services Committee (PGSSC)** was created to educate the community on the impact and consequences of problem gambling. The PGSSC brings together representatives from the gambling industry and government to address the social and economic issues that result from problem gambling. Executive and administrative support is provided by DLGSC.

The **Swan Bells Foundation Inc.** is established under the *Associations Incorporation Act 2015*. It manages the Bell Tower and the promotion and development of bellringing in WA. Accounting, asset maintenance and administrative support is provided by DLGSC.



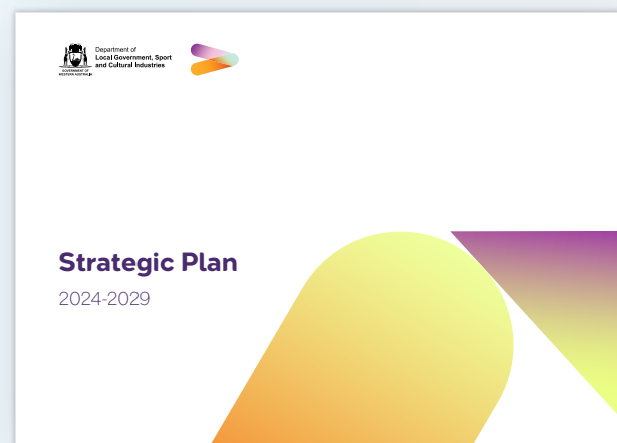
Strategic Plan 2024-2029

In June 2024, DLGSC launched our new Strategic Plan 2024-2029 at our mid-year staff briefing – which was an ideal opportunity to reflect on who we are as an agency, what our priorities are for the next few years and how we can drive the Strategic Plan forward together.

The new plan articulates our vision, mission, values, purpose and strategic intent. It identifies our areas of focus and the objectives and outcomes we aim to deliver on behalf of the State Government to the WA community over the next five years.

The development of the plan was a collective effort over 12 months and engagement involved staff at all levels and selected external stakeholders. More than 150 external stakeholders including our Ministers and their offices, key government agencies, statutory authorities, peak bodies, advisory councils and other industry and sector leaders were engaged through interviews and an online survey.

Sixteen staff workshops were held and staff were engaged and enthusiastically contributed to the Strategic Plan's development. Additionally, two major workshops were held with Corporate Executive, plus regular one-on-one check-ins and monthly progress reporting.



We look forward to living this plan as an agency in order to achieve the State Government's objectives and commitments for fostering a cohesive, prosperous, vibrant and healthy WA community.

Our purpose

To foster a cohesive, prosperous, vibrant and healthy Western Australian community

Our vision

Western Australia is celebrated as the best place to live in Australia

Our mission

To lead the public sector in community-focused delivery with a high performing organisation and thriving workforce

Our priorities



Connected communities



Prosperous industries and sectors



Healthy living



Effective operations



Thriving workforce

Our values

Respectful

We are respectful and inclusive

Accountable

We take responsibility and deliver quality

Responsive

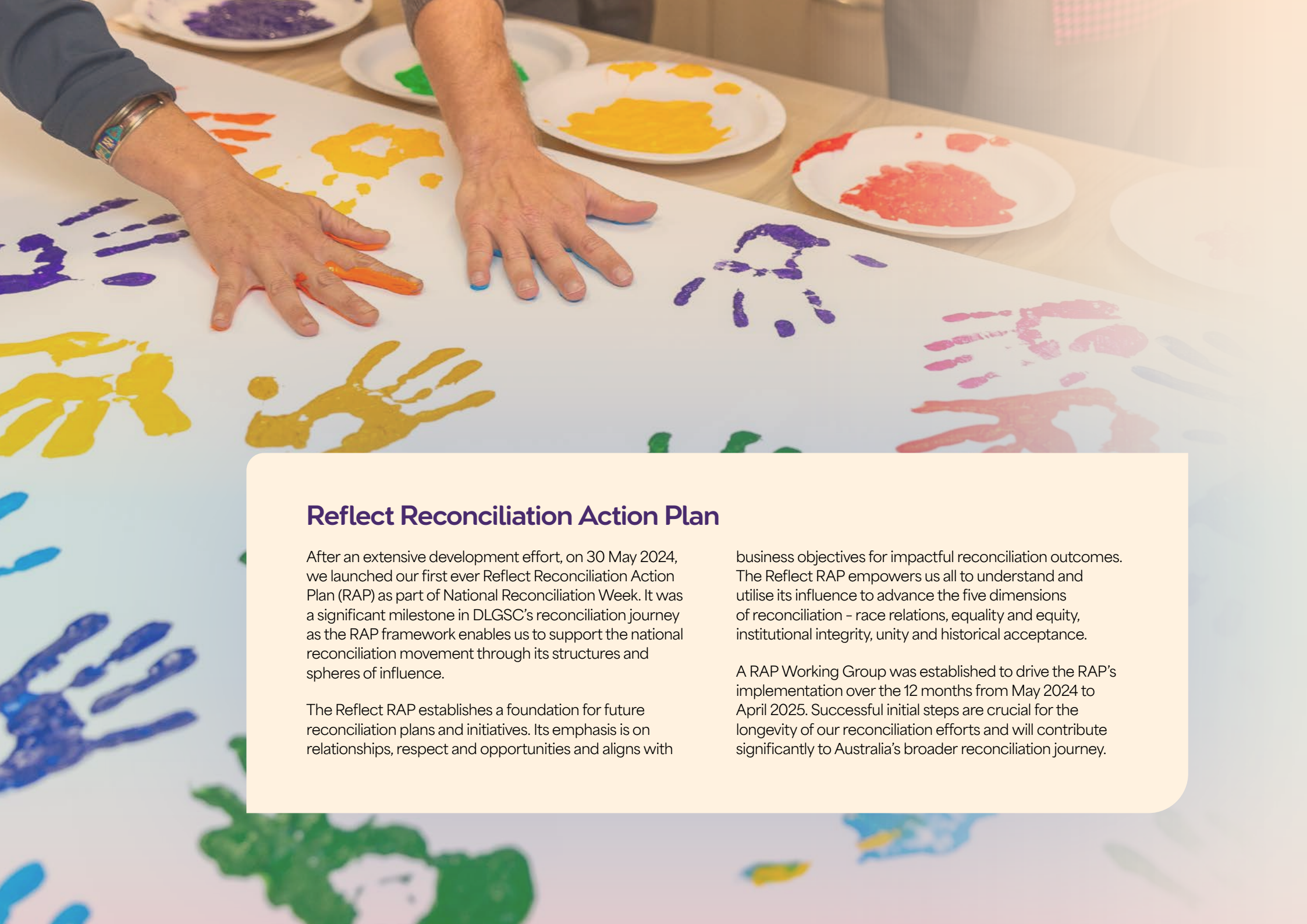
We meet the needs and expectations of our stakeholders

Open-minded

We challenge the status quo with open minds

Integrity

We build trust through responsible actions



Reflect Reconciliation Action Plan

After an extensive development effort, on 30 May 2024, we launched our first ever Reflect Reconciliation Action Plan (RAP) as part of National Reconciliation Week. It was a significant milestone in DLGSC's reconciliation journey as the RAP framework enables us to support the national reconciliation movement through its structures and spheres of influence.

The Reflect RAP establishes a foundation for future reconciliation plans and initiatives. Its emphasis is on relationships, respect and opportunities and aligns with

business objectives for impactful reconciliation outcomes. The Reflect RAP empowers us all to understand and utilise its influence to advance the five dimensions of reconciliation - race relations, equality and equity, institutional integrity, unity and historical acceptance.

A RAP Working Group was established to drive the RAP's implementation over the 12 months from May 2024 to April 2025. Successful initial steps are crucial for the longevity of our reconciliation efforts and will contribute significantly to Australia's broader reconciliation journey.



Unveiling Connie Clinch's artwork at the Reflect Reconciliation Action Plan launch, May 2024.

RAP Artwork

Connection by Connie Clinch

The artwork illustrating the RAP shows the journey of how a strong healthy community is formed. With time, many achievements are made, strong relationships are created and better changes happen. A river runs through the centre of the artwork, bringing together people from all walks of life and who hold this thriving State together.

About the artist

Connie Clinch grew up in Perth, on Whadjuk Nyoongar Boodjar. She loved the river life and Nyoongar Country. She moved to Broome on Yawuru Country with her husband and young family of four early in 2023, joining her mother's family. Connie practiced digital art design and acrylic on canvas and wall murals whilst living in Perth. Since moving to Broome, she has expressed an interest in printmaking. Connie is new to this medium and is enjoying learning more about it and expressing her ideas in a different form.



Pailin S. Kulvong/Moment Collection via Getty Images.



02

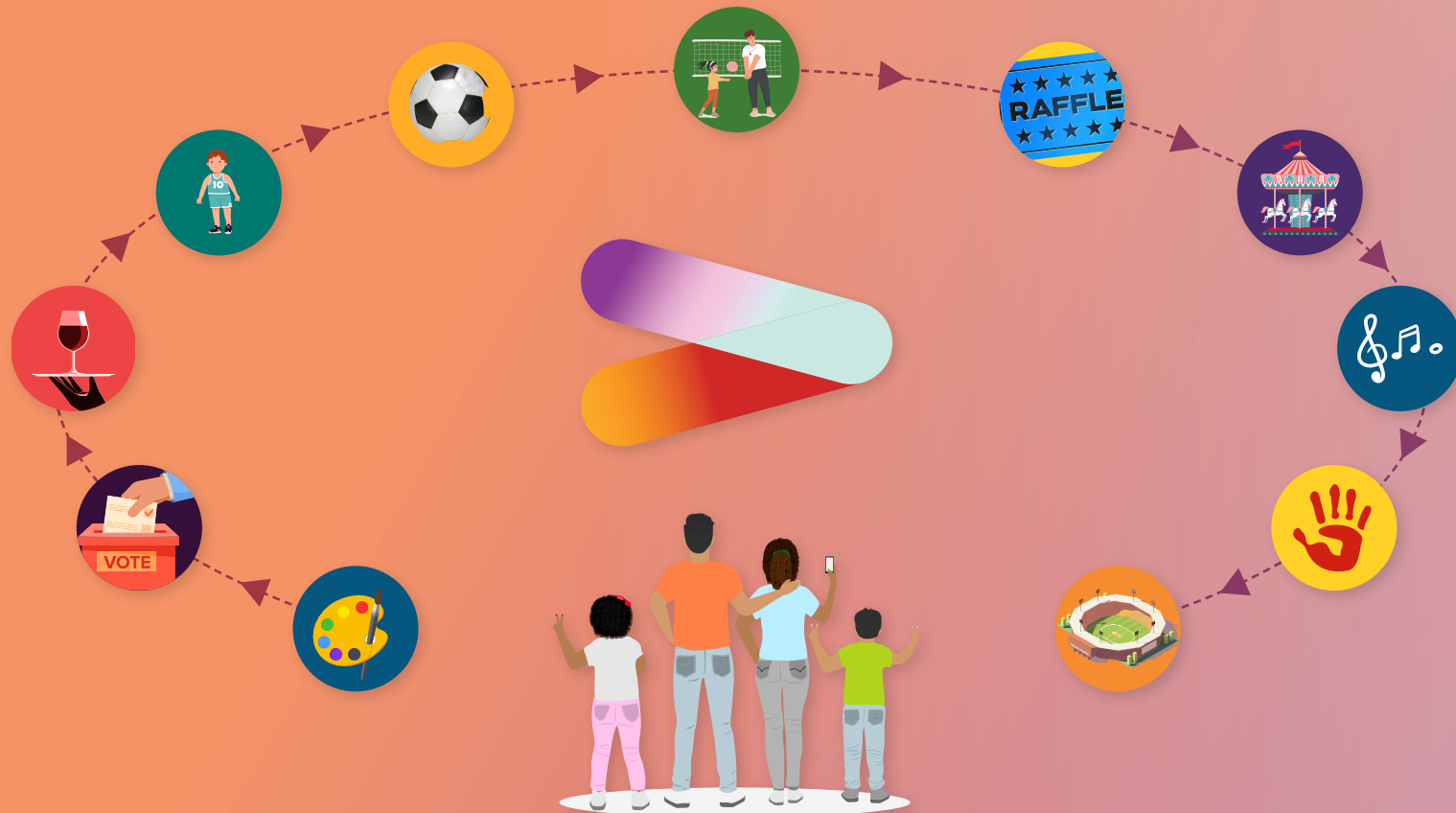
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Community and sector impact overview

The positive impact of the work done by DLGSC is felt across WA – as you will find out from the Patel-Williams family. Every day we are committed to fostering a cohesive, prosperous, vibrant and healthy WA. Armed with a new Strategic Plan (see page 22) and our first RAP (see page 24) we will use them to guide the work we do to further enrich and enliven the lives of Western Australians, supporting and enhancing communities and building and maintaining strong regulatory functions.

Our customer journey



A weekend with the Patel-Williams family

We are sharing a customer journey to demonstrate how we support all Western Australians to live their best lives through our many programs, services and funded activities.

It is Friday afternoon. The kids have just got home from school and they're buzzing because a local artist was using creative techniques in the classroom as an enhanced approach to support the fundamentals of student learning. The artist's placement was funded through DLGSC's Culture and the Arts program Creativity for Schools.

A trip to the letterbox provides information on voting in the upcoming local government elections. Dad notes there's a diverse range of candidates to choose from that reflect their local community. These candidates were inspired to run for council by DLGSC's campaign to encourage a greater diversity of people, because that's good for the community.

That night the family goes to a popular new local café. The parents can order a glass of wine as the new venue had its liquor licence approved quickly and easily through DLGSC, because we're committed to making it easier to do business in WA.

The next day, it's time for sport. Both kids have new uniforms, the same as all their teammates, as the family applied for KidSport vouchers to help them buy sporting essentials. The club facilities where they play sport have just received upgrades to the playing surface and changerooms - thanks to DLGSC infrastructure grants.

The DLGSC's work helps make WA the best place to live in Australia.

The game starts. The coaches are trained in how to keep kids safe through resources from True Sport, funded by DLGSC. After the game, one of the parents buys a raffle ticket at the club.

The club secretary is new so had earlier checked in with DLGSC's gaming and wagering team to see if she needed a standard lottery permit.

The next day the family attends a community festival at a large park nearby, run by their local government authority and a Culturally and Linguistically Diverse organisation, thanks to support through the Office of Multicultural Interests Community Grants Program. A local artist performs. He received funding through DLGSC's Contemporary Music Fund to work on his next album.

Later that afternoon, Mum logs on to Aboriginal History WA and the State Records Office websites to conduct some family research while Dad and the kids go see a game at the new purpose-built football facility that - you guessed it - DLGSC built!

Of course, there are many other services DLGSC provides that are not mentioned in this story. But it is a great example of how we support all Western Australians by giving them opportunities to reach their potential and live their very best lives.



Sport and Recreation

The DLGSC provides strategic leadership and support for the sport and active recreation sector across WA through funding and advice to more than 280 recognised state sporting associations (SSAs), state active recreation organisations, peak bodies, community groups and local governments.

In 2023-24, DLGSC provided more than \$50 million in funding through 406 grants to support participation, high performance, capacity building and integrity initiatives for the sport and recreation community.

Funding of \$25.3 million from the Sports Lotteries Account supported more than 180 sporting organisations to deliver participation, capacity building, high performance and integrity initiatives statewide. This included a \$9.52 million investment into SSAs and peak bodies to deliver their strategic and operational plans.

Sports Lotteries Account

 **\$25.3 million**

180+ organisations funded
delivering initiatives
statewide.

More than \$9.8 million supported high performance sport including the operations of the Western Australian Institute of Sport (WAIS), participation of the Women's National League Team in national league competitions and high-performance initiatives for Hockey Australia's and Artistic Swimming Australia's Perth-based national centres of excellence.

More than \$1.1 million was given to sport organisations to plan and host international and national events. The SSAs were helped along with more than \$680,000 for coaches and officials to develop their skills and for athlete development and competition opportunities with targeted Asian countries.



2024 WA Country Cricket Senior Women's Country Week, Bunbury March 2024.

The DLGSC administers the Sports Wagering Account on behalf of the GWC. In the last year, funding of \$4,361,635 was provided to the WA community to support sport and recreation organisations deliver participation, capacity building and integrity initiatives. This included a \$630,000 investment into active recreation organisations and peak bodies, while more than \$945,000 went to support the development and delivery of inclusive participation programs to enable all Western Australians to participate in sport and recreation.

Active recreation organisations received more than \$945,000 to develop and deliver outdoor active recreation and hiking participation programs and trail planning projects. At club level, more than \$690,000 supported sport and recreation club development initiatives and more than \$330,000 was given to organisations to plan, secure and host mass participation events.

In February 2024, funding totalling \$1.35 million was announced to support WAIS, Olympic and Paralympic athletes to have the best preparation and chance of success at the 2024 Paris games. This included \$350,000 to administer athlete payments of up to \$5,000 on behalf of the State Government to assist locally-based Olympic and Paralympic athletes with selection costs and getting to the games.

More than \$18 million from the Consolidated Fund went to nine organisations to support sport and active recreation organisation operations and projects.

This included funding to support statewide football initiatives through the West Australian Football Commission, operational funding for WAIS, Nature Play WA and the Stephen Michael Foundation plus project funding for Hockey WA, Yachting WA and Perth Heat to deliver strategic initiatives.

KidSport is a long-term, statewide initiative to reduce the financial barrier to participation in community sport for low-income families by providing funding to eligible children aged five to 18 years. Since KidSport's inception in 2011, more than 121,000 children have accessed more than 325,000 vouchers, with more than \$48.9 million distributed to the community to support children to participate in community sport and swimming lessons across WA.



Since 2011:

121,000+ children

325,000+ vouchers

\$48.9 million

In August 2023, a range of enhancements to expand KidSport was announced. To ease cost of living pressures, the value of a voucher was doubled to \$300 per child per financial year. Essential equipment and uniforms are now eligible items and general eligibility has been expanded to include asylum seekers, refugees and children in care



through the Special Consideration pathway. The changes resulted in a substantial increased uptake in the program. In 2023-24, an additional 4,481 children (21% increase) accessed KidSport and an additional 8,591 vouchers (36% increase) were issued. In 2023-24, more than \$6.22 million has been provided through more than 32,000 vouchers to more than 25,500 children. This represents an additional \$2.9 million of support compared to the previous financial year.



2023-24

\$6.22 million

32,000 vouchers

25,500 children

**additional \$2.9 million
more than 2022-23**

The Industry Investment Program provides funding and organisational support to enable the delivery of quality sport and active recreation opportunities. We work closely with SSAs, sport and active recreation organisations and peak bodies in an advisory capacity. Key areas of support include governance and planning, regional delivery, clubs, coaches and officials, participation and membership and financial and risk management. In 2023-24, more than \$8 million went to 87 SSAs to provide organisational support to enable the delivery of quality sport and active recreation opportunities. A further \$977,500 was invested through the Regional Servicing Grants Program to improve regional capacity and grow participation.

The Inclusive Participation Program provides financial support to engage low participation groups by creating inclusive, accessible, safe and welcoming sport and recreation participation opportunities. Organisations were provided funding of more than \$1.6 million to engage people living with disability, Aboriginal people, seniors, women and girls and Culturally and Linguistically Diverse (CaLD) groups in sport and recreation.

Over the last year, DLGSC continued to provide affordable, quality outdoor recreational opportunities to the community via camp experiences. There are four metropolitan camps: Bickley (Orange Grove), Ern Halliday (Hillarys), Point Walter (Bicton) and Woodman Point (Coogee) and one in Albany (Camp Quaranup). There are up to 850 beds across all five sites and the largest camps – Ern Halliday and Woodman Point – can accommodate multiple groups at the same time. These camps have serviced more than 1,240 bookings, delivering 92,097 overnight stays with 144,638 recreation activity participations over the year. This equates to 216,957 physical activity hours delivered through structured camp led activities.

Over the last year, DLGSC continued to provide affordable, quality outdoor recreational opportunities to the community.



Camps staff cultural awareness, Woodman Point Recreation Camp, Wadjuk Noongar Country.

The recreation camps are also a major base for workforce training in the outdoor sector, providing a platform for developing outdoor leaders and fostering group facilitation skills that can be deployed across the State. Schools represent the largest proportion of camp clients with 58% attending from government schools, 15% from Catholic education and 27% from independent schools.

Camps 2023-24

850 beds

1,240 bookings

92,097 overnight stays

144,638 recreation activity participations

216,957 physical activity hours

Funding support was also provided to peak bodies – Outdoors WA, WestCycle and Parks and Leisure Australia (WA Branch) along with strategic partners Nature Play WA, Trails WA and the Seniors Recreation Council of WA. This brought total organisational investment for recreational organisations to more than \$1.9 million. This investment has led to significant improvements in the operations of all organisations to better serve and grow their membership.

The WA Strategic Trails Blueprint 2022-2027 remains essential in guiding the trail industry to ensure more people are connected to Country through shared experiences in diverse landscapes, resulting in greater community, social, cultural, economic, health and wellbeing outcomes. The Trails Reference Group oversees the implementation of the blueprint of which 73% of the actions listed are either in progress or achieved.



The WA Community Trail Planning Grants Program ensures trail developments across the State are well informed, substantiated and supported by a consistent planning approach. Twelve projects valued at \$287,435 were funded and include planning for horse riding, hiking, mountain biking and dual use trails.

Outdoor Active Recreation Participation Grants saw an investment of \$431,000 across 13 organisations. The funding will deliver recreation projects around the State. One program promotes kayaking, exploring the cultural significance of Pilbara waterways and is undertaken in partnership with Nyamal Aboriginal Corporation.

The WA Hiking Participation Program is aimed at growing WA hiking participation by providing financial support to organisations to develop and deliver new participation opportunities. Aligned to the WA Hiking Strategy 2020-2030, 15 projects were funded to the value of \$229,184. Projects funded included participation and skill development opportunities for people with disability, young people and seniors with an emphasis on wellness, mental health and Aboriginal guided experiences.



Rock Art Tours with Murujuga Aboriginal Corporation, Pilbara. Photo courtesy of Tourism WA.



Various camps staff and Clint Morgan, Wheel Life Coordinator from Rebound WA at Ern Halliday Recreation Camp, April 2024.



Creative development of From Here, Together by Emma Fishwick, produced by Performing Lines WA. The Naval Store, Fremantle, 2024. Photo by Edwin Sitt.

Culture and the Arts

The DLGSC works in partnership with industry stakeholders and government agencies to create strong employment and economic growth in the creative industries and improve the liveability and vibrancy of cities, regions and neighbourhoods. We invest in the culture and arts sector through grants to arts organisations and artists and builds sector capacity through targeted grants and investment programs.

Arts Organisations Investment Program

supported

37 small to medium organisations

➔ **\$13,233,100**

The 10-Year Vision for culture and the arts in WA will guide the State Government's focus for a creative, cultural and arts sector over the next decade. It is an opportunity to update Strategic Directions

2016-2031 to reflect recent significant changes in a national and global context and more clearly articulate the government's priorities. Consultation commenced in August 2023 using a collaborative approach to delivering sector priorities with agencies working together across all levels of government, the sector and other stakeholders to develop the vision that will be released.

The DLGSC supported 37 small to medium arts, cultural and creative sector organisations to the value of \$13,233,100 in 2023-24 through the Arts Organisations Investment Program. The open and competitive multiyear funding program invests in a portfolio of organisations that create and present high-quality arts, cultural and creative experiences. Four-year funding gives organisations stability and the capacity to generate additional income through box office revenue. It also helps them leverage additional funding from a range of sources and partners, create employment opportunities in the sector and drive economic development.

In partnership with the Federal Government, DLGSC funds five National Performing Arts Partnership Framework Organisations.





Sarah Aiken in *Make Your Life Count*, Perth Institute of Contemporary Arts (PICA), April 2024. Photo by Gregory Lorenzutti.



**National Performing
Arts Partnerships**

5

**Organisations
supported**



\$9,732,728

The State Government provides \$9,732,728 to Black Swan State Theatre Company, Marrugeku, West Australian Ballet, West Australian Opera and West Australian Symphony Orchestra. These companies play a fundamental role in supporting the careers of performing artists and creatives as well as the creation of new local works.

The Creative Learning Program is a State Government commitment of approximately \$2 million a year. It includes the Creative Learning Partnerships Program which offers grants between \$60,000 and \$250,000 a year to deliver two-year creative learning programs. Eleven projects are in the second year of delivery. It includes the Creativity for

Schools Program which supports in-school activities via Collaborations (up to \$60,000) connecting schools with arts organisations and creative practitioners and Residencies (up to \$20,000) for creative artists to work in a school for 25 days. Two rounds of Creativity for Schools funded 19 Collaborations and 11 Residencies. Projects supported have seen 114 artists delivering creative learning programs for 47 schools, engaging 327 teachers and 7,390 students.

The Contemporary Music Fund is a State Government commitment of \$750,000 a year. It supports the development and growth of the WA contemporary music sector. Over the year, the Short Notice Activity Program grants supported 44 applications and provided \$428,438 to

enable musicians to tour. The Targeted Initiatives stream provided \$255,330 to support the Coldplay Rising Artist competition, the Boorloo Block Party Regional Tour's hip hop workshops in regional areas and WA music acts playing showcases at the inaugural SXSW Sydney.

The International Society for the Performing Arts (ISPA) is a global network of more than 500 leaders with representation from more than 185 cities around the world. Each year, ISPA hold two congresses, one in New York and one in a different international city. PAC Australia, the national peak body for performing arts centres, presenters and producers across Australia, won their bid to host the 2024 ISPA Congress in Perth. We partnered with

PAC to deliver the 30 April – 3 May event. Presenting a rare opportunity for WA to host an international conference for the performing arts, it shone a spotlight on our creative sector and brought some 300 national and international delegates together to build international touring networks and collaborate on supporting the development of new work. A key outcome was the international networking opportunities, which actively showcase the city as a creative regional hub.

The DLGSC supports the WA screen sector to create jobs and grow the economy. Launched in April 2024, the Western Australian Screen Strategy 2023-2034 identified eight key initiatives and priorities to support growth of the WA screen sector over the next 10 years.

8 major projects
started production
1,040 jobs
\$42.5 million
into the WA economy

The Screen Investment Program supplies operational funding for Screenwest which supports local sector development and administers funding for screen projects across the State. Eight major projects started production in 2023-24 through support from the WA Regional Screen Fund and WA Production Attraction Fund. This included feature films *The Surfer*, *Runt* and *We Bury the Dead*, scripted TV series *The Twelve 2*, *Invisible Boys*

and *Scrublands 2* plus the documentary series *Shipwreck Hunters 2*. Together these projects supported an estimated 1,040 jobs and brought an estimated \$42.5 million into the local economy. In the second year of the Pilot Digital Games and Interactive Technologies Fund, 22 projects were supported.

The Strategic Initiatives Program supports exceptional and strategic projects or activities that contribute to a vibrant art, cultural and creative sector in the State. Across the year, we invested \$2,278,964 in a range of initiatives.

To celebrate the 40th anniversary of the America's Cup win, DLGSC delivered a range of events. In an historic moment in world sailing, Australia won the America's Cup, for the first and only time, off the coast of Rottnest in 1983. A series of activities, events, lectures and exhibitions in and around the WA Maritime Museum included a free music event at Victoria Quay attended by more 20,000 people. Funding also created a legacy project with Yachting WA to deliver the Australian Sailing Science Technology Engineering and Maths Program. It will support increasing the capacity of schools, education support centres, clubs and Discover Sailing Centres to expose the sport to a broader range of people.

We have co-invested in Creative Australia's four-year Digital Culture Program which includes digital upskilling, knowledge sharing and research to accelerate innovation and investment in digital projects. It prioritises increased digital engagement with arts and creativity, leading to greater community connection and wellbeing. In its third year, it has supported two programs: a six-month

Digital Fellowship Program and a 14-week Digital Specialist-in-Residence program. It supports the commitment to meet the Diversify WA outcomes to grow the cultural and creative industries, fostering flexibility and adaptability in the face of digital transformation.

The Strategic Initiatives Program supports exceptional and strategic projects or activities that contribute to a vibrant art, cultural and creative sector in the State. Across the year, we invested \$2,278,964 in a range of initiatives.

Under the Arts Projects for Individuals and Groups and Organisations and Arts Short Notice Activity Program, DLGSC offers a broad range of open and contestable grants to artists, creatives and arts organisations to undertake a variety of activities that include circus, cabaret, dance, theatre, visual arts, textiles, music and literature and writing. Through these rounds and the final Arts 15k Plus and the U15k, 242 projects were supported including across the Mid West, Eastern Wheatbelt, the South West, Great Southern and Kimberley regions. Western Australian artists were also able to showcase their work nationally and internationally.

Infrastructure in the community

The DLGSC contributes to the WA community by leading the planning, funding, delivery and maintenance of cultural and sporting infrastructure and major capital projects.

Grants

We continue to deliver expansive grants for community projects supporting new building works and upgrades to existing facilities. From extra changerooms and better lighting to new sporting pavilions, sustainable infrastructure encourages participation and engages people of all ages and ability no matter where you live.

Since 1975, the CSRFF has injected more than \$410 million to local communities across WA.

Across the year, more than \$23 million was approved for 55 projects via the Community Sporting and Recreation Facilities Fund (CSRFF). This allows community groups, local governments

and Aboriginal corporations to develop community level infrastructure for sport and recreation, with the aim of increasing participation. Since 1975, the CSRFF has injected more than \$410 million to local communities across WA.



Club Night Lights Program

33 projects
\$4.6 million

As part of the Club Night Lights Program (CNLP), 33 projects worth \$4.6 million were supported. Facilitating the installation of new or upgraded floodlighting means sport and recreation activities can happen at night. Since the CNLP started, \$12.2 million in funding has been allocated to 104 projects.

The State Sporting Infrastructure Fund continued to support sporting facilities in planning, upgrades and ongoing maintenance. This has allowed SSAs to host state, national and international level sporting events and provide elite-level training.

Major capital projects

The DLGSC plays a leading role in initiatives for significant investment in large and complex projects and is responsible for developing projects that are of strategic and economic importance to the State.

Over the past four years our Asset Investment Program has increased from \$763.9 million as per the 2021-22 State Budget to \$1.11 billion as per the 2024-25 State Budget. This continues to be a great investment for the State and we remain committed to delivering our significant capital works program over the coming year.

Australian Hockey Centre

We are progressing a \$135 million purpose-built Australian Hockey Centre to support the continuation of Hockey Australia's High-Performance Program in WA. The new Hockey Australia Centre of Excellence will be an international stage for players and fans with seating for up to 10,000 spectators and the latest broadcasting capabilities to share the action all over the world. During 2023-24, the project continued to progress schematic design.



Architects impression of Australian Hockey Centre.



Albany Entertainment Centre



Perth Concert Hall redevelopment, April 2024.

Albany Entertainment Centre

The Albany Entertainment Centre is the Great Southern's premier entertainment venue. In March 2024, a contract was awarded for important roof and façade repairs.

Perth Concert Hall redevelopment

The project will deliver a comprehensive redevelopment of the 51-year-old venue to enhance its functionality and improve user experience to a level consistent with a contemporary, premier performance venue. The redevelopment will provide a home for the West Australian Symphony Orchestra, as well as support precinct and public space activation. During the year the project progressed to the contract documentation phase and we have worked with key stakeholders in anticipation of the 2024 venue closure for construction.

Perth Film Studios

In 2023-24, the State Government announced a \$233.5 million investment in the Perth Film Studios facility. The state-of-the-art facility has the intention of attracting large-scale screen productions to WA. Construction commenced in January 2024 at the 16-hectare site in Malaga and in June the signing of the operations agreement and the naming of the facility as Perth Film Studios was announced. The ACT will own Perth Film Studios on behalf of the State Government and be responsible for overseeing the implementation of the operations agreement. It is anticipated doors will open to host the first production in 2026.



Construction of Perth Film Studios in Malaga, 2024.



The Urban Orchard from AGWA. Photo by Cam Campbell.

Perth Cultural Centre Rejuvenation

The Perth Cultural Centre contains some of our key cultural institutions, significant heritage assets, as well as several non-government art institutions residing in State-owned buildings in the precinct. The project aims to redevelop and revitalise the cultural precinct. This will create vibrant, safe and attractive spaces that connect Perth's cultural institutions with their surrounds to improve liveability and tourism outcomes for the city. In 2023-24, the project progressed through the design stages. Construction is due to commence in early 2025.



Sam Kerr Football Centre, Queens Park, 2024.



Sam Kerr Football Centre

The Sam Kerr Football Centre has revitalised the land at Queens Park Open Space and provides a sporting facility catering to all levels of the sport – from grassroots to high performance. With contributed funding from the State and the Commonwealth, the \$50.8 million facility was used as a training venue for the FIFA 2023 Women's World Cup and is now the home of Football West. The grand opening was in October 2023, when the facility was officially named after Perth professional soccer player Sam Kerr OAM.



Local Government

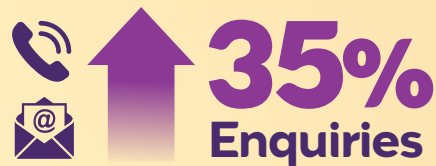
Reforms to the *Local Government Act 1995* are continuing and include the six themes that were crafted in consultation with the local government sector:

1. Earlier intervention, effective regulation and stronger penalties.
2. Reducing red tape, increasing consistency and simplicity.
3. Greater transparency and accountability.
4. Stronger local democracy and community engagement.
5. Clearer roles and responsibilities.
6. Improved financial management and reporting.

The DLGSC supports and enforces effective regulation of the local government sector. In line with our Local Government Regulatory Approach guiding document we deliver the key regulatory functions that encourage local

governments to adopt self-regulation and voluntary compliance. In support of this, we have undertaken early intervention and engagement actions to assist local governments in dealing with difficult issues, as well as educating the sector about meeting their legislative requirements.

We continue to provide advice and support to the local government sector through webinars, new guidance materials and responding to LG Hotline phone and email enquiries, which experienced a 35% increase in overall volume. We have also focused on expanding our education and support role, particularly in the context of ongoing local government reforms.



Improvements in local government financial management through updated model financial statements and guidance material have been provided to support the sector. This includes preparing fair value of non-financial asset valuation guidelines for further guidance. Additionally, the annual update of model financial statements and guidance materials for the year ending 30 June 2024 were published.

We continue to provide advice and support to the local government sector.

The DLSGC's Investigations and Assessment unit streamlined their processes in providing administrative support to the Local Government Standards Panel and saw a drop of 13.7% in the average time to deliver findings of a minor breach complaint.

The Regulatory Approach has continued to be implemented with a focus on support and compliance actions to improve local government capability. This is being done through developing focused guidance materials made available on the website, developing and setting governance standards, providing advice through the LG Hotline, email enquiries and webinars on new or amended legislation. See page 53 for Regulatory Reform.

Each year, local governments apply for ministerial permission to impose differential rates and minimum payments, which exceed standard ratios. In 2023, we switched to an online form system submitted via portal. This simplifies the application process for local governments, standardises the information supplied and streamlines applications. The new system has continued with several improvements made based on stakeholder feedback. Approximately 75% of applicants successfully lodged their applications this way. The system has improved the overall quality of applications and reduced response times.

Local government elections were held in October 2023. The Western Australian Electoral Commission (WAEC) was engaged to conduct elections for 124 local governments. The remaining 15

conducted their own elections. In support we undertook activities including delivering a series of webinars and preparing educational materials to prepare the sector for changes to electoral process resulting from the *Local Government Act 1995* reforms. We held candidate information sessions to increase engagement of target groups with the election, including people living with disability, those from culturally diverse backgrounds and young people. Partnerships with 14 local governments delivered six induction sessions for new council members.

We worked closely with WALGA and the WAEC on a range of projects, including a media campaign and collaborated to deliver the Statewide Candidate Information webinar which was attended by more than 300 people. Post-election support is being provided to the sector through the Advisory Line, including queries and backfilling provisions since the introduction of Optional Preferential Voting for these elections. We are aware of nine instances in six local governments where the backfilling provisions have been used.

This year DLGSC processed approximately 39 participation approvals for councillors, 129 applications to change the method of valuation for property, 30 applications for extensions to local government budget/

financial report deadlines, 31 applications for non-standard differential rates and minimum payments and 80 applications for burials outside of proclaimed cemeteries. Over the year, DLGSC assisted with eight applications for exhumations, 34 applications to use a caravan for long-term camping on private land and two applications for land to be deemed non-rateable for the purposes of calculating local government rates.

The DLGSC-sponsored free placemaking training was delivered to the sector with more than 22,000 local government employees and more than 1,200 elected members taking part. Placemaking is a collaborative process that encourages local governments and external stakeholders including residents, businesses, community groups and government agencies to work together to make spaces more comfortable, accessible, active and attractive. The goal is to contribute to building the capacity and capability of local governments to empower their communities, which will lead to a more vibrant, collaborative, inclusive and connected WA.

The DLGSC-sponsored free placemaking training was delivered to the sector with more than 22,000 local government employees and more than 1,200 elected members taking part.

In the 2022-23 Financial Year, the State Government announced \$5 million to fund the City Activation Grants and Activate Perth scheme. Activate Perth, which entered into an agreement with DLGSC in August 2022, was awarded a \$1 million grant to support operations, extend services and expand its Fill This Space program until June 2026. As of June 2024, the program has successfully filled 23 spaces in the city, offering a mixture of retailers, art exhibitions, offices and charitable organisations at nominal rent.

City Activation Grants and Activate Perth scheme

 **\$5 million**



The DLGSC is also responsible for proofreading draft local laws and accrediting assistance dogs under the *Dog Act 1976*. This year we were happy to accredit 40 assistance dogs to enable them to access public transport and other dog-restricted spaces and we also proofread approximately 75 draft local laws.

This year we were happy to accredit 40 assistance dogs to enable them to access public transport and other dog-restricted spaces.

Companion animal shelter organisations have reported an increase in rescued animals resulting in an increase in demand for their services. From 2023-24, we are providing \$400,000 annually for four-year financial assistance agreements with each of the six organisations that rescue, sterilise and rehome cats and dogs.

In December 2023, the State Government announced the end of pine harvesting in Gnangara State Forest to protect black cockatoo habitat. This has secured the future of the Pinjar off-road vehicle (ORV) site.

Recent upgrades to ORV areas in York and Ledge Point have been completed, providing safe and environmentally friendly sites for ORV enthusiasts. In May 2023, DLGSC successfully obtained approval from DevelopmentWA to set aside land in Keralup for potential development of a new motorcross park. We are continuing to work with the ORV Advisory Committee to explore opportunities to establish new ORV areas for riders.

Racing, Gaming and Liquor

The DLGSC is engaged in a range of activities and services to WA—including licensing, inspection and auditing of liquor and gambling industries, overarching policy expertise and legislation, and programs designed to raise awareness of relevant legislation and policies. See page 53 for Regulatory Reform.

Liquor

The DLGSC has continued with the trial of the Banned Drinkers Register (BDR) in the Pilbara, Kimberley, Goldfields, Carnarvon and Gascoyne Junction. The BDR identifies individuals who are banned from purchasing packaged liquor and stops their purchase. On 14 December 2023, amendments to the *Liquor Control Act 1988* came into effect with a view of strengthening the impact of the BDR in reducing alcohol-related harm.

The legislation made participation mandatory by all licensed premises able to sell packaged liquor in banned drinker areas, increased pathways for the registration of persons onto the BDR through the creation of banned drinker orders issued by the Western Australia Police Force or the Director of Liquor Licensing (DLL) and created offences for selling or supplying packaged liquor to banned persons, with fines of up to \$10,000 for non-compliance.

BDR statistics as at 30 June 2024	
Kimberley	426
Pilbara	336
Goldfields	165
Carnarvon/Gascoyne Junction	27
Total banned persons	954

Since the legislation came into effect, there has been a significant increase in the number of banned persons in banned drinker areas, as well as higher levels of compliance by licensed premises. The legislated BDR trials will be subject to an independent evaluation to assess its effectiveness prior to the legislative two-year sunset clause of December 2025.

The *Liquor Control Act 1988* was amended in December 2022, through the *Liquor Control Amendment (Protected Entertainment Precincts) Act 2022* to create Protected Entertainment Precincts. The laws seek to ban violent offenders and perpetrators of anti-social behaviour from these precincts. Precincts have been established in Northbridge/Perth, Scarborough, Hillarys, Fremantle and

Mandurah. Offenders can be excluded from these precincts via three mechanisms: short-term exclusion orders of up to six months, extended exclusion orders of up to five years and mandatory exclusion orders for persons found guilty of specified offences of up to five years. Active as at 30 June 2024, there are 39 short-term exclusion orders in place, two extended exclusion orders and 24 mandatory exclusion orders.

In the statutory role of DLL, the Director General of DLGSC is dedicated to minimising harm and negative social impacts on WA communities resulting from excessive alcohol consumption. The DLL administers the *Liquor Control Act 1988*, which regulates the sale, supply and consumption of liquor in WA. Section 64 of the Act empowers the DLL to impose conditions in the public interest or to reduce harm. During the year, actions taken under section 64 included advancing and finalising separate inquiries in the Kimberley towns of Derby and Broome.



Licensing

13,378

applications relating to liquor were determined

2,551

applications were determined on behalf of the GWC

327

notices lodged under the provisions of Automatic Mutual Recognition were actioned



Gaming

In accordance with sections 16, 18 and 19 of the *Gaming and Wagering Commission Act 1987*, DLGSC provides services on behalf of the GWC through a Service Level Agreement and legislated delegated authority to enable the GWC to carry out its functions. This includes the provision of staff and resources to deliver compliance and licensing activities related to the regulation of community gaming, casino gaming and wagering industries. Corporate support including financial management, procurement, human resources and governance is also provided by DLGSC in accordance with these provisions.

The GCT is established by the *Gaming and Wagering Commission Act 1987* to recommend to the Minister for Racing and Gaming the allocation of unclaimed winnings from the Perth casino to projects benefitting the community. In 2023-24, themes focused on First Nations promotion, disability inclusion, community culture, community sports engagement and problem gambling harm reduction. In 2023-24, the first round of a revised grant program was opened. The program received 148 applications and 14 grants were approved to a total of \$550,000. We have also developed new guidelines to improve consistency in grant administration and better target the grants to achieve disability inclusion, First Nations promotion or gambling harm reduction.

The PGSSC supports research, education and awareness, and free counselling support for people affected by gambling harm. This includes a 24/7 Problem Gambling Helpline, Gambling Help WA, Gambling Help Online and an annual gambling harm awareness week. Over the last year, the Problem Gambling Helpline received 406 calls and Gambling Help WA accepted 530 new clients. Gambling Harm Awareness Week 2023 was held from 16-22 October 2023 and was the focal point of the gambling harm campaign.

The final National Consumer Protection Framework for Online Wagering in Australia measure 10 – the National Self-Exclusion Register – was implemented in collaboration with the Commonwealth, State and Territory governments by launching BetStop in August 2023. The register allows a person to self-exclude from all licensed Australian online and phone gambling providers for a period of at least three months up to a lifetime. Once a person is placed on the register, online and phone gambling providers will not be able to let a self-excluded person place a bet, open new betting accounts, send marketing messages and must close any existing betting accounts and refund any credit balance.

Attended by DLGSC, the Senior Official's Working Group for Online Wagering and Harm Minimisation continued to meet and be a forum to collaborate and progress nationally consistent policy and legislative approaches which prevent and minimise harm from online wagering and to support those experiencing gambling harm.

2023-24

first round of revised grant program opened

148 applications received

14 grants approved

\$550,000

Regulatory Reform

The State Government, supported by DLGSC, has committed to substantial reforms across the local government and racing, gaming and liquor portfolios.

Local Government

Local Government Act Reforms

The Local Government Amendment Bill 2023 was introduced into the Legislative Assembly on 23 February 2023 and passed in the Legislative Council on 11 May 2023. The Bill received Royal Assent on 18 May 2023.

Priority sections of the *Local Government Amendment Act 2023* were brought into effect in the 2022-23 financial year. In 2023-24, various sections were proclaimed in consultation with the sector and in conjunction with the development of regulations and associated guidance material.

From 1 July 2023, the following reforms were proclaimed:

- Parental leave for council members.
- Recording votes in minutes of council meetings.
- Classifications for local governments (classes 1, 2, 3 and 4).
- Changes to council representation, including changes to the number of council members.
- Changes ahead of October 2023 elections, including optional preferential voting and backfilling provisions.

From 1 January 2024, the following reforms were proclaimed:

- Owners and occupiers' enrolment changes (ahead of the 2025 elections).
- Payment for independent committee members (following a determination from the Salaries and Allowances Tribunal).

Work on a second tranche of local government reforms is continuing in consultation with the local government sector. This includes the establishment of the Local Government Inspector and the introduction of local government monitors for early intervention in issues as they arise.

Regulations Amendment Regulations

The *Local Government Regulations Amendment Regulations (No.3) 2023* introduced several technical amendments, amendments to introduce livestreaming and recording requirements for council meetings from 1 January 2025 and amendments to the owner and occupier enrolment eligibility requirements for non-resident occupiers. These amendments provide greater transparency and accountability in local government, with the changes to owner and occupier enrolment preventing the use of sham leases to enrol in local government elections.

Long Service Leave Regulations

The *Local Government (Long Service Leave) Regulations 2024* have been made to modernise long service leave arrangements for employees

working in the local government sector – previously not substantially updated since its 1977 introduction. The new regulations will come into effect on 1 September 2024 and improve the local government long service leave portability scheme, which is an integral part of local government employment conditions.

Cemeteries and cremation act review

The State Government is committed to ensuring that appropriate industry regulation and consumer protections are in place for burials and cremations in WA. We are reviewing the *Cemeteries Act 1986* and *Cremation Act 1929* to ensure this is responsive to community expectations and needs. A public discussion paper was released for a five-month consultation in November 2023. Feedback will be used to inform the next stage.

Stop puppy farming reforms

The State Government is delivering on its commitment to stop puppy farming, with the *Dog Amendment (Stop Puppy Farming) Act 2021* receiving Royal Assent on 22 December 2021.

The Act requires the design and development of the centralised registration system for dogs and cats covered under the *Dog Act 1976* and the *Cat Act 2011* and the development of regulations to support the implementation of the centralised registration system, in consultation with stakeholders. The development of the regulations is being undertaken in parallel with the procurement and implementation of Pets WA.

Control of vehicles (off-road area) reforms

The State Government is progressing reforms to improve the registration and licensing system for ORVs. This includes reforms to increase penalties to prevent illegal ORV activity. The Control of Vehicles (Off-road Areas) Amendment Bill 2024 was introduced to Parliament on 19 June 2024. The reforms are intended to remove the requirements for a statutory declaration for registering an ORV, remove the need for a physical plate to be displayed on ORVs and an increase on all court-imposed penalties to \$5000.

Racing, Gaming and Liquor

The DLGSC is progressing liquor reforms to make it easier for liquor licensees to do business in WA.

We are implementing and managing the BDR, which helps reduce alcohol-related harm by supporting individuals impacted by harmful alcohol consumption more effectively and restricting their access to packaged liquor.

In collaboration with the GWC, we continue to progress reforms identified through the PCRC to restore community confidence that the Crown Casino Perth is managed in a responsible and accountable manner. This includes the comprehensive reform of WA's gambling legislation.

Liquor reform

The modernising and reform of our liquor laws is progressing well. Informed by stakeholder feedback received in the previous year, we have further developed and refined proposals for delivering on the 2021 commitment to reform the *Liquor Control Act 1988*.

We have continued to engage with the three working groups for government, industry and harm minimisation to ensure the reforms are fit-for-purpose and deliver positive outcomes without compromising the robust controls and initiatives in place to minimise the harmful impacts of alcohol on our community.

The DLGSC is also progressing a streamlined and simplified suite of the DLL liquor policies. The policies have been reviewed to reduce duplicated or outdated requests on industry. They have been revised to achieve a more customer centric approach, as well as to respond to industry feedback on key matters brought up during stakeholder consultation.

Licensing reform

The DLL expanded opportunities for licensees to apply for extended hours for special occasions such as Good Friday and there has been an

increased use of alerts and other forms of communication to inform industry and other stakeholders.

The *Liquor Control Act 1988* was amended on 14 December 2023 to establish a legislative framework for the BDR. The amendments increased the pathways for relevant individuals to be placed onto the BDR, including powers for the Western Australia Police Force to place individuals on the BDR for alcohol-related offences and the ability for the DLL to place individuals on the BDR, on the basis of an application made by medical professionals or social workers.

There has been a four-fold increase in the number of people on the BDR since the new framework was established.

Gambling legislation reform

In 2023-24, the DLGSC supported the State Government in its continued efforts to improve the regulatory framework for gambling in WA. Recommendations 14 and 15 of the PCRC Final Report recommended the *Casino Control Act 1984* be replaced by a new Act and the *Gaming and Wagering Commission Act 1987* be revised, if required. The PCRC acknowledged that reaching the final outcomes for all the recommended regulatory reforms would take time so existing regulatory arrangements will have to remain in place.

During 2023-24, a bill was drafted to progress a number of important amendments to the legislation while a comprehensive review and reform of the legislation is undertaken. It is intended that the Gambling Legislation Amendment Bill 2024 will be introduced in the spring session of Parliament 2024.

The Bill represents the second tranche of legislative reform resulting from the PCRC, following the *Casino Legislation Amendment (Burswood Casino) Act 2022*. Although the PCRC was specifically concerned with regulation under the *Casino Control Act 1984*, the *Casino (Burswood Island) Agreement Act 1985* and the *Gaming and Wagering Commission Act 1987*, these proposed reforms reflect the broader remit of the GWC and include amendments to the *Betting Control Act 1954* and the *Racing and Wagering Western Australia Act 2003*.

Perth Casino Royal Commission

The PCRC Final Report, which contained 59 recommendations, was tabled in Parliament in March 2022. The PCRC was established to inquire into the suitability of Crown Perth to continue to hold a casino gaming licence and to examine the appropriateness of the State's casino regulatory framework.

In March 2023, the State Government supported 49 of the recommendations, eight in principle and one was supported in part. One recommendation did not require a government position.

The DLGSC is responsible to the Minister for Racing and Gaming for coordinating the implementation of the recommendations.

As of 30 June 2024, of the 59 recommendations, 26 are completed, 24 are in progress and nine require legislative reform.

During 2023-24, the DLGSC in collaboration with the GWC has continued to progress reforms identified by the PCRC. Key regulatory policy reforms are continuing with progress gained on changes to electronic gaming machines to help reduce gambling harm in the community.

In March 2024, the Minister for Racing and Gaming announced an extension of the casino's remediation period to 31 January 2025, under which the Independent Monitor will assess the casino licensee's remediation to ensure it satisfies the findings and recommendations of the PCRC Final Report. The State Government also extended the Independent Monitor for six months to allow the completion of his final report and office closure.

Through implementing changes resulting from the PCRC recommendations, we aim to restore the community's confidence that our only casino is managed in a responsible and accountable manner.

Office of Multicultural Interests

The role of the Office of Multicultural Interests (OMI) is to assist the State Government to achieve the full potential of multiculturalism and its vision for an inclusive and harmonious society. Equality of opportunity, equitable outcomes and mutual respect are fundamental to the WA Multicultural Policy Framework (WAMPF).

We work to promote the contributions of CaLD communities, intercultural understanding and the benefits of cultural diversity and build strong relationships to ensure policies, programs and services that affect CaLD communities are effective.

One of our key responsibilities is to support public sector agencies implement the WAMPF. The WAMPF puts into practice the government's commitment to multiculturalism. The framework is outcome-focused, providing a structure for agencies to direct their efforts in achieving the government's vision through effective leadership, planning, service provision and community engagement.

The WAMPF sets out measurable strategies for the public sector, to ensure that policies, programs and services are inclusive and accessible for everyone, guided by three policy priority areas – harmonious and inclusive communities, culturally responsive policies, programs

and services and economic, social, cultural, civic and political participation.

All State Government agencies are required to implement the WAMPF by developing their multicultural plans. This year, 64 public sector agencies committed to 1,619 actions. A significant number of actions (45%) focused on enabling culturally responsive policies, programs and services, with 36% aimed at building harmonious and inclusive communities and 19% on improving participation across social, cultural, civic and economic areas.

We continued to engage with agencies to support the development and implementation of multicultural plans. This includes facilitating WAMPF Interagency Network meetings, attended by up to 50 lead representatives from across the 64 agencies. We partnered with the SLWA to host the WAMPF In Action tour of the library's CaLD collections showcasing how these related to the SLWA's current



multicultural plan actions and outcomes. See page 80 for details of our Multicultural Plan.

Our Diverse WA online cultural competency training program supports agencies to deliver culturally responsive services, policies and programs. This year, the program was boosted with locally made training videos and content updates. Continued promotion saw participation grow with the number of registered agencies increasing to 296 and users completed the training increased to 26,141. The greatest up-take was the WA public sector, with 66% of those registered being public sector employees.

In 2023-24, funding was made available to continue the successful CaLD Community Capital Works Fund. Thirty-five applications were approved to a total of \$5,467,020.

The projects are creating immediate business and employment opportunities and have enabled CaLD community associations to maintain, improve and diversify their facilities function.

The Community Grants Program funds CaLD community associations and community service organisations to design, deliver and partner on projects. Seventy-five projects totalling \$1.25 million were funded including major festivals such as the Chinese New Year Fair and Diwali Mela. A range of projects included health and wellbeing, youth engagement, mental health and economic and civic participation. The program funded 22 projects to celebrate cultural diversity during Harmony Week 2024, with support from the Culture and the Arts and Sport and Recreation portfolios.

The Western Australian Multicultural Awards were held in March 2024, signalling the start of Harmony Week from 15-21 March. The awards recognise outstanding contributions made by people and organisations who promote and strengthen WA's multicultural society. Seventy-five nominations were received and more than 250 people attended.



Winner and nominees at the Outstanding Community Languages Teacher Award, August 2023. Photo by Jessica Wyld.

Six individuals and six organisations were recognised for their outstanding contribution to multiculturalism and CaLD communities across the State.

The fifth annual Outstanding Community Languages Teacher of the Year Awards were held in August 2023 in partnership with Community Languages Western Australia. The awards recognise and celebrate community language teachers

essential work, commitment and dedication to language and cultural learning and acknowledge the importance and impact community language teachers have in championing multiculturalism.

The Community Languages Program (CLP) operates with annual funding of \$1.113 million distributed through a community languages school sector support program and the Italian In-School

Community Languages Program

53 community language schools
7,366 students
34 languages



Winners and nominees at the Western Australian Multicultural Awards, March 2024.
Photo by Jessica Wyld.

Insertion Program. In 2023-24, the CLP funded 53 community language schools teaching 7,366 students, including 55 WA Certificate of Education students and covering 34 languages.

Through a partnership with the Department of Education, community language teachers benefited from two professional development sessions - one in pedagogy and the other to introduce the newly implemented syllabi in Hindi, Tamil and Korean. The Italian In-School Insertion Program provides funding to the Italo-Australian Welfare and Cultural Centre to teach Italian in primary schools across WA by employing qualified Italian language teachers. In 2023-24, the program employed 49 teachers, teaching 10,211 students across 39 schools.



Celebration of Chinese New Year, Northbridge, February 2024.
Photo courtesy of Chung Wah.

Community language schools are run by highly dedicated volunteers and provide out-of-school-hours language teaching to students across the State. This year, the DLGSC delivered child safeguarding workshops to these teachers and administrators to better understand child safety risks and support them to create child safe environments by implementing the National Child Safe Principles.

The OMI's Leadership and Governance Program encourages greater representation by Western Australians from CaLD backgrounds on public, private and not-for-profit sector boards and committees. The 2023-24 program focused on the delivery of training and networking initiatives to further support the 140 alumni with their board and committee journey. In November 2023, another cohort of participants graduated from the program, bringing the number of alumni to more than 160.

Our Community Support Fund (CSF) provides funding to not-for-profit CaLD peak community associations to deliver coordination, advocacy and support services. Mostly staffed by committed volunteers, these associations provide services, advocacy and support for CaLD communities across a broad range of areas. Community Associations supported by CSF's second year are Bunbury Multicultural Group, the Chung Wah Association, Indian Society of WA, Midwest Multicultural Association, Organisation of African Communities of WA and the Vietnamese Community in Australia (WA Chapter).

For the Vietnamese Community in Australia (WA Chapter), the funding has provided a paid coordinator to provide advice and referrals across the areas of settlement and integration. Between October to December of 2023, the coordinator assisted 192 clients. The funding also contributes to settlement activities such as English language learning and citizenship workshops, working with law enforcement and legal aid to assist people from Vietnamese backgrounds entering or exiting prison, housing and social issues and wellbeing and fitness programs for seniors.

Aboriginal people and communities

Across every portfolio, DLGSC supports a wide range of initiatives and services that assist Aboriginal and Torres Strait Islander peoples in the community.

Since its inception in 2008, the Revealed: New and Emerging WA Aboriginal Artists initiative has showcased artwork of Aboriginal artists from WA through professional development sessions, art market and exhibition. From 2024, the Aboriginal Art Centre Hub of Western Australia led the delivery of Revealed, the first time a First Nations organisation has taken the lead role in delivering the initiative.

For Revealed, artists and arts workers from 19 Aboriginal art centres travelled to Perth from remote communities to participate in the art market held alongside the exhibition at Fremantle Arts Centre where more than 3,500 people attended. The exhibition featured more than 70 artists, with more than \$100,000 in sales over the first weekend.

The Wirnan Cultural Engagement and Learning Project supports six Kimberley Aboriginal art centres to facilitate activities to maintain cultural practice for future generations. The project was developed by the Kimberley Artists Alliance, led by Waringarri Aboriginal Arts alongside Warmun Art Centre, Kira Kiro Artists, Mangkaja Arts Resource Agency, Mowanjum Art and Culture Centre and Warlayirti Artists. It supports the social and emotional wellbeing of Aboriginal people through evidence-based arts engagement activities. Annual funding of \$258,000 will now be funded by DLGSC until 2027.

Connecting to Country supports WA Aboriginal people and organisations to do on-Country activities that facilitate the intergenerational transfer of knowledge, preservation of culture and strengthening of communities. The grants program provides autonomy to support culture through grassroots, community designed and led projects. Funded activities have included cultural camps, bush classrooms, the recording and archiving of dreamtime stories in language, cultural healing activities and archiving songlines. Twenty projects were supported in the Kimberley, Perth, Mid West, South West, Wheatbelt, Pilbara and Great Southern in the past 12 months.

The Partnership Acceptance Learning Sharing program encourages local schools to develop projects that promote reconciliation in their community. The projects enhance the education and understanding of Aboriginal cultures and histories to give students a deeper understanding of the achievements and diversity of Aboriginal people. In 2023-24, \$796,000 was distributed to 288 schools.

The DLGSC is WA's lead agency for Outcome 16 under the National Agreement on Closing the Gap. The target is that by 2031 there is a sustained increase in the number and strength of Aboriginal and Torres Strait Islander languages being spoken. The DLGSC is pursuing the development of a formal partnership with the Aboriginal language sector in WA to inform future activity in line with the target.

The State Records Office (SRO) and Aboriginal History WA collaborated with the SLWA to further expand a dedicated hub for Aboriginal people to access the State Archives Collection and SLWA collections. An information session with Elders in September 2023 explained how to access information about family history and other records and archives regarding Aboriginal people.

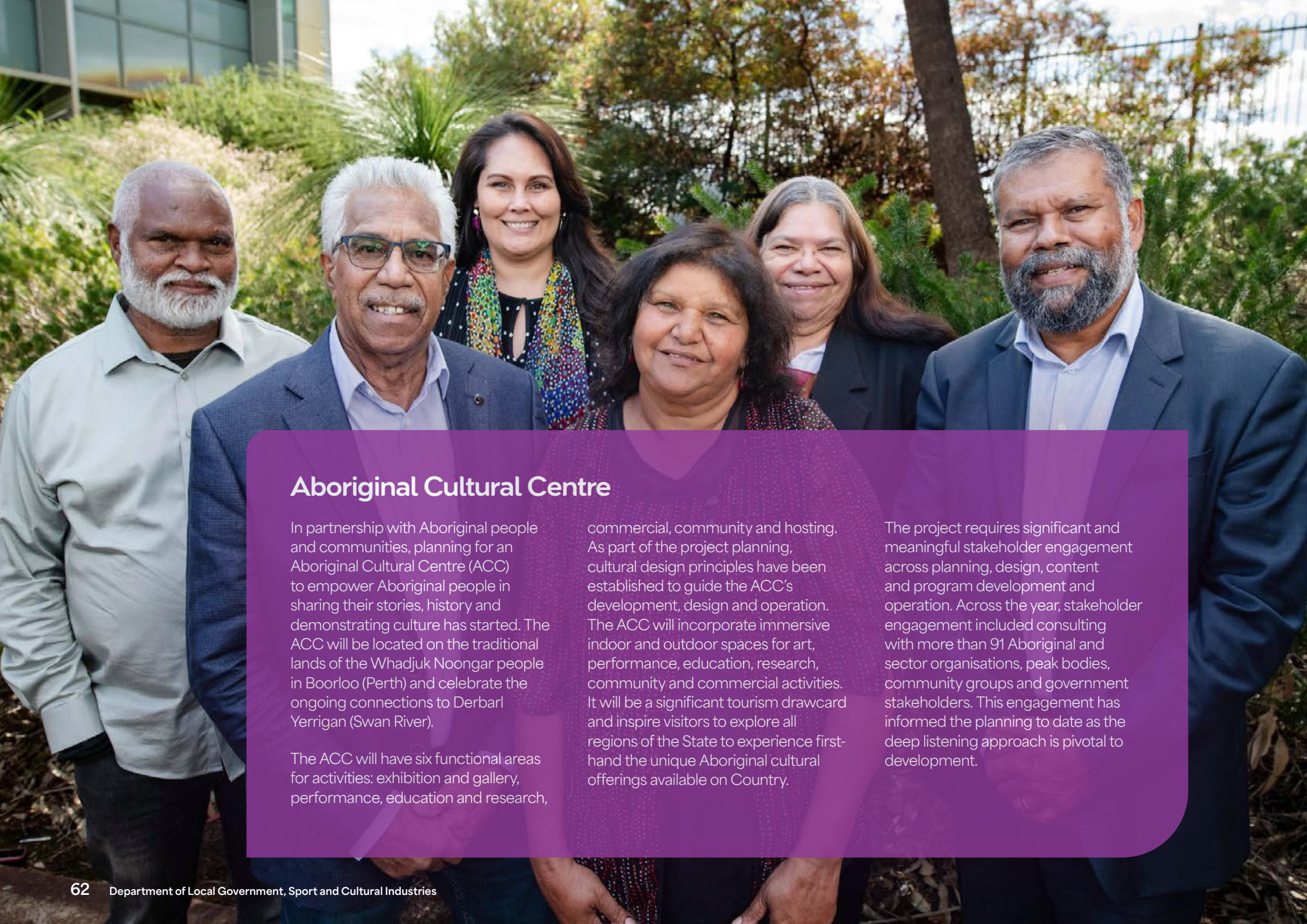




Visitors at the Revealed 2024 Art Market look through the artworks available for purchase at Fremantle Arts Centre. Walyalup (Fremantle), March 2024. Photo by Glenda Dixon.



Contributing artist Shannon Ugle (left) and artist Sandy McKendrick working on the map of Bindjareb Country during the cultural mapping phase of Place Names Koriyekup. Boola Bidi Dreaming Centre, Shire of Harvey, May 2024. Photo by Cassandra Edwards, courtesy of Community Arts Network.



Aboriginal Cultural Centre

In partnership with Aboriginal people and communities, planning for an Aboriginal Cultural Centre (ACC) to empower Aboriginal people in sharing their stories, history and demonstrating culture has started. The ACC will be located on the traditional lands of the Whadjuk Noongar people in Boorloo (Perth) and celebrate the ongoing connections to Derbarl Yerrigan (Swan River).

The ACC will have six functional areas for activities: exhibition and gallery, performance, education and research,

commercial, community and hosting. As part of the project planning, cultural design principles have been established to guide the ACC's development, design and operation. The ACC will incorporate immersive indoor and outdoor spaces for art, performance, education, research, community and commercial activities. It will be a significant tourism drawcard and inspire visitors to explore all regions of the State to experience first-hand the unique Aboriginal cultural offerings available on Country.

The project requires significant and meaningful stakeholder engagement across planning, design, content and program development and operation. Across the year, stakeholder engagement included consulting with more than 91 Aboriginal and sector organisations, peak bodies, community groups and government stakeholders. This engagement has informed the planning to date as the deep listening approach is pivotal to development.



Indigenous Cultural Intellectual Property workshop in collaboration with Terri Jane and Company in Walyalup (Fremantle), May 2024. Photo by Cole Baxter.



Engagement Event to discuss the Aboriginal Cultural Centre and seek community feedback, in Walyalup (Fremantle), May 2024.



Meeting with the Governor General to discuss the Aboriginal Cultural Centre project, to be located adjacent to Government House, October 2023.

Back row (left to right): Corelee Heesemans, Lorrain Coppin, Cheryl Martin, His Excellency Chris Dawson AC APM, Barry Winmar
Front row (left to right): Taliah Payne, Darrilyn Dawson, Carol Martin and Kate Alderton.

Far left image: The first Aboriginal Cultural Centre Steering Committee (Phase 2) meeting, at the DLGSC Office, Leederville, August 2023.

Peter Jeffries, Taliah Payne, Carol Martin, John McGuire, Cheryl Martin and Barry Winmar.

Aboriginal History WA

The AHWA provides specialised research services to assist Aboriginal Western Australians seeking their personal and family history information and undertakes truth-telling projects that help build a shared understanding of our State's history. Under the *State Records Act 2000*, we manage access to restricted State Government records of the Aboriginal Affairs Planning Authority and its predecessor agencies.

The services assist the Aboriginal community to access their family history records and trace genealogical connections. The AHWA provided comprehensive responses to 948 requests in 2023-24. There was a 16% increase in family history applications completed in 2023-24 compared to 354 the previous year, with family history applications comprising 43% of all completed AHWA requests.

The AHWA released four new projects in the year on the AHWA Portal – an online, searchable database containing the names of more than 4,000 people designed to assist with family history research. In May 2024, AHWA released a database containing details of more than 400 Aboriginal trackers

engaged at police stations in the Kimberley, Pilbara, Mid West, Murchison and Gascoyne regions between 1931 and 1954. On National Sorry Day 2024, AHWA released two comprehensive registers relating to early admissions to, and deaths at, the Carrolup Settlement. In December 2023, AHWA received an Institute of Public Administration Best Practice in Innovation Bronze Award in recognition of its portal and databases.

Provided comprehensive
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16% increase
in family history
applications completed

Institute of Public Administration
Best Practice in Innovation
Bronze Award

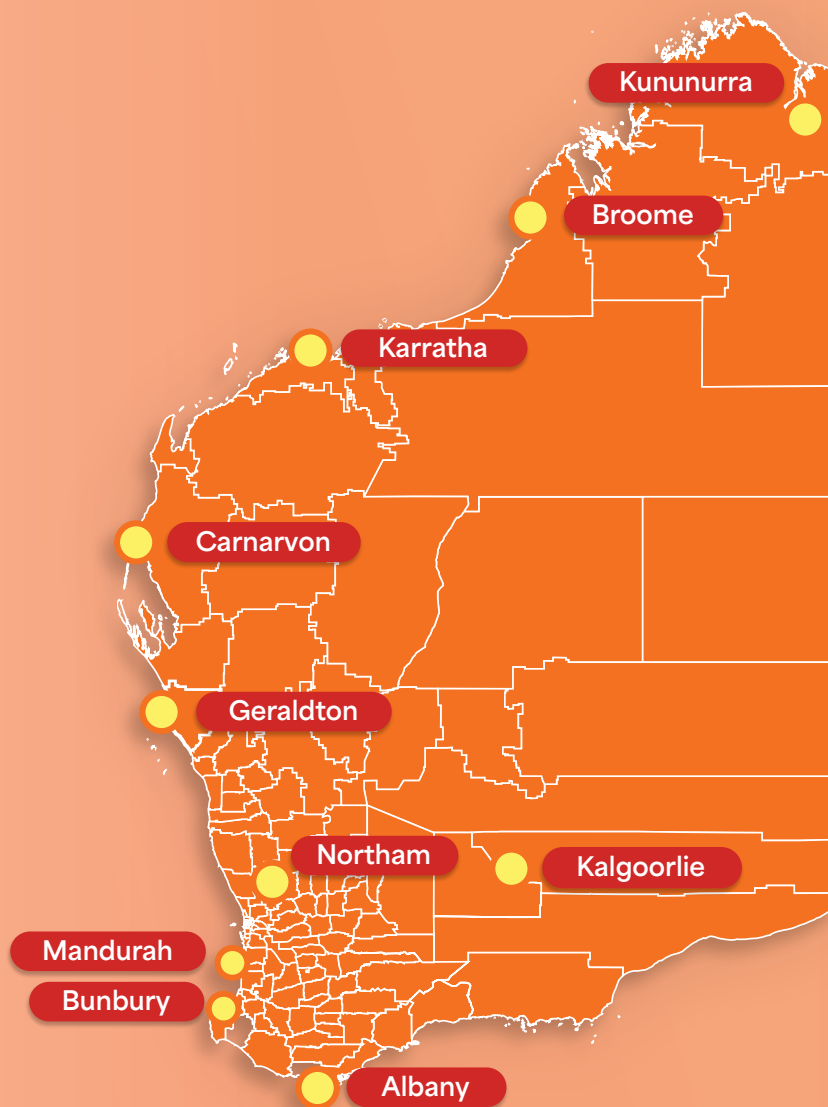




Aboriginal History WA service desk, 2024.



Aboriginal Family History session, March 2024.



Regional overview

We continue to be committed to having a presence in WA's regions. This echoes across all DLGSC's portfolio areas - through active community participation and place-based services and co-design, as well as regulation - to support the WA community.

Ten offices across our nine regions provide a vital service to regional communities and play an important role in enlivened and successful regional communities. This happens through collaboration, local partnerships and funding support for facilities and programs.

The DLGSC administers numerous grant programs increasing opportunities for regional people to participate in and contribute, whether it is through sport and recreation, culture and arts, local government or being connected to a CaLD community.



Alice Rule with family and Jill Stidwell and Sienna Hepworth at the Volunteer Recognition Evening. Retravision Stadium, Albany, WA.

Following the success of the Great Southern DLGSC Corporate Executive meeting in April 2023, we have committed to hosting two regional Corporate Executive meetings each year. Meetings were held in Karratha in November 2023 and Kalgoorlie in June 2024. These visits foster stronger relationships with partners and stakeholders, as well as provide an understanding of the current trends and opportunities in the regions.

11,500 vouchers
issued in all regional areas



Across the regions, KidSport vouchers have helped thousands of children play sport, who might not have otherwise been able to participate. Over the last year, the highest number of regional vouchers came from the Mid West and South West regions with more than 11,500 vouchers issued in all regional areas.

Access your local regional pool through KidSport!

The State Government's KidSport Regional Pools Pilot Program seeks to increase physical activity and water awareness of children aged 5-18 years by subsidising the cost of a season pass to your local community pool.

The program is available to children in selected local government areas and is delivered in partnership with the Department of Local Government Sport and Cultural Industries (DLGSC).

Is your child eligible?

Aged 5 - 18 years

Residing in WA

Listed on a valid Services Australia concession card

New season passes only - cannot be used for a previously purchased pass.

Contact your Local Government to apply

Shire of Kojonup
Kevin O'Halloran Memorial Swimming Pool
(08) 9831 2400
mrs@kojonup.wa.gov.au

dlgsc.wa.gov.au/regional-pools-pilot

In February 2024, the KidSport Regional Pools Pilot Program was launched and targeted regional local governments with an investment of \$48,000. The program aimed to increase physical activity and water awareness of children aged 5 - 18 years. Fifteen regional cities and shires participated and almost 300 children accessed the program.

The Community Place Based Grants program provided funding for the development and delivery of school holiday and out of school activity sport and recreation programs for young people in



Tiger Tracks Gravel 2024, Jalbarragup, by Neil McLagan.

the Kimberley, Goldfields, Pilbara and Gascoyne regions. Co-designed with local communities, the investment of more than \$575,000 went to towns and cities all over the State.

An ongoing Service Delivery Agreement with the Commonwealth Departments of Infrastructure, Transport, Regional Development, Communications and the Arts provides services to the Indian

Ocean Territories until 2026. In the last year \$150,002 was allocated towards building sport and active recreation capacity on the Cocos (Keeling) Islands and Christmas Island. Eight visits were made by coaches from sailing, athletics, football (AFL and soccer), gymnastics, basketball, volleyball and golf.

The Regional Athlete Support Program assists in delivering a high-quality daily

training environment for talented, regionally-based athletes and coaches who are part of a sport's talent development pathway. Funded through Royalties for Regions, investment for a further three years was approved enabling the program to be expanded, which includes the delivery of the Regional Talent Development Network (RTDN), Regional Athlete Travel Support Subsidy and an education program.

463 regional athletes across **24** sports supported to progress from regional to state and national representation

In 2023-24, \$1,036,990 was invested into regional academies and talent development centres via the RTDN. As part of this investment, 463 regional athletes across 24 sports were supported to progress from regional to state and national representation. This network consists of four regional sports academies and five regional talent development centres across regional WA. This year the Great Southern Sports Talent Association transitioned into a full academy now known as the Great Southern Academy of Sports.

With support from the Department of Primary Industries and Regional Development, the Regional Arts and Cultural Investment Program contributes to jobs creation, economic development, tourism and social cohesion by supporting the creative and cultural industries in the regions.

Circuitwest is a business development and capacity building program for regional performing arts venues. It includes training for technical staff, professional development for venue managers and audience engagement projects. The Aboriginal Art Centre Hub Western Australia provides a development and capacity building program for Aboriginal Art Centres and arts workers, including the annual Our Business forum delivered in Broome in 2023.

The Regional Performing Arts grants program (\$1,330,435) included the three streams of Playing WA, Playing WA Multiyear and Made in WA. The latter supported 10 WA-produced performing arts shows to tour regionally, as well as a performing arts commission in the South West. Playing WA Multiyear grants (\$1,199,973) supported three WA-produced performing arts companies to deliver three-year touring programs across eight regions to 2026.

The In the House grants program (\$368,828) extended support to 10 regional performing arts venues in Goldfields-Esperance, South West, Kimberley, Wheatbelt, Mid West and Great Southern regions to expand their annual programming.

In the House grants program

\$368,828

extended support

10 regional performing arts venues

The Regional Exhibition Touring Boost is delivered with the support of two delivery partners (\$950,000): Art on the Move and AGWA. Art on the Move was supported over a four-year partnership to service the regional visual arts sector by delivering baseline exhibition touring services, professional

development and training programs. The AGWA was supported over a four-year partnership to tour artworks from the State Art Collection to regional galleries.

The Community Recovery Grants Program supports the wellbeing, psychosocial recovery and resilience of communities impacted by the flooding associated with ex-Tropical Cyclone Ellie. It is jointly funded through the Commonwealth and State Disaster Relief Funding Arrangements, led by the Department of Fire and Emergency Services and in collaboration with DLGSC. The program funds local groups and community organisations to deliver activities and events that assist the community to recover, reconnect and build capacity for future change with an emphasis on social and emotional wellbeing.

The Community Grants Program supported local associations and organisations to deliver numerous projects during Harmony Week 2024, all of which are designed to help build capacity and enrich cultural, economic and civic life. This included events staged in Broome, Bunbury, Collie, Dardanup (West Arthur), Geraldton, Kalgoorlie, Karratha, Katanning and Mandurah.



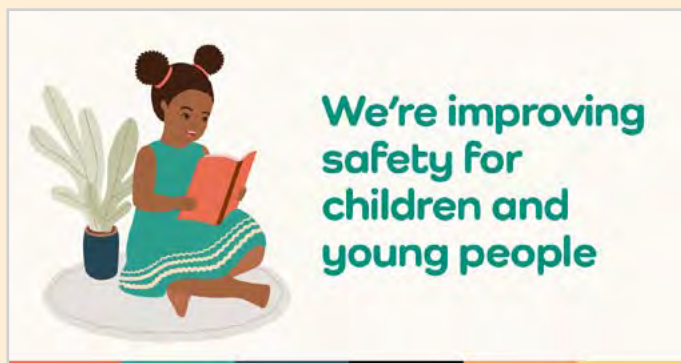
Left: Mid-West 2023 Backroads Gravel Event, Chapman Valley, WA, August 2023. Photo by Daniela Tommasi.

The DLGSC has a strong presence in the regions in relation to supporting local government and local government reform and working closely with local and state agencies on the BDR, dry communities and liquor licensing and problem gambling support. See page 53 for Regulatory Reform and page 50 for Racing, Gaming and Liquor.

Remote rural communities may seek approval to be declared as a restricted area of the State that prohibits the bringing in, possession and consumption of liquor in that area under section 175 of the *Liquor Control Act 1998*. We assist remote communities to establish or renew existing section 175 liquor restricted area regulations. There are currently 30 communities with a section 175 across WA. In the last year, we have assisted four communities to establish new liquor restricted area regulations – Joy Springs in the Kimberley and Mingullatharndo, Weymul and Strelley in the Pilbara as well as renewing 14 existing liquor restricted area regulations. See page 53 for Regulatory Reform.



Railside Park Opening, Waroona,
February 2024. Photo by Hannah Mueller.



Child Safeguarding Implementation Unit

The DLGSC and the sectors and organisations it works with have a responsibility to support children's wellbeing and keep them safe from harm. We established the Child Safeguarding Implementation Unit (CSIU) in 2022 in acknowledgement of this important responsibility and of the need to provide additional support and guidance to its partners in the sport and recreation, local government, arts and culture and multicultural sectors.

The CSIU is currently progressing work against four key areas:

1. Meeting DLGSC's obligations under the National Redress Scheme.
2. Identifying and mitigating DLGSC's own child safeguarding risks.

3. Supporting DLGSC and its sectors to meet child safety legislative obligations.
4. Leading the response to allegations of historic abuse of former women's artistic gymnasts at WAIS.

The National Redress Scheme provides survivors of institutional child sexual abuse with a low barrier pathway to seeking redress. This includes access to counselling, a monetary payment and an apology from the responsible institution. As a participating organisation, we receive requests for information when applications for redress are submitted by the public that involve DLGSC, one of its legacy agencies or a WA local government.

To streamline its processes, DLGSC worked to design, develop and implement a digital solution to improve data and record collection processes for business areas involved in meeting our responsibilities under the scheme. The online portal allows for more effective tracking of these requests, robust security for confidential personal records and a more consistent approach for responses to the scheme.

A child-focused complaints webpage has been created on the DLGSC website, which provides children and young people with a dedicated online space to empower them to speak up and make a complaint. This webpage was designed using input from children and young people in local government youth advisory groups who participated in consultation sessions.

The DLGSC and the sectors and organisations it works with have a responsibility to support children's wellbeing and keep them safe from harm.

Our CSIU works with the local government sector to support them in understanding their obligations under, and assist with implementation of, child safe reforms. In collaboration with internal and external stakeholders, we launched the Local Government Child Safety Self-assessment tool. It was developed to help local governments identify their level of engagement with children and young people and link them to information and resources.

The CSIU collaborated with SportWest on their True Sport Child Safeguarding initiative to support the development of resources to assist the sports sector to implement the national principles and child safe reforms. They presented to SSAs on the National Redress Scheme at SportWest's True Sport Child Safeguarding Forum in November 2023.

We are working with the Department of Justice to establish and facilitate a Restorative and Reconciliatory Process and an Acknowledgement Payment Scheme for former gymnasts. The process provides participants with the opportunity to describe the impact of the Women's Artistic Gymnastics program at WAIS on their lives and to receive an apology.



SolStock/E+ Collection via Getty Images.



SRO staff viewing historically significant material in the archival map storage area of the SRO repository.

State Records Office

The SRO provides advice to and assists the State Records Commission in its oversight role regarding the *State Records Act 2000*. It monitors the operation and effectiveness of the Act and reports to the Commission on the performance of government organisations regarding the *State Records Act 2000*.

The whole-of-government SRO advises government organisations on the management of State records and maintenance of recordkeeping plans required of every organisation. Additionally, it is responsible for and manages access to the State archives collection, which includes public and restricted access archives of government.

The SRO developed a collaborative approach to accessing the State archives with the AHWA and the SLWA. A range of online services are used to provide access to the State archives collection for clients in regional WA and beyond.

In April 2024, the SRO published an Information Management Framework for WA Government that was developed in consultation with other agencies to help the public sector navigate the various requirements of legislation and policies that impact information management in WA.

The SRO has also contributed to the development of other whole-of-government policies that involve information management, including the WA Government Artificial Intelligence Policy

and Assurance Framework and development of guidance for future Privacy and Responsible Information Sharing legislation.

SRO is the secretariat for the Information Classification Working Group and Community of Practice under the Digital Strategy for WA Government 2021-2025.

In 2023-24, the office worked with the Office of Digital Government to update the Information Classification Policy (ICP) based on experience to-date with implementation by agencies. In collaboration with other agencies, the SRO also updated a toolkit of guidance materials to support agencies as they progressively implement the ICP.



SRO and AHWA Staff.



Matteo Colombo/DigitalVision Collection via Getty Images.



03

Government policy requirements

Disability Access and Inclusion Plan
Multicultural Plan

78
80

Government policy requirements

The DLGSC is committed to cross-government collaboration, to develop and implement whole-of-government priorities to improve the lives of Western Australians. We contribute to whole-of-government strategies, frameworks and action plans, at both state and national levels. Those contributions span the whole-of-government portfolios of Aboriginal affairs, climate action and the environment, health and human services, jobs and diversification, emergency management, infrastructure and digital. We continue to build strategic policy capability and capacity to support strategic input into sector and whole-of-government policy.



Jessie Casson/DigitalVisionCollection via Getty Images.

Disability Access and Inclusion Plan

We are committed to continuous review, identification of opportunities and implementing improvements to facilitate the same opportunities for people with disability and their families and carers to access services, information and facilities.

Our Disability Access and Inclusion Plan 2019-2024 (DAIP) supports us to meet its obligations under the *Disability Services Act 1993*, the *Equal Opportunity Act 1984*, the *Disability Discrimination Act 1992* (Cth) (DDA), the *Carers*

Recognition Act 2004 and United Nations Convention on the Rights of Persons with Disability.

The plan outlines specific strategies to improve outcomes for people with disability across seven areas of public life including supporting people with disability and their families and carers to access and use our services, facilities and information and providing all people with the same opportunities, rights and responsibilities.

Some key achievements this year have been:

- We embarked on attaining Disability Confident Recruiter accreditation and became a gold member of the Australian Disability Network. We are rolling out an eLearning suite related to building disability awareness and ensuring staff have the knowledge and skills to support people with disability in the course of their employment.
- Funding of \$100,000 via the Community Grants Program went to Kin Disability Advocacy for the Culturally Responsive Transition Support for CaLD Youth Living with Psycho-Social Disability and their Families. The program was designed to address a gap in support for CaLD youth experiencing mental health issues or living with disability.
- Our Creative Learning Program aims to enhance student and educator creative learning capabilities to increase success across WA's curriculum. The Creativity for Schools program supported three projects delivered to children living with disability, engaging directly with approximately 280 children and young people.
- The Arts Organisation Investment Program supports our small to medium arts, cultural and creative sector organisations. In 2023, we announced the continued investment in disability arts organisations DADAA and Sensorium Theatre, with a new recipient in Circus WA. The support increases engagement



Disability circus training, Circus WA, 2024. Photo by Jo Smith.

of people living with disability and opportunities in accessing experiences.

- Funding from the CSRFF improved accessibility and participation for people with disability in a range of sport and recreational settings. This includes projects such as the Floreat Surf Life Saving Club changeroom upgrades, Baskerville

Pavilion upgrades at the Baskerville Oval, new clubrooms at Ferndale Reserve and new changerooms at Rockingham's Anniversary Park.

- KidSport provided 3,846 vouchers to 2,762 kids with disability, assisting individuals to access sport. The top three activities were swimming lessons, AFL and basketball.

Multicultural Plan

We are committed to the vision for multiculturalism in WA and recognise the important part we play to lead the way across the State and all our sectors. The achievement of equity requires the intention and action of every person at every level within the organisation.

The DLGSC Multicultural Plan outlines strategies to ensure that operations, services and programs are inclusive and accessible to everyone. Using the Multicultural Plan, we will improve representation and participation of people from CaLD backgrounds across our operations.

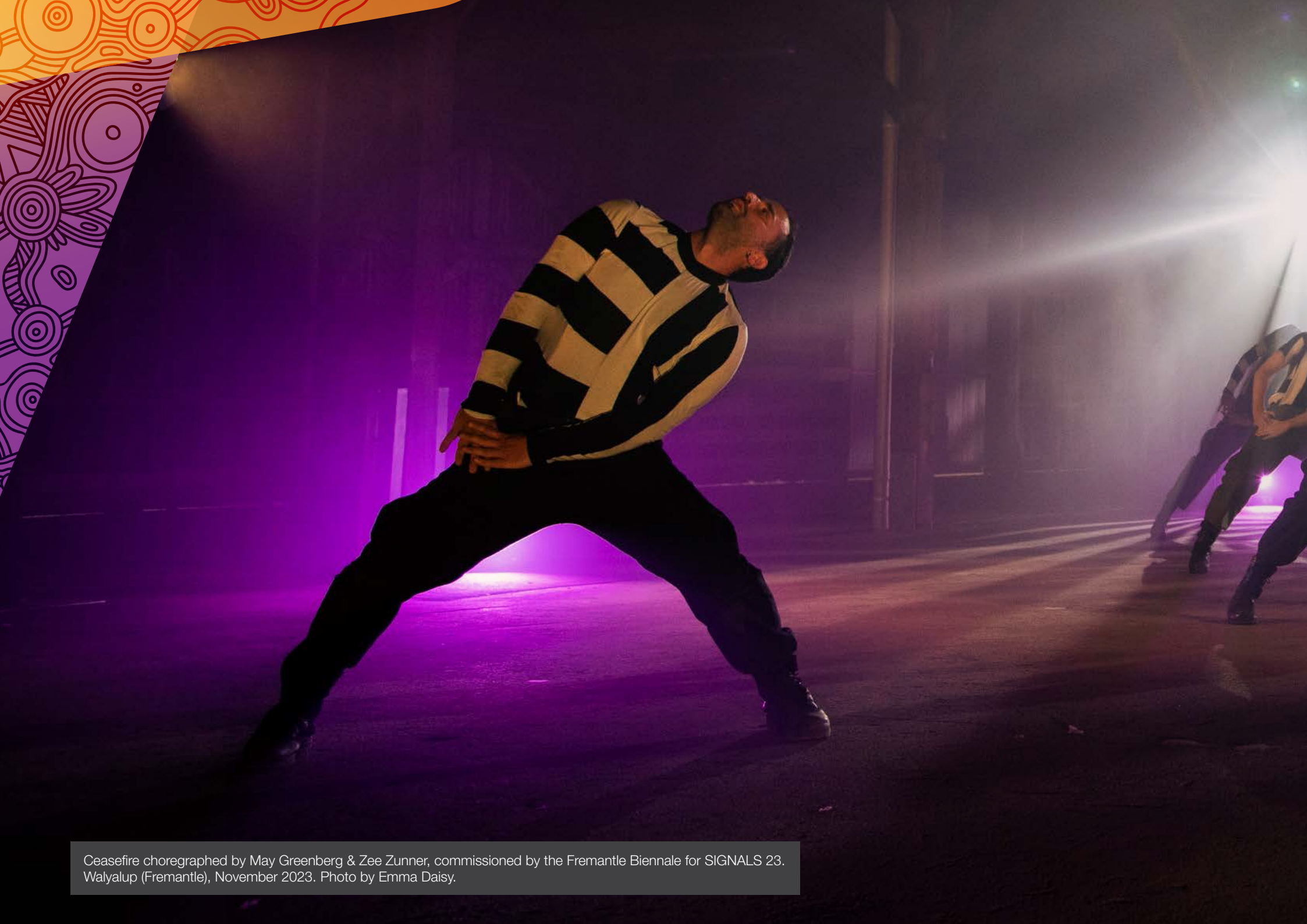
Key achievements for 2023-24 were:

- To assist CaLD communities with accessing KidSport vouchers, we engaged nine support agents to assist communities, including asylum seekers, refugees and humanitarian entrants, to submit applications to access vouchers.
- We allocated \$247,300 towards Asian Engagement through the Sport Grants Program. The program provides financial support to targeted SSAs to engage with Asian sporting teams and to promote WA as an offshore base for training and competitions.
- The Creativity and Wellbeing for Young People Pilot Program is a partnership between DLGSC and Healthway which aims to, among other things, increase accessibility and engagement of creative experiences for young people including those who identify as being from CaLD backgrounds. Eight organisations were awarded in the original round of funding in 2024.
- The SRO continues to serve CaLD communities by enabling access to State Archives through SRO's online catalogue and digitisation services. Those wishing to explore archival evidence of the presence and activities of migrant communities since the beginning of British settlement and the impact of immigration more generally on the development of WA can do so by researching State Archives.
- The 'Racism it Stops With Me' campaign plan was established and implemented across DLGSC. Campaign information was promoted internally through staff newsletters, posters in communal areas and on the DLGSC intranet. 'Racism It Stops With Me' information was also included in the annual Harmony Week kit that was promoted to schools and community groups across the WA Public Sector.
- The DLGSC promotes outcomes of funded grants and programs throughout the year via media releases, social media and website stories, and relevant sector newsletters. Highlights this year included:
 - Thirty seven grassroots community hubs run by volunteers that support growing needs of CaLD communities received more than \$5.4 million to upgrade, maintain and diversify critical infrastructure.
 - Twelve individuals and organisations recognised at the 2024 Multicultural Awards (DLGSC funded) for advancing multiculturalism in WA through advocacy, promoting intercultural understanding or breaking down barriers.
 - Fifty three not-for-profit community language schools teaching more than 10,000 students across WA supported by more than \$1.1 million through CLP.

See page 56 for other achievements under OMI.



Using the Multicultural Plan, we improve representation and participation of people from CaLD backgrounds across our operations.



Ceasefire choreographed by May Greenberg & Zee Zunner, commissioned by the Fremantle Biennale for SIGNALS 23. Walyalup (Fremantle), November 2023. Photo by Emma Daisy.



04 Capability development

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Motorcycle riding enthusiast Daniel Morgan and his two sons Oscar and Zander at the Pinjar Off-road Vehicle Area.

Capability Development

Policy Capability Development Framework

Our capacity to respond to a dynamic and increasingly complex policy environment in 2023-24 was supported by the Policy Capability Development Framework. The framework harnesses policy capability and strategic thinking across the agency, as one DLGSC, to ensure we are responsive to community's needs and the State Government's strategic priorities.

Key components of the framework include:

- Our Policy Community of Practice is designed to inspire strategic thinking across the agency and assist all staff with further developing their policy knowledge and skills.
- The Strategic Policy page on the DLGSC Intranet gives us a central source of information on a wide range of policy-related topics to support a consistent and considered approach to policy work.

Agency Capability Review

The State Government introduced the Agency Capability Framework and the Agency Capability Review (ACR) as a fit for purpose approach to public sector improvement through the assessment of agency capability.

We were selected by the Public Sector Commission (PSC) to participate in the ACR program from June 2022 to March 2023. In late April 2023, the PSC released DLGSC's ACR Executive Summary Report. It identified three specific lines of inquiry:

1. Asset management - securing economic investment and reducing risk levels.
2. Strategic policy and service improvement - ensuring collective State outcomes through grant investment.
3. Results - an outcome-focused approach and managing for efficiency.

In 2023-24, several key improvement initiatives were completed including:

- Development of the DLGSC Strategic Plan (launched June 2024).
- Development of the DLGSC Reflect RAP (launched May 2024).
- Development of a DLGSC Workforce and Diversity Plan 2024-2029, which will be launched soon.
- Implementation of a digital solution to meet DLGSC obligations under the National Redress Scheme.
- Development of a Conflict of Interest procedure specific to grants management.
- Updates to internal processes related to staff development and wellbeing, leadership and management, integrity, budget and estimates processes, risk prioritisation and workforce planning.

- Development and implementation of an Asset Maintenance Risk Management Framework, which commenced with reviewing risk associated with lifecycle replacement.
- Development and launch of the Wellbeing Program.

During this time, we also started working on the following improvement initiatives:

- Establishment of key efficiency and effectiveness indicators for the agency.
- Scoping for the future development of an AHWA Family History Online Database.
- Implementation of child safeguarding principles and reforms.
- Upgrades to our intranet and website, including a branding refresh.

We continue to prioritise key improvement initiatives to further our maturity journey.

Audit

The DLGSC has demonstrated a strong commitment to improving audit performance and culture during 2023-24. We have actively addressed both internal and external audit findings, reflecting staff dedication and diligence in closing areas of risk. Strong leadership has been instrumental in addressing outstanding findings, with executive and senior management supporting improvement efforts. Investment in audit and risk has ensured that adequate resources were available to support audit remediation activities, including the sourcing of external advice for complex matters.

We continued to strengthen our relationship with the Office of the Auditor General (OAG). This has been enhanced through the development of systems, processes, and procedures that support engagement and communication with all audit stakeholders. The sustained focus has resulted in marked improvements in DLGSC's financial and information systems controls, as evidenced by the outcomes of the OAG Audit 2023-24. Four control qualifications from the prior year have been removed. This is a commendable achievement and well-deserved recognition of the controls improvements implemented.

The DLGSC established an internal audit function during 2023-24. This strategic investment is expected to yield long-term improvements in audit outcomes. Concurrently with these efforts, we are establishing dedicated risk functions aimed at identifying and mitigating risks within the organisational context. These initiatives are designed to fortify operational resilience by providing a comprehensive view of risk mitigation strategies and evaluating the effectiveness of controls. This will continue to be a key focus as we move into 2024-25.

Governance and leadership

We invest in and empower our people to build capability and take control of their leadership journey. We have prioritised the development of a Workforce and Diversity Plan 2024-2029. The plan is supported by several other operational strategies including a Capability and Development Strategy and whole of agency learning and development program. The following are key offerings we have launched or enhanced in 2023-24:

Corporate induction – A new face-to-face corporate induction workshop was launched. It complements the existing online mandatory training suite and assists staff to become familiar with and settle into DLGSC and their role. This course covers public governance requirements and business-as-usual basics that all staff need to know to be good humans.

Management accountabilities – A management accountability course was introduced for all staff with line management responsibilities. This full day workshop brings together subject matter experts from across DLGSC to help managers understand the expectations of, and get help with, managerial duties.

Personal leadership – Leadership WA was engaged to facilitate sessions to staff regarding leadership and how it can be demonstrated at all levels, irrespective of management responsibility. In these interactive sessions, staff explored and discussed the behaviours and mindsets that underpin personal leadership and reflected on the steps they could take to enhance their leadership journey.

LeadAbility – We invest in developing the leadership of staff with disability by supporting them on the LeadAbility program through Leadership WA. The program empowers people with disability, including those in the public sector, who wish to lead and generate change. Over six days across three months, this course develops the leadership skills of participants to become confident and effective leaders. Participants experientially learn strong leadership through interactive activities, presentations and workshops with expert speakers.

Adaptive leaders – We launched our inaugural Adaptive Leaders program. Designed for Level 8 Directors (and equivalent) it is focused on building capability

through adaptive leadership. Importantly, the program will challenge senior leaders to reflect on their own journeys and examine their personal and professional leadership styles with a view to further enhance their leadership capability.

Workforce diversification, compliance and accountability

Across the year, we continued to perform well against public sector diversity targets. We exceeded public sector targets for women in the Senior Executive Service (SES) and youth areas and exceeded the public sector average for people with disability. We have prioritised the development of the Workforce and Diversity Plan 2024-2029 which focuses on building a diverse and inclusive workforce through a range of workforce initiatives and programs.

Advertising and appointment strategies

We use the flexibilities contained in Commissioner's Instruction No. 39 as a strategy to improve representation of targeted diversity groups in relation to recruitment, promotion and training opportunities. There are several initiatives in place to improve diversity representation including participation in the Public Sector Women in Executive Leadership Development Experience program, partnering with the National Disability Recruitment Coordinator to advertise all positions directly to

people with disability and advertising of all positions on the Aboriginal Service Jobs Board via Job Skills WA. We also leverage section 50(d) of the *Equal Opportunity Act 1984* to create and advertise positions in the Specialist Aboriginal Projects and Engagement area to ensure culturally appropriate representation in teams responsible for the delivery of culturally significant projects.

Employment Pathway Program

The DLGSC Employment Pathway Program supports the Workforce Diversification and Inclusion Strategy for Western Australia Public Sector Employment 2020-2025 which aims to increase the number of young people employed in the public sector.

Elements of the Employee Pathway Program includes the Graduate Program, PSC School Based Traineeship, PSC Solid Futures Aboriginal Traineeship Program and the University of Western Australia McCusker Centre for Citizenship Internship.



Kalyakoorl, ngalak warangka. Gina Williams and Guy Ghouse at the Goldfields Art Centre as part of their SOTG tour. Kalgoorlie-Boulder, September 2023. Photo courtesy of the Goldfields Art Centre.

Compliance and accountability

Each month, Human Resources reports mandatory training compliance. This includes several modules designed to educate staff on the importance of diversity and inclusion, including unconscious bias training.

Diversity group	DLGSC at 30 June 2023	DLGSC at 30 June 2024	Public Sector average	Public Sector target
Women in SES	50.0%	68.2%	49.4%	50%
People from CaLD backgrounds	12.5%	13.2%	16.2%	15.5%
Aboriginal and Torres Strait Islander people	1.6%	2.3%	2.8%	3.7%
People with disability	2.8%	3.4%	1.5%	5%
Youth	10.4%	8.7%	5.2%	5.8%

Work health and safety and injury management

We remain committed to providing a healthy and safe work environment for all workers, visitors and others who are affected by our operations, in accordance with duties and obligations under the *Work Health and Safety Act 2020* and supporting regulations and codes of practice.

We continue to support workers who sustain an injury in accordance with the *Workers' Compensation and Injury Management Act 1981* and have been preparing for the transition to the new *Workers' Compensation and Injury*

Management Act 2023 and supporting regulations that came into force on 1 July 2024.

We continue to work to manage and further reduce any asbestos containing materials remaining on sites that we have control over, in accordance with the National Strategic Plan for Asbestos Awareness and Management 2019-2023.

Two committees facilitate consultation on Work Health and Safety (WHS) matters and assist with the coordination

of WHS activities. The Consultative WHS committee comprises of management and elected Health and Safety Representatives. This committee's focus is consultation and operational WHS matters. The Corporate WHS committee is a Corporate Executive sub-committee comprising of the Deputy Director General Capability and Performance and Executive Director representatives. This sub-committee's focus is strategic oversight and ongoing improvement based on the recent WHS Gap Analysis and contemporary WHS practice.

During 2023, the final stage of a WHS Gap Analysis was completed to assess capability, maturity and compliance with the WHS Act and Regulations. This final stage also looked at concurrent WHS duties with other persons conducting a business or undertaking and stakeholders. The resultant report and recommendations are guiding strategic WHS improvements.

Additional key initiatives and improvements made during the 2023-24 year include:

- Facilitation of WHS workshops for senior managers to ensure they are aware of their

own and our duties and obligations under the WHS legislation, and the systems and support available to assist them in meeting these requirements.

- Increased inclusion of WHS into formal induction and onboarding programs for frontline staff and managers, which includes both online and in-person delivery.
- Increased resourcing of the WHS and Workers Compensation functions with the appointment of a dedicated WHS Manager to provide greater oversight and expertise.

- Review and update of WHS and Corporate Risk Registers to align with the updated Risk Management Framework.
- Increased resourcing and engagement with employee wellbeing activities and support.
- Implementation of a Mental Health First Aid Network to provide additional support to workers and managers.

Measure	Results - Base year	Results - Prior year	Results - Current reporting year	Targets	Comments
	2021-22	2022-23	2023-24		
Number of fatalities	0	0	0	0	Target achieved
Lost time injury and disease incidence rate	0.63	0.70	0.45	0 or 10% reduction in incidence rate	Target achieved
Lost time injury and disease severity rate	33%	50%	0%	0 or 10% reduction in severity rate	Target achieved
Percentage of injured workers returned to work within 13 weeks	100%	100%	100%	Greater than or equal to 80%	Target achieved
Percentage of injured workers returned to work within 26 weeks	100%	100%	100%	Greater than or equal to 80%	Target achieved
Percentage of managers trained in WHS and injury management responsibilities, including refresher training within three years	71%	66.5%	88.3%	Greater than or equal to 80%	Target achieved

Digital foundations

In 2023-24, we made considerable progress in strengthening our cybersecurity, improving ICT governance, policies and procedures, enhancing the delivery of ICT projects and information services and developing long-term strategic initiatives.

Highlights in across the year include:

- Introduction of the Digital Transformation team, focusing on ICT project delivery and information services and strategic initiatives.
- Providing architecture governance support for key tenders such as BDR and
- Central Registration System for cats and dogs plus supported architecture for Perth Concert Hall.
- Implemented secure and responsible use of Artificial Intelligence (AI) using Microsoft Copilot. Expanded the ICT Acceptable Use Guidelines to cater for responsible AI use.
- An uplift in business systems and application support capability has delivered upgrades to multiple Customer Relationship Management systems and delivered new secure functionality for sensitive workflows such as the National Redress Scheme.
- Reviewed and streamlined 19 existing ICT policies, plans, guidelines and procedures into four user-friendly policies and guidelines.
- Digital Board Management Solution implemented for the GWC and planned implementations for the ACT, with other business areas in the pipeline.
- Deployed the SLWA upgrade of preservation storage solution.
- Single sign-on implemented for ePayroll.

Integrity

Our Integrity area is responsible for undertaking initiatives related to improving integrity management practices including integrity assessment, case management, investigations and integrity education and corruption prevention.

The Public Sector Commissioner's Instruction 40: Ethical Foundations mandates all public sector bodies have an integrity framework in place with minimum requirements outlined. We reviewed the Integrity Framework

in line with the requirements and to strengthen the framework and our approach to integrity management.

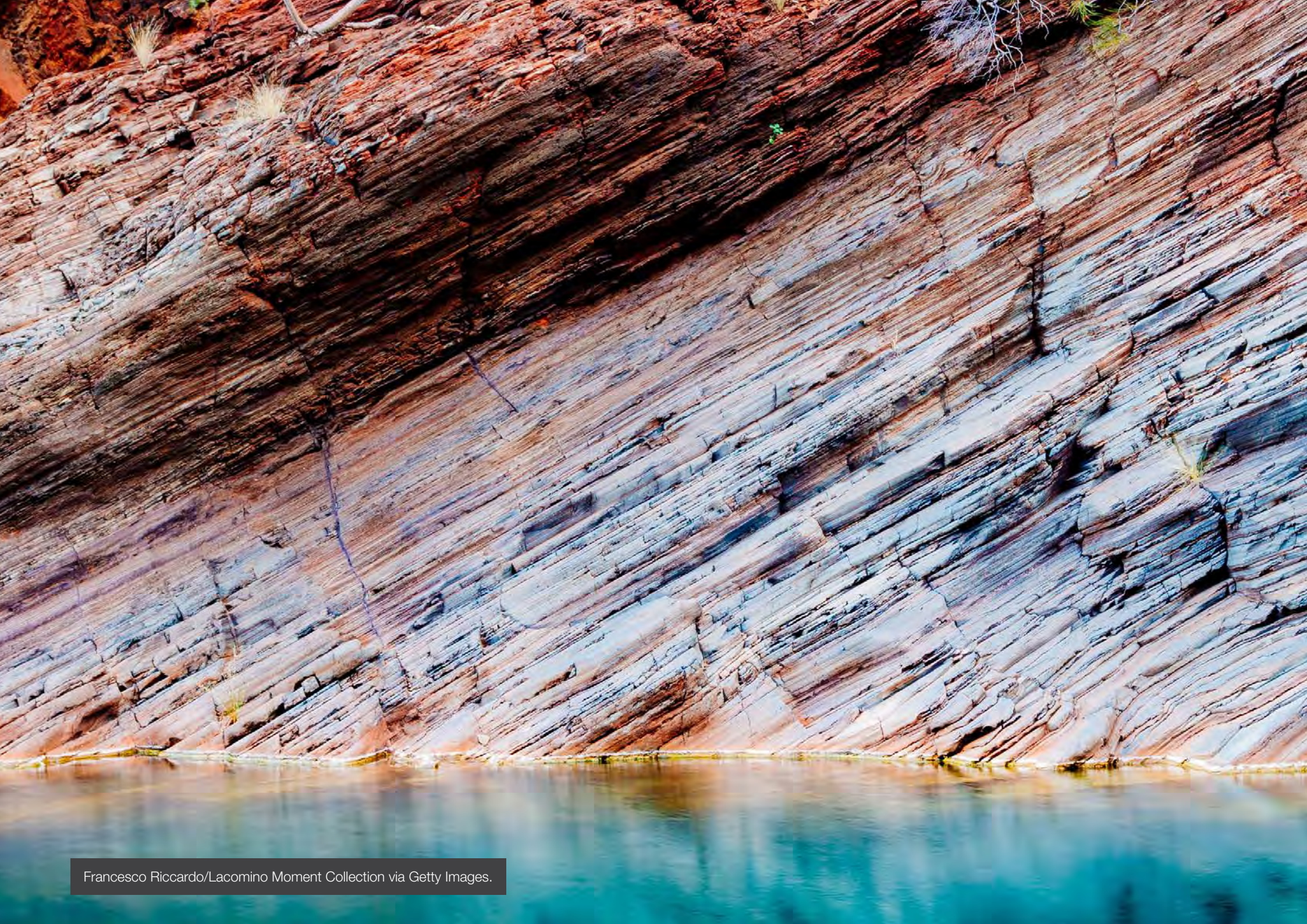
A Code of Conduct review was undertaken to capture the requirements of Instruction 40. This includes the requirement to provide refresher integrity training on the Code of Conduct every three years and to have an integrity framework. Staff were asked to read and acknowledge the Code of Conduct to demonstrate their understanding of the expected

behaviours as a public servant and to contribute to a culture of integrity that is free from misconduct, bias and corruption.

In August 2023, the Integrity Snapshot Tool self-assessment was undertaken in consultation with key stakeholders to identify improvement areas and suggested actions and controls to promote integrity and help prevent misconduct and corruption.



SRO Writers in the Archives workshop, at the WA State Library, 2024.





05 Agency performance

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Report on Operations

2023-24

Actual results versus budget targets

	2023-24 Target ¹	2023-24 Actual	Variation ²
	(\$'000)	(\$'000)	(\$'000)
Total Cost of Services	549,482	371,538	177,944
Net Cost of Services	496,336	336,585	159,751
Total Equity	542,430	565,923	(23,493)
Salary Expense Level	56,904	70,893	(13,989)
Executive Salary Expense Limit	2,924	3,663	(739)

¹The 2023-24 Financial Targets reflect the financial targets in the 2023-24 Resource Agreement.

² Further explanations are contained in Notes 10.1 'Explanatory Statement' to the financial statement.

Working Cash Targets

	2023-24 Target	2023-24 Actual	Variation
	(\$'000)	(\$'000)	(\$'000)
Working Cash Limit	32,354	21,600	10,754

Key performance indicators

Certification of key performance indicators

The Department of Local Government, Sport and Cultural Industries for the year ended 30 June 2024

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Agency's performance, and fairly represent the performance of the Agency for the financial year ended 30 June 2024.



Lanie Chopping

Director General

Department of Local Government, Sport and Cultural Industries

Accountable Authority

16 September 2024

Performance Management Framework

The below table illustrates the relationship between DLGSC's services, the desired outcomes and the relevant government goal. The DLGSC's key effectiveness indicators help to determine whether DLGSC's desired outcome has been achieved through service delivery. The key efficiency indicators monitor the relationship between the services delivered and the resources used to provide the service.

Government Goal	Desired Outcome	Service
Strong Communities: Supporting our local and regional communities to thrive.	Outcome 1 A sustainable arts and culture sector that facilitates attendance and participation in arts and cultural activity.	Service 1 Cultural and Arts Industry Support.
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Outcome 2 Local governments are supported to meet legislative requirements of the Local Government Act.	Service 2 Regulation and support of local government.
	Outcome 3 Efficient and effective asset and infrastructure support services to client agencies.	Service 3 Asset and infrastructure support services to client agencies. ^(a)
	Outcome 4 Gambling and liquor industries operate responsibly in accordance with legislation.	Service 4 Regulation of the Gambling and Liquor Industries.
		Service 5 Office of the Independent Monitor (Oversight of Burswood Casino Remediations). ^(b)
	Outcome 5 A strong sport and recreation sector that facilitates participation.	Service 6 Sport and recreation industry support.

(a) Effectiveness and efficiency indicators are not reported for this outcome as it relates to the services provided by DLGSC to support the outcome and activities of the client agencies. An exemption from the requirements of Treasurer's Instruction 904(2)(iv) Key Performance Indicators, has been provided by the Under Treasurer.

(b) Effectiveness and efficiency indicators are not reported for this service, primarily due to the finite nature of the service. An exemption from the requirements of *Financial Management Act (2006)*, section 61 (1) has been provided by the Treasurer.

Outcome 1: A sustainable arts and cultural sector that facilitates attendance and participation in arts and cultural activity.

Effectiveness KPI 1.1: Ratio of Government funding to other income earned for funded arts and cultural organisations.

Why we measure

We measure the ratio of leveraged revenue because it provides an indication of how successful a cohort of arts organisations has been in generating additional revenue to support arts and cultural activity. As a time-series, it is one of the indicators of changes in sustainability of the arts and cultural sector. The cohort of organisations used in this ratio are those organisations that receive multiyear funding, which are the organisations funded through the Arts Organisations Investment Program (AOIP) and the National Performing Arts Partnership Framework (NPAPF) program. Collectively these key arts organisations create and present high quality and diverse arts, cultural and creative experiences for the people of Western Australia. An aim of both of these programs is to provide base operational funding for the organisations so that they can then generate their own revenue and secure other income. The ratio of leveraged revenue tracks this leveraged funding level.

What we measure

This indicator measures the ratio of the aggregate total funding in a year provided by DLGSC (it includes all DLGSC funding provided, including occasional one-off project funding) to this cohort of funded arts organisations (NPAPF and AOIP organisations) against the aggregate total of their income from all other sources. Other sources include earned income, other government funding, sponsorship, and private giving.

How we measure

The ratio shows the total amount of income generated from other sources for each dollar of funding provided by DLGSC to the AOIP and NPAPF funded organisations.

An increase in the ratio would suggest that overall, the arts and cultural sector is doing well at generating other income. A decrease in the ratio would suggest that overall, there are challenges for the sector either earning income or securing other government funding or philanthropy.

The underlying methodology was revised in 2020 from a methodology based on an average of organisation categories to a methodology based on the aggregate totals for all multiyear funded organisations. This was done to better align with objectives of the organisations funding programs, which are to fund a cohort that ensures a diverse and vibrant eco system is supported. An aggregate totals methodology better aligns to the objective of funding a cohort of organisations.

Performance

2020-2021	2021-2022	2022-2023	2023-2024 Target	2023-2024 Actual	Variance
1:4.7	1:3.7	1:3.3	1:3.5	1:3.5	0%

Analysis

The 2023-24 Actual (1:3.5) was in line with the 2023-2024 Budget target (1:3.5).

Effectiveness KPI 1.2: Percentage of Western Australians attending or participating in an arts and cultural activity.¹

Why we measure

DLGSC captures data to understand and measure the public value it creates through its investments in culture and the arts and its role as a development agency for the sector. For culture and the arts, public value is the cultural, social, and economic benefits created by culture and the arts for the Western Australian community. A strong response in the attendance or participation in arts and culture activity demonstrates that Western Australians support and value arts and culture and will continue to seek experiences that foster belonging and a sense of community.

What we measure

This indicator measures how many people attend or participate in arts and cultural activity in Western Australia. This indicator shows institutional value that relates to the broader community social benefits that are generated through participation or attendance at artistic and cultural activities. Arts and cultural activities include a range of activities such as the cinema, music, theatre, dance, visual arts, opera, festivals, libraries, galleries, museums, archives and community cultural events.

¹The revised Outcome Based Management framework was implemented in 2020-21.

How we measure

The annual Arts and Culture Monitor Survey measures the behaviour and attitudes towards arts and culture and is the study used to provide data for this indicator. The survey is a long standing and well-established time series and has been conducted since 2003. The survey captures the frequency as well as the percentage of Western Australians (people, aged 16 years and over) attending or participating in arts and culture activities over a range of time periods. Respondents are asked the following question within the survey:

‘Did you attend or participate in an arts or cultural activity in the past twelve months?’

In 2024, 21,307 online panellists from Thinkfield were invited to complete an online survey, and a total of 1,423 respondents aged 16 and over completed the online survey or were recruited by phone. This represents a sampling error of +/- 2.6% at the 95% confidence interval.²

Performance

2020-2021	2021-2022	2022-2023	2023-2024 Target	2023-2024 Actual	Variance
73%	74%	78%	74%	69%	-5%

Analysis

In the 2023-2024 period, 69% of survey respondents stated they had attended or participated in an arts and cultural activity over the past 12 months, a 5% decrease from the 2023-2024 Target. This decrease is primarily a result of cost-of-living pressures impacting Western Australian’s attendance or participation in arts and cultural activities, with cost noted by 31 per cent of survey respondents as a barrier to attendance or participation.

² In March 2024, changes to the Arts and Culture Monitor survey methodology were introduced, with the minimum age for participation in the survey lowered from 17 years to 16 years. The rationale for this change was to engage more young people to better understand the impacts of changing economic and social conditions on this cohort in line with State Government policy goals. The 2023 Arts and Culture Monitor survey report represents the last in the series with comparable age participation baselines established in 2003. However, the real number of participants within the 16-24 age range cohort in 2024 (n= 125) compared to the 17-24 age range in 2023 (n= 154) indicates that this variable is not likely to have a significant effect on the overall results.

Effectiveness KPI 1.3: Percentage of stakeholders who report that the Office of Multicultural Interests had a positive impact on the promotion and support of multiculturalism.

Why we measure

The DLGSC, through the Office of Multicultural Interests (OMI), supports the development of a vibrant and effective multicultural society in Western Australia. This is achieved through the promotion and support of multiculturalism in Western Australia and includes providing information, advice, funding, training and support, and facilitating partnerships and collaboration to achieve the full potential of multiculturalism within the State. This effectiveness indicator provides a measure of OMI’s key stakeholders that believe the support provided contributes to achievement of a vibrant and effective multicultural society.

What we measure

This indicator is informed by OMI’s annual Stakeholder Satisfaction Survey which identifies to what extent stakeholders think that OMI has made an impact in achieving the full potential of multiculturalism in Western Australia, based on the following key objectives::

- strengthening culturally diverse communities
- supporting development of culturally inclusive policies, programs, and services across the public and community sectors
- facilitating full participation by culturally diverse communities in social, economic, cultural, and civic activities
- developing intercultural understanding
- promoting the benefits of Western Australia’s diversity.

How we measure

OMI surveys stakeholders to gain feedback via its OMI Stakeholder Satisfaction Survey each year as detailed above.

Respondents were asked to rate on a scale of no impact, a little impact, a moderate impact, a significant impact or a very significant impact. The survey results were calculated based on the subset of respondents who were able to form an opinion on each of the factors with the ‘don’t know” responses removed.

The indicator score is based on the number and percentage of responses that indicated OMI had a positive impact, which is defined as those who consider OMI had a ‘moderate, significant, or very significant impact. The final figure is determined by calculating the average score of all five questions.

A target of 90% is set as an acceptable customer satisfaction performance standard for most industries and takes into account factors outside the organisation’s control that can impact stakeholder satisfaction. Maintained performance is demonstrated by a result equal or above the target.

In 2024, a sample drawn from a final list of 1,989 valid stakeholders was surveyed. The distribution of the sample was consistent with the proportion of stakeholders as follows:

Stakeholder category	Stakeholder database population (%)	Unweighted survey sample (%)	Weighted survey sample for reporting (%)
Community organisation	32.4	31.2	32.4
State Government agency	17.4	17.4	17.4
Another type of non-Government organisation	14.5	13.7	14.5
Individual/Business	14.5	13.4	14.5
OMI Grants Applicants	14.0	18.9	14.0
Local Government	3.6	3.0	3.6
Consulate	2.8	0.9	2.8
Commonwealth Government agency	0.8	1.5	0.8
Total	100	100	100

Emails were sent to all 1,989 stakeholders, with the final sample of 328 responses gained via online survey (233) and telephone (95) interviews. The overall response rate was approximately 16.5%.

The sample size and comparable results from the online survey and interviews is sufficient to be representative and hence, the total sample provides a forecasting accuracy of +4.95% at the 95% level of confidence.

The data collection method (online or telephone) had no significant impact on the results and the sample size provided a good foundation for analysis.

To ensure proportional representation of survey results, the data was weighted as there were slight differences in stakeholder proportions in the unweighted sample, compared to the population in the database. Weighting was applied to ensure the survey results replicated the population profile.

Performance

2020-2021	2021-2022	2022-2023	2023-2024 Target	2023-2024 Actual	Variance
94%	91%	94%	90%	92%	2%

Analysis

The 2023-2024 Actual result of 92% was higher than the 2023-2024 Target of 90% by 2%. The stability in overall performance outcomes year to year is indicative of OMI’s commitment to fulfilling its role in assisting the Western Australian Government to achieve the full potential of multiculturalism. OMI’s values of diversity, respect, fairness, integrity, collaboration, leadership, and excellence are reflected in the responses provided by its stakeholders and the portfolio’s efficient and effective engagement strategy.

Outcome 2: Local governments are supported to meet legislative requirements of the Local Government Act.

Effectiveness KPI 2.1: Percentage of local governments where actions were taken in support of compliance with the legislative framework.³

Why we measure

The role of DLGSC is to support the local government sector in the provision of good governance and compliance by monitoring, promoting, and enforcing compliance with the relevant legislation.

The DLGSC’s Compliance Framework outlines the approach taken to ensure that local governments, their elected members, and employees operate in compliance with the *Local Government Act 1995* (and associated Regulations). The framework details the actions taken to support and achieve greater compliance, including the assessment and investigation of complaints, provision of advice services, guidance documents, and monitoring of key information provided to DLGSC by local governments.

The DLGSC measures local government compliance performance against the framework to identify areas for assistance to improve capability and governance. The DLGSC are actively increasing the support and guidance to local governments with the aim of reducing actions against specific local governments in the future..

What we measure

This indicator measures the percentage of local governments that had actions taken by DLGSC in the financial year. Maintained performance is demonstrated by a result equal or above the target.

How we measure

This indicator shows the percentage of local governments that had action taken against their elected members or employees under that framework in the financial year.

The framework details the actions DLGSC may take in response to received complaints, including arms-length monitoring, requesting further information, dealing with complaints, breaches, probity audits, investigations, and authorised inquiries.

Records are collated of all actions including issuing letters of improvement as well as other compliance actions, complaints, audits, inquiries etc taken by DLGSC in response to potential non-compliance, to determine which of Western Australia’s local governments had action taken against them. The figure is then converted to a percentage, measured against the number of WA local governments.

Performance

2020-2021	2021-2022	2022-2023*	2023-2024 Target	2023-2024 Actual*	Variance
22%	31%	34%	35%	36%	1%

*As a more pro-active approach is undertaken to working with Local Governments from 2022-2023, the actual incorporates actions taken by DLGSC in support and engagement activities, in addition to serious breaches.

Analysis

A total of 50 local governments (out of a total of 137) had formal action taken by DLGSC under the framework in 2023-2024. The DLGSC undertakes an early intervention approach to proactively engage with local governments at risk of non-compliance. As part of the early intervention approach, DLGSC has completed a variety of engagements with the local government sector including an Integrity in Local Government Workshop with other State and Federal Government representatives, that has increased sector awareness. As a result of this proactive approach, a greater number of actions were taken in 2023-2024 than initially targeted.

³The revised Outcome Based Management framework was implemented in 2020-21.

Outcome 4: Gambling and liquor industries operate responsibly in accordance with legislation.

Effectiveness KPI 4.1: Percentage of audit and inspections that comply with requirements and statutory criteria.

Why we measure

The DLGSC is responsible for regulating and maintaining the integrity of lawful racing, gambling and liquor activities for Western Australians to participate in. Through conducting compliance audits and inspections, DLGSC contributes to the promotion, monitoring and enforcements of responsible and lawful gambling and liquor services and this indicator measures how effectively we are delivering the outcome.

What we measure

This indicator measures the effectiveness of DLGSC's regulatory function within racing, gambling and liquor activities by conducting audit and inspections at licensees' venues and service providers.

How we measure

The percentage of audit and inspections that comply with requirements and statutory criteria is calculated by dividing the number of compliant licensees/service providers by the total number of inspections conducted. Maintained performance is demonstrated by a result equal or above the target.

Performance

2020-2021	2021-2022	2022-2023	2023-2024 Target	2023-2024 Actual	Variance
96%	99%	97%	95%	96%	1%

Analysis

2023-2024 Actual compliance is higher than the 2023-2024 Target, indicating that licensees and permit holders are generally compliant with their statutory obligations under the administered legislation. Areas of non-compliance typically include a breach of a term or condition of the licence or permit, breach of the Act or issues with the standard of licensed premises.

Outcome 5: A strong sport and recreation sector that facilitates participation

Effectiveness KPI 5.1: Percentage of Western Australians participating in organised sport and recreation.

Why we measure

The DLGSC has a vital role to play with supporting the key community stakeholders (i.e., sport and recreation groups and local governments) throughout WA who are directly providing sport and recreation services to Western Australians. Targeted support to ensure quality service delivery, such as;

- sport and recreation infrastructure development
- organisational development and capacity building
- governance and management support
- planning and policy implementation
- information and resources.

This support ultimately impacts the number of people participating in sport and active recreation. The measure of participation numbers within organised sport and active recreation participation reflects how well our service delivery system is working to deliver a sector that promotes maximum participation.

What we measure

Whilst not directly responsible for organised sport and active recreation participation rates, DLGSC uses this measure as an indicator of how well the sport and recreation delivery system in WA is providing participation environments for members of our community. Analysis of any significant shifts in participation rates may highlight areas/issues within the delivery system that may impact DLGSC policy, planning and service directions.

How we measure

The DLGSC's desired outcome is that participation rates for Western Australians in sport and active recreation be maintained and/or increased. The monitoring and understanding of participation rates are vital to assist DLGSC's delivery of programs and services to support Western Australia's ongoing participation and involvement in sport and active recreation.

Sport Australia in consultation with the Committee of Australian Sport and Recreation Officers (CASRO) fund and manage a National Participation in Sport and Physical Recreation Survey (AusPlay) to provide appropriate participation data to support current and future sport and recreation industry needs and outcomes. From late 2015, AusPlay became the single-source data currency for government and the sport sector that not only tracks Australian sport participation behaviours but also informs investment, policy and sport delivery.

Via the AusPlay Survey, baselines for the participation of adults and children in sport and physical activities, both at State and National level were established in 2016. In Western Australia, the baseline for participation by Western Australian adults (aged 15 years and over) in organised sport and active recreation was 56%. AusPlay State/Territory data, Western Australia - <https://www.clearinghouseforsport.gov.au/research/ausplay> AusPlay results for July 2022 to June 2023, released on 31 October 2023 (refer to Table 3).⁴

Performance

2020-2021	2021-2022	2022-2023	2023-2024 Target	2023-2024 Actual	Variance
64%	64%	63%	56%	61%	5%

Analysis

As per the AusPlay Survey, 61% of Western Australian adults (aged 15 years and over) were involved in organised sport and active recreation, representing a 5% increase from the baseline of 56%. The baseline of 56% was established in 2016 when the monitoring of participation rates in adults and children in sport and physical activities, both at State and National level commenced through the AusPlay survey.

Participation rates for Western Australians in organised sport and physical activities have steadily increased since 2016, and remained stable at around 61-64% since 2019, a strong indicator that the Western Australian sport and recreation system is supporting the provision of participation opportunities for Western Australians.

⁴ In July 2023, changes to the AusPlay survey methodology were introduced, with the first release of data to take place in late October 2024. The October 2023 AusPlay report represents the last in the series with comparable data with the participation baselines established in the 2016. Due to this change, survey results for comparative years are based on a calendar year (1 January to 31 December), however due to changes in survey methodology the 2023-24 Actual has been sourced from the October 2023 AusPlay report and is based on a financial year (1 July to 30 June). This change has had no material impact on effectiveness indicator 5.1.

Service 1. Cultural and Arts industry support

Efficiency KPI 1.1: Grants operations expense as a percentage of direct grants approved.⁵

Why we measure

The DLGSC provides support to the Western Australian arts, cultural and creative sector through a range of funding programs, research services and policy advice. This support contributes to a vibrant sector that provides a range of opportunities for people to participate and attend activities, performances and exhibitions. It also provides opportunities for artists and arts organisations to develop their skills and the artform. Measuring the input costs of providing the grant funding as a percentage of total grant funding is an indicator of the efficiency of delivering grants funding programs.

What we measure

This indicator measures the cost of resources to deliver Culture and the Arts grant programs, as a percentage of the total grants paid through those grant programs. The indicator is primarily impacted by the level of grant funding provided, and the resourcing requirements to deliver the funding program.

How we measure

The input costs against output delivered as a percentage. The input cost is the total operations expense for administering grants which is the staffing and administration costs including corporate overheads for the publishing, receipt and assessment of applications, contract management and system support for the grants managed.

The output delivered is the total grants paid from grant contracts, service agreements and financial assistance agreements within the current financial year.

Maintained performance is demonstrated by a result equal or below the target.

⁵ The methodology used to calculate the direct costs associated with efficiency indicator 1.1 has been refined in 2023-24 and is now consistent with the methodology used to calculate the direct costs associated with efficiency indicator 6.2. This change has had no material impact on efficiency indicator 1.1. For comparative purposes, actuals have been restated from the 2020-21 financial year.

Performance

2020-2021	2021-2022	2022-2023	2023-2024 Target	2023-2024 Actual	Variance
5%	4%	5%	4%	6%	2%

Analysis

The 2023-2024 Actual percentage (6%) was slightly above the 2023-2024 Target (4%), primarily due to an enhancement of corporate systems, including governance and administrative supports.

Efficiency KPI 1.2: Average cost per project to support and promote multiculturalism.

Why we measure

The Office of Multicultural Interests (OMI) conducts a range of projects and initiatives to support culturally and linguistically diverse communities and promote multiculturalism. These are projects and initiatives other than those funded through OMI's grants programs and are critical to achieving OMI's remit to support and promote multiculturalism. The measure indicates the efficiency of OMI staff in delivering these projects to promote and support multiculturalism.

What we measure

This indicator calculates the cost of delivering programs and projects, excluding grants.

How we measure

Projects are detailed in the OMI operational plan, which is developed annually on a financial year basis, monitored throughout the year, and reviewed towards the end of the financial year. The total cost of OMI, excluding grants, is divided by the number of projects as identified in the operational plan.

Maintained performance is demonstrated by a result equal or below the target.

Performance

2020-2021	2021-2022	2022-2023	2023-2024 Target	2023-2024 Actual	Variance
\$102,618	\$113,143	\$172,174	\$106,450	\$135,187	\$28,737

Analysis

The 2023-2024 Actual of \$135,187 was greater than the 2023-2024 Target of \$106,450, primarily due to a realignment of DLGSC's organisational capacity including an increase in support functions to meet statutory requirements, enhance governance, improve performance and increase delivery capacity.

Service 2. Regulation and support of local government

Efficiency KPI 2.1: Average cost per local government for regulation and support.

Why we measure

The DLGSC aims to support the sector in the provision of good governance and compliance by monitoring, promoting and enforcing compliance with the *Local Government Act 1995* (and associated Regulations). Using a risk-based approach to identify areas needing targeted intervention and assistance, DLGSC provides training, advice, guidance and support across the local government sector. Through the provision of regulatory functions primarily related to the administration of the *Local Government Act 1995* including approvals, compliance monitoring and other statutory support, DLGSC assists local governments to achieve best practice in the sector. This indicator assesses the efficiency of DLGSC's resources to regulate and support Western Australian local governments.

What we measure

This indicator determines the cost of DLGSC's resourcing in providing regulation and support services to local government to ensure they fulfil their statutory obligations.

How we measure

The efficiency indicator combines the costs of both the proactive and reactive regulatory work undertaken by DLGSC, as well as the costs of other services for local governments such as processing of statutory approvals and costs associated with the administration and amendment of the *Local Government Act 1995* and other legislation and regulations.

Funds expended on grants and subsidies are removed from the total cost, which is then divided by 137 (the number of Western Australian local governments; excluding the two Indian Ocean Territory local governments and nine regional local governments) to produce the indicator.

Performance

2020-2021	2021-2022	2022-2023	2023-2024 Target	2023-2024 Actual	Variance
\$74,665	\$75,201	\$119,780	\$75,000	\$133,588	\$58,588

Analysis

The 2023-2024 Actual of \$133,588 was greater than the 2023-2024 Target of \$75,000, primarily due to a realignment of DLGSC's organisational capacity including an increase in support functions to meet statutory requirements, enhance governance, improve performance and increase delivery capacity.

Service 4. Regulation of the gambling and liquor industries

Efficiency Measure 4.1: Average cost of conducting inspections.

Why we measure

On behalf of the Gaming and Wagering Commission, DLGSC undertakes inspectorial and audit activities to regulate the lawful conduct of gambling activities permitted under the *Betting Control Act 1954*, the *Casino Control Act 1984*, the *Gaming and Wagering Commission Act 1987*, and the *Racing and Wagering Western Australia Act 2003*.

The DLGSC also undertakes regular audits and inspections to regulate the sale, supply, and consumption of liquor, and to minimise harm and ill-health to the public under the legislative framework provided in the *Liquor Control Act 1988*. Additionally, inspections are undertaken to ensure that licensed premises are being operated and maintained to a standard that meets consumer expectations.

This measures the productivity of DLGSC in conducting the required audits and inspections.

What we measure

This indicator measures DLGSC's efficiency in conducting these compliance audits and inspections.

How we measure

This efficiency indicator is determined by dividing the allocated cost for this activity⁶ by the number of inspections and audits.

Maintained performance is demonstrated by a result equal or below the target.

⁶ The allocation of costs between efficiency indicators 4.1 and 4.2 has been refined in 2023-24 from an indirect allocation of costs to the respective indicators, to a direct allocation of costs at a function and project level. This has been refined to ensure that the efficiency indicators are more reflective of the actual cost of conducting inspections and determining application. This refinement has resulted in a change in the proportion of total cost used to calculate efficiency indicators 4.1 and 4.2 respectively. For comparative purposes, actuals have been restated from the 2020-21 financial year. Under the new methodology for allocation of costs, there is a \$678 decrease in the 2023-24 actual for efficiency indicator 4.1. This contributes to the variance to the 2023-24 target, as the target was set using the old methodology.

Performance

2020-2021	2021-2022	2022-2023	2023-2024 Target	2023-2024 Actual	Variance
\$356	\$562	\$650	\$1,738	\$1,119	(\$619)

Analysis

The 2023-2024 Actual (\$1,119) was lower than the 2023-2024 Target (\$1,738), primarily due to a redistribution of costs between efficiency indicator 4.1 and 4.2, and an increase in the actual number of audits and inspections performed for 2023-2024 than forecasted. The inspectorate continued its focus in casino regulation in response to the Perth Casino Royal Commission final report. Specifically, the compliance program at the Casino conducting audits and inspections across control areas relating to casino operations, electronic gaming machines, casino revenue and tax. In addition, a focus on liquor compliance inspections across special projects and general inspections of licensed premises was performed.

Efficiency Measure 4.2: Average cost of determining applications.

Why we measure

The DLGSC provides a licensing service for the liquor and gambling industries. The average cost of evaluating and determining applications measures the efficiency with which DLGSC carries out the application assessment.

What we measure

The DLGSC measures the average cost of evaluating and determining applications for the liquor and gambling industries.

How we measure

The average cost of determining an application is calculated by dividing the total costs for licensing services⁷ by the number of applications determined.

Maintained performance is demonstrated by a result equal or below the target.

Performance

2020-2021	2021-2022	2022-2023	2023-2024 Target	2023-2024 Actual	Variance
\$668	\$1,005	\$1,483	\$869	\$1,535	\$666

Analysis

The 2023-2024 Actual (\$1,535) was greater than the 2023-2024 Target (\$869), primarily due to a redistribution of costs between efficiency indicator 4.1 and 4.2 and a realignment of DLGSC's organisational capacity including an increase in support functions to meet statutory requirements, enhance governance, improve performance and increase delivery capacity. The number of applications determined in 2023-24 was in line with the 2023-24 Target.

⁷ The allocation of costs between efficiency indicators 4.1 and 4.2 has been refined in 2023-24 from an indirect allocation of costs to the respective indicators, to a direct allocation of costs at a function and project level. This has been refined to ensure that the efficiency indicators are more reflective of the actual cost of conducting inspections and determining application. This refinement has resulted in a change in the proportion of total cost used to calculate efficiency indicators 4.1 and 4.2 respectively. For comparative purposes, actuals have been restated from the 2020-21 financial year. Under the new methodology for allocation of costs, there is a \$420 increase in the 2023-24 actual for efficiency indicator 4.2. This contributes to the variance to the 2023-24 target, as the target was set using the old methodology.

Service 6. Sport and recreation industry supports

Efficiency Measure 6.1: Average cost of providing support services to sector/funded organisations.⁸

Why we measure

The support services provided by DLGSC to sport and recreation industry organisations contribute to a strong sport and recreation system in Western Australia that facilitates participation. Support services contributing to a wide range of industry outcomes such as:

- the provision of quality participation environments
- excellence in organisational governance and management
- quality infrastructure provision including planning, design, development and management
- the coordination of sport and recreation services and experiences statewide to maximise participation opportunities for Western Australians
- promoting the understanding of government policy priorities and their relation and impact to sport and recreation
- ensuring there is ongoing sport and recreation contribution to wider public policy agendas.

The DLGSC recognises the limitations to providing a multitude of services direct to the Western Australian public; hence a key focus of DLGSC is to work with the key organisations within the community who are directly responsible for the delivery of sport and recreation programs and services.

It is through these funded organisations that DLGSC's support services (advice, policy guidance, program implementation, resources and information) are then filtered through to the many regional groups, local clubs and community groups that deliver sport and recreation services to Western Australians.

⁸ The methodology used to calculate the direct costs associated with efficiency indicator 6.2 has been refined in 2023-24 and is now consistent with the methodology used to calculate the direct costs associated with efficiency indicator 1.1. This change has also impacted the distribution of indirect costs to efficiency indicators 6.1, 6.2 and 6.3. For comparative purposes, actuals have been restated for the impacted efficiency indicators from the 2020-21 financial year. Under the new methodology for the calculation of costs, there is a \$621 decrease in the 2023-24 actual for efficiency indicator 6.1. This contributes to the variance to the 2023-24 target, as the target was set using the old methodology.

Providing support for the development and implementation of policy frameworks; and the coordination of sport and recreation services and experiences statewide are vital objectives for DLGSC for facilitating participation by Western Australians in sport and active recreation.

What we measure

The number of funded organisations provided service support by DLGSC, and the service delivery cost for providing such support.

How we measure

Total service delivery cost, excluding grants, divided by the total number of organisations* provided service support**. Maintained performance is demonstrated by a result equal or below the target.

* Organisations are defined as funded organisations that have an existing sport and recreation grant/s being managed by DLGSC. Funded organisations do not include recipients of social concession payments as part of the Regional Athlete Travel Assistance Program as the recipients are individuals.

** Service support refers to advice/information/resources (operational and strategic) provided by DLGSC staff to organisations supporting sport and recreation service delivery outcomes statewide. The breadth and depth of service support differs per organisation and is dependent upon the organisations’ level of funding, engagement and collaboration and/or project involvement with DLGSC throughout the year.

Performance

2020-2021	2021-2022	2022-2023	2023-2024 Target	2023-2024 Actual	Variance
\$7,292	\$6,796	\$11,793	\$12,000	\$11,178	(\$822)

Analysis

The 2023-2024 Actual of \$11,178 was lower than the 2023-2024 Target of \$12,000, primarily due to a greater number of organisations funded in 2023-24 than anticipated. This increase in organisations funded is primarily due to the engagement of additional clubs and organisations in the KidSport program, in response to a 20% increase in the number of kids accessing KidSport vouchers during the 2023-24 period compared to 2022-23. The increase of the KidSport voucher value to \$300 (previously \$150) has further reduced the burden of sports club fees and made participation more affordable for more families.

Efficiency Measure 6.2: Grants operations expense as a percentage of direct grants approved.⁹

Why we measure

The DLGSC provides funding support through a range of sport and recreation grants, service agreements and infrastructure funding schemes including:

- Industry Investment Program
- Regional Grants Scheme
- Targeted Participation Funding
- Every Club Funding
- KidSport and other participation initiatives
- Community Sporting and Recreation Facilities Fund
- State Sporting Infrastructure Fund.

These funding programs are based on a combination of identified industry need and current government policy priorities that contribute to the development of a strong sport and recreation sector in Western Australia that facilitates participation. They cover a wide range of infrastructure, organisational development, capacity building and participation issues, which support:

- the development of sustainable, good quality and well-designed infrastructure
- well governed and managed sport and recreation delivery organisations
- safe and inclusive participation environments which meet community expectations
- increased opportunities for Western Australians to participate in sport and active recreation activities statewide.

Note - DLGSC provides extensive service support to sport and recreation industry service providers seeking and receiving funding assistance inclusive of advisory support in organisational governance and management; infrastructure planning, design, development and management; strategic and operational planning; policy implementation and program service delivery as well as grants management advisory and consultancy support to organisations receiving funding support.

⁹ The methodology used to calculate the direct costs associated with efficiency indicator 6.2 has been refined in 2023-24 and is now consistent with the methodology used to calculate the direct costs associated with efficiency indicator 1.1. This change has also impacted the distribution of indirect costs to efficiency indicators 6.1, 6.2 and 6.3. This change has had no material impact on efficiency indicator 6.2. For comparative purposes, actuals have been restated for the impacted efficiency indicators from the 2020-21 financial year.

What we measure

Total grants operating expenditure for the direct grants approved is divided by the total value of the grants paid in the financial year.

How we measure

Direct grants approved refers to the sport and recreation grants and infrastructure grants and KidSport payments made from approved grants, service agreements and financial assistance agreements within the financial year. Grants operating expenditure refers to the staffing expenses responsible for the administration, recording and compliance for the direct grants approved managed by DLGSC.

Performance

2020-2021	2021-2022	2022-2023	2023-2024 Target	2023-2024 Actual	Variance
1%	1%	2%	1%	1%	0%

Analysis

The 2023-24 Actual (1%) was in line with the 2023-2024 Budget target (1%).

Efficiency Measure 6.3: Average cost per recreation camp experience.¹⁰

Why we measure

The DLGSC provides quality outdoor recreation experiences which encourage participation in outdoor activities and recreation camp programs. The extensive range of outdoor activities are delivered by skilled instructors for a wide range of clients, primarily for school and community not-for profit groups. These are provided in unique recreational camps environments across the five locations – Bickley, Ern Halliday, Point Walter, Woodman Point and Quararup (Albany).

¹⁰ The methodology used to calculate the direct costs associated with efficiency indicator 6.2 has been refined in 2023-24 and is now consistent with the methodology used to calculate the direct costs associated with efficiency indicator 1.1. This change has also impacted the distribution of indirect costs to efficiency indicators 6.1, 6.2 and 6.3.. For comparative purposes, actuals have been restated for the impacted efficiency indicators from the 2020-21 financial year. Under the new methodology for the calculation of costs, there is a \$5 increase in the 2023-24 actual for efficiency indicator 6.3. This contributes to the variance to the 2023-24 target, as the target was set using the old methodology.

Measuring the average cost of providing camp experiences, which includes accommodation options and participations in a wide range of activities, demonstrates the efficiency in which DLGSC provides its recreation camps management and service delivery to client groups.

What we measure

The average cost per recreation camp experience measures the correlation between throughput volume of accommodation provided and a camp participant’s engagement in a DLGSC organised physical activity program whilst attending the camp, and the cost to deliver these accommodation and participation activity services.

How we measure

The average cost per camp experience is a direct average of the combined unit cost per camp bed nights and camp participations. A camp client may have multiple camp experiences during their stay at a camp. Maintained performance is demonstrated by a result equal to, or below the target.

The total number of bed nights is derived by multiplying the number of persons staying in the recreation camps by the number of nights stayed. The average cost of bed nights is the total cost of running camps (management, staffing, maintenance, etc.) divided by the total number of nights (recorded in the Kinetic Booking System).

The average cost per participation is the total cost of running programs divided by the total number of participations, which are recorded for every group/client utilising the recreation camps via the Kinetic Booking System.

Performance

2020-2021	2021-2022	2022-2023	2023-2024 Target	2023-2024 Actual	Variance
\$48	\$67	\$58	\$53	\$59	\$6

Analysis

The 2023-2024 Actual (\$59) was greater than the 2023-2024 Target (\$53), primarily due to a realignment of the Department’s organisational capacity including an increase in support functions to meet statutory requirements, enhance governance, improve and increase delivery capacity.



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

Department of Local Government, Sport and Cultural Industries

To the Parliament of Western Australia

Report on the audit of the financial statements

Basis for qualified opinion

During 2022-23, I was unable to obtain sufficient and appropriate audit evidence for Taxation - Casino Tax revenue, and to confirm the revenue by alternative means. Consequently, I was unable to determine whether any adjustment was necessary to Taxation - Casino Tax revenue stated at \$56.2 million in the Administered Schedule – Income from administered items and related disclosures in the financial statements. My audit opinion on the financial statements for the period ended 30 June 2023 was modified accordingly. My opinion on the current year financial statements is also modified because of the possible effect of this matter on the comparability of the Taxation - Casino Tax revenue for the current period.

Opinion

I have audited the financial statements of the Department of Local Government, Sport and Cultural Industries (Department) which comprise:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- administered schedules comprising the administered assets and liabilities as at 30 June 2024 and administered income and expenses by service for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

Audit Opinion (continued)

In my opinion, except for the possible effects of the matter described in the Basis for qualified opinion section of my report, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Department of Local Government, Sport and Cultural Industries for the year ended 30 June 2024 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Emphasis of matter – Restatement of comparative balances

I draw attention to footnote (b) of the Administered income and expenses by service and footnote (c) of the Administered assets and liabilities within the Administered Schedules of the financial statements, which state that the amounts reported in the previously issued 30 June 2023 financial statements have been restated and disclosed as comparatives in these financial statements. My opinion is not modified in respect of this matter.

Responsibilities of the Director General for the financial statements

The Director General is responsible for:

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

In preparing the financial statements, the Director General is responsible for:

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

Audit Opinion (continued)

Auditor's responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Basis for Qualified Opinion

I identified significant weaknesses in the design and implementation of controls over the management of the supplier and grant recipient masterfile by the Department. The controls were inadequate in ensuring changes to banking details were appropriate prior to the processing of payments. These weaknesses increase the risk of erroneous or fraudulent payments.

Opinion

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

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, in all material respects, the controls exercised by the Department of Local Government, Sport and Cultural Industries are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with the State's financial reporting framework during the year ended 30 June 2024.

Audit Opinion (continued)

The Director General's responsibilities

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

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Department of Local Government, Sport and Cultural Industries for the year ended 30 June 2024 reported in accordance with the *Financial Management Act 2006* and the Treasurer's instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

Audit Opinion (continued)

In my opinion, in all material respects, the key performance indicators report of the Department of Local Government, Sport and Cultural Industries for the year ended 30 June 2024 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2024

The Director General's responsibilities for the key performance indicators

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

In preparing the key performance indicators, the Director General is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 Key Performance Indicators.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

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

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

Audit Opinion (continued)

management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Director General is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements and key performance indicators of the Department of Local Government, Sport and Cultural Industries for the year ended 30 June 2024 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Caroline Spencer
Auditor General for Western Australia
Perth, Western Australia
16 September 2024

Certification of financial statements

For the year ended 30 June 2024

The accompanying financial statements of the Department of Local Government, Sport and Cultural Industries have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2024 and the financial position as at 30 June 2024.

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



Ludisha Kalasopatan

Chief Finance Officer

Department of Local Government,
Sport and Cultural Industries

16 September 2024



Lanie Chopping

Director General

Department of Local Government,
Sport and Cultural Industries

Accountable Authority

16 September 2024

Financial Statements

Statement of comprehensive income

For the year ended 30 June 2024

	Notes	2024 (\$'000)	2023 (\$'000)
COST OF SERVICES			
Expenses			
Employee benefits expenses	3.1(a)	81,383	69,238
Supplies and services	3.3	36,736	35,356
Depreciation and amortisation expenses	5.1, 5.2, 5.3	6,670	6,111
Finance costs	7.2	15	9
Accommodation expenses	3.3	22,103	17,064
Grants and subsidies	3.2	220,280	172,260
Finance lease derecognition	3.3	1,485	1,209
Loss on disposal of non-current assets	3.3	1	-
Other expenses	3.3	2,865	13,740
Total cost of services		371,538	314,987
Income			
User charges and fees	4.2	13,253	13,050
Sponsorship		-	40
Commonwealth grants	4.3	11,852	16,551
Other income	4.4	9,848	5,562
Total income		34,953	35,203
NET COST OF SERVICES		336,585	279,784

	Notes	2024 (\$'000)	2023 (\$'000)
Income from State Government			
Service appropriation	4.1	261,795	289,298
Income from other public sector entities	4.1	6,816	6,191
Resources received	4.1	1,713	1,389
Royalties for Regions Fund	4.1	10,991	13,929
Total income from State Government		281,315	310,807
SURPLUS/(DEFICIT) FOR THE PERIOD		(55,270)	31,023
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	9.9	26,312	17,802
Total other comprehensive income		26,312	17,802
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(28,958)	48,825

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

Statement of financial position

As at 30 June 2024

	Notes	2024 (\$'000)	2023 (\$'000)
ASSETS			
Current assets			
Cash and cash equivalents	7.3	45,595	147,867
Restricted cash and cash equivalents	7.3	59,125	44,530
Receivables	6.1	11,088	6,344
Amounts receivable for services	6.2	160	160
Other assets	6.3	2,519	1,552
Total current assets		118,487	200,453
Non-current Assets			
Receivables	6.1	2,230	1,567
Amounts receivable for services	6.2	82,433	70,063
Property, plant and equipment	5.1	404,249	379,540
Intangible assets	5.2	-	-
Right-of-use assets	5.3	378	215
Other assets	6.3	175	-
Total non-current assets		489,465	451,385
TOTAL ASSETS		607,952	651,838

	Notes	2024 (\$'000)	2023 (\$'000)
LIABILITIES			
Current liabilities			
Payables	6.4	19,410	9,400
Contract liabilities	6.5	1,017	1,695
Employee related provisions	3.1(b)	16,861	13,839
Lease liabilities	7.1	173	112
Other liabilities	6.6	1,339	1,314
Total current liabilities		38,800	26,360
Non-current Liabilities			
Employee related provisions	3.1(b)	3,013	2,758
Lease liabilities	7.1	216	118
Total non-current liabilities		3,229	2,876
TOTAL LIABILITIES		42,029	29,236
NET ASSETS		565,923	622,602
EQUITY			
Contributed equity	9.9	684,340	712,061
Reserves	9.9	54,718	28,406
Accumulated deficit	9.9	(173,135)	(117,865)
TOTAL EQUITY		565,923	622,602

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

Statement of changes in equity

For the year ended 30 June 2024

		Contributed equity	Reserves	Accumulated surplus / (deficit)	Total equity
	Notes	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Balance at 1 July 2022		686,948	10,604	(148,888)	548,664
Surplus		-	-	31,023	31,023
Other comprehensive income		-	17,802	-	17,802
Total comprehensive income for the period		-	17,802	31,023	48,825
Transactions with owners in their capacity as owners:	9.9				
Capital appropriation		40,304	-	-	40,304
Refund of 2022 appropriation to Treasury		(1,886)	-	-	(1,886)
Other contributions by owners		305	-	-	305
Distributions to owners		(13,610)	-	-	(13,610)
Total		25,113	-	-	25,113
Balance at 30 June 2023		712,061	28,406	(117,865)	622,602

		Contributed equity	Reserves	Accumulated surplus / (deficit)	Total equity
	Notes	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Balance at 1 July 2023		712,061	28,406	(117,865)	622,602
Surplus/(deficit)		-	-	(55,270)	(55,270)
Other comprehensive income		-	26,312	-	26,312
Total comprehensive income for the period		-	26,312	(55,270)	(28,958)
Transactions with owners in their capacity as owners:	9.9				
Capital appropriation		72,525	-	-	72,525
Refund of 2024 appropriation to Treasury		(54,445)	-	-	(54,445)
Other contributions by owners		-	-	-	-
Distributions to owners		(45,801)	-	-	(45,801)
Total		(27,721)	-	-	(27,721)
Balance at 30 June 2024		684,340	54,718	(173,135)	565,923

The Statement of changes in equity should be read in conjunction with the accompanying notes.

Statement of cash flows

For the year ended 30 June 2024

	Notes	2024 (\$'000)	2023 (\$'000)
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		249,265	276,646
Capital appropriation		18,080	38,418
Funds from other public sector entities		6,395	6,191
Holding account drawdown		160	160
Royalties for Regions Fund		10,202	13,775
Net cash provided by State Government		284,102	335,190
<i>Utilised as follows:</i>			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(77,308)	(64,584)
Supplies and services		(37,219)	(29,200)
Accommodation		(20,893)	(16,002)
Grants and subsidies		(213,127)	(177,117)
GST payments on purchases		(29,641)	(24,190)
Other payments		(2,826)	(16,757)
Receipts			
User charges and fees		13,337	13,035
Commonwealth grants		7,852	16,551
GST receipts on sales		1,248	1,547
GST receipts from taxation authority		29,197	22,684
Other receipts		8,588	5,025
Net cash used in operating activities	7.3.2	(320,792)	(269,008)

	Notes	2024 (\$'000)	2023 (\$'000)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(50,324)	(48,498)
Net cash used in investing activities		(50,324)	(48,498)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Payment to accrued salaries account		(663)	(517)
Net cash provided by/(used in) financing activities		(663)	(517)
Net increase/(decrease) in cash and cash equivalents		(87,677)	17,167
Cash and cash equivalents at the beginning of the period		192,397	175,230
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7.3.1	104,720	192,397

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

Administered Schedules

For the year ended 30 June 2024

Administered income and expenses by service

	Compliance Audits and Inspections		Building Capacity and Participation		Regulation and Support of Local Government		Total	
	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)
Income from administered items								
Income								
For transfer:								
Appropriation	44,552	55,965	964	956	159	156	45,675	57,077
Taxation - Casino Tax	59,394	56,200	-	-	-	-	59,394	56,200
Other revenue	-	-	-	-	1,198	16	1,198	16
Total administered income	103,946	112,165	964	956	1,357	172	106,267	113,293
Expenses								
Supplies and services								
Grants to Combat Sports Commission	-	-	964	956	-	-	964	956
Grants to Charitable and Other Public Bodies:								
Grants to Individuals Problem Gambling	500	500	-	-	-	-	500	500
Lotterywest COVID-19 Relief Fund - Sport and Recreation Grants	-	-	-	-	-	5	-	5
Regional Cemetery Boards	-	-	-	-	159	156	159	156
Small Business Lockdown Assistance Grants Program	-	-	-	-	-	1,196	-	1,196
Small Business COVID Top-up	-	-	-	-	332	866	332	866
Refund of previous years appropriation to Treasury	-	4,512	-	-	-	-	-	4,512
Subsidies and Concessions:								
Subsidies to gambling and betting agencies and bookmakers ^(b)	56,243	49,612	-	-	-	-	56,243	49,612
Supplementary funding to Gaming and Wagering Commission	353	1,800	-	-	-	-	353	1,800
Transfer payments ^{(a) (b)}	59,394	56,200	-	-	-	-	59,394	56,200
Total administered expenses	116,490	112,624	964	956	491	2,223	117,945	115,803

(a) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account.

(b) The Department administers a rebate scheme which is available to WA-based gambling operators claiming GST payable on gross gambling margin, and transfer payments in relation to the Casino Tax by Crown Casino to the State Government. In the 2022-23 reporting period, a cash basis of accounting was applied to these transactions and resulted in the incorrect recognition of administered expenses and liabilities. The Department has recast comparative results for 2022-23 to correct the prior period errors.

Administered Schedules

For the year ended 30 June 2024

To allow users to understand the Department's comparative performance, the following is a summary of the restatement of comparative results:

Administered income and expenses by service (extract)	As reported 2023 (\$'000)	Adjustment (\$'000)	Actual Restated (\$'000)
Expenses			
Subsidies to gambling and betting agencies and bookmakers	60,532	(10,920)	49,612
Transfer payments	55,923	277	56,200

Administered assets and liabilities

	2024 (\$'000)	2023 (\$'000)
Assets		
Cash and cash equivalents	14,233	8,515
Receivables	4,973	4,608
Total administered assets	19,206	13,123
Liabilities		
Payables ^(c)	31,463	13,702
Total administered liabilities	31,463	13,702

(c) The Department administers a rebate scheme which is available to WA-based gambling operators claiming GST payable on gross gambling margin, and transfer payments in relation to the Casino Tax by Crown Casino to the State Government. In the 2022-23 reporting period, a cash basis of accounting was applied to these transactions and resulted in the incorrect recognition of administered expenses and liabilities. The Department has recast comparative results for 2022-23 to correct the prior period errors.

To allow users to understand the Department's comparative performance, the following is a summary of the restatement of comparative results:

Administered assets and liabilities (extract)	As reported 2023 (\$'000)	Adjustment (\$'000)	Actual Restated (\$'000)
Liabilities			
Payables	-	13,702	13,702

Notes to the financial statements

For the year ended 30 June 2024

1 – Basis of preparation

The Department of Local Government, Sports and Cultural Industries (DLGSC) is a Government not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

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

These annual financial statements were authorised for issue by the accountable authority of the DLGSC on 16 September 2024.

Statement of compliance

The financial statements constitute general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by Treasurer's Instructions. Several of these are modified by Treasurer's Instructions to vary application, disclosure, format and wording.

The *Financial Management Act* (the Act) and Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case, the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts

affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

Accounting for Goods and Services Tax (GST)

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

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

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

Contributed equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated as contributions by owners (at the time of, or prior to, transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and will be credited directly to Contributed equity.

Administered items

DLGSC administers, but does not control, certain activities and functions for and on behalf of Government that do not contribute to the DLGSC's services or objectives. It does not have discretion over how it utilises the transactions in pursuing its own objectives.

Transactions relating to the administered activities are not recognised as DLGSC's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered income and expenses', and 'Administered assets and liabilities'.

The accrual basis of accounting and applicable Australian Accounting Standards has been adopted.

Notes to the financial statements

For the year ended 30 June 2024

2 – Agency outputs

How the agency operates

This section includes information regarding the nature of funding DLGSC receives and how this funding is utilised to achieve DLGSC’s objectives. This note also provides the distinction between controlled funding and administered funding:

	Notes
Agency objectives	2.1
Schedule of income and expenses by service	2.2
Schedule of assets and liabilities by service	2.3

2.1 – Agency objectives

Mission

DLGSC’s mission is to lead the public sector in community-focused delivery with a high performing organisation and thriving workforce. DLGSC is predominantly funded by State Parliamentary appropriations.

Services

DLGSC provides the following services:

- **Service 1: Culture and Arts Industry Support**
Supporting the delivery of arts and culture activities across Western Australia through funding programs and partnerships.
- **Service 2: Regulation and Support of Local Government**
Supporting local governments to fulfil their statutory obligations and to improve capability in the sector.
- **Service 3: Asset and Infrastructure Support Services to Client Agencies**
Provision of efficient and effective asset and infrastructure support services to client agencies.

- **Service 4: Regulation of Gambling and Liquor Industries**
Provision of services that ensure gambling and liquor industries operate responsibly in accordance with legislation.
- **Service 5: Office of the Independent Monitor (Oversight of Burswood Casino Remediation)**
The Casino Legislation (Burswood Casino) Amendment Act 2022 established the Office of the Independent Monitor to oversee remediation at the Perth Casino.
- **Service 6: Sport and Recreation Industry Support**
Provide support to maintain a strong sport and recreation sector that facilitates participation.

Notes to the financial statements

For the year ended 30 June 2024

2.2 – Schedule of income and expenses by service

	Culture and Arts Industry Support		Regulation and Support of Local Government		Asset and Infrastructure Support Services to Client Agencies		Regulation of the Gambling and Liquor Industries	
	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)
COST OF SERVICES								
Expenses								
Employee benefits expenses	16,188	12,446	11,454	10,182	4,581	5,392	23,200	18,657
Supplies and services	5,494	10,350	5,703	3,781	3,090	3,847	10,398	7,884
Depreciation and amortisation expenses	80	55	48	41	4,986	4,698	103	79
Finance costs	3	2	2	1	1	1	4	2
Accommodation expenses	989	837	597	619	15,915	11,123	1,275	1,199
Grants and subsidies	63,640	68,920	830	4,768	2,949	5,596	-	-
Finance lease derecognition	-	-	-	-	1,485	1,209	-	-
Loss on disposal of non-current assets	-	-	-	-	-	-	-	-
Other expenses	884	4,208	498	1,786	464	706	505	3,147
Total cost of services	87,278	96,818	19,132	21,178	33,471	32,572	35,485	30,968
Income								
User charges and fees	10	9	119	130	106	135	7,773	7,434
Sponsorship	-	40	-	-	-	-	-	-
Commonwealth grants	6,230	383	62	120	1,334	5,200	92	60
Other income	1,643	148	163	171	2,144	496	58	61
Total income	7,883	580	344	421	3,584	5,831	7,923	7,555
NET COST OF SERVICES	79,395	96,238	18,788	20,757	29,887	26,741	27,562	23,413
Income from State Government								
Service appropriation	69,651	102,088	12,047	17,633	16,862	22,033	19,046	19,964
Income from other public sector entities	1,397	65	28	49	12	21	5,315	5,940
Resources received	113	296	804	589	29	33	330	228
Royalties for Regions Fund	8,514	10,489	-	-	98	140	-	-
Total income from State Government	79,675	112,938	12,879	18,271	17,001	22,227	24,691	26,132
SURPLUS/(DEFICIT) FOR THE PERIOD	280	16,700	(5,909)	(2,486)	(12,886)	(4,514)	(2,871)	2,719

Notes to the financial statements

For the year ended 30 June 2024

2.2 – Schedule of income and expenses by service (continued)

	Office of the Independent Monitor		Sport and Recreation Industry Support		Total	
	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)
COST OF SERVICES						
Expenses						
Employee benefits expenses	1,300	770	24,660	21,791	81,383	69,238
Supplies and services	3,893	374	8,158	9,120	36,736	35,356
Depreciation and amortisation expenses	-	-	1,453	1,238	6,670	6,111
Finance costs	-	-	5	3	15	9
Accommodation expenses	120	57	3,207	3,229	22,103	17,064
Grants and subsidies	-	-	152,861	92,976	220,280	172,260
Finance lease derecognition	-	-	-	-	1,485	1,209
Loss on disposal of non-current assets	-	-	1	-	1	-
Other expenses	2	10	512	3,883	2,865	13,740
Total cost of services	5,315	1,211	190,857	132,240	371,538	314,987
Income						
User charges and fees	-	-	5,245	5,342	13,253	13,050
Sponsorship	-	-	-	-	-	40
Commonwealth grant	-	-	4,134	10,788	11,852	16,551
Other income	5,315	1,164	525	3,522	9,848	5,562
Total income	5,315	1,164	9,904	19,652	34,953	35,203
NET COST OF SERVICES	-	47	180,953	112,588	336,585	279,784
Income from State Government						
Service appropriation	-	-	144,189	127,580	261,795	289,298
Income from other public sector entities	-	-	64	116	6,816	6,191
Resources received	-	47	437	196	1,713	1,389
Royalties for Regions Fund	-	-	2,379	3,300	10,991	13,929
Total income from State Government	-	47	147,069	131,192	281,315	310,807
SURPLUS/(DEFICIT) FOR THE PERIOD	-	-	(33,884)	18,604	(55,270)	31,023

The Schedule of income and expenses by service should be read in conjunction with the accompanying notes.

Notes to the financial statements

For the year ended 30 June 2024

2.3 – Schedule of assets and liabilities by service

	Culture and Arts Industry Support		Regulation and Support of Local Government		Asset and Infrastructure Support Services to Client Agencies		Regulation of the Gambling and Liquor Industries		Office of the Independent Monitor		Sport and Recreation Industry Support		Total	
	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)
Assets														
Current assets	22,112	84,634	2,384	3,338	1,807	15,603	864	24,584	1,704	540	89,616	71,754	118,487	200,453
Non-current assets	33,264	9,389	1,167	967	407,753	361,705	2,458	1,846	36	-	44,787	77,478	489,465	451,385
TOTAL ASSETS	55,376	94,023	3,551	4,305	409,560	377,308	3,322	26,430	1,740	540	134,403	149,232	607,952	651,838
Liabilities														
Current liabilities	6,182	5,323	2,885	2,349	6,688	4,031	7,406	5,636	494	346	15,145	8,675	38,800	26,360
Non-current liabilities	715	551	479	420	244	197	791	749	20	83	980	876	3,229	2,876
TOTAL LIABILITIES	6,897	5,874	3,364	2,769	6,932	4,228	8,197	6,385	514	429	16,125	9,551	42,029	29,236
NET ASSETS	48,479	88,149	187	1,536	402,628	373,080	(4,875)	20,045	1,226	111	118,278	139,681	565,923	622,602

The Schedule of assets and liabilities by service should be read in conjunction with the accompanying notes.

Notes to the financial statements

For the year ended 30 June 2024

3 – Use of our funding

Expenses incurred in the delivery of services

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

	Notes
Employee benefits expenses	3.1(a)
Employee related provisions	3.1(b)
Grants and subsidies	3.2
Other expenditure	3.3

3.1(a) Employee Benefit Expenses

	2024 (\$'000)	2023 (\$'000)
Employee benefits	73,145	63,052
Termination benefits	612	-
Superannuation - defined contributions plans	7,626	6,186
Total employee benefits expenses	81,383	69,238
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	314	237
Less: Employee contributions (per the Statement of comprehensive income)	(62)	(56)
Net employee benefits	81,635	69,419

Employee benefits include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when DLGSC is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

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

AASB 16 Non-monetary benefits are non-monetary employee benefits predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 which are excluded from the employee benefits expense.

Employee contributions are contributions made to DLGSC by employees towards employee benefits that have been provided by DLGSC. This includes both AASB 16 and non-AASB 16 employee contributions.

Notes to the financial statements

For the year ended 30 June 2024

3.1(b) – Employee related provisions

	2024 (\$'000)	2023 (\$'000)
Current		
Employee benefits provisions		
Annual leave	7,447	6,460
Long service leave	7,974	7,135
Deferred salary scheme	102	55
	15,523	13,650
Other provisions		
Employment on-costs	1,338	189
Total current employee related provisions	16,861	13,839
Non-Current		
Employee benefits provisions		
Long service leave	2,820	2,724
	2,820	2,724
Other provisions		
Employment on-costs	193	34
Total non-current employee related provisions	3,013	2,758
Total employee related provisions	19,874	16,597

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

Annual leave liabilities are classified as current, as there is no right at the end of the reporting period to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2024 (\$'000)	2023 (\$'000)
Within 12 months of the end of the reporting period	6,813	4,060
More than 12 months after the end of the reporting period	634	2,400
	7,447	6,460

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liabilities are unconditional long service leave provisions that are classified as current liabilities as DLGSC does not have the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because DLGSC has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2024 (\$'000)	2023 (\$'000)
Within 12 months of the end of the reporting period	1,879	2,557
More than 12 months after the end of the reporting period	8,915	7,302
	10,794	9,859

Notes to the financial statements

For the year ended 30 June 2024

3.1(b) – Employee related provisions (continued)

The provision for long service leave is calculated at present value as DLGSC does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Employment on-costs involve the settlement of annual and long service leave liabilities that gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance premiums, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses, Note 3.3 (apart from the unwinding of the discount (finance cost))' and are not included as part of DLGSC's 'Employee benefits expenses'. The related liability is included in 'Employment on-costs provision'.

	2024 (\$'000)	2023 (\$'000)
Employment on-costs provision		
Carrying amount at start of period	223	153
Additional/(reversals of) provisions recognised	1,308	70
Carrying amount at end of period	1,531	223

Key sources of estimation uncertainty - long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Several estimates and assumptions are used in calculating DLGSC's long service leave provision. These include:

- expected future salary rates;
- discount rates;
- employee retention rates; and
- expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

Notes to the financial statements

For the year ended 30 June 2024

3.2 – Grants and subsidies

	2024 (\$'000)	2023 (\$'000)
Recurrent		
Facilities Grants (Sports and Recreation)	40,878	42,852
Arts Projects and Programs	16,487	20,625
Sports Lotteries Account	25,314	21,066
Arts Lotteries Account	23,082	19,963
Royalties for Regions Fund	8,960	15,311
Getting the Show back on the Road	-	4,698
Western Australian Football Commission	13,196	13,507
WACA Ground Redevelopment	55,840	-
Sports Financial Grants	11,705	8,613
Community Engagement and Funding	7,349	2,646
Small Grants Election Commitments - 2021	150	356
CBD Activation Grants	430	4,070
ScreenWest	8,417	10,371
Other Grants	780	839
Capital		
Community Sporting and Recreational Facilities Fund	7,692	7,343
Total grants and subsidies	220,280	172,260

Transactions in which DLGSC provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. These payments or transfers are recognised on an accruals basis. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

Notes to the financial statements

For the year ended 30 June 2024

3.3 – Other expenditure

	2024 (\$'000)	2023 (\$'000)
Supplies and services		
Communications	2,699	3,307
Freight and mail services	89	77
Computing and IT related equipment	947	1,026
Labour hire/temporary personnel	1,691	2,083
Professional and administrative services	10,517	15,964
Consultants and contractors	5,639	1,376
Consumables	1,166	1,281
Repairs and maintenance	505	165
Travel	601	619
Insurance and licenses	9,287	6,730
Operating lease, rental and hire costs	1,390	1,000
Advertising and promotion	306	141
Portable and attractive equipment	1,165	766
Minor works and management services	22	9
Other	712	812
Total supplies and services expenses	36,736	35,356
Accommodation expenses		
Office rental	7,151	6,719
Repairs and maintenance	13,663	9,408
Utilities	1,289	937
Total accommodation expenses	22,103	17,064

	2024 (\$'000)	2023 (\$'000)
Other expenses		
Audit fees	880	968
Write offs	-	8
Expected credit losses expense	38	8
Employment on-costs	85	605
Refund of previous year's revenue	4	9,948
Donations and sponsorships	386	2,195
Other	1,472	8
Total other expenses	2,865	13,740
Finance lease derecognition		
New Museum project ^(a)	1,485	1,209
	1,485	1,209
Loss on disposal of non-current assets		
Net Proceeds from disposal of non-current assets		
Office equipment	-	-
Carrying amount of non-current assets disposed		
Office equipment	1	-
Net (gain)/loss	1	-
Total other expenditure	63,190	67,369

Notes to the financial statements

For the year ended 30 June 2024

3.3 – Other expenditure (continued)

(a) In November 2020, the Minister for Culture and Arts granted a 50 year lease to the WA Museum (WAM) to operate the WA Museum Boola Bardip for \$1 per annum. The lease is for the newly built museum and the four heritage buildings: the Beaufort Street Building, Jubilee Building, Hackett Hall and Old Gaol. The land and buildings were treated as separate components under AASB 16 with the land component recognised as an operating lease and the building being classified as a finance lease by DLGSC. Given that the lease with WAM is a concessionary lease, the lease payments to include in the measurement of the net investment in the lease is immaterial in value. The museum building will still be required to be reported at the whole of government consolidation level as owned property, plant and equipment (PP&E). Therefore, an adjustment is required at consolidation level where, the lessor derecognises the asset from its books in accordance with AASB 16. The building costs are being treated as a finance lease and derecognised from DLGSC's financial statements. DLGSC as the lessor will maintain records of the owned PP&E assets and include these assets in its revaluation process at fair value.

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Office rental is expensed as incurred as Memorandum of Understanding Agreements between the DLGSC and the Department of Finance for the leasing of office accommodation contains significant substitution rights.

Repairs and maintenance costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Expected credit losses is recognised for movement in allowance for impairment of trade receivables. Please refer to note 6.1.1. Movement in the allowance for impairment of trade receivables for more details.

Employee on-cost includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 3.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Other expenses generally represent day-to-day running costs incurred in normal operations.

Notes to the financial statements

For the year ended 30 June 2024

4 – Our funding sources

How we obtain our funding

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

	Notes
Income from State Government	4.1
User fees and charges	4.2
Commonwealth grants	4.3
Other income	4.4

4.1 – Income from State Government

	2024 (\$'000)	2023 (\$'000)
Appropriation received during the period:		
Service appropriation	261,795	289,298
Total service appropriation received	261,795	289,298
Income received from other public sector entities during the period		
Grants and subsidies from State Government	6,816	6,191
Total income from other public sector entities	6,816	6,191
Resources received from other public sector entities during the period:		
Services received free of charge	1,713	1,389
Total resources received	1,713	1,389

	2024 (\$'000)	2023 (\$'000)
Royalties for Regions Fund		
Regional Infrastructure and Headworks Fund	10,991	13,929
Total Royalties for Regions Fund	10,991	13,929
Total income from State Government	281,315	310,807

Service appropriations are recognised as income at the fair value of consideration received in the period in which DLGSC gains control of the appropriated funds. DLGSC gains control of the appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at Treasury.

Income from other public sector entities are recognised as income when DLGSC has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when DLGSC receives the funds.

Resources received from other public sector entities are recognised as income equivalent to the fair value of assets received, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

The Regional Infrastructure and Headworks Fund is a sub-fund within the over-arching 'Royalties for Regions Fund'. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as income when DLGSC has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when DLGSC receives the funds.

Notes to the financial statements

For the year ended 30 June 2024

Summary of consolidated account appropriations

For the year ended 30 June 2024

	2024 Budget	2024 Supplementary funding*	2024 Revised budget	2024 Actual	2024 Variance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Delivery of services					
Item 73 Net amount appropriated to deliver services	233,565	(59,791)	173,774	193,330	19,556
Item 77 Contribution to Community Sporting and Recreation Facilities Fund	19,500	-	19,500	19,500	-
Amount authorised by other statutes					
- <i>Salaries and Allowances Act 1975</i>	366	242	608	608	-
- <i>Lotteries Commission Act 1990</i>	37,322	7,448	44,770	48,357	3,587
Total appropriations provided to deliver services	290,753	(52,101)	238,652	261,795	23,143
Capital					
Item 142 Capital appropriation	72,450	(54,445)	18,005	18,080	75
Total capital appropriation	72,450	(54,445)	18,005	18,080	75
Administered transactions					
Item 74 Administered grants, subsidies and other transfer payments	45,675	-	45,675	45,675	-
Total administered transactions	45,675	-	45,675	45,675	-
Total consolidated account appropriations	408,878	(106,546)	302,332	325,550	23,218

* Additional funding includes supplementary funding and new funding authorised under section 27 of the Act and amendments to standing appropriations.

Notes to the financial statements

For the year ended 30 June 2024

4.2 – User charges and fees

	2024 (\$'000)	2023 (\$'000)
Camps catering	624	671
King Street Arts Centre Studio Hire	103	133
Liquor fees and other charges	7,760	7,422
Off-road vehicles	113	123
Programs and accommodation	4,606	4,655
State Records Office	47	46
	13,253	13,050

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

Revenue is recognised at a point-in-time for user charges and fees. The performance obligations for these user charges and fees are satisfied when the services have been provided.

4.3 – Commonwealth grants

	2024 (\$'000)	2023 (\$'000)
Indian Ocean Territories (Christmas and Cocos (Keeling) Islands)	629	611
Indigenous Visual Arts Industry Support Program - Revealed	-	90
COVID-19 Business Support Program	5,888	-
General grants ^(a)	5,335	15,850
Total Commonwealth grants	11,852	16,551

(a) In 2024, the significant grants relate to the State Football Centre (\$4.0 million) and Perth Cultural Centre - City Deal (\$1.3 million). In 2023, the significant grants related to the State Football Centre (\$10.6 million) and Perth Concert Hall redevelopment (\$5.2 million).

Recurrent grants are recognised as income when the grants are receivable. Income from grants to acquire/ construct a recognisable non-financial asset to be controlled by the DLGSC is recognised when DLGSC satisfies its obligations under the transfer.

DLGSC satisfies the obligations under the transfer over time as the non-financial assets are being constructed. DLGSC typically satisfies the obligations under the transfer when it spends Commonwealth funds for the specific projects and amounts received in advance of obligation satisfaction are reported at note 6.5.

4.4 – Other income

	2024 (\$'000)	2023 (\$'000)
Rentals	93	161
Recoup of expenditure	9,030	4,816
Car park revenue	325	260
Employee contributions	108	112
Banned drinkers register	-	26
Other	292	187
Total other income	9,848	5,562

Notes to the financial statements

For the year ended 30 June 2024

5 – Key Assets

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

	Notes
Property, plant and equipment	5.1
Intangible assets	5.2
Right-of-use assets	5.3



Notes to the financial statements

For the year ended 30 June 2024

5.1 – Property, plant and equipment

	Land	Buildings	Improvements	Works in progress	Plant, equipment and vehicles	Accommodation equipment	Collections and works of art	Swan Bells	Exhibits - WIP	Total
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
1 July 2023										
Gross carrying amount	117,574	189,360	17,776	55,543	5,867	2,167	1,760	682	-	390,729
Accumulated depreciation	-	-	(5,912)	-	(3,212)	(1,833)	-	(232)	-	(11,189)
Accumulated impairment loss	-	-	-	-	-	-	-	-	-	-
Carrying amount at start of period	117,574	189,360	11,864	55,543	2,655	334	1,760	450	-	379,540
Additions	-	-	7	51,531	74	186	19	-	236	52,053
Cost Adjustment	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	(1)	-	-	-	(1)
Transfers from/(to) other reporting entities	-	-	-	(47,073)	-	-	-	-	(211)	(47,284)
Transfers from/(to) other asset classes	-	118	-	(118)	-	-	-	-	-	-
Revaluation increments/ (decrements)	11,314	14,962	-	-	-	-	36	-	-	26,312
Impairment losses	-	-	-	-	-	-	-	-	-	-
Impairment losses reversed	-	-	-	-	-	-	-	-	-	-
Depreciation	-	(4,810)	(882)	-	(539)	(133)	-	(7)	-	(6,371)
Carrying amount at 30 June 2024	128,888	199,630	10,989	59,883	2,190	386	1,815	443	25	404,249
Gross carrying amount	128,888	199,630	17,669*	59,883	5,941	2,219*	1,815	682	25	416,752
Accumulated depreciation	-	-	(6,680)*	-	(3,751)	(1,833)*	-	(239)	-	(12,503)

*During the financial year, DLGSC disposed of assets that were fully depreciated across the following asset classes; improvements (\$114,000) and accommodation equipment (\$127,000).

Notes to the financial statements

For the year ended 30 June 2024

5.1 – Property, plant and equipment (continued)

	Land	Buildings	Improvements	Works in progress	Plant, equipment and vehicles	Accommodation equipment	Collections and works of art	Swan Bells	Exhibits - WIP	Total
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
1 July 2022										
Gross carrying amount	115,694	177,562	17,670	25,726	5,809	2,313	1,658	682	142	347,256
Accumulated depreciation	-	(6)	(5,034)	-	(2,680)	(1,995)	-	(225)	-	(9,940)
Carrying amount at start of year	115,694	177,556	12,636	25,726	3,129	318	1,658	457	142	337,316
Additions	-	-	106	47,816	58	130	110	-	635	48,855
Cost Adjustments	-	16	-	(4,042)	-	-	-	-	-	(4,026)
Disposals	-	-	-	-	-	-	(8)	-	-	(8)
Transfers from/(to) other reporting entities	218	-	-	(14,277)	-	-	-	-	(457)	(14,516)
Transfers from/(to) other asset classes	-	-	-	320	-	-	-	-	(320)	-
Revaluation increments/(decrements)	1,662	16,140	-	-	-	-	-	-	-	17,802
Depreciation	-	(4,352)	(878)	-	(532)	(114)	-	(7)	-	(5,883)
Carrying amount at 30 June 2023	117,574	189,360	11,864	55,543	2,655	334	1,760	450	-	379,540
Gross carrying amount	117,574	189,360	17,776	55,543	5,867	2,167*	1,760	682	-	390,729
Accumulated depreciation	-	-	(5,912)	-	(3,212)	(1,833)*	-	(232)	-	(11,189)

*An asset was fully depreciated and disposed to the value of \$276,000 during the year.

Notes to the financial statements

For the year ended 30 June 2024

5.1 – Property, plant and equipment (continued)

Initial recognition

Items of property, plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of comprehensive income (other than where they form part of a group of similar items which are significant in total).

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

Subsequent measurement

Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of:

- land; and
- buildings

Land is carried at fair value.

Buildings are carried at fair value less accumulated depreciation and accumulated impairment losses.

Plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Landgate) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

Land and buildings were revalued as at 1 July 2023 by Landgate. The valuations were performed during the year ended 30 June 2024 and recognised at 30 June 2024. In undertaking the revaluation, fair value was determined by reference to market values for land: \$128,888,000 (2023: \$117,574,000) and buildings: \$199,581,019 (2023: \$189,308,464). For the remaining balance, fair value of buildings was determined on the basis of current replacement cost, and fair value of land was determined on the basis of comparison with market evidence for land with low level utility (high restricted use land).

5.1.1 Depreciation and impairment

Charge for the period

	Notes	2024 (\$'000)	2023 (\$'000)
Depreciation			
Plant, equipment and vehicles	5.1	539	532
Accommodation equipment	5.1	133	114
Buildings and improvements	5.1	5,692	5,230
Swan Bells	5.1	7	7
Total depreciation for the period		6,371	5,883

As at 30 June 2024, there were no indications of impairment to property, plant and equipment.

All surplus assets at 30 June 2024 have either been classified as assets held for sale or have been written-off.

Notes to the financial statements

For the year ended 30 June 2024

5.1.1 – Depreciation and impairment (continued)

Useful lives

All property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exceptions to this rule include assets held for sale, land and investment properties.

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

Asset	Useful life: years
Buildings and improvements	Up to 50 years
Plant, equipment, machinery and vehicles	5 to 20 years
Accommodation and office equipment	3 to 20 years
Swan Bells	Up to 100 years
Computer hardware and software ^(a)	Up to 5 years

(a) Software that is integral to the operation of related hardware.

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

Land and works of art, which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

Impairment

Non-financial assets, including items of property, plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As DLGSC is a not-for-profit agency, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal should not increase the asset’s carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The risk of impairment is generally limited to circumstances where an asset’s depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset’s future economic benefits and to evaluate any impairment risk from declining replacement costs.

Notes to the financial statements

For the year ended 30 June 2024

5.2 – Intangible assets

	Other intangibles	Licences	Computer software	Works in progress	Total
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Year ended 30 June 2024					
1 July 2023					
Gross carrying amount	97	1,244	7,647	-	8,988
Accumulated amortisation	(97)	(1,221)	(7,150)	-	(8,468)
Accumulated impairment loss	-	(23)	(497)	-	(520)
Carrying amount at start of period	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Amortisation expense	-	-	-	-	-
Carrying amount at 30 June 2024	-	-	-	-	-
Gross carrying amount	97	1,244	7,627*	-	8,968
Accumulated amortisation	(97)	(1,221)	(7,130)*	-	(8,448)
Accumulated impairment loss	-	(23)	(497)	-	(520)
Year ended 30 June 2023					
1 July 2022					
Gross carrying amount	97	1,244	7,647	-	8,988
Accumulated amortisation	(97)	(1,221)	(7,150)	-	(8,468)
Accumulated impairment loss	-	(23)	(497)	-	(520)
Carrying amount at start of period	-	-	-	-	-
Additions	-	-	-	-	-
Transfers	-	-	-	-	-
Amortisation expense	-	-	-	-	-
Carrying amount at 30 June 2023	-	-	-	-	-

* An asset was fully depreciated and disposed to the value of \$20,000 during the year.

Notes to the financial statements

For the year ended 30 June 2024

5.2 – Intangible assets (continued)

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

Acquired and internally generated intangible asset costing \$5,000 or more that comply with the recognition criteria of AASB 138.57 *Intangible Assets* (as noted above), are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of comprehensive income.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

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

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

5.2.1 Amortisation and impairment

Charge for the period

	2024 (\$'000)	2023 (\$'000)
Licences	-	-
Computer software	-	-
Total amortisation for the period	-	-

As at 30 June 2024, there were no indications of impairment to intangible assets.

DLGSC held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

Amortisation of finite life intangible assets is calculated on a straight-line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by DLGSC have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Asset	Useful life: years
Licenses	3-4 years
Software ^(a)	3-5 years

(a) Software that is not integral to the operation of any related hardware.

Impairment of intangible assets

Intangible assets with indefinite useful lives are tested for impairment annually or when an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in note 5.1.1.

Notes to the financial statements

For the year ended 30 June 2024

5.3 – Right-of-use assets

	Buildings	Plant, equipment and vehicles	Total
	(\$'000)	(\$'000)	(\$'000)
At 1 July 2023			
Gross carrying amount	86	759	845
Accumulated depreciation	(55)	(575)	(630)
Carrying amount at start of period	31	184	215
Additions	216	155	371
Cost adjustment	-	161	161
Disposals	(50)	(20)	(70)
Depreciation	(65)	(234)	(299)
Carrying amount at 30 June 2024	132	246	378
Gross carrying amount	252	1,055	1,307
Accumulated depreciation	(120)	(809)	(929)
At 1 July 2022			
Gross carrying amount	241	642	883
Accumulated depreciation	(24)	(394)	(418)
Carrying amount at start of period	217	248	465
Additions	-	117	117
Cost adjustment	9	7	16
Disposals	(155)	-	(155)
Depreciation	(40)	(188)	(228)
Carrying amount at 30 June 2023	31	184	215
Gross carrying amount	86	759	845
Accumulated depreciation	(55)	(575)	(630)

Initial recognition

At the commencement date of the lease, DLGSC recognises right-of-use (ROU) assets that are measured at cost comprising of:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs, and
- restoration costs, including dismantling and removing the underlying asset.

This includes all leased assets other than investment property ROU assets, which are measured in accordance with AASB 140 *Investment Property*.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 7.1 Lease liabilities.

DLGSC has leases for vehicles and residential accommodations.

DLGSC has also entered into a Memorandum of Understanding Agreements (MOU) with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

DLGSC has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent Measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Notes to the financial statements

For the year ended 30 June 2024

5.3 – Right-of-use assets (continued)

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to DLGSC at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 5.1.1.

The following amounts relating to leases have been recognised in the Statement of comprehensive income:

	2024 (\$'000)	2023 (\$'000)
Depreciation expense of right-of-use assets	299	228
Lease interest expense	15	9
Low-value leases	18	19

The total cash outflow for leases in 2024 was \$5.530 million (2023: \$5.114 million).
As at 30 June 2024 there were no indications of impairment to right-of-use assets.

Notes to the financial statements

For the year ended 30 June 2024

6 – Other assets and liabilities

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

	Notes
Receivables	6.1
Amounts receivable for services (Holding account)	6.2
Other assets	6.3
Payables	6.4
Contract liabilities	6.5
Other liabilities	6.6

6.1 – Receivables

	2024 (\$'000)	2023 (\$'000)
Current		
Trade receivables	5,330	1,255
Allowance for impairment of trade receivables	(67)	(29)
Accrued revenue	2,004	943
GST receivable	3,821	4,175
Total current	11,088	6,344
Non-current		
Accrued salaries account ^(a)	2,230	1,567
Total non-current	2,230	1,567
Total receivables	13,318	7,911

(a) Funds transferred to Treasury for the purpose of meeting the 27th pay in a reporting period that generally occurs every 11 years. This account is classified as non-current except for the year before the 27th pay year.

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

DLGSC recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit or loss. The ECLs based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate. Individual receivables are written off when DLGSC has no reasonable expectations of recovering the contractual cash flows.

For trade receivables, DLGSC recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. DLGSC has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to note 3.3 for the amount of ECLs expensed in this reporting period.

Accrued salaries consist of amounts paid annually into a Treasurer's special purpose account. It is restricted for meeting the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

The account has been reclassified from 'Restricted Cash and cash equivalents' to 'Receivables' as it is considered that funds in the account are not cash but a right to receive the cash in future. Comparative amounts have also been reclassified.

Notes to the financial statements

For the year ended 30 June 2024

6.1.1 – Movement in the allowance for impairment of trade receivables

	2024 (\$'000)	2023 (\$'000)
Reconciliation of changes in the allowance for impairment of trade receivables:		
Opening balance	29	21
Expected credit losses expense	38	8
Allowance for impairment at end of period	67	29

The maximum exposure to credit risk at the end of the reporting period for trade receivables is the carrying amount of the asset inclusive of any allowance for impairment as shown in the table at Note 8.1(c) 'Financial instruments disclosures'.

DLGSC does not hold any collateral as security or other credit enhancements for trade receivables.

6.2 – Amounts receivable for services (Holding Account)

	2024 (\$'000)	2023 (\$'000)
Current	160	160
Non-current	82,433	70,063
Total amounts receivable for services at end of period	82,593	70,223

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

The amounts receivable for services are financial assets at amortised cost, and are not considered impaired (i.e. there is no expected credit loss of the holding accounts).

6.3 – Other assets

	2024 (\$'000)	2023 (\$'000)
Current		
Prepayments	2,519	1,552
Total current assets	2,519	1,552
Non-current		
Prepayments	175	-
Total non-current assets	175	-
Total other assets at end of period	2,694	1,552

Other assets include prepayments which represent payments in advance of receipt of goods or services, or that part of expenditure made in one accounting period covering a term extending beyond that period.

Notes to the financial statements

For the year ended 30 June 2024

6.4 – Payables

	2024 (\$'000)	2023 (\$'000)
Current		
Trade payables	4,445	2,624
Accrued expenses ^(a)	12,761	5,229
Accrued salaries	2,204	1,547
Total payables at end of period	19,410	9,400

(a) Accrued expenses for 2024 include accruals largely relating to infrastructure grants (\$6.0 million) and asset maintenance expenditure (\$2.0 million). Accrued expenses for 2023 include accruals largely relating to asset maintenance (\$2.0 million) and information technology expenditure (\$0.8 million).

Payables are recognised at the amounts payable when DLGSC becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as settlement for DLGSC is generally within 15-20 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. DLGSC considers the carrying amount of accrued salaries to be equivalent to its fair value.

6.5 – Contract liabilities

	2024 (\$'000)	2023 (\$'000)
Reconciliation of changes in contract liabilities		
Opening balance	1,695	1,665
Additions	1,017	1,695
Revenue recognised in the reporting period	(1,695)	(1,665)
Total contract liabilities at end of period	1,017	1,695

DLGSC's contract liabilities relate to service and grant program delivery yet to be performed at the end of the reporting period.

DLGSC expects to satisfy the performance obligations unsatisfied at the end of the reporting period within the next 12 months.

6.6 – Other liabilities

	2024 (\$'000)	2023 (\$'000)
Current		
Deposits	1,040	1,015
Contractor retentions	285	286
Unclaimed monies	6	3
Other	8	10
Total other liabilities at end of period	1,339	1,314

Notes to the financial statements

For the year ended 30 June 2024

7 – Financing

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

	Notes
Lease liabilities	7.1
Finance costs	7.2
Cash and cash equivalents	7.3
Reconciliation of cash	7.3.1
Reconciliation of net costs of services to net cash flows used in operating activities	7.3.2

7.1 – Lease liabilities

	2024 (\$'000)	2023 (\$'000)
Current	173	112
Non-current	216	118
Total lease liabilities	389	230

Initial measurement

At the commencement date of the lease, DLGSC recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, DLGSC uses the incremental borrowing rate provided by Western Australian Treasury Corporation.

Lease payments included by DLGSC as part of the present value calculation of lease liability include:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- amounts expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options (where these are reasonably certain to be exercised); and
- payments for penalties for terminating a lease, where the lease term reflects DLGSC exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Periods covered by extension or termination options are only included in the lease term by DLGSC if the lease is reasonably certain to be extended (or not terminated).

Variable lease payments, not included in the measurement of lease liability, that are dependant on sales are recognised by DLGSC in profit or loss in the period in which the condition that triggers those payment occurs.

This section should be read in conjunction with note 5.3 Right-of-use assets.

Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

Notes to the financial statements

For the year ended 30 June 2024

7.2 – Finance costs

	2024 (\$'000)	2023 (\$'000)
Lease interest expense	15	9
Total finance costs expensed	15	9

Finance costs includes the interest component of lease liability repayments due to the unwinding of discounts to reflect the passage of time.

7.3 – Cash and cash equivalents

7.3.1 – Reconciliation of cash

	2024 (\$'000)	2023 (\$'000)
Cash and cash equivalents	45,595	147,867
Restricted cash and cash equivalents	59,125	44,530
Total cash and cash equivalents at end of period	104,720	192,397

	2024 (\$'000)	2023 (\$'000)
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Restricted cash and cash equivalents

Current

Community Sporting and Recreation Facilities Fund ^(a)	24,296	13,139
Sports Lotteries Account ^(b)	11,787	12,018
Arts Lotteries Account ^(b)	17,173	16,121
Royalties for Regions Fund ^(c)	2,306	885
Commonwealth Government grant - services to Indian Ocean Territories ^(d)	211	204

	2024 (\$'000)	2023 (\$'000)
Sunset Reserve Account ^(e)	553	953
Off-road Vehicles ^(f)	831	718
National Redress Scheme	423	442
Community Recovery Grant Program	1,084	-
Creative Communities - Collaboration - COVID-19 Recovery	461	-
Other	-	50
Balance at end of period	59,125	44,530

(a) The Community Sporting and Recreation Facilities Fund is an appropriation funded special purpose account for providing grants to local government and community groups to develop community infrastructure for sports and recreation.

(b) The purpose of the Lotteries Accounts is to hold funds received by DLGSC from Lotterywest pursuant to Section 22(1)(a) and (b) of the *Lotteries Commission Act 1990*.

(c) An agreement with Department of Primary Industries and Regional Development for funding from the Royalties for Regions for a number of projects. Unspent funds are committed to projects and programs in WA regional areas.

(d) The DLGSC and the Commonwealth Government have a Service Delivery Arrangement for the provision of services to the Indian Ocean Territories. The Commonwealth Government reimburses DLGSC costs associated with these services (Note 11).

(e) Sunset Reserve Account funds are utilised for the conservation and management of the Sunset Heritage Precinct. The cash balance for this fund has been restated for 2022-23.

(f) Unspent funds are committed to Off-Road Vehicles project.

Notes to the financial statements

For the year ended 30 June 2024

7.3.1 – Reconciliation of cash (continued)

For the purpose of the Statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand which are subject to insignificant risk of changes in value.

7.3.2 – Reconciliation of net cost of services to net cash flows used in operating activities

	Notes	2024 (\$'000)	2023 (\$'000)
Net cost of services		(336,585)	(279,784)
Non-cash items			
Depreciation and amortisation expenses	5.1, 5.2 & 5.3	6,670	6,111
Expected credit losses (gain)/expense	3.3	38	8
Resources received	4.1	1,713	1,389
Net loss on disposal of non-current assets	3.3	1	-
Finance lease derecognition		1,485	1,209
Adjustment for other non-cash items		14	2
(Increase)/decrease in assets			
Receivables ^(a)		(5,136)	190
Other current assets		(967)	(279)
Non-current receivables		(663)	-
Non-current assets		(175)	1

Notes	2024 (\$'000)	2023 (\$'000)
Increase/(decrease) in liabilities		
Payables ^(a)	8,555	(2,073)
Current provisions	3,022	3,536
Contract liabilities	1,370	29
Current lease liabilities	61	(69)
Other current liabilities	25	(210)
Non-current provisions	255	818
Non-current lease liabilities	98	(176)
Change in GST in receivables/ payables ^(b)	(573)	290
Net cash used in operating activities	(320,792)	(269,008)

(a) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

(b) This reverses out the GST in receivables and payables.

7.4 – Capital commitments

	2024 (\$'000)	2023 (\$'000)
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements are payable as follows:		
Within 1 year	123,224	6,346
Later than 1 year and not later than 5 years	110,753	223
	233,977	6,569

Notes to the financial statements

For the year ended 30 June 2024

8 – Risks and contingencies

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

	Notes
Financial risk management	8.1
Contingent assets and liabilities	8.2
Fair value measurements	8.3

8.1 – Financial risk management

Financial instruments held by DLGSC are cash and cash equivalents, restricted cash and cash equivalents, receivables, payables and finance leases. DLGSC has limited exposure to financial risks. DLGSC’s overall risk management program focuses on managing the risks identified below.

a) Summary of risks and risk management

Credit risk

Credit risk arises when there is the possibility of DLGSC’s receivables defaulting on their contractual obligations resulting in financial loss to DLGSC.

Credit risk associated with DLGSC’s financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than Government, DLGSC trades only with recognised, creditworthy third parties. DLGSC has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that DLGSC’s exposure to bad debts is minimal. Debt will be written-off against the allowance account when it is improbable or uneconomical to recover the debt. At the end of the reporting period there were no significant concentrations of credit risk.

Liquidity risk

Liquidity risk arises when DLGSC is unable to meet its financial obligations as they fall due.

DLGSC is exposed to liquidity risk through its trading in the normal course of business.

DLGSC has appropriate procedures to manage cash flows including drawdown of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect DLGSC’s income or the value of its holdings of financial instruments. DLGSC does not trade in foreign currency and is not materially exposed to other price risks.

DLGSC is not exposed to interest rate risk because all cash and cash equivalents and restricted cash are non-interest bearing and it has no borrowings other than finance leases (fixed interest rate).

Notes to the financial statements

For the year ended 30 June 2024

8.1 – Financial risk management (continued)

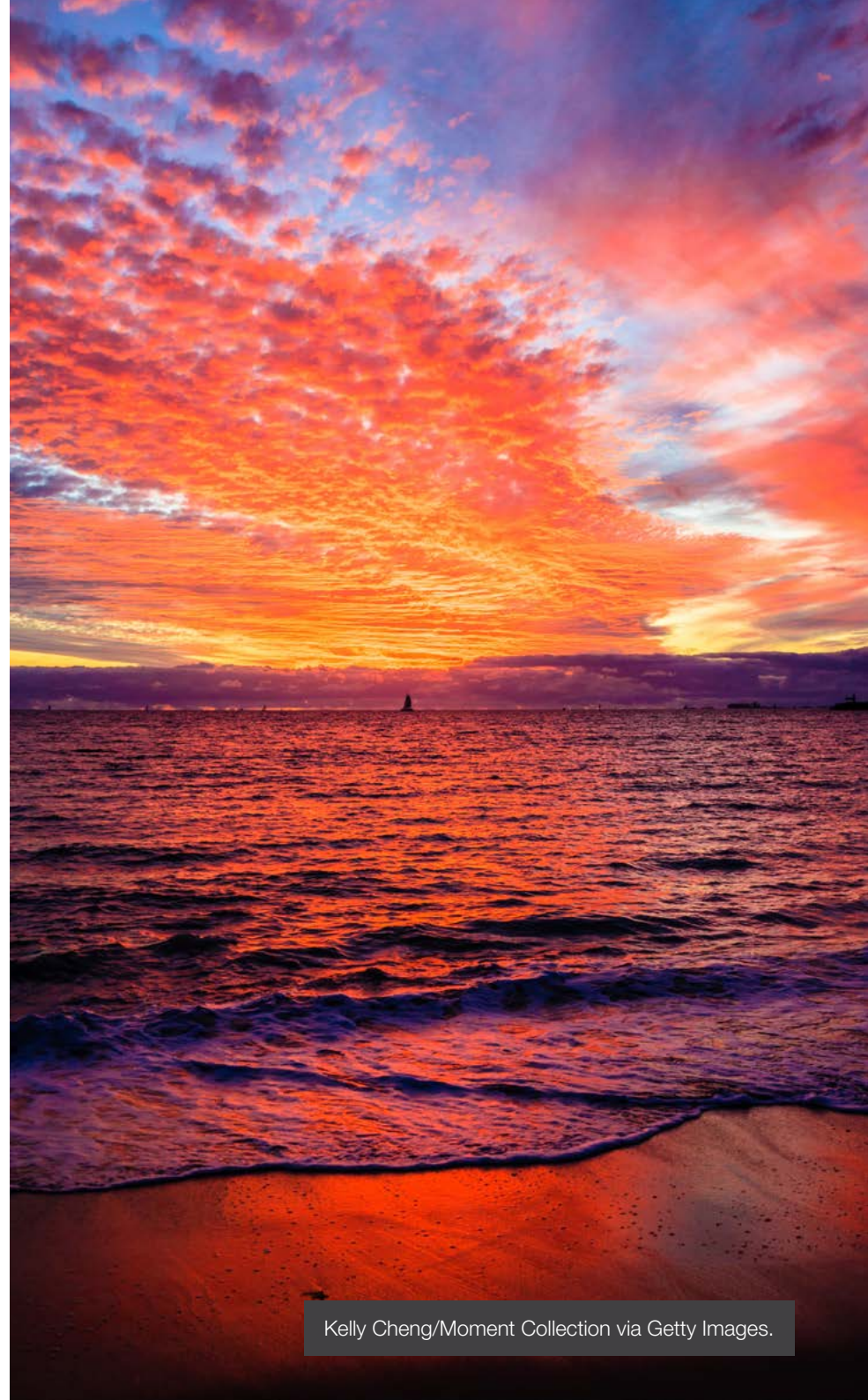
b) Categories of financial instruments

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

	2024 (\$'000)	2023 (\$'000)
Financial assets		
Cash and cash equivalents	45,595	147,867
Restricted cash and cash equivalents	59,125	44,530
Financial assets at amortised cost ^(a)	92,090	73,959
Total financial assets	196,810	266,356
Financial liabilities		
Payables	19,410	9,400
Financial liabilities at amortised cost ^(b)	389	230
Other current liabilities	1,339	1,314
Total financial liabilities	21,138	10,944

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

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



Notes to the financial statements

For the year ended 30 June 2024

8.1 – Financial risk management (continued)

c) Credit risk exposure

The following table details the credit risk exposure on DLGSC's trade receivables using a provision matrix.

	Days past due								
	Total (\$'000)	Current (\$'000)	31-90 days (\$'000)	91-150 days (\$'000)	151-210 days (\$'000)	211-270 days (\$'000)	271-330 days (\$'000)	331-395 days (\$'000)	>390 days (\$'000)
30 June 2024									
Expected credit loss rate		0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	25.00%	100.00%
Estimated total gross carrying amount at default	249	99	46	15	3	12	2	8	64
Expected credit losses	(67)	-	-	-	-	-	(1)	(2)	(64)
	Days past due								
	Total (\$'000)	Current (\$'000)	31-90 days (\$'000)	91-150 days (\$'000)	151-210 days (\$'000)	211-270 days (\$'000)	271-330 days (\$'000)	331-395 days (\$'000)	>390 days (\$'000)
30 June 2023									
Expected credit loss rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Estimated total gross carrying amount at default	191	68	45	26	-	1	3	19	29
Expected credit losses	(29)	-	-	-	-	-	-	-	(29)

Notes to the financial statements

For the year ended 30 June 2024

8.1 – Financial risk management (continued)

d) Liquidity risk and interest rate exposure

The following table details the DLGSC's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

		Interest rate exposure and maturity analysis of financial assets and financial liabilities									
	Weighted average effective interest rate %	Interest rate exposure				Nominal amount (\$'000)	Maturity dates				
		Carrying amount (\$'000)	Fixed interest rate (\$'000)	Variable interest rate (\$'000)	Non-interest bearing (\$'000)		Up to 1 month (\$'000)	1 to 3 months (\$'000)	3 months to 1 year (\$'000)	1 to 5 years (\$'000)	More than 5 years (\$'000)
2024											
Financial assets											
Cash and cash equivalents	-	45,595	-	-	45,595	45,595	45,595	-	-	-	-
Restricted cash and cash equivalents	-	59,125	-	-	59,125	59,125	59,125	-	-	-	-
Receivables ^(a)	-	9,497	-	-	9,497	9,497	7,267	-	-	2,230	-
Amounts receivable for services	-	82,593	-	-	82,593	82,593	160	-	-	640	81,793
		196,810	-	-	196,810	196,810	112,147	-	-	2,870	81,793
Financial liabilities											
Payables	-	19,410	-	-	19,410	19,410	19,410	-	-	-	-
Lease liabilities ^(b)	5.5%	389	-	-	389	421	16	32	142	227	4
Other liabilities	-	1,339	-	-	1,339	1,339	1,339	-	-	-	-
		21,138	-	-	21,138	21,170	20,675	32	142	227	4

(a) The amount of receivables excludes the GST receivable from the ATO (statutory receivable).

(b) The amount of lease liabilities includes \$133,000 from leased buildings and \$256,000 from leased vehicles.

Notes to the financial statements

For the year ended 30 June 2024

8.1 – Financial risk management (continued)

d) Liquidity risk and interest rate exposure (continued)

		Interest rate exposure and maturity analysis of financial assets and financial liabilities										
		Weighted average effective interest rate %	Interest rate exposure				Nominal amount (\$'000)	Maturity dates				
			Carrying amount (\$'000)	Fixed interest rate (\$'000)	Variable interest rate (\$'000)	Non-interest bearing (\$'000)		Up to 1 month (\$'000)	1 to 3 months (\$'000)	3 months to 1 year (\$'000)	1 to 5 years (\$'000)	More than 5 years (\$'000)
2023												
Financial assets												
Cash and cash equivalents	-	147,867	-	-	147,867	147,867	147,867	-	-	-	-	
Restricted cash and cash equivalents	-	44,530	-	-	44,530	44,530	44,530	-	-	-	-	
Receivables ^(a)	-	3,736	-	-	3,736	3,736	2,169	-	-	1,567	-	
Amounts receivable for services	-	70,223	-	-	70,223	70,223	160	-	-	640	69,423	
		266,356	-	-	266,356	266,356	194,726	-	-	2,207	69,423	
Financial liabilities												
Payables	-	9,400	-	-	9,400	9,400	9,400	-	-	-	-	
Lease liabilities ^(b)	3.1%	230	-	-	230	242	12	24	83	123	-	
Other liabilities	-	1,314	-	-	1,314	1,314	1,314	-	-	-	-	
		10,944	-	-	10,944	10,956	10,726	24	83	123	-	

(a) The amount of receivables excludes the GST receivable from the ATO (statutory receivable).

(b) The amount of lease liabilities includes \$32,000 from leased buildings and \$198,000 from leased vehicles.

Notes to the financial statements

For the year ended 30 June 2024

8.2 – Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

8.2.1 – Contingent assets

As at the reporting period date, DLGSC had no contingent assets.

8.2.2 – Contingent liabilities

As at the reporting period date, DLGSC had no contingent liabilities.

Contaminated sites

Under the *Contaminated Sites Act 2003*, DLGSC is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the *Contaminated Sites Act 2003*, DWER classifies these sites on the basis of the risk to human health, the environment and environmental values. Where sites are classified as contaminated – remediation required or possibly contaminated – investigation required, DLGSC may have a liability in respect of investigation or remediation expenses.

DLGSC has identified one site which has been classified as “contaminated - remediation required” under the *Contaminated Sites Act 2003*. DLGSC has received Ministerial approval to relinquish the Management Order to allow the land to be transferred to Christ Church Grammar School to develop. The cost of remediation will be borne by Christ Church Grammar School therefore DLGSC is not expected to incur any costs associated with any remediation required. The Department of Planning, Lands and Heritage (DPLH) have now completed negotiating the transfer of the land on behalf of DLGSC and Landgate has advised that the majority of the land has been transferred as conditional freehold. DLGSC still retains two small parcels of land on the site.

8.3 – Fair value measurements

Assets measured at fair value:

	Level 1 (\$'000)	Level 2 (\$'000)	Level 3 (\$'000)	Fair value at end of period (\$'000)
2024				
Land (Note 5.1)		5,500	123,388	128,888
Buildings (Note 5.1)	-	1,540	198,090	199,630
	-	7,040	321,478	328,518
	Level 1 (\$'000)	Level 2 (\$'000)	Level 3 (\$'000)	Fair value at end of period (\$'000)
2023				
Land (Note 5.1)	-	6,860	110,714	117,574
Buildings (Note 5.1)	-	3,776	185,584	189,360
	-	10,636	296,298	306,934

There was a transfer of land and building between Levels 2 and 3 related to the King Street Art Centre during the year.

Valuation techniques used to derive Level 2 fair values

Level 2 fair values of land and buildings (office accommodation) are derived using the market approach. Market evidence of sales prices of comparable land and buildings (office accommodation) in close proximity is used to determine price per square metre.

Notes to the financial statements

For the year ended 30 June 2024

Fair value measurements using significant unobservable inputs (Level 3)

	Land (\$'000)	Buildings (\$'000)	Total (\$'000)
2024			
Fair value at start of period	110,714	185,584	296,298
Cost adjustments	-	118	118
Revaluation increments/(decrements) recognised in other comprehensive income	10,644	14,858	25,502
Transfers from/(to) Level 2	2,030	2,290	4,320
Depreciation expense	-	(4,760)	(4,760)
Fair value at end of period	123,388	198,090	321,478
Total gains or losses for the period included in profit or loss	-	-	-
2023			
Fair value at start of period	109,304	173,991	283,295
Additions	218	-	218
Cost adjustments	-	16	16
Revaluation increments/(decrements) recognised in other comprehensive income	1,192	15,843	17,035
Depreciation expense	-	(4,266)	(4,266)
Fair value end of period	110,714	185,584	296,298
Total gains or losses for the period included in profit or loss	-	-	-

8.3 – Fair value measurements (continued)

Valuation processes

There were no changes in valuation techniques during the period.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer. Transfers are generally limited to assets newly classified as non-current assets held for sale as Treasurer's Instructions require valuations of land and buildings to be categorised within Level 3 where the valuations will utilise significant Level 3 inputs on a recurring basis.

Land (Level 3 fair values)

Fair value for restricted use land is based on comparison with market evidence for land with low level utility (high restricted use land). The relevant comparators of land with low level utility is selected by Landgate and represents the application of a significant Level 3 input in this valuation methodology. The fair value measurement is sensitive to values of comparator land, with higher values of comparator land correlating with higher estimated fair values of land.

Buildings (Level 3 fair values)

Fair value for existing use specialised buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the current replacement cost. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.

Valuation using current replacement cost utilises the significant Level 3 input, consumed economic benefit/obsolescence of asset which is estimated by Landgate. The fair value measurement is sensitive to the estimate of consumption/obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings.

Notes to the financial statements

For the year ended 30 June 2024

Basis of valuation

In the absence of market-based evidence, due to the specialised nature of some non-financial assets, these assets are valued at Level 3 of the fair value hierarchy on an existing use basis, which recognises that restrictions or limitations have been placed on their use and disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held to deliver a specific community service.

Information about significant unobservable inputs (Level 3) in fair value measurements					
Description	Fair value 2024 (\$'000)	Fair value 2023 (\$'000)	Valuation technique(s)	Unobservable inputs	Relationship of unobservable inputs to fair value
Buildings	198,090	185,584	Depreciated replacement cost	Historical cost per square metre floor area (m ²)	Historical cost per m ² increases fair value
Land	123,388	110,714	Market approach	Selection of land with similar approximate utility	Higher historical cost per m ² increases fair value

9 – Other disclosures

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

	Notes
Events occurring after the end of the reporting period	9.1
Future impact of Australian Accounting Standards issued but not yet operative	9.2
Key management personnel	9.3
Related party transactions	9.4
Related bodies	9.5
Affiliated bodies	9.6
Special purpose accounts	9.7
Remuneration of auditors	9.8
Equity	9.9
Supplementary financial information	9.10

9.1 – Events occurring after the end of the reporting period

DLGSC has no adjusting or non-adjusting events after the end of the reporting period.

9.2 – Future impact of Australian Accounting Standards issued but not yet operative

DLGSC cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements* or by an exemption from TI 1101. Where applicable, DLGSC plans to apply the following Australian Accounting Standards from their application date.

Notes to the financial statements

For the year ended 30 June 2024

9.2 – Future impact of Australian Accounting Standards issued but not yet operative (continued)

Operative for reporting periods beginning on/after 1 Jan 2024	Operative for reporting periods beginning on/after	Operative for reporting periods beginning on/after 1 Jan 2024	Operative for reporting periods beginning on/after
<p>AASB 2020-1 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</i></p> <p>This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the Statement of financial position as current or non-current.</p> <p>There is no financial impact.</p>	<p>1 Jan 2024</p>	<p>AASB 2022-10 <i>Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.</i></p> <p>This Standard amends AASB 13 for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. Specifically, it provides guidance on how the cost approach is to be applied to measure the asset's fair value, including guidance on the nature of costs to include in the replacement cost of a reference asset.</p> <p>As such, for non-financial assets measured by the cost approach, professional and management fees are to be included in the replacement cost of a reference asset (that are currently excluded by the valuer). This is likely to increase the fair value of those assets (and a corresponding increase in other comprehensive income accumulated in revaluation surplus).</p>	<p>1 Jan 2024</p>
<p>AASB 2022-5 <i>Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback</i></p> <p>This Standard amends AASB 16 to add measurement requirements for sale and leaseback transactions that satisfy the requirements in AASB 15 to be accounted for as a sale.</p> <p>There is no financial impact</p>	<p>1 Jan 2024</p>	<p>AASB 2023-1 <i>Amendments to Australian Accounting Standards – Supplier Finance Arrangements</i></p> <p>This Standard amends: (a) AASB 107; and (b) AASB 7 as a consequence of the issuance of International Financial Reporting Standard Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7) by the International Accounting Standards Board in May 2023.</p> <p>There is no financial impact.</p>	<p>1 Jan 2024</p>
<p>AASB 2022-6 <i>Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants</i></p> <p>This Standard amends AASB 101 to improve the information an entity provides in its financial statements about liabilities arising from loan arrangements for which the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement.</p> <p>The Standard also amends an example in Practice Statement 2 regarding assessing whether information about covenants is material for disclosure.</p> <p>There is no financial impact.</p>	<p>1 Jan 2024</p>		

Notes to the financial statements

For the year ended 30 June 2024

9.2 – Future impact of Australian Accounting Standards issued but not yet operative (continued)

Operative for reporting periods beginning on/after 1 Jan 2025	Operative for reporting periods beginning on/after	Operative for reporting periods beginning on/after 1 Jan 2025	Operative for reporting periods beginning on/after
<p>AASB 2014-10 <i>Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i></p> <p>This Standard amends AASB 10 and AASB 128 to address an inconsistency between the two standards.</p> <p>The Department has not assessed the impact of the Standard.</p>	1 Jan 2025	<p>The Standard also amends AASB 121 to extend the exemption from complying with the disclosure requirements for entities that apply AASB 1060 to ensure Tier 2 entities are not required to comply with the new disclosure requirements in AASB 121 when preparing their Tier 2 financial statements.</p> <p>The Department has not assessed the impact of the Standard.</p>	
<p>AASB 2021-7c <i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections</i></p> <p>This Standard further defers (to 1 January 2025) the amendments to AASB 10 and AASB 128 relating to the sale or contribution of assets between an investor and its associate or joint venture. The standard also includes editorial corrections.</p> <p>The Department has not assessed the impact of the Standard.</p>	1 Jan 2025	<p>AASB 2022-9 <i>Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector</i></p> <p>This Standard amends AASB 17 and AASB 1050 to include modifications with respect to the application of AASB 17 by public sector entities.</p> <p>This Standard also amends the following Standards to remove the temporary consequential amendments set out in AASB 2022-8 since AASB 4 and AASB 1023 do not apply to public sector entities for periods beginning on or after 1 July 2026: (a) AASB 1; (b) AASB 3; (c) AASB 5; (d) AASB 7; (e) AASB 9; (f) AASB 15; (g) AASB 119; (h) AASB 132; (i) AASB 136; (j) AASB 137; (k) AASB 138; (l) AASB 1057; and (m) AASB 1058</p> <p>The Department has not assessed the impact of the Standard.</p>	1 Jan 2026
<p>AASB 2023-5 <i>Amendments to Australia Accounting Standards – Lack of Exchangeability</i></p> <p>This Standard amends AASB 121 and AASB 1 to require entities to apply a consistent approach to determining whether a currency is exchangeable into another currency and the spot exchange rate to use when it is not exchangeable.</p>	1 Jan 2025		

Notes to the financial statements

For the year ended 30 June 2024

9.3 – Key management personnel

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

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

	2024	2023
Compensation band (\$)		
350,001 - 400,000	1	1
300,001 - 350,000	2	-
250,001 - 300,000	-	2
200,001 - 250,000	5	4
150,001 - 200,000	3	3
100,001 - 150,000	2	1
50,001 - 100,000	6	4
	19	15
	2024	2023
	(\$'000)	(\$'000)
Short-term employee benefits	2,736	2,189
Post-employment benefits	335	260
Other long-term benefits	315	274
Total compensation of senior officers	3,386	2,723

Total compensation includes the superannuation expense incurred by DLGSC in respect of senior officers.

9.4 – Related party transactions

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

Related parties of DLGSC include:

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

Significant transactions with Government-related entities

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

- service appropriation (Note 4.1);
- capital appropriation (Note 9.9);
- lease rental payments to the Department of Finance (Government Office Accommodation and State Fleet) (Note 3.3) and related outstanding balances (Note 7.1);
- insurance payments to the Insurance Commission and Riskcover fund (Note 3.3);
- Royalties for Regions Fund (Note 4.1);
- resources received (Note 4.1);
- recoups for services provided to the Gaming and Wagering Commission of Western Australia, and the Racing Penalties Appeal Tribunal (Note 4.1);
- remuneration for services provided by the Auditor General (Note 9.8);

Notes to the financial statements

For the year ended 30 June 2024

9.4 – Related party transactions (continued)

- payments to the Combat Sports Commission (Note 9.6);
- grants provided to West Australian Institute of Sport (Note 3.2 and 9.6); and
- superannuation contributions to GESB (Note 3.1(a)).

Material transactions with other related parties

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

9.5 – Related bodies

DLGSC has no related bodies

9.6 – Affiliated bodies

In accordance with TI 951 Affiliated Bodies, DLGSC provided funding for the following services to a significant number of government and non-government bodies during the financial year:

	2024 (\$'000)	2023 (\$'000)
2021 Small Grants Election Commitments	150	126
Arts Lotteries Account	8,963	3,182
Arts projects and programs	2,111	12,157
CBD Activation Grants	90	2,595
Community Engagement and Funding	6,206	2,025
Community Sporting and Recreational Facilities Fund	2,313	831
Facilities Grants (Sport and Recreation)	4,601	9,129
Getting the Show back on the Road	-	2,362
Other Grants	1,364	1,459
Royalties for Regions fund	5,197	8,032
ScreenWest	8,417	10,371
Sports Financial Grants	2,721	3,843
Sports Lotteries Account	16,143	13,655
WACA Ground Redevelopment	55,840	-
Western Australian Football Commission	-	1,031
Total	114,116	70,798

Notes to the financial statements

For the year ended 30 June 2024

9.7 – Special purpose accounts

Sunset Reserve Account ^(a)

The purpose of the account is to hold funds received from the Department of Finance to operate the Sunset Heritage Properties.

	2024 (\$'000)	2023 (\$'000)
Balance at start of period *	953	1,089
Receipts *	239	864
Payments *	(639)	(1,000)
Balance at end of period	553	953

Community Sporting and Recreation Facilities Fund ^(b)

The purpose of the account is to hold monies appropriated for the purpose of making grants for the development of public sporting and recreation facilities, and for the management and administration of those grants.

	2024 (\$'000)	2023 (\$'000)
Balance at start of period	13,139	9,131
Receipts	19,508	12,011
Payments	(8,351)	(8,003)
Balance at end of period	24,296	13,139

Off-Road Vehicles Fund ^(a)

The purpose of the account is to hold funds collected for the registration of vehicles under the *Control of Vehicles (Off-road areas) Act 1978* and to provide funds to meet the expenses of DLGSC in connection with administration of the Act pursuant to section 44(3) of the Act.

	2024 (\$'000)	2023 (\$'000)
Balance at start of period *	718	787
Receipts *	113	123
Payments *	-	(192)
Balance at end of period	831	718

Arts Lotteries Account ^(a)

The purpose of the account is to hold moneys received, pursuant to section 22(1)(a) and 22(5) of the *Lotteries Commission Act 1990*, to be applied in such proportions and among such bodies engaged in the conduct of cultural activities in the State.

	2024 (\$'000)	2023 (\$'000)
Balance at start of period *	16,121	14,148
Receipts *	24,183	20,637
Payments *	(23,131)	(18,664)
Balance at end of period	17,173	16,121

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

(b) Established under section 16(1)(d) of FMA.

* 2022-23 amounts have been restated.

Notes to the financial statements

For the year ended 30 June 2024

9.7 – Special purpose accounts (continued)

Sports Lotteries Account ^(a)

The purpose of the account is to hold moneys received, pursuant to section 22(1)(a) and 22(4) of the *Lotteries Commission Act 1990*, to be applied in such proportions and among such bodies engaged in the conduct of sport in the State.

	2024 (\$'000)	2023 (\$'000)
Balance at start of period	12,018	12,435
Receipts	24,521	20,649
Payments	(24,752)	(21,066)
Balance at end of period	11,787	12,018

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

9.8 – Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the reporting period is as follows:

	2024 (\$'000)	2023 (\$'000)
Auditing the accounts, controls, financial statements and key performance indicators	926	842
	926	842

Notes to the financial statements

For the year ended 30 June 2024

9.9 – Equity

	2024 (\$'000)	2023 (\$'000)
Contributed equity		
Balance at start of period	712,061	686,948
Contribution by owners		
Capital appropriation	72,525	40,304
Refund of appropriations to Treasury	(54,445)	(1,886)
Other contributions by owners		
Transfer from the Art Gallery WA	-	87
Transfer from the Department of Planning, Lands and Heritage	-	218
Total contributions by owners	730,141	725,671
Distributions to owners		
Transfer of net assets to other agencies:		
Transfer to the Arts and Culture Trust	405	13,154
Transfer to the WA Museum	212	456
Transfer to VenuesWest	45,184	-
Total distributions to owners	45,801	13,610

	2024 (\$'000)	2023 (\$'000)
Total contributed equity at end of period	684,340	712,061
Asset revaluation surplus		
Balance at the start of period	28,406	10,604
Net revaluation increments/(decrements):		
Land	11,314	1,662
Buildings	14,962	16,140
Works of Art	36	-
Total asset revaluation surplus at end of period	54,718	28,406
Accumulated surplus/(deficit)		
Balance at start of period	(117,865)	(148,888)
Result for the period	(55,270)	31,023
Balance at end of period	(173,135)	(117,865)
Total equity at end of period	565,923	622,602

9.10 – Supplementary financial information

a) Write-offs

During the financial year, \$1,896 (2023: \$8,160) was written off under the authority of:

	2024 (\$'000)	2023 (\$'000)
The accountable authority	2	8
The Minister	-	-
	2	8

Notes to the financial statements

For the year ended 30 June 2024

10 – Explanatory statements

This section explains variations in the financial performance of DLGSC.

	Notes
Explanatory statement for controlled operations	10.1
Explanatory statement for administered items	10.2

10.1 – Explanatory statement for controlled operations

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

All variances between annual estimates (original budget) and actual results for 2024, and between the actual results for 2024 and 2023 are shown below. Narratives are provided for major variances which vary more than 10% from their comparative and which are also more than 1% of the following:

1. Estimate and actual results for the current year:
 - Total cost of services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$549,482,000); and
 - Total assets of the annual estimates for the Statement of financial position (i.e. 1% of \$572,816,000).
2. Actual results between the current year and the previous year:
 - Total cost of services of the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of \$314,987,000), and
 - Total assets of the previous year for the Statement of financial position (i.e. 1% of \$651,838,000).

Notes to the financial statements

For the year ended 30 June 2024

10.1.1 – Statement of comprehensive income variance

	Variance Notes	Estimate 2024 ¹ (\$'000)	Actual 2024 (\$'000)	Actual 2023 (\$'000)	Variance between actual and estimate (\$'000)	Variance between actual results for 2024 and 2023 (\$'000)
COST OF SERVICES						
Expenses						
Employee benefits expenses	1, A	64,893	81,383	69,238	16,490	12,145
Supplies and services		36,083	36,736	35,356	653	1,380
Depreciation and amortisation expenses	2	13,131	6,670	6,111	(6,461)	559
Finance costs		39	15	9	(24)	6
Accommodation expenses	3, B	17,746	22,103	17,064	4,357	5,039
Grants and subsidies	4, C	383,612	220,280	172,260	(163,332)	48,020
Finance lease derecognition		-	1,485	1,209	1,485	276
Loss on disposal of non-current assets		-	1	-	1	1
Other expenses	5, D	33,978	2,865	13,740	(31,113)	(10,875)
Total cost of services		549,482	371,538	314,987	(177,944)	56,551
Income						
User charges and fees		17,383	13,253	13,050	(4,130)	203
Sponsorship		-	-	40	-	(40)
Commonwealth grants	E	15,818	11,852	16,551	(3,966)	(4,699)
Other income	6, F	19,945	9,848	5,562	(10,097)	4,286
Total income		53,146	34,953	35,203	(18,193)	(250)
NET COST OF SERVICES		496,336	336,585	279,784	(159,751)	56,801

	Variance Notes	Estimate 2024 ¹ (\$'000)	Actual 2024 (\$'000)	Actual 2023 (\$'000)	Variance between actual and estimate (\$'000)	Variance between actual results for 2024 and 2023 (\$'000)
Income from State Government						
Service appropriation	7	322,995	261,795	289,298	(61,200)	(27,503)
Income from other public sector entities		5,509	6,816	6,191	1,307	625
Resources received		1,334	1,713	1,389	379	324
Royalties for Regions Fund	G	13,664	10,991	13,929	(2,673)	(2,938)
Total income from State Government		343,502	281,315	310,807	(62,187)	(29,492)
SURPLUS/(DEFICIT) FOR THE PERIOD		(152,834)	(55,270)	31,023	97,564	(86,293)
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	26,312	17,802	26,312	8,510
Total other comprehensive income		-	26,312	17,802	26,312	8,510
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(152,834)	(28,958)	48,825	123,876	(77,783)

1. These estimates are published in the State Budget 2024-25, Budget Papers No.2 'Budget Statements'.

Notes to the financial statements

For the year ended 30 June 2024

Major estimate and actual (2024) variance narratives:

1. Employee benefits expenses are higher than the estimate by \$16.5 million, primarily due to a realignment of the Department's organisational capacity including an increase in support functions to meet statutory requirements, enhance governance, improve and increase delivery capacity.
2. Depreciation expense is below estimate by \$6.5 million due to inclusion of depreciation for the new WA Museum in the estimate. However, as a result of a revised accounting treatment, the museum building costs were derecognised from the DLGSC asset register in 2021-22 and hence are not subject to depreciation in 2023-24.
3. Accommodation expenses are higher than the estimate by \$4.4 million, primarily due to additional maintenance expenditure that included life-cycle maintenance works funded through the Asset Maintenance Fund. Additional funding for the Asset Maintenance Fund was approved through the 2024-25 Mid-Year Review after the estimate was set.
4. Grants and subsidies are lower than the estimate by \$163.3 million, predominately as a result of the reflow of capital grants into 2024-25 mostly due to pressures on the building and construction industry.
5. Other expenses is lower than the estimate by \$31.1 million, predominately due to the accounting treatment associated with the transfer of the State Football Centre from DLGSC to VenuesWest.
6. Other income was lower than the estimate by \$10.1 million, primarily due to a pending milestone payment related to the WACA Ground Redevelopment project.
7. Service appropriation was lower than the estimate by \$61.2 million, primarily due to the carryover of capital grants and the associated appropriation from 2023-24 to 2024-25 mostly as a result of pressures in the building and construction industry.

Major actual (2024) and comparative (2023) variance narratives:

- A) Employee benefits expenses are higher in 2023-24 by \$12.1 million, primarily due to a realignment of the Department's organisational capacity including an increase in support functions to meet statutory requirements, enhance governance, improve and increase delivery capacity.
- B) Accommodation expenses are higher in 2023-24 by \$5.0 million, primarily due additional building maintenance expenditure that included life-cycle maintenance works funded through the Asset Maintenance Fund.
- C) Grants and subsidies expense were higher in 2023-24 by \$48.0 million, predominantly due to a large milestone payment for the WACA Ground Redevelopment in 2023-24.
- D) Other expenses are lower in 2023-24 by \$10.9 million, primarily due to a repayment in 2022-23 to the Department of Treasury relating to appropriations received in 2021-22 that were reprofiled at the time to a future financial year. As the appropriation was receipted in a prior year to 2022-23, this was expensed when repaid in 2022-23 to Department of Treasury.
- E) Commonwealth grants income was lower in 2023-24 by \$4.7 million, primarily due to the timing of income related to the State Football Centre project.
- F) Other Income is higher in 2023-24 by \$4.3 million, primarily due to recoups for the Office of the Independent Monitor.
- G) Royalties for regions fund is lower in 2023-24 by \$2.9 million primarily due to lower funds received for the Western Australian Regional Screen Fund and for the Motorplex Complex Albany in line with the program budget.

Notes to the financial statements

For the year ended 30 June 2024

10.1.2 – Statement of financial position variances

	Variance Notes	Estimate 2024 ¹ (\$'000)	Actual 2024 (\$'000)	Actual 2023 (\$'000)	Variance between actual and estimate (\$'000)	Variance between actual results for 2024 and 2023 (\$'000)
ASSETS						
Current assets						
Cash and cash equivalents		10,822	45,595	147,867	34,773	(102,272)
Restricted cash and cash equivalents		8,586	59,125	44,530	50,539	14,595
Receivables		6,589	11,088	6,344	4,499	4,744
Amounts receivable for services		160	160	160	-	-
Other current assets		1,219	2,519	1,552	1,300	967
Total current assets		27,376	118,487	200,453	91,111	(81,966)
Non-current assets						
Receivables		1,653	2,230	1,567	577	663
Amounts receivable for services	A	85,541	82,433	70,063	(3,108)	12,370
Property, plant and equipment	1	451,629	404,249	379,540	(47,380)	24,709
Intangible assets	2	5,826	-	-	(5,826)	-
Right-of-use assets		790	378	215	(412)	163
Other assets		1	175	-	174	175
Total non-current assets		545,440	489,465	451,385	(55,975)	38,080
TOTAL ASSETS		572,816	607,952	651,838	35,136	(43,886)

	Variance Notes	Estimate 2024 ¹ (\$'000)	Actual 2024 (\$'000)	Actual 2023 (\$'000)	Variance between actual and estimate (\$'000)	Variance between actual results for 2024 and 2023 (\$'000)
LIABILITIES						
Current liabilities						
Payables		13,621	19,410	9,400	5,789	10,010
Contract liabilities		-	1,017	1,695	1,017	(678)
Employee related provisions	3	9,859	16,861	13,839	7,002	3,022
Lease liabilities		213	173	112	(40)	61
Other liabilities		3,769	1,339	1,314	(2,430)	25
Total current liabilities		27,462	38,800	26,360	11,338	12,440
Non-current liabilities						
Employee related provisions		1,842	3,013	2,758	1,171	255
Lease liabilities		252	216	118	(36)	98
Other non-current liabilities		830	-	-	(830)	-
Total non-current liabilities		2,924	3,229	2,876	305	353
TOTAL LIABILITIES		30,386	42,029	29,236	11,643	12,793
NET ASSETS		542,430	565,923	622,602	23,493	(56,679)
EQUITY						
Contributed equity		798,648	684,340	712,061	(114,308)	(27,721)
Reserves		26,663	54,718	28,406	28,055	26,312
Accumulated surplus/ (deficit)		(282,881)	(173,135)	(117,865)	109,746	(55,270)
TOTAL EQUITY		542,430	565,923	622,602	23,493	(56,679)

1. These estimates are published in the State Budget 2024-25, Budget Papers No.2 'Budget Statements'.

Notes to the financial statements

For the year ended 30 June 2024

Major estimate and actual (2024) variance narratives:

1. Property, plant and equipment was lower than the estimate by \$47.4 million, primarily due to the reflow of capital works across the forward estimates mostly due to pressures on the building and construction industry.
2. Intangible assets was lower than the estimate by \$5.8 million, primarily due to the reflow of the Western Australian Centralised Registration System from 2023-24 into 2024-25.
3. Employee related provisions was higher than estimate by \$7.0 million, primarily due to a realignment of the Department's organisational capacity including an increase in support functions to meet statutory requirements, enhance governance, improve and increase delivery capacity.

Major actual (2024) and comparative (2023) variance narratives:

- A) Amounts receivable for services was higher in 2023-24 by \$12.4 million due to higher non-cash funding for capital projects.

Notes to the financial statements

For the year ended 30 June 2024

10.1.3 – Statement of cash flows variances

Variance Notes	Estimate 2024 ¹ (\$'000)	Actual 2024 (\$'000)	Actual 2023 (\$'000)	Variance between estimate and actual (\$'000)	Variance between actual results for 2024 and 2023 (\$'000)
CASH FLOWS FROM STATE GOVERNMENT					
Service appropriation 1	310,416	249,265	276,646	(61,151)	(27,381)
Capital appropriation 2, A	76,167	18,080	38,418	(58,087)	(20,338)
Funds from other public sector entities	5,140	6,395	6,191	1,255	204
Holding account drawdown	160	160	160	-	-
Royalties for Regions Fund B	13,664	10,202	13,775	(3,462)	(3,573)
Net cash provided by State Government	405,547	284,102	335,190	(121,445)	(51,088)
Utilised as follows:					
CASH FLOWS FROM OPERATING ACTIVITIES					
Payments					
Employee benefits 3, C	(66,375)	(77,308)	(64,584)	(10,933)	(12,724)
Supplies and services D	(31,794)	(37,219)	(29,200)	(5,425)	(8,019)
Accommodation E	(20,848)	(20,893)	(16,002)	(45)	(4,891)
Grants and subsidies 4, F	(383,612)	(213,127)	(177,117)	170,485	(36,010)
GST payments on purchases 5, G	(18,784)	(29,641)	(24,190)	(10,857)	(5,451)
GST payments to taxation authority	(268)	-	-	268	-
Other payments H	(7,562)	(2,826)	(16,757)	4,736	13,931
Receipts					
Sale of goods and services	1,650	-	-	(1,650)	-
User charges and fees	10,420	13,337	13,035	2,917	302
Commonwealth grants 6, I	15,744	7,852	16,551	(7,892)	(8,699)

Variance Notes	Estimate 2024 ¹ (\$'000)	Actual 2024 (\$'000)	Actual 2023 (\$'000)	Variance between estimate and actual (\$'000)	Variance between actual results for 2024 and 2023 (\$'000)
GST receipts on sales	-	1,248	1,547	1,248	(299)
GST receipts from taxation authority 7, J	18,278	29,197	22,684	10,919	6,513
Other receipts 8, K	26,524	8,588	5,025	(17,936)	3,563
Net cash provided by/ (used in) operating activities	(456,627)	(320,792)	(269,008)	135,835	(51,784)
CASH FLOWS FROM INVESTING ACTIVITIES					
Payments					
Purchase of non-current assets 9	(111,846)	(50,324)	(48,498)	61,522	(1,826)
Net cash provided by/ (used in) investing activities	(111,846)	(50,324)	(48,498)	61,522	(1,826)
CASH FLOWS FROM FINANCING ACTIVITIES					
Payments					
Principal elements of lease payments	(284)	-	-	284	-
Payment to accrued salaries account	(86)	(663)	(517)	(577)	(146)
Net cash provided by/ (used in) financing activities	(370)	(663)	(517)	(293)	(146)
Net increase/(decrease) in cash and cash equivalents	(163,296)	(87,677)	17,167	75,619	(104,844)
Cash and cash equivalents at the beginning of the year	182,704	192,397	175,230	9,693	17,167
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	19,408	104,720	192,397	85,312	(87,677)

1. These estimates are published in the State Budget 2024-25, Budget Papers No.2 'Budget Statements'.

Notes to the financial statements

For the year ended 30 June 2024

Major estimate and actual (2024) variance narratives:

1. Service appropriation was lower than the estimate by \$61.2 million, primarily due to the carryover of capital grants expenditure and the associated appropriation from 2023-24 to 2024-25 mostly as a result of pressures in the building and construction industry.
2. Capital appropriation was lower than the estimate by \$58.1 million, primarily due to the reflow of capital works across the forward estimates mostly due to pressures on the building and construction industry.
3. Employee benefits was higher than the estimate by \$10.9 million, primarily due to a realignment of the Department's organisational capacity including an increase in support functions to meet statutory requirements, enhance governance, improve and increase delivery capacity.
4. Grants and subsidies was lower than the estimate by \$170.5 million, predominately as a result of the reflow of capital grants into 2024-25 mostly due to pressures on the building and construction industry.
5. GST payments on purchases are higher than the estimate by \$10.9 million, primarily due to additional departmental purchases which result in additional GST payments.
6. Commonwealth grants was lower than the estimate in 2023-24 by \$7.9 million, primarily due to the timing of receipts related to the State Football Centre project.
7. GST receipts from the taxation authority are higher than the estimate by \$10.9 million, primarily due to DLGSC claiming back input tax credits in line with increased total expenditure.
8. Other receipts are lower in 2023-24 than the estimate by \$17.9 million, primarily due to a pending milestone payment related to the WACA Ground Redevelopment project.
9. Purchase of non-current assets was lower than the estimate by \$61.5 million, primarily due to the reflow of capital works across the forward estimates mostly due to pressures on the building and construction industry.

Major actual (2024) and comparative (2023) variance narratives:

- A) Capital appropriation was lower in 2023-24 by \$20.3 million, primarily due to the reflow of capital works from 2023-24 to across the forward estimates mostly due to continued pressures on the building and construction industry.
- B) Royalties for regions fund is lower in 2023-24 by \$3.6 million, primarily due to lower funds received for the Western Australian Regional Screen Fund and for the Motorplex Complex Albany in line with the program budget.
- C) Employee benefits is higher in 2023-24 by \$12.7 million, primarily due to a realignment of the Department's organisational capacity including an increase in support functions to meet statutory requirements, enhance governance, improve and increase delivery capacity.
- D) Supplies and Services is higher in 2023-24 by \$8.0 million, primarily due to the timing of payments related for the Office of the independent Monitor.
- E) Accommodation is higher in 2023-24 by \$4.9 million, primarily due to additional building maintenance expenditure that included life-cycle maintenance works funded through the Asset Maintenance Fund.
- F) Grants and subsidies is higher in 2023-24 by \$36.0 million, predominantly due to a large milestone payment for the WACA Ground Redevelopment in 2023-24.
- G) GST payments on purchases is higher in 2023-24 by \$5.5 million, primarily due to additional departmental purchases which result in additional GST payments.
- H) Other payments was lower by \$13.9 million, primarily due to a repayment in 2022-23 to the Department of Treasury relating to appropriations received in 2021-22 that were reprofiled at the time to a future financial year. As the appropriation was receipted in a prior year to 2022-23, this was expensed when repaid in 2022-23 to Department of Treasury.
- I) Commonwealth grants was lower in 2023-24 by \$8.7 million, primarily due to the timing of receipts related to the State Football Centre project.
- J) GST receipts from the taxation authority is higher in 2023-24 by \$6.5 million, primarily due to DLGSC claiming back input tax credits in line with increased total expenditure.
- K) Other receipts is higher in 2023-24 by \$3.6 million, primarily due to the recoups related to the Office of the Independent Monitor in 2023-24.

Notes to the financial statements

For the year ended 30 June 2024

10.2 – Explanatory statement for administered items

This explanatory section explains variations in the financial performance of DLGSC undertaking transactions that it does not control but has responsibility to the government for, as detailed in the administered schedules.

All variances between annual estimates and actual results for 2024, and between the actual results for 2024 and 2023 are shown below.

Narratives are provided for major variances which are more than 10% of the comparative and which are more than 1% of the Total administered income of the comparative (i.e. 1% \$99,675,000 and 1% of \$113,293,000 for the previous year in the table below).

	Variance Notes	Estimate 2024 ¹ (\$'000)	Actual 2024 (\$'000)	Actual 2023 (\$'000)	Variance between actual and estimate (\$'000)	Variance between actual results for 2024 and 2023 (\$'000)
Income from administered items						
Income						
For transfer:						
Appropriation	A	45,675	45,675	57,077	-	(11,402)
Taxation - Casino Tax		54,000	59,394	56,200	5,394	3,194
Other revenue	1,B	-	1,198	16	1,198	1,182
Total administered income		99,675	106,267	113,293	6,592	(7,026)
Expenses						
Supplies and services:						
Grants to Combat Sports Commission		964	964	956	-	8
Grants to Charitable and Other Public Bodies:						
Grants to Individuals Problem Gambling		500	500	500	-	-
Lotterywest COVID-19 Relief Fund - Sport and Recreation Grants		-	-	5	-	(5)
Regional Cemetery Boards		159	159	156	-	3
Small Business Lockdown Assistance Grants Program	C	-	-	1,196	-	(1,196)
Small Business COVID Top-up		-	332	866	332	(534)
Refund of previous Year appropriation to Treasury		-	-	4,512	-	(4,512)
Subsidies and Concessions:						
Subsidies to gambling and betting agencies and bookmakers	2	43,699	56,243	49,612	12,544	6,631
Supplementary funding to Gaming and Wagering Commission	D	353	353	1,800	-	(1,447)
Transfer payments ^(a)	3, E	54,000	59,394	56,200	5,394	3,194
Total administered expenses		99,675	117,945	115,803	18,270	2,142

1. These estimates are published in the State Budget 2023-24, Budget Papers No.2 'Budget Statements'.

(a) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account.

Notes to the financial statements

For the year ended 30 June 2024

Major estimate and actual (2024) variance narratives:

- 1. Other revenue in 2023-24 is higher than the estimate by \$1.2 million, primarily due to the recoup of funding from the Commonwealth relating to the Small Business Lockdown Assistance Grants Program.
- 2. Subsidies to Gambling and Betting Agencies and Bookmakers in 2023-24 was higher than the estimate by \$12.5 million reflecting a revision to Lotteries Commission projections due to increased gambling turnover.
- 3. Transfer payments relate to Casino Tax that is received by DLGSC and paid to the Consolidated Account. The higher transfer payments in 2023-24 compared to the estimate are a result of the additional measures instituted by DLGSC to ensure the appropriate verification of Casino Tax paid by the casino licensee.

Major actual (2024) and comparative (2023) variance narratives

- A) Appropriation was lower in 2023-24 by \$11.4 million, primarily due to increased appropriation for gambling subsidies to the Lotteries Commission in 2022-23, in line with increased gambling turnover.
- B) Other revenue was higher in 2023-24 by \$1.2 million, primarily due to the recoup of funding from the Commonwealth relating to the Small Business Lockdown Assistance Grants Program.
- C) The Small Business Lockdown Assistance Grants Program was a time limited program in 2022-23, and there was no actuals in 2023-24.
- D) Supplementary funding to Gaming and Wagering Commission was required in 2022-23 to accommodate additional expenditure by the Gaming and Wagering Commission following the Perth Casino Royal Commission.
- E) Transfer payments relate to Casino Tax that is received by DLGSC and paid to the Consolidated Account. The higher transfer payments in 2023-24 compared to the estimate are a result of the additional measures instituted by DLGSC to ensure the appropriate verification of Casino Tax paid by the casino licensee.

11 – Indian Ocean Territories

DLGSC and the Commonwealth Government have entered into Service Delivery Arrangements for the provision of services to the Indian Ocean Territories (Christmas and Cocos [Keeling] Islands). The receipts and payments are as below:

	2024 (\$'000)	2023 (\$'000)
Balance at start of period*	204	210
Receipts*	629	611
Payment*	(622)	(617)
Balance at end of period	211	204

* 2022-23 amounts have been restated.



Dmytro Varavin/iStock Getty Images Plus via Getty Images.

An aerial, high-angle photograph of a very large, dense crowd of people. The individuals are packed closely together, filling the entire frame. They are wearing a variety of casual clothing, including t-shirts, tank tops, and shorts, in many different colors. The perspective is from directly above, looking down on the crowd.

06

Other disclosures, compliance and requirements

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Other disclosures, compliance and requirements

Pricing policies

When analysing fees and charges, DLGSC considers the Department of Treasury's recommendation that agencies should achieve full cost recovery where possible. When a fee was charged it was reviewed annually under Treasurer's Instruction 810 and the fee set in accordance with the Costing and Pricing Government Services Guidelines published by the Department of Treasury, unless prescribed by legislation.

Acts of Grace payments

There were no Acts of Grace payments during the 2023-24 financial year.

Ministerial Directives

There were no Ministerial Directives received during the 2023-24 financial year.

Public Interest Disclosures

There were no Public Interest Disclosures received during the 2023-24 financial year.

Unauthorised use of credit cards

Officers of DLGSC hold corporate credit cards where their functions warrant their usage. Cardholders are reminded annually of their obligations under our purchasing card policy. Fifteen employees inadvertently utilised a corporate credit card for personal expenses. The matters were not referred for disciplinary action as the Chief Financial Officer noted prompt advice and settlement of the personal use amount and that the nature of the expenditure was immaterial and characteristic of an honest mistake.

2024	
Number of instances State Government purchasing cards have been used for personal purposes	18
Aggregate amount of personal use expenditure for the reporting period	\$1,042
Aggregate amount of personal use settled by due date (within 5 working days)	\$950
Aggregate amount of personal use settled after the period (after 5 working days)	\$92
Aggregate amount of personal use remaining unpaid at the end of the reporting period	0
Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	0

Compliance with public sector standards and ethical codes

In accordance with section 31(1) of the *Public Sector Management Act 1994*, DLGSC ensures compliance with its Code of Conduct, Public Sector Standards and the Code of Ethics.

The Code of Conduct has been updated to reflect the requirements of Commissioner's Instruction No 40 – Ethical Foundations. A comprehensive communication campaign followed to ensure all staff understand their obligations as a public officer. All new starters are required to read and acknowledge the Code of Conduct as part of their onboarding.

In March 2024, we launched an updated Integrity Framework, of which the Code of Conduct is a key pillar. The Integrity Framework sets out the expected standards for how staff should practice, manage and account for integrity. Importantly, it outlines specific roles and responsibilities for managers and certain staff. Our Integrity team continues to work closely with these staff to ensure they are aware of their obligations.

Human Resources has developed the Management Accountabilities course to assist staff in managerial roles to abide by legislative

requirements, industrial and financial obligations and public sector standards. Subject matter experts impress upon attendees what they need to abide by in areas such as integrity, recruitment, payroll, finance, governance, audit and risk. This is contributing to a sustainable workplace culture that values compliance and integrity.

In 2023-24, no breaches of the Public Sector Standards in Human Resource Management were upheld. One breach of the WA Public Sector Code of Ethics and our Code of Conduct was sustained.

Substantive equality

The DLGSC recognises that not all members of the community share the same opportunities and continues to ensure substantive equality in all its practices and services. We work to address and prevent all forms of discrimination in services, recruitment, policies, procedures, training and legislation. The principles of substantive equality inform and facilitate access to connected services and programs that are integrated and responsive to community needs.

The DLGSC acknowledges that Aboriginal people, as First Nations Peoples of Australia, have a unique place in society. Aboriginal people and people from migrant and refugee backgrounds have vastly different starting points and there are different challenges for each in terms of achieving equitable outcomes.

We support a wide range of services in local communities targeting Aboriginal and Torres Strait Islander people, seniors, youth, carers, women, volunteers, children, families and people from CaLD backgrounds.

Importantly, our recruitment practices ensure substantive equality is observed in decisions to appointment, transfer and promote. Human Resources regularly provide specialist advice to business areas seeking to improve outcomes for diverse groups, including via Commissioner's Instruction 39: Interim Arrangements to Fill Public Sector Vacancies and flexibilities contained with the *Equal Opportunity Act 1984*.



SolStock/E+ Collection via Getty Images.

Recordkeeping

Freedom of Information

The *Freedom of Information Act 1992* (FOI Act) creates a general right of access to documents held by DLGSC and offices and bodies regarded to be part of DLGSC for the purposes of the FOI Act. The FOI Act also provides a mechanism for the public to ensure that personal information held by us and offices and bodies regarded to be part of DLGSC is accurate, complete, up-to-date and not misleading.

We are committed to making information available outside the FOI process, wherever possible, to improve openness and transparency in the delivery of our services to the community.

In 2023-24, we received 63 new FOI applications, excluding applications transferred in full to other agencies. In addition, three existing FOI applications were carried over from 2022-23 and completed in 2023-24. Three applications for internal review were received and two applications for external review were raised with the Office of the Information Commissioner.

Application type	2023-24
Requests for access to non-personal information	20
Requests for access to personal information	45
Requests for amendment of personal information	0
Less applications transferred in full to other agencies	2
Total	63

Application outcome	2023-24
Total new valid applications received in 2023-24	63
Applications carried forward from 2022-23	3
Less valid applications still outstanding at 30 June 2024	2
Total finalised in 2023-24	64

DLGSC Recordkeeping Plan Compliance Statement

The DLGSC Recordkeeping Plan was approved by the State Records Commission in 2020 and is compliant with section 28 of the *State Records Act 2000*. The DLGSC has a focus on digital first in-place records management, security and compliance and uses a set of policies and procedures, together with the State Records Commission principles and standards, to govern best practice records management across all departmental records.

Our Recordkeeping Plan is currently undergoing a comprehensive review for submission in 2025. The focus of the review will be on:

- The accurate representation of DLGSC-specific records.
- Improving the management of vital records and processes for disaster preparedness.
- Increasing the functionality of systems and processes to increase efficiency.

We recognise information is a valuable corporate asset and are committed to achieving appropriate and ongoing management of these assets to advance DLGSC's strategic priorities and meet stakeholder needs. We have invested in the following training initiatives:

- Online learning modules on records awareness and compliance.
- Regular induction training programs for new starters.
- Advanced knowledge sharing and system training sessions.
- Intranet and DLGSC newsletter updates.
- Readily available Quick Reference Guides and online tutorials.

All new staff receive a welcome email from Information Management, providing details about the services provided, key contacts and the best ways to get in touch. Mandatory training on records compliance and system training is scheduled for all new starters and follow-up sessions are made available. An experienced trainer provides system-based orientation and skills training for basic and advanced users. These sessions cover the practical use of the document management system and provide staff with the tools to work efficiently and effectively.

State Records Office Recordkeeping Plan Compliance

The following information is provided as evidence of compliance with legislative requirements including the *State Records Act 2000* and the State Records Commission Standards. The SRO Recordkeeping Plan includes the SRO Records Management Policy and Procedures and the SRO Corporate Records Disaster Recovery Plan.

Recordkeeping training and awareness needs are regularly monitored and staff requiring assistance are provided with one-on-one instruction by request. Staff are also informed of changes to recordkeeping processes at internal meetings and via email. Up-to-date policies and procedures are accessible via our intranet.

All new staff receive an induction tailored to their position within a short time from commencement. The induction covers an overview of the recordkeeping responsibilities of each employee, in accordance with legislative requirements and the SRO Recordkeeping Plan.



Patrons enjoying a performance in the Studio Underground space of the State Theatre Centre of WA, January 2024. Photo by Danika Zuks.

Governance disclosures

Boards and committee remuneration

Local Government Advisory Board

1 July 2023 – 30 June 2024

Approved sitting fees	Before 19 September 2023		After 19 September 2023	
	Full day (more than 4 hours)	Half day (less than 4 hours)	Full day (more than 4 hours)	Half day (less than 4 hours)
Chairperson	\$637	\$414	\$1,270	\$825
Member	\$414	\$269	\$825	\$537

Position on Board	Member name	Type of remuneration	Period of membership	Term of appointment / tenure	Base salary/ sitting fees	Gross / actual remuneration for financial year
Chairperson	Vacant	Sitting fee	N/A	Sessional	\$1,270 full day \$825 part day	-
Deputy Chair	Ms Bana Brajanovic	N/A	17/10/2023 to present	Sessional	Nil	-
Member	Mr Anthony Vuleta	N/A	01/07/2023 to present	Sessional	Nil	-
Member	Cr Russ Fishwick	Sitting fee	01/07/2023 to present	Sessional	\$825 full day \$537 part day	\$537
Member	Cr Caroline Knight	Sitting fee	01/07/2023 to present	Sessional	\$825 full day \$537 part day	\$537
Deputy to the Deputy Chair	Ms Amy Halliday	N/A	17/10/2023 to present	Sessional	Nil	-

Position on Board	Member name	Type of remuneration	Period of membership	Term of appointment / tenure	Base salary/ sitting fees	Gross / actual remuneration for financial year
Deputy Member	Ms Joanne Soderlund	N/A	01/07/2023 to present	Sessional	Nil	-
Deputy Member	Cr Karen Wheatland	Sitting fee	01/07/2023 to present	Sessional	\$825 full day \$537 part day	-
Deputy Member	Cr Jannah Stratford	Sitting fee	01/07/2023 to present	Sessional	\$825 full day, \$537 part day	-
Total						\$1,074
PREVIOUS MEMBERS (1 July 2023 to 1 February 2024)						
Deputy Chair	Ms Mary Adam	N/A	01/07/2023 to 31/08/2023	Sessional	Nil	-
Chairperson	Cr Dan Bull	Sitting fee	01/07/2023 to 26/03/2024	Sessional	\$1,270 full day, \$825 part day	\$1,650
Total						\$1,650
Grand Total						\$2,724

Western Australian Local Government Grants Commission

1 July 2023 – 30 June 2024

Approved sitting fees	Before 19 September 2023		After 19 September 2023	
	Full day (more than 4 hours)	Half day (less than 4 hours)	Full day (more than 4 hours)	Half day (less than 4 hours)
Chairperson	\$637	\$414	\$1,270	\$825
Member	\$414	\$269	\$825	\$537

Position on Board	Member name	Type of remuneration	Period of membership	Term of appointment / tenure	Base salary/ sitting fees	Gross / actual remuneration for financial year
Chairperson	Vacant	Sitting fee	N/A	Sessional	\$1,270 full day \$825 part day	-
Deputy Chair	Mr Luke Stevens	N/A	01/07/2023 to present	Sessional	Nil	-
Deputy to the Deputy Chair	Vacant	N/A	N/A	Sessional	Nil	-
Metropolitan Member	Mr Colin Cameron	N/A	01/07/2023 to present	Sessional	Nil	\$117*
Country Urban Member	Dr Wendy Giles	Sitting fee	01/07/2023 to present	Sessional	\$825 full day \$537 part day	\$6,983
Country Rural Member	Ms Melinda Prinsloo	N/A	01/07/2023 to present	Sessional	Nil	\$671*
Deputy Metropolitan Member	Cr David Goode	Sitting fee	01/07/2023 to present	Sessional	\$825 full day \$537 part day	-

Position on Board	Member name	Type of remuneration	Period of membership	Term of appointment / tenure	Base salary/ sitting fees	Gross / actual remuneration for financial year
Deputy Country Urban Member	Ms Virginia Miltrup	N/A	01/07/2023 to present	Sessional	Nil	-
Deputy Country Rural Member	Cr Christopher Mitchell	Sitting fee	01/07/2023 to present	Sessional	\$825 full day \$537 part day	-
Total						\$7,771
PREVIOUS MEMBERS (1 July 2023 to 30 June 2024)						
Chairperson	Cr Dan Bull	Sitting fee	01/07/2023 to 26/03/2024	Sessional	\$1,270 full day \$825 part day	\$4,542
Total						\$4,542
Grand Total						\$12,313

*Payments made to those that are ineligible for sitting fees relate to reimbursement for travel expenses to attend meetings.

Local Government Standards Panel

1 July 2023 – 30 June 2024

Position on Board	Member name	Type of remuneration	Period of membership	Term of appointment / tenure	Base salary/ sitting fees	Gross / actual remuneration for financial year
Presiding and Departmental Member	Mr Timothy Fraser	N/A	01/07/2023 to present	30/06/2026		Nil
Deputy Departmental Member	Ms Suleila Felton	N/A	01/07/2023 to present	30/06/2026		Nil
Local Government Member	Cr Peter Christopher Rogers	Sitting Fees	01/07/2023 to present	30/06/2026	\$720 full day \$470 part day	Nil
Deputy Local Government Member	Cr Bronwyn Ife	Sitting Fees	01/07/2024 To present	30/06/2026	\$720 full day \$470 part day	Nil
Legal Member	Mrs Emma Lucy Power	Sitting fees and writing 'reasons' fees	01/07/2023 to present	30/06/2026	\$900 full day \$480 per part day \$240/hour*	\$63,830
Deputy Legal Member	Ms Elanor Alice Rowe	Sitting fees and writing 'reasons' fees	01/07/2023 to present	30/06/2026	\$900 full day \$480 per part day \$240/hour*	\$40,260
Total						\$104,090
PREVIOUS MEMBERS (1 July 2023 to 30 June 2024)						
Deputy Local Government Member	Ms Renee McLennan	Sitting Fees	29/03/2024 (Resigned)			\$2,400
Total						\$2,400
Grand Total						\$106,490

*\$240/hour up to a maximum of \$900 per matter where required to write reasons for decision.



Ministerial Multicultural Advisory Council

1 July 2023 – 30 June 2024

Position on Board	Member name	Type of remuneration	Period of membership	Term of appointment / tenure	Base salary/ sitting fees	Gross / actual remuneration for financial year
Chair	Hon Dr Tony Buti MLA	N/A	Ex Officio	Ex Officio	Nil	-
Co-Chair	Mr Enzo Sirna AM	N/A	1/7/2023-30/6/2024	Sessional	Nil	-
Member	Mr Abdullah Khan	Sitting Fee	1/7/2023-30/6/2024	Sessional	\$251	\$1,004
Member	Ms Amal Youssef	N/A	1/7/2023-30/6/2024	Sessional	Nil	
Member	Dr Anh Nguyen	Sitting Fee	1/7/2023-30/6/2024	Sessional	\$251	-
Member	Mr Amit Khullar	Sitting Fee	1/7/2023-30/6/2024	Sessional	\$251	\$753
Member	Ms Anna Maria Harrison JP	Sitting Fee	1/7/2023-30/6/2024	Sessional	\$251	\$1,004
Member	Hon Avor Makur Chuot MLC	N/A	1/7/2023-30/6/2024	Sessional	Nil	-
Member	Mr Balwinder Balli Singh JP	Sitting Fee	1/7/2023-30/6/2024	Sessional	\$251	\$1,004
Member	Dr Casty Nyaga	Sitting Fee	1/7/2023-30/6/2024	Sessional	\$251	\$1,004
Member	Mr Geoff Midalia	Sitting Fee	1/7/2023-30/6/2024	Sessional	\$251	\$1,255
Member	Ms Haweya Ismail	Sitting Fee	1/7/2023-30/6/2024	Sessional	\$251	\$1,004
Member	Ms Karla Benitez	Sitting Fee	1/7/2023-30/6/2024	Sessional	\$251	\$1,004
Member	Ms Maria de Silva	Sitting Fee	1/7/2023-30/6/2024	Sessional	\$251	\$753
Member	Mr Morteza Tabatabaee	Sitting Fee	1/7/2023-30/6/2024	Sessional	\$251	\$1,506
Member	Ms Naomi Cyrus	N/A	1/7/2023-30/6/2024	N/A	Nil	-
Member	Mr Paul Kyaw	Sitting Fee	1/7/2023-30/6/2024	Sessional	\$251	\$502

Position on Board	Member name	Type of remuneration	Period of membership	Term of appointment / tenure	Base salary/ sitting fees	Gross / actual remuneration for financial year
Member	Mr Satish Nair	Sitting Fee	1/7/2023-30/6/2024	Sessional	\$251	\$1,004
Member	Mr Ting Chen	Sitting Fee	1/7/2023-30/6/2024	Sessional	\$251	\$1,004
Member	Ms Wendy Rose	Sitting Fee	1/7/2023-30/6/2024	Sessional	\$251	\$753
Member	Ms Yati Nuryati Winfield	Sitting Fee	1/7/2023-30/6/2024	Sessional	\$251	\$753
Total						\$14,307



Mid-West 2023 Backroads Gravel Event in Chapman Valley, WA, August 2023. Photo by Daniela Tommasi.

Aboriginal Cultural Centre Steering Committee

1 July 2023 – 30 June 2024

Position on Board	Member name	Type of remuneration	Period of membership	Term of appointment / tenure	Sitting Fees June -December 2023	Sitting Fees January 2024 - current*	Gross / actual remuneration for financial year
Member	Ms Lorraine Coppin	Half/Full Day	Commenced June 2023	Until June 2025	Half Day - \$250 Full Day - \$500	Half Day - \$309 Full Day - \$476	\$5,712
Member	Ms Vickey Hill	Half/Full Day	Commenced June 2024	Until June 2025	Half Day - \$250 Full Day - \$500	Half Day - \$309 Full Day - \$476	\$927
Member	Mr Peter Jeffries	Half/Full Day	Commenced June 2023	Ceased October 2023	Half Day - \$250 Full Day - \$500	Half Day - \$309 Full Day - \$476	\$2,250
Member	Mr Anthony Lee	Half/Full Day	Commenced June 2023	Until June 2025	Half Day - \$250 Full Day - \$500	Half Day - \$309 Full Day - \$476	\$4,854
Member	Ms Carol Martin	Half/Full Day	Commenced June 2023	Until June 2025	Half Day - \$250 Full Day - \$500	Half Day - \$309 Full Day - \$476	\$8,934
Member	Ms Cheryl Martin	Half/Full Day	Commenced June 2023	Until June 2025	Half Day - \$250 Full Day - \$500	Half Day - \$309 Full Day - \$476	\$5,153
Member	Mr John McGuire	Half/Full Day	Commenced June 2023	Until June 2025	Half Day - \$250 Full Day - \$500	Half Day - \$309 Full Day - \$476	\$8,066
Member	Ms Taliah Payne	Half/Full Day	Commenced June 2023	Until June 2025	Half Day - \$250 Full Day - \$500	Half Day - \$309 Full Day - \$476	\$7,675
Member	Mr Ronald (Doc) Reynolds	Half/Full Day	Commenced June 2024	Until June 2025	Half Day - \$250 Full Day - \$500	Half Day - \$309 Full Day - \$476	\$1,236
Member	Mr Barry Winmar	Half/Full Day	Commenced June 2023	Until June 2025	Half Day - \$250 Full Day - \$500	Half Day - \$309 Full Day - \$476	\$8,852
Total							\$53,659

* Ministerial advice regarding remuneration received and sitting fees updated accordingly from January 2024.

Culture and the arts peer assessors

Peer assessment panels are an important part of DLGSC's grant application and evaluation process. Panels are made up of practicing artists and creative industries personnel with specialist expertise and an informed opinion of community trends, needs and interests, individual expertise and experience and/or as representatives of community sectors. This can include consideration of different types of creative practice, regional representation, Aboriginal representation and CaLD representation.

The primary role of the panel is to assess applications and make recommendations for funding on behalf of the people of WA. Peer assessors are not formally a board or committee, however DLGSC remuneration for the 2023-24 financial year as listed:

Assessor	Amount
Ms Amber Flynn	\$2,400
Ms Amber Launay	\$4,786
Ms Amber Norrish	\$1,800
Ms Amy Barrett-Lennard	\$3,840
Ms Anna Louise Richardson	\$4,595
Ms Beverly Growden	\$682
Dr Carol Dowling	\$5,438
Dr Carol Millner	\$2,700
Ms Cassie Lynch	\$1,817
Mr Chris Wheeldon	\$3,000
Mr Clive Hodson	\$1,200
Ms Cristy Burne	\$1,500
Mr Danny Estrin	\$2,400
Mr David Marshall OAM	\$2,121
Ms Debbie Carmody	\$3,000
Dr Dobromila Jaskot	\$2,400
Ms Elizabeth Doepel	\$3,300
Ms Elizabeth Spencer	\$8,640
Mr Guy Boyce	\$7,980
Ms Hannah Chambers	\$6,706

Assessor	Amount
Ms Hayley Ayres	\$5,700
Ms Helah Milroy	\$2,700
Ms Helen Kruger	\$3,300
Mr Holden Sheppard	\$3,200
Ms Irma Woods	\$6,000
Mr Jarrad Inman	\$1,800
Ms Jo O'Dea	\$2,407
Ms Karen LeRaye	\$1,800
Ms Karen Oborn	\$1,800
Ms Katie Freeman	\$ 300
Dr Lucy Dougan	\$5,700
Mr Luke Rinaldi	\$6,720
Ms Marlee Hutton	\$1,800
Mr Matthew Ward	\$2,700
Dr Michael McCall	\$3,000
Ms Michelle White	\$1,500
Mr Miles Openshaw	\$1,800
Ms Natalie Jenkins	\$11,660
Mr Nathan Beard	\$ 2,700
Mr Nicholas MacLaine	\$6,200
Ms Olive Cheng	\$1,500
Ms Pamela Gaunt	\$3,200

Assessor	Amount
Mr Peter Jago	\$1,956
Ms Phaedra Watts	\$2,400
Ms Rachael Dease	\$1,800
Ms Renee Wingfield	\$3,200
Mr Ricky Arnold	\$2,700
Mr Ron Bradfield	\$2,640
Mr Ryan Taaffe	\$1,800
Ms Scarlet Davis	\$3,200
Mr Scott Elstermann	\$3,000
Mr Sean Walsh	\$4,840
Ms Shandell Cummings	\$5,190
Ms Shona McGregor	\$1,800
Mr Stephen Eastaugh	\$2,700
Ms Storm Helmore	\$2,700
Ms Sukhjit Khalsa	\$1,800
Ms Suzie Haslehurst	\$4,440
Ms Tanya Schultz	\$1,800
Ms Tara Gower	\$3,200
Ms Terri-Ann White	\$8,580
Total	\$207,538

Liquor Commission

Details for membership and remuneration of the Liquor Commission are published in the Liquor Commission 2023-24 annual report.

Gaming and Wagering Commission

Details for membership and remuneration of the GWC are published in the GWC 2023-24 annual report.

Gaming Community Trust

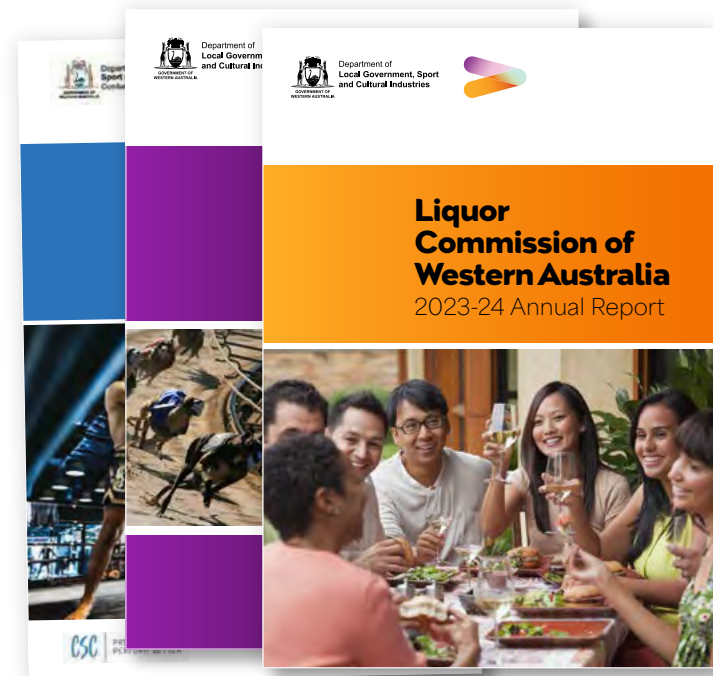
Details for membership and remuneration of the GCT are published in the GWC 2023-24 annual report.

Racing Penalties Appeal Tribunal

Details for membership and remuneration of the RPAT is published in the RPAT 2023-24 annual report.

Combat Sports Commission

Details for membership and remuneration of the CSC are published in the CSC 2023-24 annual report.



Advertising, market research, polling and direct mail

In accordance with section 175ZE of the *Electoral Act 1907*, DLGSC incurred the following expenditure to organisations providing services in relation to advertising, market research, polling, direct mail and media advertising.

Expenditure	Organisation	Amount (\$)	Total (\$)
Advertising	Initiative Media Australia Pty Ltd	\$37,068	\$37,068
Market research		-	-
Polling		-	-
Direct mail		-	-
Media advertising	Facebook	\$228	\$228
	LinkedIn	\$2,970	\$2,970
	X	-	-
	Instagram	-	-
Total			\$40,266

Social media activities

Impressions on social media posts:

- Facebook: 2,609,136
- LinkedIn: 391,519
- X: 17,441
- Instagram: 124,990

Total: 3,143,086

Total followers across all DLGSC social media accounts: 55,084

Reach on paid social media posts:

- Facebook: 6,231



DLGSC contact details

Metropolitan Offices

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Gordon Stephenson House
140 William Street
Perth WA 6000
PO Box 8349, Perth Business Centre
WA 6849

Leederville

246 Vincent Street
Leederville WA 6007
PO Box 8349, Perth Business Centre
WA 6849

Adelaide Terrace

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Perth WA 6000
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WA 6849

Telephone (08) 6552 7300
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Regional Offices

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PO Box 135, Geraldton WA 6531

Telephone (08) 9941 0900
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Email: gascoyne@dlgsc.wa.gov.au

Goldfields

Suite 1, 349-353 Hannan Street,
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PO Box 1036, Kalgoorlie WA 6430

Telephone (08) 9022 5800
Email: goldfields@dlgsc.wa.gov.au

Great Southern

22 Collie Street,
Albany WA 6330

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Kimberley (Broome)

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Telephone (08) 9195 5749
Email: kimberley@dlgsc.wa.gov.au

Kimberley (Kununurra)

Kununurra Youth Hub, Rod Hodnett Drive,
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Mid West

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Peel

Suite 94, 16 Dolphin Drive,
Mandurah WA 6210
PO Box 1445, Mandurah WA 6210

Telephone (08) 9550 3100
Email: peel@dlgsc.wa.gov.au

Pilbara

Karratha Leisureplex, Dampier Highway,
Karratha WA 6714
PO Box 941, Karratha WA 6714

Telephone (08) 9182 2100
Email: pilbara@dlgsc.wa.gov.au

South West

80A Blair Street,
Bunbury WA 6230
PO Box 2662, Bunbury WA 6231

Telephone (08) 9792 6900
Email: southwest@dlgsc.wa.gov.au

Wheatbelt (Northam)

298 Fitzgerald Street,
Northam WA 6401
PO Box 55, Northam WA 6401

Telephone (08) 9690 2400
Email: wheatbelt@dlgsc.wa.gov.au

Camps

Bickley Outdoor Recreation Camp

Hardinge Road,
Orange Grove WA 6109

Telephone (08) 9492 9781
Email: bickley@dlgsc.wa.gov.au

Camp Quaranup

Quaranup Road,
Vancouver Peninsular, WA 6330
PO Box L30, Little Grove WA 6331

Telephone (08) 9844 4087
Email: campq@dlgsc.wa.gov.au

Ern Halliday Recreation Camp

Whitfords Avenue,
Hillarys WA 6025
PO Box 80, Hillarys WA 6923

Telephone (08) 9492 9788
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Point Walter Recreation and Conference Centre

1 Stock Road,
Bicton WA 6157

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Woodman Point Recreation Camp

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