



2022/23
ANNUAL REPORT

The Honourable David Harris MP

Minister for Aboriginal Affairs & Treaty, Minister for Gaming and Racing, Minister for Veterans, Minister for Medical Research and Minister for the Central Coast.

and

The Hon. Daniel Mookhey MLC

Treasurer

Parliament of NSW
6 Macquarie Street
Sydney NSW 2000

Dear Minister and Treasurer

It is our pleasure to forward to you for presentation to the NSW Parliament, the Annual Report for the Greyhound Welfare & Integrity Commission for the year ended 30 June 2023.

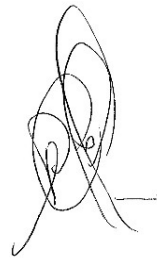
This report has been prepared in accordance with the provisions of the *Government Sector Finance Act 2018*, section 15 of the *Greyhound Racing Act 2017* and clause 5 of the *Greyhound Racing Regulation 2019*.

Yours sincerely,



BRENTON (ALBY) TAYLOR

Chief Commissioner
Greyhound Welfare & Integrity Commission



STEVE GRIFFIN

Chief Executive Officer
Greyhound Welfare & Integrity Commission

October 2023

ACKNOWLEDGEMENT OF COUNTRY

In the spirit of reconciliation, the Greyhound Welfare & Integrity Commission acknowledges the Traditional Custodians of country throughout New South Wales and their connections to land, sea and community. We pay our respect to their Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples.

Foreword from the Chief Commissioner	5
Foreword from the Chief Executive Officer	8
About the Greyhound Welfare & Integrity Commission	10
Statistical snapshot 2022/23	11
Key achievements	12
eTrac - Tracking and monitoring project	13
WELFARE	14
Greyhound Industry Animal Welfare Committee	14
Veterinary guidance	14
Inspection of kennels	15
New and amended policies	16
INTEGRITY AND COMPLIANCE	17
Race day integrity services	17
Threshold warnings for cobalt and arsenic	18
Reports of potential non-compliance	18
Investigations	19
Disciplinary matters	19
Appeal and internal review of Commission decisions	20
Legislative and rule changes	20
PUBLIC CONFIDENCE AND CUSTOMER SERVICE	22
Commitment to customer service	22
Transparent reporting	22
Communication and consultation	22
GWIC Industry Participant Advisory Council	23
Release of Government information	23
CAPABILITY	24
Investment in staff capabilities	24
PROFILE OF THE GREYHOUND RACING INDUSTRY	25
Participants	25
Racing	26
Greyhound population	26
Breeding	27
Race injuries	29
Retirement	30
Greyhound mortality	31
Export of NSW greyhounds	32
ORGANISATIONAL GOVERNANCE AND PEOPLE	33
Organisational structure	33
Our leaders	34
Management groups and committees	35
Executive officers	35

Non-executive officers	37
Employment conditions	37
Workforce diversity	37
Work health and safety	37
Human resources policies	37
FINANCIAL PERFORMANCE	38
Funding	38
Expenditure	38
Financial position	39
Financial Statements	40
ADDITIONAL REPORTING REQUIREMENTS	74
Greyhound Racing Regulation requirements	74
Consultancies	74
Annual report costs	74
Risk management and insurance activities	74
Privacy and personal Information	74
Other disclosures	75
International travel undertaken by Commission staff during 2022-23	75
ADDITIONAL OPERATIONAL MATTERS	76
APPENDIX A	77
APPENDIX B	80
APPENDIX C	82

I am pleased to provide my first annual report as the Chief Commissioner of the Greyhound Welfare & Integrity Commission. After joining the Commission in October 2022, I have witnessed the significant and ongoing transformation of the greyhound racing industry, continuing a trend that commenced in 2018 when the Commission was first established. I would like to firstly thank my colleague Chris Wheeler for the leadership he provided to the Commission as the Acting Chief Commissioner during the first part of 2022-23, prior to my appointment, and following the sudden passing of Alan Brown in March 2022. Chris continues to deliver excellent governance and trusted counsel as a Commissioner, to both the Commission and myself, for which I am most grateful.

Throughout the year, the Commission has delivered an ambitious program of major projects, the cornerstone of which is our world-first eTracking system to monitor and trace greyhounds from birth to retirement and then to re-homing, as part of our whole-of-life tracking system. eTrac is much more than this though, as it has cemented NSW as the leading greyhound racing jurisdiction in the world, with a parallel focus on ensuring that the welfare of our greyhounds is paramount, and all stakeholders can have absolute confidence in the integrity of our racing.

The number and breadth of major projects undertaken this year ensured the Commission met and exceeded its obligations to promote and protect the welfare of greyhounds, safeguard and advance integrity across the sport, and maintain public confidence in the code, while setting the Commission up for a highly impactful coming 12 months. I am incredibly proud of these achievements and the dedication shown by the Commission's Leadership Team and employees in delivering the Commission's objectives.

The progress which the Commission has made against its stated welfare objectives is evidenced in the 43 per cent decline in catastrophic race day injuries and the 83 per cent decline in non-medical euthanasia since 2018. These results, coupled with detailed work on integrity matters, saw the inspectorate process a record number of disciplinary matters, which is of critical importance in properly regulating the industry. These matters, when combined, demonstrate impressive results especially as it has only been five years since the Commission's inception. Having said that, there is much more work to do to ensure NSW remains a global leader in greyhound racing integrity and welfare best practice.

Race Injury Reduction Summit

In February, I was delighted to bring together all major representative bodies for the very first time at our industry summit. This was a critical event in having the custodians of the sport unite and agree to work constructively for the improvement and longevity of the sport. The summit, held in Bathurst, focussed on Race Injury Reduction, and importantly saw attendees collectively develop some 13 strategies as a part of the 'whole-of-industry' action plan.

Since that plan was devised, three major pilot programs were scheduled to commence in May and August 2023 with the goal of reducing injuries sustained during racing. These include having the Commission's veterinarians attend trial tracks and trialling which commenced in May 2023, the implementation of preferred box draws to minimise greyhounds crossing paths during races and using a double arm lure to provide two focal points for the dogs which launched in August 2023. Additionally, other initiatives include education for trainers on injury prevention and treatment, a new procedure of requiring clearances to return to racing following long layoffs due to injury, and undertaking research into other causes of race injury, some of which we hope to implement in 2023/24.

From an animal welfare perspective, the injury or death of greyhounds in racing is always regrettable. While the incidence of serious injury or euthanasia as a proportion of the total number of racing greyhounds is very low, strategic steps must continue to be adopted to reduce this wherever possible.

Greyhound injuries, apart from impacting the dogs themselves, negatively impact owners and trainers, stewards, track staff and others who deeply care about the welfare of greyhounds and the sport as a whole. It is against this backdrop that the summit gathered with a collegiate approach to further reduce race injuries and develop a cogent and effective Race Injury Reduction Action Plan.

I congratulate Greyhound Racing NSW (GRNSW), the NSW Greyhound Breeders, Owners and Trainers Association (NSW GBOTA), Greyhound Clubs NSW and the GWIC Industry Participant Advisory Council for their enthusiasm and for bringing their ideas to this important summit, uniting as one in committing to work together for the betterment of the welfare of our dogs, and the industry in general.

World-first eTracking

In 2021, the NSW Government allocated funding to the Commission to develop and implement a whole-of-life, world first greyhound tracking scheme to ensure all greyhounds can be traced from birth to rehoming. In June 2022, eTrac was formally launched and is now delivering a traceability solution which is the envy of the world.

eTrac for the first time provides a single and secure system within a digital portal which offers an easy and convenient tool for industry participants and regulators alike. Not only does eTrac contain key location and vaccination information for greyhounds, it also provides full ownership, racing and medical history in one repository.

The new system offers a variety of benefits including quick, easy and secure online transactions, and operates across all IT platforms including Android, iPhones, iPads and traditional web-based systems. Critically, the animal tracing functionality of eTrac allows the industry to transparently track and account for every racing greyhound, as well as those that have been retired to industry participants. When fully implemented, eTrac will enable the industry to defend unsubstantiated claims that the whereabouts of large numbers of greyhounds is unknown.

More recently, eTrac has attracted significant interest from other jurisdictions who are keen to implement the same system using IP developed in NSW by the Commission. Soon the Commission will be showcasing our system to other Australian states and New Zealand as part of the Commission's ambition to become the global leader in greyhound racing integrity and welfare best practice. This underscores the platform's versatility and suitability for a variety of sporting regulators and codes with interest not only coming from the greyhound industry but from the governing bodies of thoroughbred and harness racing.

eTrac's growth to date has been instrumental in continuing to support confidence and greater transparency in the sport while facilitating a better experience for participants across the industry. It has ensured the Commission has even more data at its fingertips to protect the sport long into the future. Looking ahead, I am excited by new and additional functionality which is being considered for the platform to increase its use and value.

Rehoming pathways

Life after the track is critically important to maintaining and building the industry's positive social impact – and it goes to the very heart of a compassionate and long-

term oriented sport. In addition to many of the other major projects commenced or advanced in 2022/23, the Commission also made significant changes to its Rehoming Policy. These changes, which took effect on 1 May 2023, will ensure NSW is leading the industry globally on rehoming pathways.

I commend the work that NSW Greyhounds as Pets (GAP) and many other rehoming programs are undertaking to find forever homes for greyhounds upon retirement. With a gentle temperament, minimal grooming demands, relatively low exercise requirements and a reputation for a long life among large dog breeds, greyhounds are often an ideal companion animal for individuals and families, and adults of all ages.

GRNSW, in consultation with the Commission, set a rehoming target of 2,100 for the 2022/23 financial year. I am pleased to see that the industry's rehoming target was exceeded in 2022/23 with 2,202 greyhounds helped to retirement through the GAP homing assistance scheme, and that a more ambitious goal has been set for 2023-24. While this is impressive progress, much more work still needs to be done to ensure homes are identified and readied for retired racing greyhounds, and I am looking forward to seeing even more going to loving homes in the years ahead.

Industry relations

I note the Select Committee Inquiry on the Commission tabled a December 2022 report which suggested some areas for improvement. 2022/23 has been a remarkable year for improved relationships with key stakeholders and industry. The Commission has strengthened its approach to consultations and improved channels of communication are more open than ever. I am pleased to hear positive feedback from industry stakeholders on this changed posture. Our February Injury Reduction Summit is evidence of what can be achieved when stakeholders come together to co-develop effective strategy, and I am looking forward to further summits including our next event in September 2023 which will focus on rehoming and prohibited substances in what I am sure will be similarly ambitious and forward-leaning.

In closing, the Commission has made significant strides over 2022/23, and is better prepared to protect the sport, making it easier to participate in greyhound racing while ensuring the highest levels of welfare and integrity. I thank the Commission's Chief Executive Officer, Steve Griffin, and his Executive Leadership Team of Wade Birch, Matthew Tutt and Kristy Harper who have supported me in my transition into my new role. Regulators often attract unfair and unfounded

criticism, but Steve and his team are some of the most committed and dedicated professionals I have had the pleasure of working with. As a result, the industry can be confident these professionals are steering the course. To the other members of the Commission's team, my sincere thanks for your hard work and for making 2022/23 a huge success. I am very much looking forward to next year and working with the industry to make the sport of greyhound racing the best it can be for all.

Brenton (Alby) Taylor MPPA, Dip Law (LPAB), GDLP, GCAM, GAICD
Chief Commissioner



FOREWORD FROM THE CHIEF EXECUTIVE OFFICER

This year was very successful for the Commission and greyhound racing industry in NSW. Many of the things implemented and planned during this year were designed to future proof the industry, ensuring that it continues to have strong ongoing community support.

Foremost amongst these was the industry's commitment to pilot a range of strategies for further reducing serious injury rates within the sport. In February, the Commission hosted a Race Injury Reduction Summit in Bathurst attended by key industry stakeholders and regulators from other jurisdictions.

The outcome of the successful Summit was the development of an Australian first, Race Injury Reduction Strategy plan. On 1 May, the Commission kicked off the first race injury reduction strategy, which initiated a pilot of our Commission veterinarians attending club trials at both the Wentworth Park and Richmond tracks.

Other pilots and strategies within the plan are due to commence in early 2023/24. The Commission and industry will be closely monitoring race injury data throughout next year with the objective of expanding any successful pilot across the state in an effort to substantially reduce racing injuries.

This year the Commission was pleased to launch its eTrac participant portal. The eTrac participant portal has been developed to replace all paper forms within the industry and allows participants to do business with the Commission 24/7 and at times that suit them. The portal also allows participants to view all of their greyhounds and keep accurate health records.

I would like to thank the trainers, breeders and owners who were involved in the early development of the portal. Much of their invaluable feedback will be incorporated in further development of the portal next year. Mobile applications that will allow participants to access their eTrac portal via their mobile devices will be available in Q4 of calendar 2023. The Commission expects all participants to have an account within eTrac by 1 November 2023 at which time we will be turning off the old systems.

The Commission will complete development of the final module of eTrac in August, which will see the system support our stewards officiating at race meetings. The success of eTrac has begun to attract interest from other jurisdictions, with some expressing a desire to license the platform from the Commission.

The implementation of eTrac has been a major success and the capability of the system will allow the greyhound racing industry of New South Wales to play a leading role in the development and uptake of world leading approaches to improving welfare and integrity within the sport.

Successes of this magnitude only come from the belief and unwavering commitment of our staff. There are many to thank, however, I wish to particularly acknowledge the work and commitment of Richard Sollorz, who was the project manager for eTrac, Jenn Arnold and Jason Hodder.

eTracking which is a module within eTrac, allows the scanning of every registered greyhound in New South Wales each year. eTracking enables the industry to track and account for every racing greyhound each year, as well as those greyhounds retired to industry participants. It enables the industry to defend any unfair criticism that greyhounds are going missing in large numbers.

The compliance with eTracking requirements by participants has been great and we thank them for responding to our eTracking check-in requests. This first year of eTracking is critically important for the industry in terms of change, but also in terms of ensuring that it can account for every registered greyhound each year.

In December 2022, the Upper House Select Committee Inquiry into the Commission tabled its report in the NSW Parliament. In summary, the report concluded that while the Commission had early 'teething' problems, relationships with the industry and key stakeholders had improved over recent years.

The final hearings of the Committee allowed the Commission to address many of the concerns or inaccuracies raised in earlier hearings, in addition to demonstrating the contribution that the Commission has made to the sport since its commencement five years ago. The Committee's report made a number of recommendations that were supported by the former Government. The Commission has moved forward with implementation of these recommendations. Further information can be found on the Commission's website.

In October we welcomed Mr Alby Taylor as the Commission's new Chief Commissioner. Mr Taylor joins the Commission with considerable sports regulation experience leading the NRL's Integrity Unit, and was previously Chief Executive with Local

Government NSW, Re.Turn It and the Australian Gift and Homewares Association. Mr Taylor has also held positions on a variety of boards, including ANZ Stadium Limited, Sporties, Sydney Olympic Park Business Association and Moorebank Rugby League Club.

A big thank you once again to Commissioner Chris Wheeler PSM for acting as Chief Commissioner following the passing of Alan Brown in early 2022.

The end of this financial year marks the fifth anniversary of the establishment of the Commission. Looking back, the Commission has made significant progress towards reaching its overarching goal of ensuring the highest standards of welfare and integrity are at the heart of greyhound racing in NSW. The progress is measurable and relevant, and the result of the strategic introduction of new policies and practices, always with the sustainability and prosperity of the sport in mind.

In this regard, in addition to leading the development of the industry's Race Injury Reduction Plan, this year the Commission introduced major changes to its Rehoming Policy and a range of new local racing rules, the details of which are set out later in this report.

In an effort to improve the ear tattooing services that we provide to the industry, during the year the Commission employed two greyhound registration officers. The deployment of these two resources has substantially improved the timeliness of our ear tattooing services, which has been welcomed by industry breeders.

During the course of next year, the Commission will continue to focus on making further enhancements to eTrac. It will also focus on improvements to its compliance and integrity capabilities, in addition to working closely with key industry stakeholders in examining ways in which the industry can improve rehoming pathways for its greyhounds. In this regard, another industry summit is being planned for September.

I wish to thank the members of the Greyhound Industry Participants Advisory Council (GIPAC) who have continued to provide myself and the team with invaluable feedback and advice on industry policies, in addition to providing the Commission with performance feedback.

In summary, the Commission has had a very successful year and is now well positioned to support the industry in making further changes that will see its support within the community continue to grow. I would like to thank our great team at the Commission for their continued commitment to the organisation and industry. Many

thanks to our executive leadership team Wade Birch, Matt Tutt and Kristy Harper, who ensure that we put the interests of the sport at the heart of everything we do at the Commission.

Steve Griffin
Chief Executive Officer



ABOUT THE GREYHOUND WELFARE & INTEGRITY COMMISSION

The Greyhound Welfare & Integrity Commission (the Commission) is the independent regulator of the greyhound racing industry in NSW.

The Commission is established by the *Greyhound Racing Act 2017* (The Act) and its principal functions are to:

- promote and protect the welfare of greyhounds
- safeguard the integrity of greyhound racing and betting
- maintain public confidence in the greyhound racing industry



RACING

race meetings	1,257	3,630	greyhounds named to race
races	13,679	7,682	individual greyhounds raced
number of starters	99,289	18,300	registered greyhounds
registered participants	5,175		

SERVICES TO PARTICIPANTS

19,652	transactions processed
25,058	calls taken via call centre
85%	customer satisfaction score
68+	stakeholder engagements

BREEDING & LIFECYCLE

614	greyhound services
559	litters whelped
3,756	pups whelped
1,654	greyhounds retired

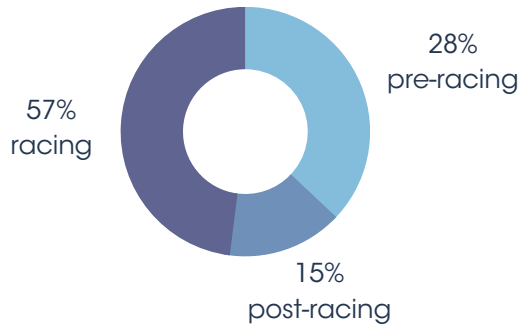
COMPLIANCE, ENFORCEMENT & LEGAL

8,587	race day swab samples taken	14,000	greyhounds checked in via e-Tracking
315	out of competition swab samples	310	industry concerns reported
881	race day notices issued by stewards	155	charges issued
516	inspections of kennel premises	31	appeals to the Racing Appeals Tribunal
50	written welfare/work notices issued	13	internal reviews conducted

*References to 'the Group' in this document means The Greyhound Welfare and Integrity Commission and comprises the Greyhound Welfare and Integrity Commission ('the Commission') and the entity under its control, the Office of the Greyhound Welfare and Integrity Commission ('the Office').

18,300 registered greyhounds

5,175 registered participants



317

more inspections of
kennel premises than in
2021/22



1,646

greyhounds retired
to pet life, more than at
any time on record

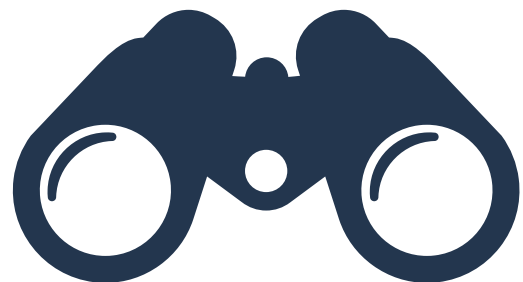


83%

industry participants
surveyed rated GWIC's
services as high or very high



eTrac participant portal
launched May 2023



13,679

races overseen by stewards

GWIC leading the pack

Key achievements



A MORE EFFICIENT, PROFESSIONAL INDUSTRY

GWIC's eTrac portal provides quick, easy and paper-free transactions 24/7, and includes a smartphone app.

WORLD-LEADING TECHNOLOGY

Ensuring greyhound welfare by tracking registered greyhounds, when they change locations and at every stage of their life.

Since the Commission commenced in 2018 ...

43%↓ Catastrophic race day injury rate **85%↓** Non-medical euthanasias



Race Injury Reduction Strategy

Following the Race Injury Reduction Summit held in Bathurst in February 2023, three pilots have already commenced with the goal of reducing injuries sustained during racing. These include having GWIC veterinarians at trial tracks and trialling both preferred box draws and a double arm lure.



UPDATED PENALTIES FOR MARRING AND FAILURE TO PURSUE

Improvements introduced to penalties with first and second incidents receiving a 28-day incapacitation period, and third infringements reduced to a 3-month stand down period.



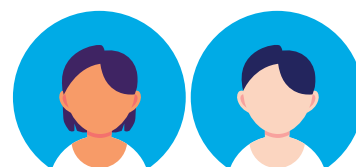
IMPROVED SYNDICATE ACCESS

The Syndicate Policy was improved to make it easier for everyday people to join a syndicate. There's no need to be registered, no red tape, all they need to do is link up with their friends and ensure one of them is happy to be the Syndicate Manager.



CONTRIBUTED TO THE INDUSTRY'S HIGHEST EVER REVENUE IN 2020/21

GWIC played an integral role in keeping the industry operating throughout the COVID-19 pandemic, which also contributed to the industry achieving its highest ever revenue in 2020/21.



NEW PATHWAY FOR YOUNG PEOPLE INTO THE INDUSTRY

A new GWIC permit introduced allowing 12 to 13 year olds to handle greyhounds at trials, before applying for an Associate Attendant role at 14 years old.

AGE LIMIT FOR ASSOCIATE ATTENDANT NOW 14 YEARS

Age limit reduced to allow young people to become more involved in the industry with their families, in husbandry and at the track.

In 2021, the NSW Government granted the Commission \$3.59 million to develop and implement a world-first e-Tracking system to help monitor the location and welfare of all greyhounds registered in NSW.

The Commission commenced development of eTrac, a new system to improve the Commission's ability to protect the welfare and integrity of the NSW greyhound racing industry.

As part of this development, the Commission has successfully implemented:

- Over 40 locations across NSW to support greyhound check-in requirements including rehoming agencies, greyhound clubs, external veterinary clinics and high volume industry participants;
- A greyhound and participant registration and notification digital workflow management system;
- A customer portal to support the industry with online access to information 24/7 and a capability to make applications and notifications simpler and easier to submit; and
- Veterinarian health checks at race meetings.

It is also expected that the race day management module will be finalised in August 2023 and a mobile app will be made available to industry participants to allow easier access to the eTrac portal, reducing the need for paperwork, supported by online assistance from Commission staff.

Scanning technology has been implemented into eTrac successfully with real-time data from these scanning events being made available to the Commission. Regular communications are issued to industry participants to arrange a check-in of their greyhound if they have not been scanned at a race meet or transacted with the Commission in the preceding six months for racing greyhounds, or 12 months for pre-racing greyhounds or greyhounds retired to an industry participant.

A participant is allowed six weeks to complete a check-in and receives both email and SMS notifications until the check-in is completed.

During the 2022/23 financial year, 208,059 greyhound scans identifying and completing check-ins for 10,944 individual greyhounds were carried out. Additionally, 39,217 business process check-ins for 20,650 individual greyhounds were completed.

To further support e-Tracking, a new Traceability and Greyhound Welfare team has been created to support our industry with greyhound check-ins, monitor non-compliance and ensure greyhound welfare.



WELFARE

Greyhound welfare refers to how an individual greyhound's health, comfort and mental wellbeing is affected by its physical and social environment. All owners, trainers, breeders and other registered greyhound racing industry participants have a responsibility to ensure the best welfare outcomes for their greyhounds.

The Commission's welfare role includes setting high welfare standards for breeding and keeping greyhounds throughout their lifecycle, as well as ensuring that greyhounds retire from racing happy and healthy. The Government's introduction of the NSW Greyhound Welfare Code of Practice in 2021 was a vital step in setting those welfare standards.

The Commission continues to collect and review evidence of factors contributing to serious racing injuries and is committed to ensuring that all possible measures are taken to protect the safety of greyhounds racing in NSW.

GREYHOUND INDUSTRY ANIMAL WELFARE COMMITTEE

The Greyhound Industry Animal Welfare Committee is established under section 33 of the Act. The Committee comprises a person with expertise in animal welfare or behaviour, the NSW Chief Veterinary Officer or their delegate, and representatives of the NSW RSPCA, the greyhound racing industry and GRNSW.

The role of the Committee is to provide advice to the Commission on any matter relating to the welfare of greyhounds, including the formulation of welfare policies and standards. A report of the Committee's activities and membership for 2022/23 is provided at Appendix A.

VETERINARY GUIDANCE

The Commission's efforts to improve the welfare of greyhounds and integrity of greyhound racing in NSW could not be achieved without the services of its dedicated on-track veterinarians. The veterinary team provides expert advice to stewards on race-day, including examining all greyhounds pre-race to ensure their fitness to race; injury detection and treatment; and advice on routine husbandry, nutrition, and other veterinary matters to racing participants. The Commission's veterinarians continually undertake professional development in racing greyhound veterinary care, including advanced trauma pain management, in order to foster crucial skills and knowledge specific to their role on track. Materials such as fact sheets, are published on the Commission's website to inform participants about veterinary risks and best practice. These fact sheets are prepared by the Commission's veterinarians and are based on the most up-to-date information available on infectious diseases, biosecurity, feeding, medication and supplements, general husbandry and internal and external parasite control for greyhounds.

The Commission's veterinarians are always present to provide advice and discuss treatment options with greyhound racing participants as well as to assist stewards and inspectors during kennel inspections and inquiries.

The Commission's veterinarians are the first responders if greyhounds are injured while racing. This important work assists in achieving the best welfare outcomes for injured greyhounds via the immediate provision of pain relief, initial diagnosis, stabilization of injuries, and advice to trainers on further veterinary care and injury management. In the case of a more serious injury occurring on track, the veterinarian will coordinate the referral to an appropriate veterinary hospital for diagnostic imaging and treatment. In many cases, this further management may be financially supported under the GRNSW Greyhound Care Scheme. Euthanasia of a greyhound may be required in the event of a catastrophic racing injury, when other options to address significant and permanent suffering do not exist.

In 2022/23, the Commission's veterinarians conducted more than 99,289 pre-race examinations of every presented runner, more than 6,847 post-race examinations, and additional examinations of greyhounds returning to racing after injury. In accordance with the Greyhound Racing Rules, the Commission's veterinarians determine the incapacitation period for which an injured greyhound is to be stood down from racing to allow injuries to heal and be fit to race.

In May 2023 a 12-month pilot involving veterinarian and steward attendance at Club Trials commenced at Richmond and Wentworth Park greyhound clubs. Findings from this pilot will help evaluate the level of injury risk at such events and the subsequent ongoing need for veterinary presence, while also determining if veterinary attendance may assist in the reduction of race injuries. This initiative not only provides the best welfare available for greyhounds training and trialling, but an opportunity for the veterinarian to offer advice to trainers, and develop rapport in a non-competition environment.

Each quarter, the Commission publishes on its website a report of racing-related injuries as part of its commitment to transparent and accurate reporting. The recently developed eTrac veterinary reporting platform ensures the on-track veterinary reporting of injury data is timely, reliable and accurate.

INSPECTION OF KENNELS

During 2022/23, the Commission's Inspectorate team underwent a significant change with a focus on intelligence-led and more agile inspections and investigations than in previous years. These changes were in part brought about by the appointment of a new Associate Director - Investigations and Compliance. The changes also saw inspectors, investigators and other compliance professionals, particularly in wagering integrity, brought under one organisational function and structure, encouraging greater sharing of relevant information and intelligence.

The challenges faced by the Inspectorate, like many comparable units within regulators worldwide, necessitate an Inspectorate that is technologically savvy, able to deal with increasingly complex matters, and is quick to respond to new developments.

Table 1: Inspections of kennel premises conducted in 2022/23

	Initial inspection	Follow-up inspection	Total
Routine	267	9	276
Positive Swab	25	2	27
New kennels	34	0	34
Greyhound audit	8	6	14
Registration (new or updated)	27	4	31
Targeted based on intelligence	77	85	162
Out of competition swabbing	17	0	17
Total	455	106	561

Inspected kennels are assessed against the NSW Greyhound Welfare Code of Practice. Sections of the *Prevention of Cruelty to Animals Act 1979* are also applied where appropriate.

To date, over 14,000 greyhounds have been checked in using eTrac. This represents approximately 75% of the estimated greyhound population of over 18,000.

Inspectors issued more than 60 verbal instructions and more than 50 written directions for instances of non-compliance with the relevant code.

Written and verbal directions related to:

- Firefighting equipment
- Evacuation and emergency planning
- Sleeping privacy between kennels
- Cleanliness of kennels
- Holes in exercise yards
- Grass in yards and/or vegetation maintenance
- Bedding for rearing greyhounds
- Ventilation
- Waste removal from kennels

- Cleanliness of bedding
- Maintenance of wire and fencing
- Recordkeeping
- Provision of veterinary treatment for dental disease
- Kennel and yard drainage
- Disposal of expired medication

Following the operational changes within the Inspectorate and a move towards a more agile and intelligence-led approach, significant additional non-compliance has been uncovered with minimal additional investment.

NEW AND AMENDED POLICIES

On 1 May 2023, the Commission introduced a revised Greyhound Rehoming Policy. The key changes to the policy are:

- Participants are no longer allowed to surrender retired greyhounds to a NSW or interstate facility that conducts animal research, animal plasma or blood collection;
- Greyhounds can only be rehomed to council pounds with prior approval of the Commission;
- It is no longer permissible to have a greyhound euthanased if rehoming attempts fail; and
- A greyhound can be euthanased if it has bitten a person (medical evidence must be provided) or it has failed a temperament assessment performed by a veterinary practitioner or other person approved by GRNSW.

RACE DAY INTEGRITY SERVICES

Commission stewards attend all NSW race meetings and are guardians of integrity at race tracks. In 2022/23 stewards oversaw 1,257 race meetings comprising 13,679 races. Stewards issued 611 notices for matters related to the performance of greyhounds in races (unsatisfactory performance, failing to pursue, marring) and 270 notices for non-performance related rule breaches (greyhound difficult to box or turned in box, weight variation, greyhound not presented or identification not presented) (Figure 1). This is a rate of nine breaches per 1,000 starters, the same rate as the last two years.

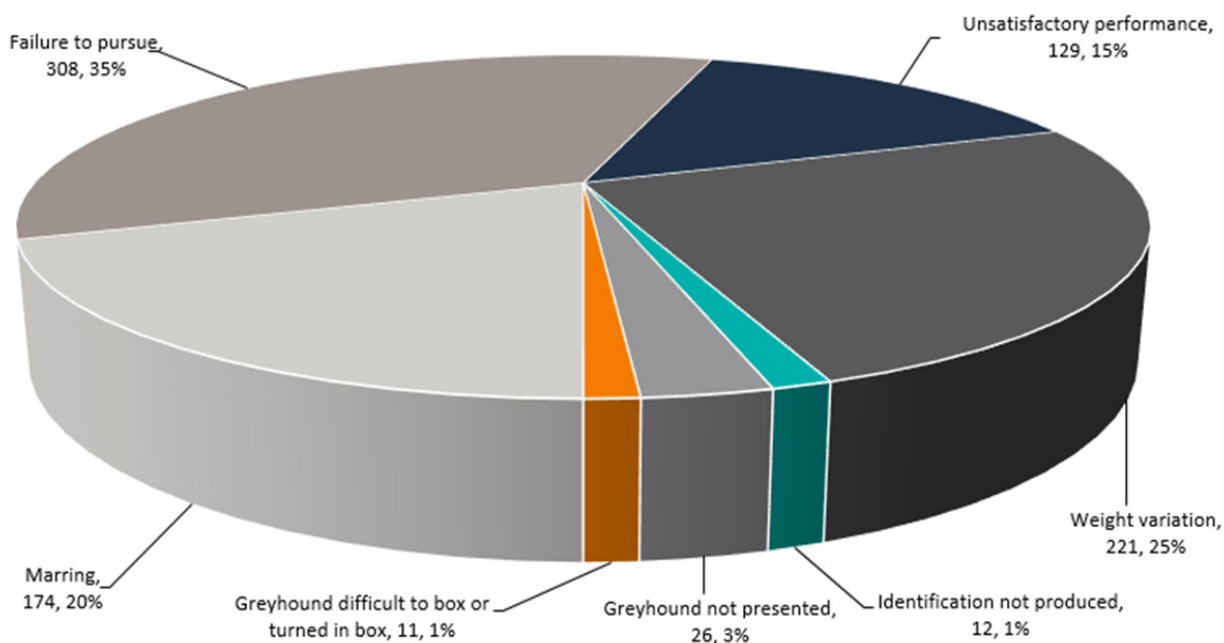


Figure 1: Common disciplinary actions taken at racetracks under the Greyhound Racing Rules

A key aspect of the Commission’s integrity program is the detection of prohibited substances in greyhounds.

In 2022/23, 8,587 race day swabs and 315 out of competition swabs were taken (Figure 2). With 99,289 race day starts during the reporting period, the sampling rate was 8.97%, an increase of 0.6% on the previous financial year. A further 17 swabs were taken at ungraded trials, for vet clearance, or as elective tests, and another nine seized substances were tested. While the number of swabs taken increased by 869 (11%) on the previous financial year, the number of starts increased by 5,079 (5%).

Of the race day swabs, 81% were taken post-race and 19% pre-race. Seventy-five swabs tested positive for a prohibited substance, a rate of 0.87% of all race and graded trial swabs, which is higher than the 0.69% average rate over the previous four years.

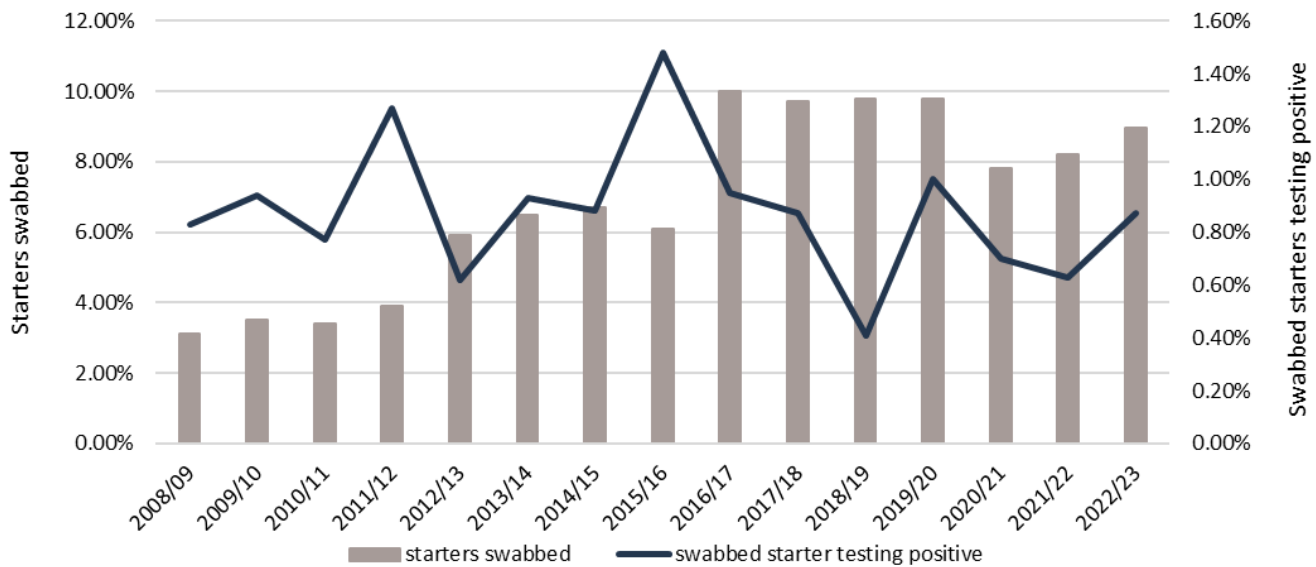


Figure 2: Swabbing numbers and positives over 15 years

THRESHOLD WARNINGS FOR COBALT AND ARSENIC

The Commission continued to assist the industry by notifying trainers where samples taken from their greyhounds returned levels of cobalt and arsenic which approach the threshold permitted in the Rules. The Commission issued 15 arsenic and 15 cobalt threshold notifications during 2022/23.

REPORTS OF POTENTIAL NON-COMPLIANCE

Between the Commission’s commencement on 1 July 2018 and 30 June 2023, the Commission received in excess of 1,900 reports of potential non-compliance and wrongdoing.

In 2022/23, the Commission received 310 reports as follows:

- 121 (or 39%) concerning animal welfare
- 56 (or 18%) concerning breaches of the GWIC Rehoming Policy
- 99 (or 32%) concerning participant misconduct
- 15 (or 5%) were recorded as information only
- 16 (or 5%) concerning wagering /race day integrity
- 3 (or 1%) concerned racing clubs and/or officials

Table 2: Reports of alleged non-compliance or illegal activity

Nature of report	2018/19		2019/20		2020/21		2021/22		2022/23	
	Reports	%	Reports	%	Reports	%	Reports	%	Reports	%
Animal welfare	144	39%	164	50%	135	30%	125	30%	121	39%
Rehoming policy					91	20%	87	21%	56	18%
Participant misconduct	111	30%	118	36%	133	29%	139	33%	99	32%
Information only	30	8%	16	5%	29	6%	20	5%	15	5%
GWIC staff	22	6%	Reported seperately		Reported seperately		Reported seperately		Reported seperately	
Race Day integrity	19	5%	20	6%	55	12%	31	7%	16	5%
Racing clubs and/or officials	15	4%	10	3%	14	3%	15	4%	3	1%
Civil matters outside jurisdiction	30	8%	Not reported		Not reported		Not reported		Not reported	
Pre-registration interview	Not reported		Not reported		35		Not reported		Not reported	
Total	371		328		457 (+35)		417		310	

INVESTIGATIONS

Under the Inspectorate's new operational model, 22 major investigations were undertaken, a significant increase on previous years in number, depth, complexity and those leading to disciplinary action. These investigations ranged from notable welfare matters to those where participants have taken steps to deliberately deceive the regulator.

Of the 22 major investigations, there has been an increase in the number of joint investigations both within NSW and with interstate agencies. This demonstrates growing complexity and sophistication of the matters investigated by the Commission. In line with global best practice for regulators of a similar nature, the Inspectorate is developing its technological capabilities to monitor and detect instances of breaches of the relevant legislation.

Reports of alleged wrongdoing are assessed by the compliance team except for reports about Commission staff, which are referred to the Internal Complaints Panel. Any reports that relate to matters that fall outside the Commission's jurisdiction are referred to the appropriate agencies.

DISCIPLINARY MATTERS

In 2022/23 the Commission continued to implement efficiencies in decision-making processes in relation to disciplinary matters through further embedding the regional model introduced in the 2021/22 reporting period. The regional model decentralises decision-making, providing improved access for participants to decision-makers close to where they live. This has resulted in more efficient resolution of disciplinary matters, particularly in relation to rule breaches that occur at race tracks.

In 2021/22 the Commission published Penalty Guidelines, which detail minimum penalties for a range of rule breaches and provide participants with information about what they can expect if a charge against them is proven. The Penalty Guidelines were updated in July 2022 to provide further clarity to participants.

The Commission has also published a Disciplinary Action Guide which explains the Commission's disciplinary process for participants.

The Commission issued 155 charges in the reporting period, which were reflected in 97 separate disciplinary matters. The Commission finalised 110 disciplinary matters in the 2022/23 reporting period, with 184 charges proven and 24 charges not proven. Ten charges were issued in another 10 disciplinary matters in 2022/23 but were yet to be finalised by the end of the reporting period.

The Commission may take interim action against a participant if it considers that the participant's continued involvement in the industry whilst their disciplinary matters are determined presents an unacceptable risk to welfare or integrity. During the reporting period, the Commission proposed interim disciplinary action against 22 participants and imposed interim penalties in 17 of those matters.

APPEAL AND INTERNAL REVIEW OF COMMISSION DECISIONS

There are two avenues of appeal for participants who are subject to disciplinary action or refused registration by the Commission. The Racing Appeals Tribunal (RAT) is an independent statutory body established under the *Racing Appeals Tribunal Act 1983* and determines appeals from all three racing codes in NSW.

Thirty-one greyhound racing matters were appealed to the RAT during the reporting period. Of these 31 appeals, eight were lodged during the 2021/22 reporting period and finalised in the 2022/23 reporting period. Of the remaining 23 appeals, 18 were finalised in the 2022/23 reporting period, with five matters to be finalised in the 2023/24 reporting period.

Of the 31 matters heard by the RAT during the reporting period, ten were upheld, three were dismissed, four were in part dismissed and in part upheld, while nine were withdrawn by the participants. Five appeals were yet to be finalised at the end of the reporting period.

Participants may also request an internal review by the Commission. An internal review is conducted by a reviewer who was not substantially involved in making the original decision. By virtue of section 91(7) of the *Greyhound Racing Act 2017*, an internal reviewer is empowered to confirm, vary, or revoke the reviewable decision that is the subject of the internal review application.

Thirteen internal review applications were considered by the Commission during the reporting period. Of these 13 applications, one application was made in the 2021/22 reporting period and finalised in the 2022/23 reporting period, ten applications were made and finalised in the current reporting period, and two applications were made in the current reporting period which will be finalised in the 2023/24 reporting period.

In three cases the original decision was confirmed, in four cases the decision was varied and in three cases the decision was revoked. One internal review application was withdrawn by the appellant, and two internal review applications are yet to be finalised at the end of the reporting period.

All RAT and internal review decisions are published on the Commission's website.

LEGISLATIVE AND RULE CHANGES

The *Greyhound Racing Regulation 2019* was amended twice during the reporting period.

The *Statute Law (Miscellaneous Provisions) Act (No 2) 2022* omitted references to the Department of Customer Service and replaced these with references to the Department of Enterprise, Investment and Trade, and the *Greyhound Racing Amendment (Sample Collection Officers) Regulation 2023* amended the Regulation to include sample collection officers within the statutory definition of a greyhound racing industry participant.

The Commission introduced a number of new local rules during the reporting period. Local rules take precedence over Greyhounds Australasia Rules in NSW. The local rules introduced on 1 May 2023 were:

- L21A Harm or suffering to a greyhound;
- L34A Requirements in relation to notification of control and location of a greyhound;
- L55A Dam to be in custody of registered breeder ;

- L34B Provision of information relating to a greyhound;
- L64A Registration of a litter;
- L178D Additional restrictions on persons suspended;
- LR 178F Additional restriction on persons disqualified; and
- L182 Suspension pending the hearing and determination of a charge.

The Commission also amended the existing local rule L55 Registration of breeders, and amended the definitions of an “event” and “presentation”.

The amended NSW Greyhound Racing Rules, incorporating both Greyhounds Australasia and Local Rules, were published on 1 May 2023. In accordance with section 55 (4) of the *Greyhound Racing Act 2017*, the NSW Greyhound Racing Rules are also published on the NSW legislation website.

PUBLIC CONFIDENCE AND CUSTOMER SERVICE

The third of the three principal objectives of the Commission under the Act is to maintain public confidence in the greyhound racing industry. Genuine public confidence in greyhound racing can only be built by demonstrating high standards of welfare, integrity, and compliance within the industry. Achieving those standards requires the industry and the Commission to work cooperatively, and for the Commission to support the industry by:

- being a trusted, fair, firm and impartial regulator
- providing excellent customer service
- listening and responding to participant feedback.

COMMITMENT TO CUSTOMER SERVICE

The Commission is committed to improving the way that it supports and services the industry. At the beginning of 2020 the Commission commenced an ongoing process of surveying its customers. In the 2022/23 financial year 1,167 participants completed the customer service survey following a phone interaction with the Commission. The survey indicated 85% were satisfied or very satisfied with the Commission's services, and 83% of respondents scored the quality of service provided as high or very high.

While this was a pleasing result, the Commission will continue to look to implement service improvements that will increase our customer satisfaction to even higher levels.

TRANSPARENT REPORTING

The Commission provides regular, accurate and transparent public reports on key measures of greyhound welfare and integrity, and information for participants about veterinary, racing, integrity, and registration matters in these forms:

- Stewards' Reports published daily at www.thedogs.com.au;
- Breeding services reported monthly;
- Litters and whelpings reported monthly;
- Greyhound injury analysis published quarterly;
- Life cycle statistics published quarterly; and
- The number of registered greyhounds published annually.

All reports (excluding the Stewards' Reports) are published on the Commission's website.

COMMUNICATION AND CONSULTATION

The Commission's communication strategy delivers clear and concise key messaging to a range of industry, media, civil society and government stakeholders using targeted communication channels. The channels used in the 2022/23 year include Facebook, Twitter, LinkedIn, online and print advertising, SMS, email, and extensive media relations.

One way the Commission communicates to the industry is by posting dynamic, interesting and widely consumed Industry Updates through its website and at race tracks across NSW. Seventeen industry updates were published on the Commission's website in the 2022/23 year. The updates cover a range of topical subjects - from greyhound health alerts and advice, reminders about rules and policies, and prohibited substance alerts to information about projects and other initiatives. Information in these updates is amplified via owned and earned platforms, including the Commission's social media.

Throughout the year, Commission staff attended track visits to meet face-to-face with industry participants and club managers. The main purpose of these visits is to share relevant information with the industry, assist in completing registration transactions and to also help with general inquiries, but also to canvass feedback from diverse industry stakeholders. These visits make Commission staff and information more accessible to participants and greyhound clubs, facilitate vital two-way communication and foster more meaningful relationships across greyhound racing in NSW.

In conjunction with the Commission's Policy team, the Communications team facilitate stakeholder consultations that canvass feedback and ensure the Commission's policies are introduced and reformed in an appropriate manner for both industry participants and commensurate with statutory obligations. Relevant stakeholders may include other industry bodies, industry associations from other jurisdictions, greyhound racing participants, and NSW greyhound racing clubs. For policy initiative consultation, the Greyhound Industry Participant Advisory Council (GIPAC), Greyhound Clubs NSW (GCNSW) and the NSW Greyhound Breeders Owners & Trainers Association (NSW GBOTA) are the groups consulted with most regularly.

As the Commission looks to the future, the Communications team will continue to deliver exciting, engaging and meaningful campaigns that not only help the Commission protect the welfare of greyhounds and deepen understanding of its activities, but support and increase public confidence in the greyhound racing industry.

The Commission's industry consultation mechanisms this year included:

- Six meetings with GRNSW and NSW GBOTA;
- Seven meetings with the GWIC Industry Participant Advisory Council;
- Eight discussions with officials of GRNSW on specific topics such as injury, data, and track condition ;
- Two meetings with Greyhound Clubs NSW and the Australian Workers' Union;
- Ten meetings with the board directors of NSW GBOTA and regular discussions with NSW GBOTA staff;
- Informal discussions with industry participants; and
- Five meetings of the Greyhound Industry Animal Welfare Committee.

GWIC INDUSTRY PARTICIPANT ADVISORY COUNCIL

The Commission established the GWIC Industry Participant Advisory Council to seek advice and expertise from grassroots industry participants about the Commission's work.

GIPAC members are all experienced participants who are currently actively engaged in the industry, and include breeders, trainers, owners and track managers. They meet regularly to provide feedback on existing and proposed policies, rules and operations. The terms of reference and minutes of each meeting are published on the Commission's website so that the wider industry is informed of the GIPAC's work.

RELEASE OF GOVERNMENT INFORMATION

In accordance with sections 25 and 26 of the *Government Information (Public Access) Act 2009* (GIPA), the Commission publishes in its Disclosure Log on the Commission's website details of information released in response to access applications that may be of interest to other members of the public.

There were two formal applications under the GIPA Act received during 2022/23. Statistical information relating to applications to the Commission is available at Appendix C. The low number of formal requests received under the GIPA Act may be a result of the Commission's policy of transparent and proactive reporting of information in relation to its functions and activities. Accordingly, those with an interest in the industry can access pertinent information without having to make formal GIPA Act requests.

CAPABILITY

The sustainability of greyhound racing in NSW partly depends on the Commission having the resources and business systems to do its job efficiently and effectively. The Commission's key resource is its staff.

The Commission continues to invest in the skills, capabilities and knowledge of staff to build a high-performing workforce, and to monitor employee well-being and performance.

A high performing workforce needs business systems that are fit for purpose. The Commission has invested in new data and reporting systems for registration, intelligence and compliance monitoring, and race track injury reporting.

This Annual Report details the Commission's fifth year of operations, as the organisation continues to grow and mature.

INVESTMENT IN STAFF CAPABILITIES

In 2023 the Commission initiated a pathway into stewarding by introducing a cadetship program that includes undertaking a Certificate 3 in Racing Services. There were five positions advertised throughout various areas of NSW with all positions filled following an overwhelming number of applications. While the primary method of training is undertaken at race meetings, the Commission provides regular training to assist in developing their knowledge and understanding of the industry and the role of a steward.

Staff also attended first aid training and fire safety training.



PARTICIPANTS

On 30 June the Commission had 5,175 registered participants, of which 100 were under 18s registered as Associate Attendants, Associate Race Officials and Junior Attendants.

Table 3: Number of participants and registrations

Registration category	Registered as at 30 June 2020	Registered as at 30 June 2021	Registered as at 30 June 2022	Registered as at 30 June 2023
Artificial Insemination Technician	11	3	8	8
Attendant	819	832	1,047	1,044
Bookmaker	29	25	44	27
Bookmaker Clerk	25	21	28	32
Breeder	996	960	950	914
Health Assistant	13	10	10	10
Owner Trainer	1,275	1,146	1,192	1,123
Public Trainer	1,075	982	973	926
Promoter	4	3	3	3
Race Official	382	303	326	366
Studmaster	43	46	48	51
Trial Track Proprietor	7	5	6	4
Owner	unknown	4,254	4,886	4,693
Total registrations held¹	unknown	8,590	9,521	9,201
Total participants	unknown	4,732	5,592	5,175

¹Prior to 2021, owner registration was issued in perpetuity and the true number of active owners and participants was unknown

²Individual participants may hold multiple registrations

The Commission welcomed 753 new industry participants in 2022/23. Sixty-one new participants aged under 18 joined as Associate or Junior Attendants or Race Officials (Figure 4).

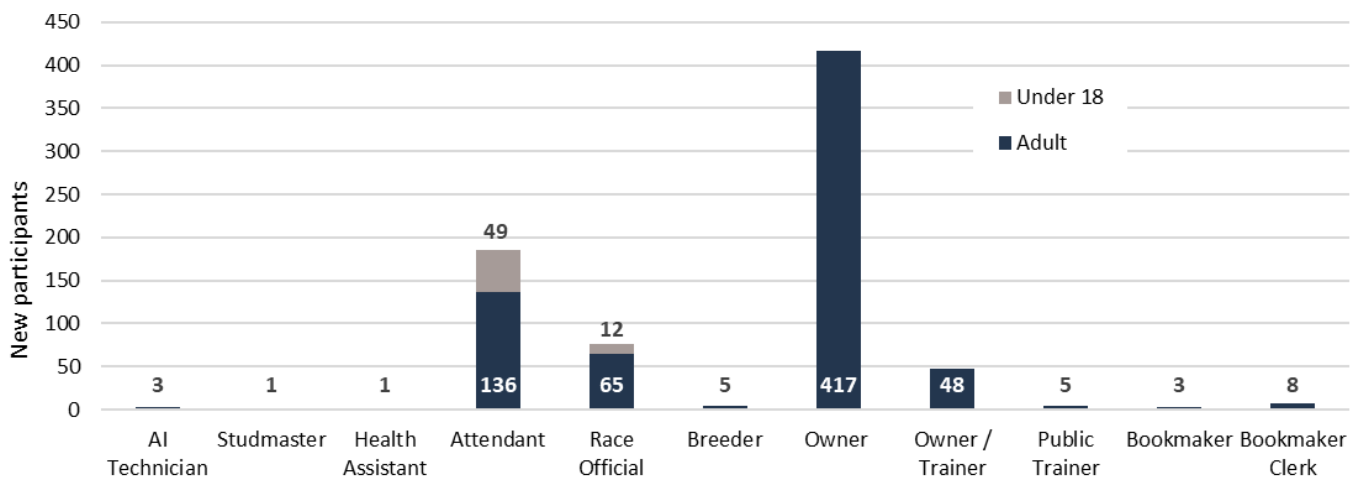


Figure 4: Number of registrations for new industry participants (Source: eTrac)

At 30 June 2023, 63% of participants were aged under 60 years of age (Figure 5). Of the participants whose gender is known, females made up 22% of all participants and 38% of the under 18 years age group.

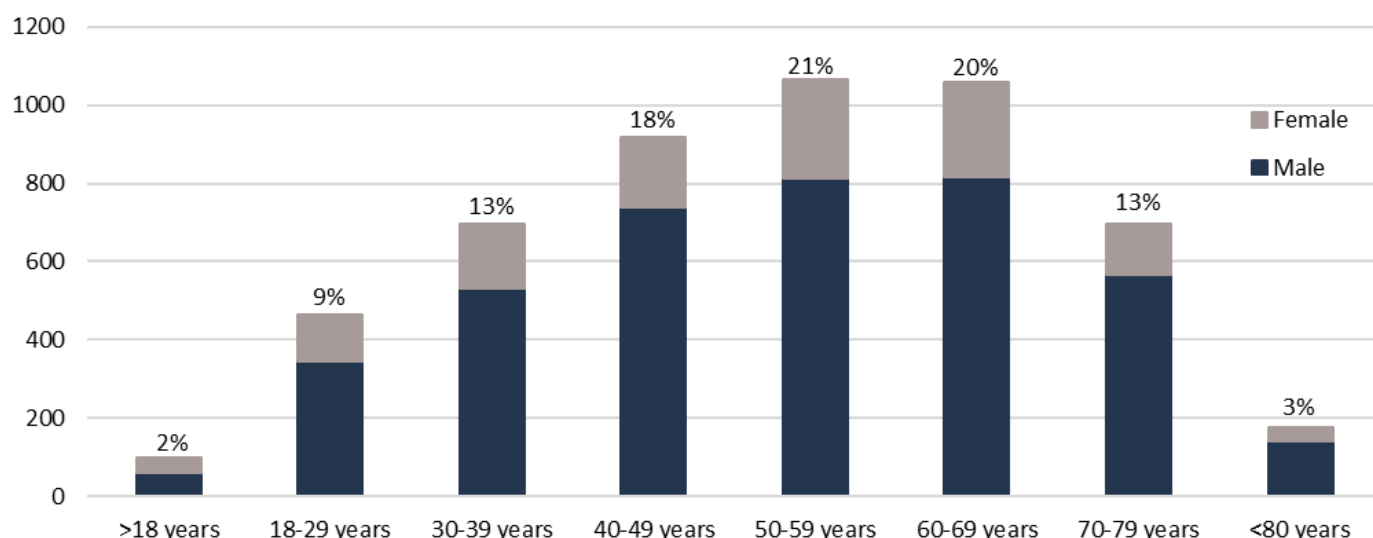


Figure 5: Age distribution of NSW greyhound industry participants (Source: eTrac 30/06/2023)

RACING

Table 4: Racing activity since the Commission's inception

	2018/19	2019/20	2020/21	2021/22	2022/23
Race tracks operating	32	32	29	29	28 ⁵
Race meetings held ¹	1,153	1,092	1,149	1,217	1,257
Races held ¹	11,399	10,998	11,847	12,990	13,679
Starters ^{1,2}	81,282	78,946	85,716	94,210	99,289
Individual greyhounds raced ^{1,3}	6,505	6,502	6,836	7,274	7,682
Greyhounds named for racing ^{1,4}	3,223	3,335	3,169	3,396	3,630

¹ OzChase

² Starters is the number of times a greyhound left a race starting box, where individual greyhounds are counted every time they race.

³ Individual greyhounds raced is the number of greyhounds registered in any jurisdiction that raced in NSW; each greyhound is counted only once irrespective of how many times it raced.

⁴ Greyhounds named for racing is the number of greyhounds that received a racing name in the year; naming is a key step in becoming eligible to race.

⁵ Kempsey, Muswellbrook, Bathurst and Wauchope were closed for part of the financial year.

GREYHOUND POPULATION

A greyhound is defined as a greyhound owned by a registered NSW greyhound racing industry participant. It does not include greyhounds owned by people outside the industry.

The industry greyhound population as at 30 June 2023 was estimated to be 18,300 of which 57% are registered for racing (Figure 6). This is more than 6,000 fewer than reported last year due to the Commission's ongoing efforts to trace the status and whereabouts of every greyhound on the Greyhound Register. The difference is largely made up of greyhounds which have been retired prior to the 2022/23 year and rehomed out of the industry.

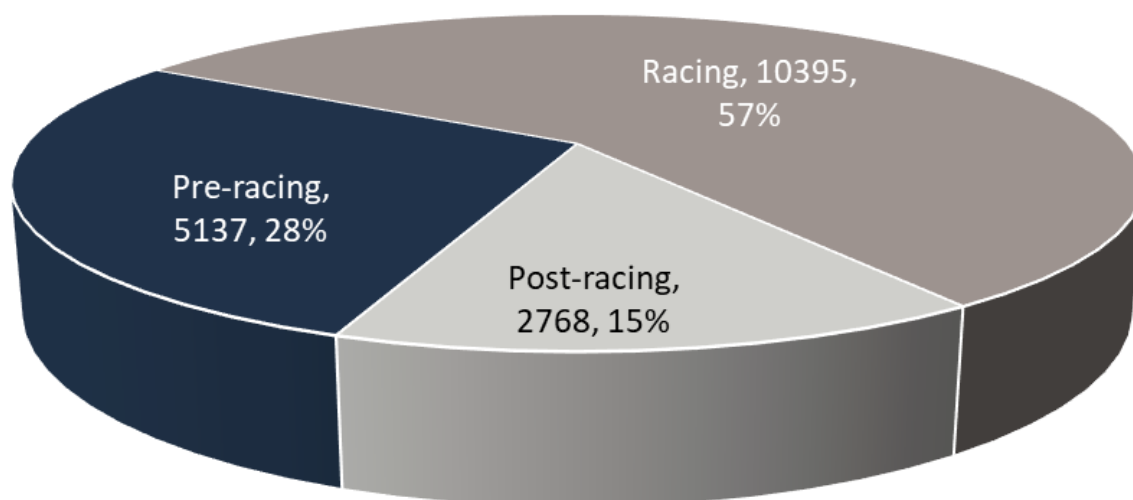


Figure 6: Lifecycle status of the currently registered greyhound population

BREEDING

A total of 614 breeding services conducted in 2022/23 were notified to the Commission (Table 5), a 21% decrease on the previous year (Figure 7).

Table 5: Greyhound services and whelpings in NSW in 2022/23

	Services	Litters	Female pups	Male pups	Total pups	Mean litter size
July	40	45	156	160	316	7.0
August	48	34	96	119	215	6.3
September	84	32	92	125	217	6.8
October	63	44	151	152	303	6.9
November	62	75	265	265	530	7.1
December	76	51	164	172	336	6.6
January	58	57	187	179	366	6.4
February	47	59	203	195	398	6.7
March	47	55	165	182	347	6.3
April	30	38	143	130	273	7.2
May	33	41	136	137	273	6.7
June	26	28	99	83	182	6.5
Total	614	559	1,857	1,899	3,756	6.7

(Source: OzChase and eTrac. Note that figures may vary from published monthly service and whelping reports due to late submissions of notifications.)

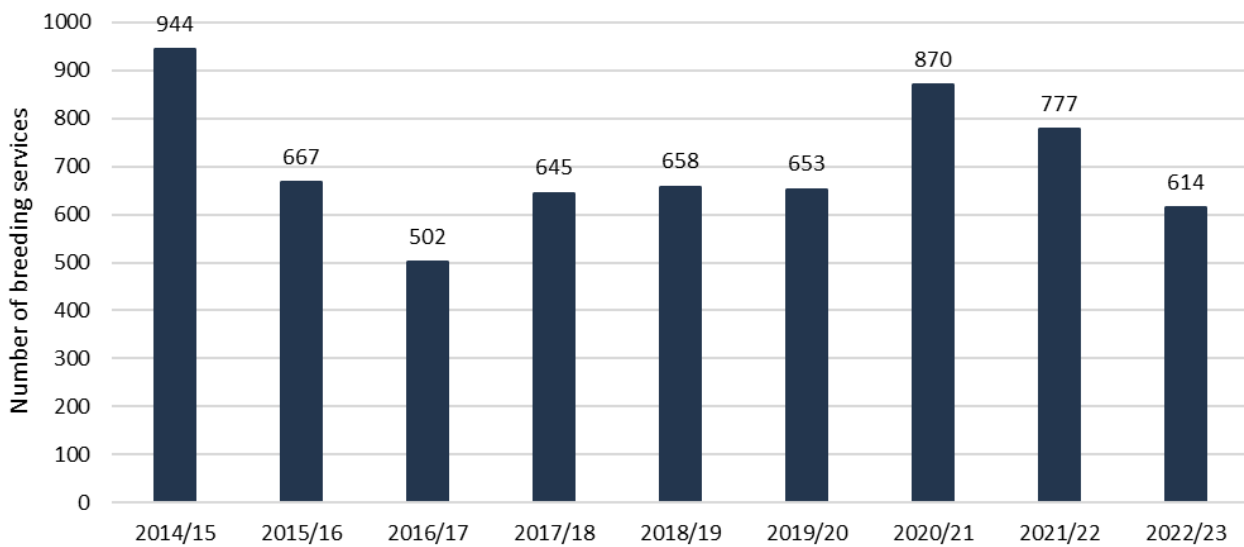


Figure 7: Number of breeding services conducted in NSW from 2014/15 to 2022/23

The Commission was notified of 3,756 pups whelped from 559 litters in NSW in 2022/23 (Table 5), less than the previous year (Figure 8).

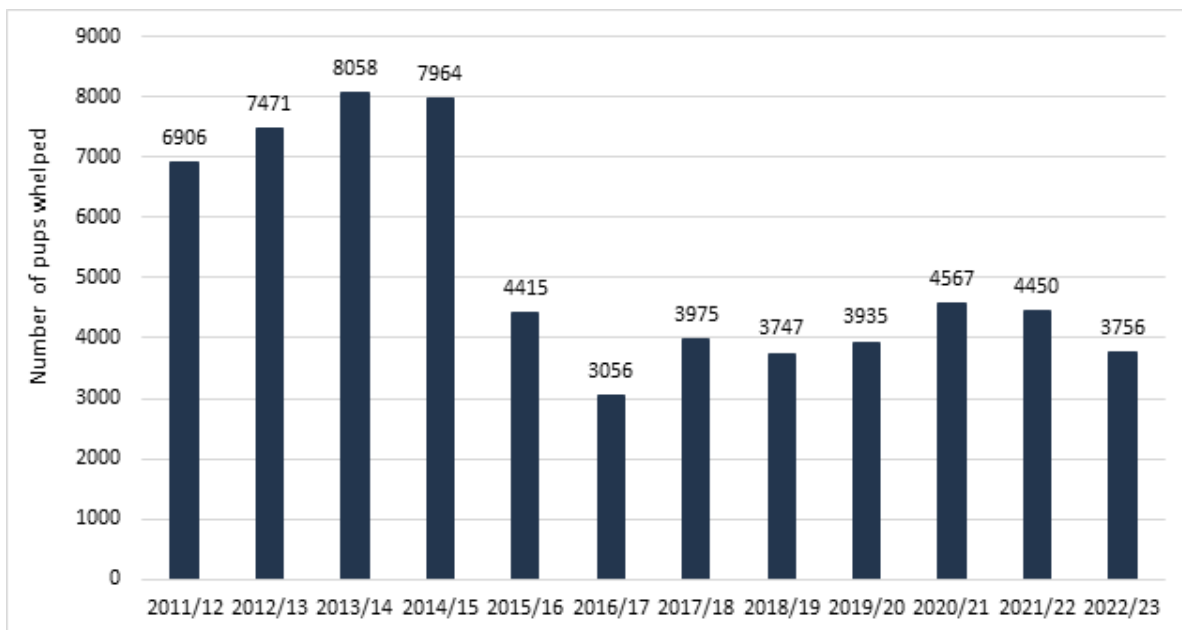


Figure 8: Number of pups whelped in NSW from 2011/12 to 2022/23

RACE INJURIES

In 2022, the Commission adopted a nationally agreed convention for classifying race injuries. The new standard for documenting greyhound racing injuries in reports can be found on the Commission's website.

In 2022/23, 6,909 post-race examinations of greyhounds were undertaken by on-track veterinarians and 3,988 were found to have injuries (Table 6), equal to 58% of greyhounds vetted post-race. The majority of race injuries (91%) required a stand down period of less than 60 days. Serious injuries which may have required surgery, were career ending or life ending (Category F, formerly known as major II and catastrophic injuries) accounted for 9% of all injuries at a rate of 3.49 per 1,000 starts.

Table 6: Number of greyhound racing injuries

Injury category ¹ and stand down period	Number ²	Injuries per 1000 starts ³	Proportion of all injuries
Category A – no stand down period required	430	4.33	11%
Category B - 1-10 days	1,461	14.71	37%
Category C - 14-21 days	1,202	12.11	30%
Category D - 28-90 days	829	8.3	21%
Category E - euthanased or sudden death	66	0.66	2%
Total	3,988	40.17	
Category F ⁴	347	3.49	9%
Category G ⁵	3,641	36.67	91%

¹ Where an individual greyhound sustains injuries in more than one injury category, only the more severe category is used in reporting.

² Does not include examinations or injuries from trials, return-to-racing examinations or pre-race examinations.

³ Injuries per 1000 starts is an industry standard for measuring the rate of injury

⁴ Category F Includes all Category E incidents as well as those within Category D that are deemed to be of a particularly serious nature.

⁵ Category G Includes any injury in Categories A to C and those in Category D that do not fit the definition of a serious injury in Category F.

The rate of catastrophic injury (those requiring euthanasia at the track or resulting in sudden death) at 0.66 per 1,000 starts was slightly higher than in 2021/22 (0.53 per 1,000 starts) (Figure 9).

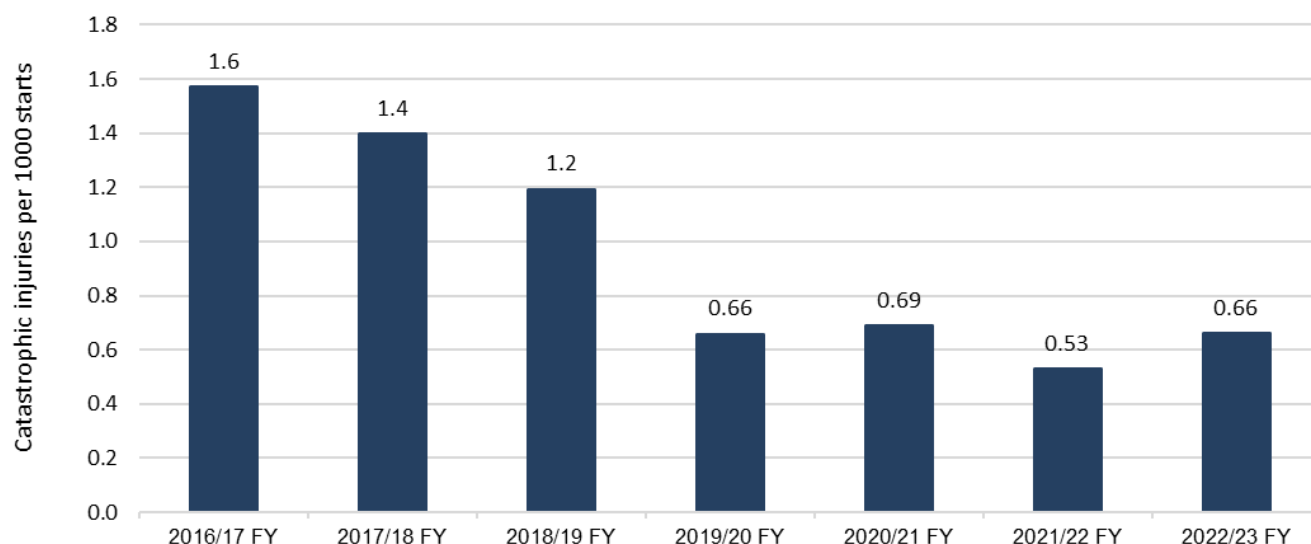


Figure 9: Annual rate of catastrophic racing injuries

RETIREMENT

The Commission was notified of 1,654 greyhound retirements that occurred in 2022/23 (Table 7).

Thirty-four per cent of retired greyhounds were retained by an industry participant as a pet and remain registered with the Commission. The majority of greyhounds were rehomed to non-participants via the Greyhounds as Pets program (24%) or another animal adoption or rescue organisation (19%) or privately by participants (22%).

The number of greyhounds retired this year has increased by 35%. This is likely to be a result of the requirement, introduced this year, to have racing greyhounds scanned every six months, meaning that more participants are notifying the Commission when a greyhound is retired.

The proportion of greyhounds retired and accepted by Greyhounds As Pets (GAP) has increased slightly this year to 22% (Figure 10). Another 1,798 greyhounds were helped to retirement through the GAP homing assistance scheme, which provides financial support for desexing, dental check-ups and other health measures.

Table 7: Greyhound retirements reported in 2022/23

Destination	Greyhounds	%
Retained by industry participant as pet	557	34%
Rehomed privately by owner or trainer to a non-participant as a pet	371	22%
Accepted by Greyhounds As Pets	404	24%
Accepted by another animal adoption or rescue organisation	314	19%
Veterinary research, teaching and medicine	1	<1%
Retired interstate - no further details available	7	<1%
Total	1,654	

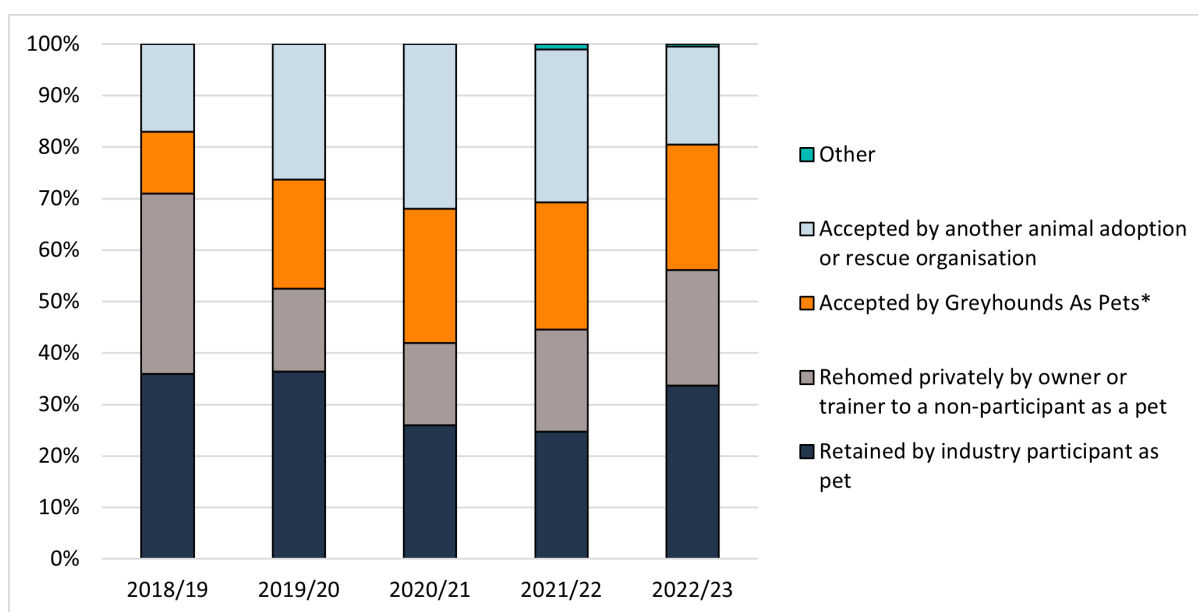


Figure 10: Destination of retired greyhounds reported over last five years

GREYHOUND MORTALITY

A total of 911 greyhound mortalities were reported 2022/23 (Table 7), of which 60% were the result of euthanasia. This includes 66 mortalities that occurred during race meetings (seven sudden deaths and 59 euthanasias conducted by On-Track Veterinarians).

Table 8: Greyhound mortalities reported in 2022/23

Mortality by type and cause ¹	Number	%
Euthanasia		
Medical Euthanasia - Injury	268	49%
Medical Euthanasia - Illness	254	47%
Medical Euthanasia - Emergency ²	0	0%
Failure to Re-home	3	1%
Behaviourally unsuitable ³	19	3%
Euthanasia total	544	100%
Death		
Injury or accident	148	40%
Illness, age or natural causes	219	60%
Death total	367	100%

¹ Includes euthanasia and sudden deaths at race meetings;

² The circumstances surrounding any emergency euthanasia are examined by the Commission to ensure that no breach of the Greyhound Rehoming Policy or the Prevention of Cruelty to Animals Act 1979 has occurred.

Source: OneGov and eTrac 31/10/2023. Note: figures include late notifications and may not match previously published quarterly figures

The proportion of euthanasias due to failure to rehome has declined to from 5% in 2019/20 to 1% in the last two years, and euthanasias due to behavioural unsuitability or known risk to people has declined from 11% 2019/20 to 1% in the last two years (Figure 11).

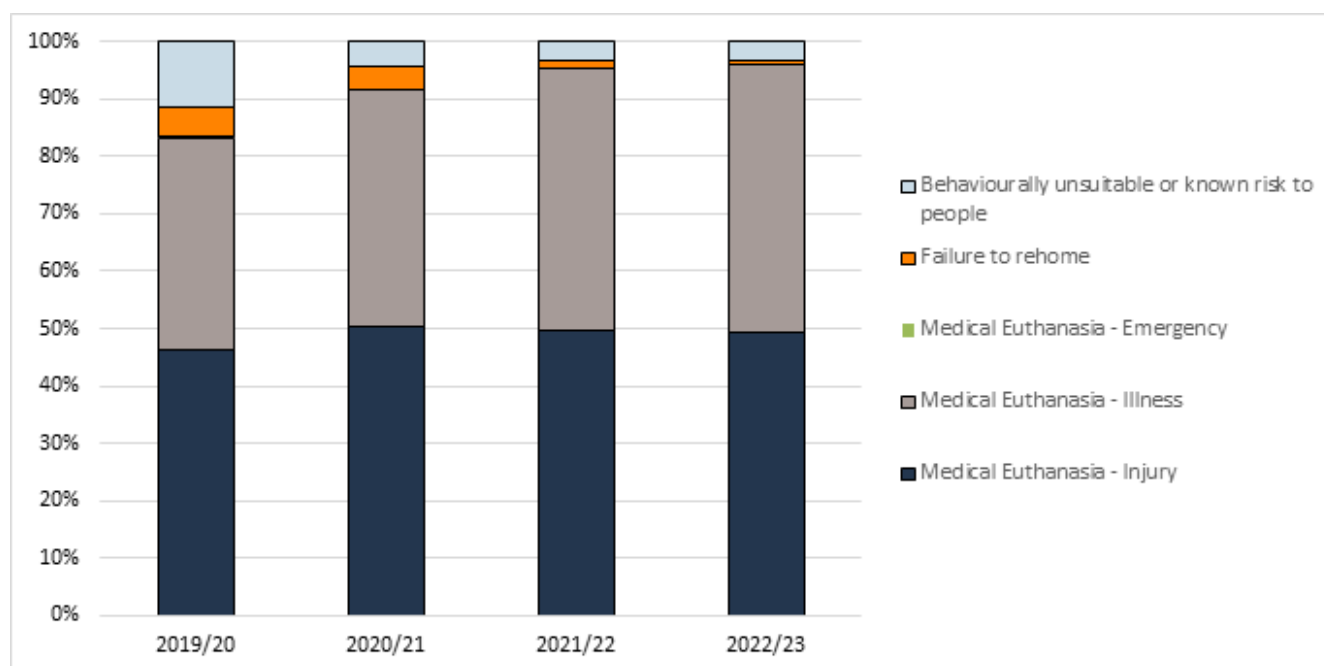


Figure 11: Reasons for greyhound euthanasias over the last four years

Note: figures for 2019/20 and 2020/21 include late notifications and may not match previously published figures.

Euthanasia for non-medical reasons (behaviourally unsuitable, a known risk to people, and failure to rehome) has declined by 85% since 2018/19 (Figure 12), following changes to the Commission’s Greyhound Rehoming Policy in December 2019.

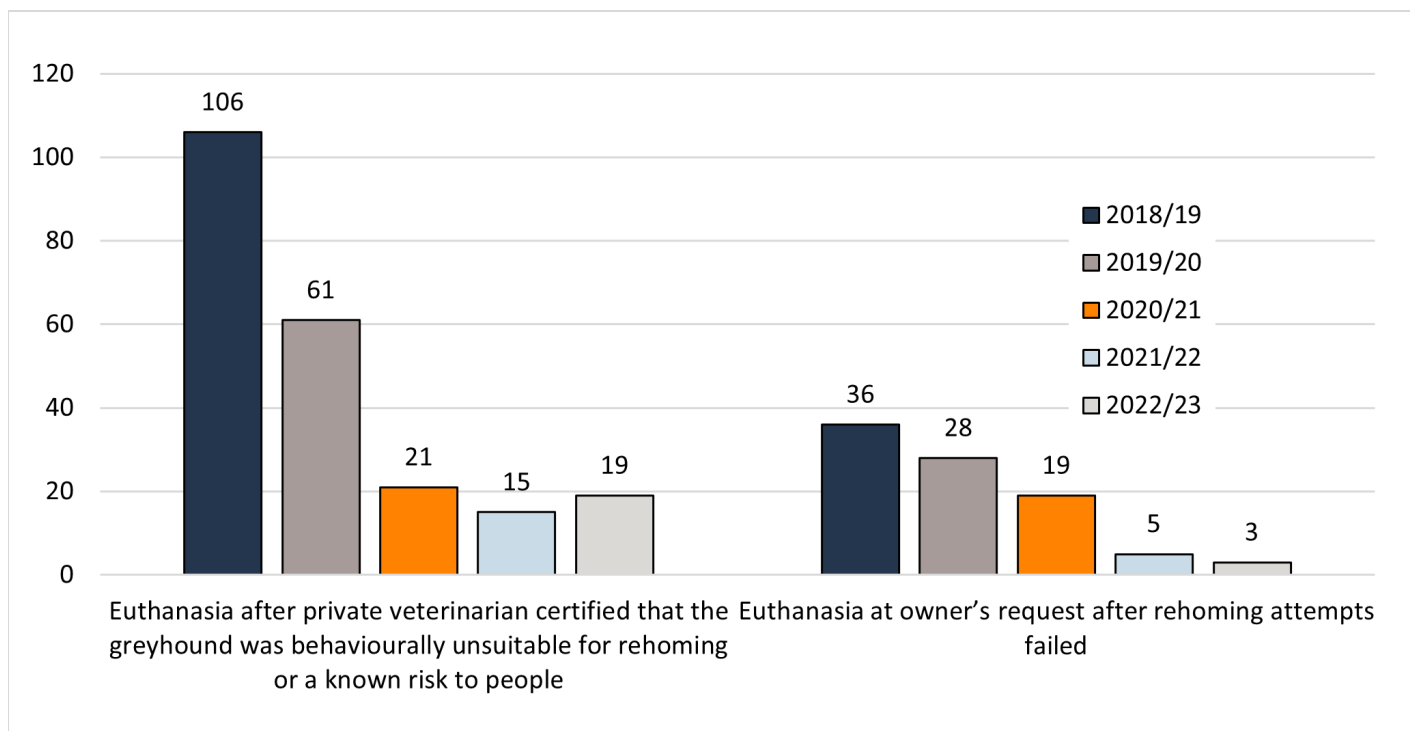
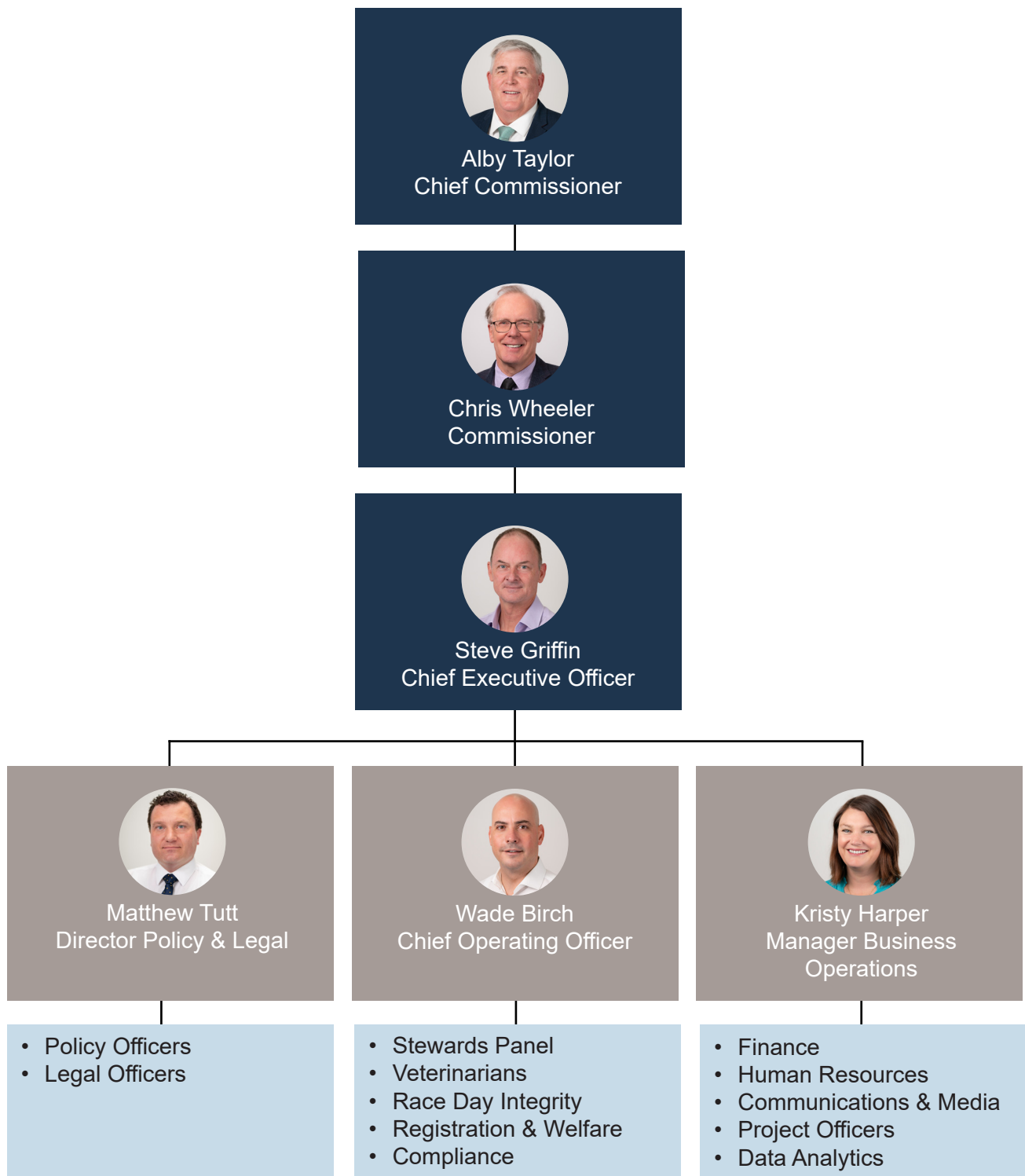


Figure 12: Greyhound euthanasia for non-medical reasons

EXPORT OF NSW GREYHOUNDS

One hundred and sixty NSW-registered greyhounds were issued with a greyhound passport by Greyhounds Australasia in 2022/23. All these greyhounds were retired via Greyhounds As Pets, with 136 exported to the United States of America and 24 exported to Canada.

ORGANISATIONAL STRUCTURE



OUR LEADERS

The Chief Commissioner and two Commissioners are appointed by the Governor on the recommendation of the Minister for Aboriginal Affairs and Treaty, Minister for Gaming and Racing, Minister for Veterans, Minister for Medical Research, and Minister for the Central Coast, the Hon. David Harris MP.



Chief Commissioner, Alby Taylor

Alby has a diverse background in strategic business planning, integrity and industry reform. He is an experienced executive, responsible for building successful start-up initiatives and implementing significant reform projects. Some of his most notable roles include establishing and leading the NRL's Integrity Unit, and his time as Chief Executive with Local Government NSW, Re.Turn It and the Australian Gift and Homewares Association.

Alby has also held positions on a variety of boards, including ANZ Stadium Limited, Sporties, Sydney Olympic Park Business Association and Moorebank Rugby League Club. He has qualifications in Law, Public Policy & Administration and Applied Management. Alby was appointed as Chief Commissioner for the Greyhound Welfare & Integrity Commission on 30 October 2022 for a two-year term.



Commissioner, Chris Wheeler PSM

Chris is a former Deputy NSW Ombudsman. He has longstanding experience in complaint handling and investigations, as well as extensive experience in management and public administration. Chris is a town planner and lawyer who has worked in a variety of roles in state and local government in NSW and Victoria. He has also worked as a solicitor in the private sector.

Chris was appointed as a Commissioner for the Greyhound Welfare & Integrity Commission in October 2019.



Chief Executive Officer, Steve Griffin

Steve Griffin has over 30 years' experience in senior leadership roles within the NSW and Queensland public service, particularly within a regulatory context.

He began his career with the NSW Police Force in 1985 where he was member of the Drug Enforcement Agency, Organised Crime Unit, National Crime Authority, and Internal Affairs. He left the Police Force in 1998 having attained the rank of Detective Senior Sergeant and joined the newly formed NSW Fair Trading, helping to establish a compliance branch, before moving on to oversee the NSW Department of Corrective Services as Director of the Office of the Inspector General of Corrective Services, including a term as Acting Inspector General.

Steve returned to NSW Fair Trading to assist in establishing the NSW Home Building Service and later, as Deputy Commissioner of NSW Fair Trading, led the national harmonisation of consumer affairs regulation. As Deputy CEO of Service NSW Steve went on to play a leading role in establishing a world leading one-stop shop for government services before taking up the position as Commissioner (CEO) of the Queensland Building & Construction Commission.

Steve has also managed his own consultancy business, primarily helping government agencies to implement transformational change. He was appointed to the position of Chief Executive Officer in April 2021.

MANAGEMENT GROUPS AND COMMITTEES

The Commissioners and Chief Executive Officer were supported in their roles by management groups and committees.

Executive Leadership Team

Comprising the Chief Executive Officer, Director Policy & Legal, Chief Operating Officer and the Manager Business Operations, this group met weekly to monitor progress, identify risks, and provide strategic advice to the Chief Commissioner and Commissioners.

Senior Leadership Team

Comprising the Chief Executive Officer, Director Policy and Legal, Chief Operating Officer, and leaders of veterinary services, compliance, stewards, policy, communications, customer service, business operations, finance and human resources teams, this group met weekly to monitor progress, identify risks, and provide strategic advice to the Chief Executive Officer.

Workplace Health and Safety Committee

This committee is comprised of representatives from HR, finance, compliance, stewards, veterinarians and the Manager Business Operations. The committee advise the Chief Executive Officer and Commissioners on all aspects of workplace health and safety, with particular attention to risks for field-based staff.

Internal Complaints Panel

Comprising the Chief Executive Officer, Director Policy and Legal, and Human Resources, this group investigated complaints against staff according to the Commission's Misconduct & Complaint Handling Policy.

EXECUTIVE OFFICERS

Members of the Commission's executive team are employed under individual Public Sector Senior Executive employment contracts, the terms of which provide for regular performance assessment.

Table 8: Diversity and earnings of senior executive and Commissioners at 30 June

	Range set by SOORT	2022/23			2021/22			2020/21			2019/20		
		Average earnings	Female	Male	Average earnings	Female	Male	Average earnings	Female	Male	Average earnings	Female	Male
Band 4	-	-	-	-	-	-	-	-	-	-	-	-	-
Band 3	-	-	-	-	-	-	-	-	-	-	-	-	-
Band 2 ¹	\$281,551-\$354,200	\$286,890	0	2	\$294,102	0	2	\$271,358	0	2	\$261,253	1	1
Band 1 ²	\$197,400-\$281,550	\$204,592	0	3	\$171,985	0	4	\$155,606	1	4	\$159,856	1	4

¹The Chief Commissioner was appointed on a part-time basis at 0.6 FTE at an actual annual cost of \$208,068 in 2020/21 and \$222,165 in 2019/20. These amounts include all entitlements including superannuation and leave.

²Both Commissioners were appointed on a part-time basis as 0.2 FTE at an actual annual cost of \$103,798 in 2020/21 and \$91,138 in 2019/20. These amounts include all entitlements including superannuation and leave.

Table 9: Senior executive employee remuneration costs as a percentage of all employee costs

	2022/23	2021/22	2020/21	2019/20
Senior executive percentage compared to total employee costs	12%	13.4%	12.9%	13.5%

Table 10: Number and diversity of non-executive officers as at 30 June

2022/23 (headcount)				
	Female	Male	Not identified	Total
Welfare and race day	20	40	0	60
Compliance and legal	7	7	0	14
Business operations	10	8	0	18
Total	37	55	0	92
2021/22 (headcount)				
	Female	Male	Not identified	Total
Welfare and race day	22	34	0	56
Compliance and legal	5	9	0	14
Business operations	8	8	0	16
Total	35	51	0	86
2020/21 (headcount)				
	Female	Male	Not identified	Total
Welfare and race day	16	32	0	48
Compliance and legal	10	7	0	17
Business operations	6	6	0	12
Total	32	45	0	77
2019/20				
	Female	Male	Not identified	Total
Welfare and race day integrity	8	27	0	35
Integrity, compliance and enforcement	6	8	0	14
Strategic reform and policy, customer service and business operations	21	5	0	26
Total	35	40	0	75
2018/19				
	Female	Male	Not identified	Total
Welfare and race day integrity	8	25	0	33
Integrity, compliance and enforcement	8	5	0	13
Strategic reform and policy, customer service and business operations	21	4	0	25
Total	36	34	0	71
2017/18				
	Female	Male	Not identified	Total
Business operations, compliance and strategic reform	13	9	0	22
Race day welfare and integrity functions	0	3	0	3
Total	13	12	0	25

NON-EXECUTIVE OFFICERS

Officers of the Commission are employed under the *Government Sector Employment Act 2013* and the *Crown Employees (Public Services Conditions of Employment) Reviewed Award 2009*.

EMPLOYMENT CONDITIONS

All roles in the Commission were recruited in accordance with the *Government Sector Employment Act 2013* and *Government Sector Employment Rules 2014*. All recruitment to the Commission was merit-based.

As a condition of employment, the Commission's Code of Ethics and Conduct requires all staff to demonstrate ethical behaviours and comply with the requirements of the *Privacy and Personal Information Protection Act 1998*.

WORKFORCE DIVERSITY

At 30 June 2023, the Commission's gender diversity had declined from 51% female in its first year of operation to 40% among non-executive officers, and from 50% to 0% at the executive and Commissioner level.

From 1 July 2022 the Commission became part of the Department of Enterprise, Investment & Trade and refers to the Department's policies for workforce diversity, disability inclusion and multicultural policies and services.

WORK HEALTH AND SAFETY

Four work health and safety incidents were reported. There were no prosecutions under the *Work Health and Safety Act 2011*.

Table 11: Reported work health and safety incidents

Type of notification	Number	%	Reported within 24 hours
Injury/Illness	3	75%	100%
Dangerous occurrence	0	0	0
Hazard / damage	0	0	0
Near miss	1	25%	100%

HUMAN RESOURCES POLICIES

In 2022/23 the Commission implemented or amended these policies and procedures for staff:

- Gifts and Benefits Policy – August 2022
- Employee Handbook - December 2022
- Human Resources Policy - September 2022
- Code of Ethics and Conduct - August 2022
- Regulatory Delegations Manual - July 2022
- Public Interest Internal Reporting Disclosure Policy - August 2022
- Manager's Handbook - December 2022

FINANCIAL PERFORMANCE

The Commission's financial statements present the financial performance and the position of the Commission for the year to 30 June 2023.

FUNDING

The Commission's sources of funding for the year to 30 June 2023 comprised funding from the point of consumption tax on wagering, own-source revenue such as registration fees and appropriations through the Department of Enterprise, Investment & Trade (DEIT).

Table 12: Summary of income

	2022/23 (\$000)	2021/22 (\$000)	2020/21 (\$000)	2019/20 (\$000)	2018/19 (\$000)
Greyhound Racing NSW	0	0	10,880	8,403	9,187
State Government grant	0	3,590	1,000	3,000	4,500
Funding from appropriation and wagering taxes	20,614	16,191	3,985	4,000	2,000
Dept. of Industry additional grant as an outcome of the Joint Working Group process	0	0	0	0	701
In kind contribution from Dept. of Industry	0	0	0	0	533
In kind contribution from Dept. Customer Service	0	0	292	0	0
Registration fees	389	442	264	658	324
Other	2	1	2	2	2
Acceptance by the Crown entity of employee benefits and other liabilities	25	(120)	58	257	496
Total funding and revenue, cash and non-cash	21,030	20,104	16,481	16,320	17,743

EXPENDITURE

The Commission's cash expenditure in the year ended 30 June 2023 totalled \$20.72 million. People-related expenditure (including employee-related expenditure and contractor costs) is the largest expense type, accounting for \$11.34 million or 54.7% of total expenditure. Payments to an accredited testing laboratory for analysis of samples from racing greyhounds is the second largest expense category, amounting to \$1.84 million or 8.9% of expenditure.

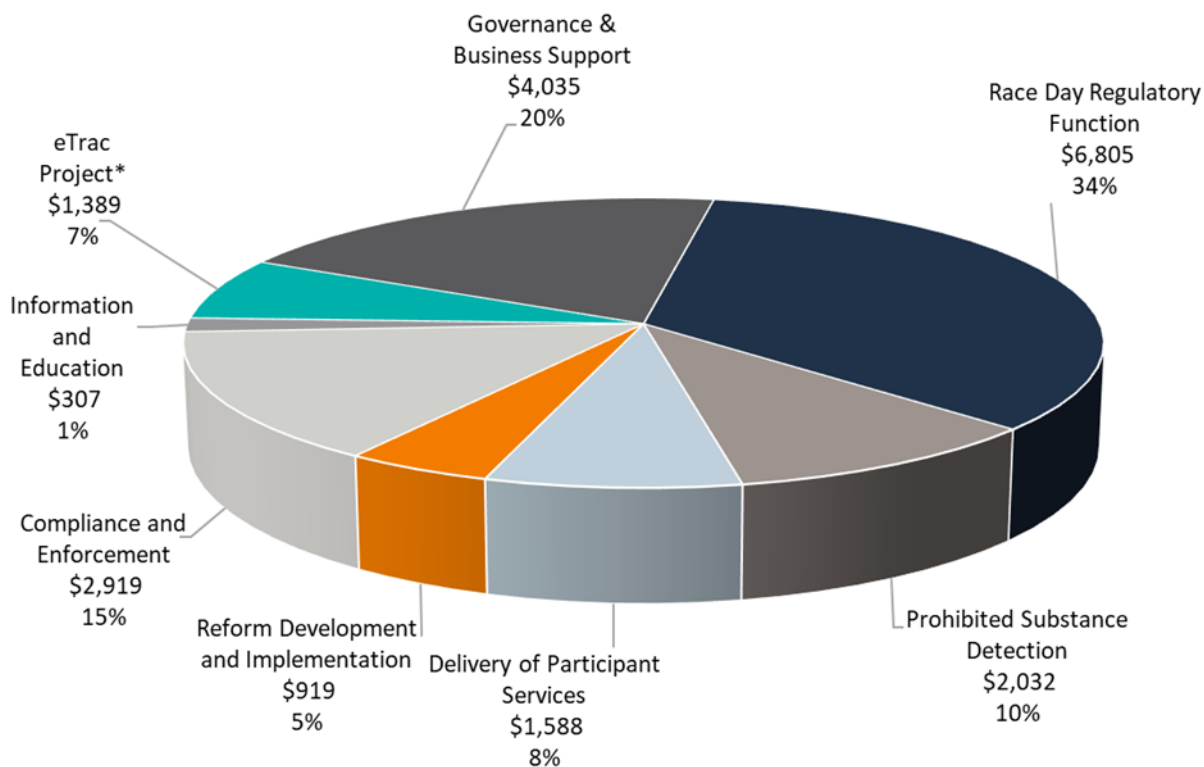


Figure 13: Expenditure according to key program categories (\$'000)

* labour resources of \$463k relating to the eTrac project are included in Business Support

FINANCIAL POSITION

At 30 June 2023 the Commission held a cash balance of \$3.99 million compared to \$2.51 million in the prior year. The Commission also had payables totalling \$1.43 million relating to unpaid invoices, accrued expenses and salaries.

**Department of Enterprise,
Investment and Trade**

OFFICIAL



Mr Steve Griffin
Chief Executive Officer
Greyhound Welfare Integrity Commission
230 Howick St,
Bathurst NSW 2795

via email: Steve.Griffin@gwic.nsw.gov.au

Letter of Certification - Expression of opinion as to the effectiveness of internal controls over financial information

I, Sam Wheatley, Acting Chief Financial Officer, acknowledge my responsibility for the design, implementation, and operation of internal control systems over the Greyhound Welfare Integrity Commission (the 'Commission')'s financial information for the financial year ended 30 June 2023.

I certify, to the best of my knowledge and belief and having undertaken the relevant processes, that the Commission had a sufficiently effective system of internal controls to ensure that financial information presenting the financial position and performance of the Authority is true and fair in all material respects.

This certification also acknowledges that the independent annual assurance reviews of the design and operating effectiveness of controls at GovConnect NSW for the SAP platform is clear and without any qualification or deviations. A clean report compared to previous years.

Sincerely,

A handwritten signature in black ink, appearing to read "S. Wheatley".

Sam Wheatley
Acting Chief Financial Officer

26 September 2023



INDEPENDENT AUDITOR'S REPORT

Greyhound Welfare and Integrity Commission

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of Greyhound Welfare and Integrity Commission (the Commission), which comprise the Statement by the Chief Commissioner and Chief Executive Officer, the Statement of Comprehensive Income for the year ended 30 June 2023, the Statement of Financial Position as at 30 June 2023, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, notes comprising a Statement of Significant Accounting Policies and other explanatory information of the Commission and the consolidated entity. The consolidated entity comprises the Commission and the entities it controlled at the year's end or from time to time during the financial year.

In my opinion, the financial statements:

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

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

Basis for Opinion

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

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

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

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

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

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

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

Other Information

The Commission's annual report for the year ended 30 June 2023 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Chief Executive Officer is responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the Annual Report.

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information.

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

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

Chief Executive Officer's Responsibilities for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar3.pdf. The description forms part of my auditor's report.

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

- that the Commission carried out their activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Mary Yuen
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

27 October 2023
SYDNEY

GREYHOUND WELFARE AND INTEGRITY COMMISSION

STATEMENT BY THE CHIEF COMMISSIONER AND CHIEF EXECUTIVE OFFICER

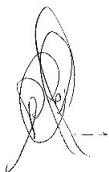
Pursuant to section 7.6(4) of the *Government Sector Finance Act 2018* ('the Act'), we state that these financial statements:

- (a) have been prepared in accordance with Australian Accounting Standards, the applicable requirements of the Act, the *Government Sector Finance Regulation 2018* and the Treasurer's Directions, and;
- (b) present fairly the Greyhound Welfare and Integrity Commission's financial position, financial performance and cash flows.



Brenton Taylor
Chief Commissioner

Date: 25 October 2023



Steve Griffin
Chief Executive Officer

Date: 25 October 2023

GREYHOUND WELFARE AND INTEGRITY COMMISSION

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	Consolidated		Parent	
		2023 \$000	2022 \$000	2023 \$000	2022 \$000
Expenses excluding losses					
Employee related	2(a)	11,336	10,531	-	-
Personnel services	2(b)	-	-	11,336	10,531
Other operating expenses	2(c)	8,520	7,856	8,520	7,856
Depreciation and amortisation	2(d)	840	651	840	651
Finance costs	2(e)	26	23	26	23
Total Expenses excluding losses		20,722	19,061	20,722	19,061
Revenue					
Grants and contributions	3(a)	20,614	19,781	20,614	19,781
Acceptance by the Crown of employee benefits and other liabilities	3(b)	25	(120)	-	-
Other revenue	3(c)	390	443	415	323
Total Revenue		21,029	20,104	21,029	20,104
Other gains/(losses)	4	24	(24)	24	(24)
NET RESULT		331	1,019	331	1,019
Other comprehensive income		-	-	-	-
TOTAL COMPREHENSIVE INCOME / (LOSS)		331	1,019	331	1,019

The accompanying notes form part of these financial statements.

GREYHOUND WELFARE AND INTEGRITY COMMISSION

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	Notes	Consolidated		Parent	
		2023 \$000	2022 \$000	2023 \$000	2022 \$000
ASSETS					
Current Assets					
Cash and cash equivalents	5	3,997	2,517	3,997	2,517
Receivables	6	127	392	127	392
Total Current Assets		4,124	2,909	4,124	2,909
Non-Current Assets					
Property, plant and equipment	7	658	795	658	795
Right-of-use assets	8	1,212	1,454	1,212	1,454
Intangible assets	9	0	218	0	218
Total Non-Current Assets		1,870	2,467	1,870	2,467
Total Assets		5,994	5,376	5,994	5,376
LIABILITIES					
Current Liabilities					
Payables	10	1,303	889	1,303	889
Lease liabilities	11	392	367	392	367
Provisions	12	1,128	1,045	1,128	1,045
Contract liabilities	13	122	93	122	93
Total Current Liabilities		2,945	2,394	2,945	2,394
Non-Current Liabilities					
Lease liabilities	11	886	1,147	886	1,147
Provisions	12	55	55	55	55
Contract liabilities	13	96	99	96	99
Total Non-Current Liabilities		1,037	1,301	1,037	1,301
Total Liabilities		3,982	3,695	3,982	3,695
Net Assets		2,012	1,681	2,012	1,681
EQUITY					
Accumulated funds		2,012	1,681	2,012	1,681
Total Equity		2,012	1,681	2,012	1,681

The accompanying notes form part of these financial statements.

GREYHOUND WELFARE AND INTEGRITY COMMISSION					
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2023					
	Notes	Consolidated		Parent	
		Accumulated Funds \$000	Total Equity \$000	Accumulated Funds \$000	Total Equity \$000
Balance at 1 July 2022		1,681	1,681	1,681	1,681
Net Result for the year		331	331	331	331
Other comprehensive income		-	-	-	-
Balance at 30 June 2023		2,012	2,012	2,012	2,012
Balance at 1 July 2021		662	662	662	662
Net Result for the year		1,019	1,019	1,019	1,019
Other comprehensive income		-	-	-	-
Balance at 30 June 2022		1,681	1,681	1,681	1,681

The accompanying notes form part of these financial statements.

GREYHOUND WELFARE AND INTEGRITY COMMISSION

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	Consolidated		Parent	
		2023 \$000	2022 \$000	2023 \$000	2022 \$000
CASH FLOWS FROM OPERATING ACTIVITIES					
Payments					
Personnel services		-	-	(11,169)	(10,663)
Employee related		(11,169)	(10,663)	-	-
Suppliers of goods and services		(8,798)	(8,719)	(8,798)	(8,719)
Finance costs	2(e)	(26)	(23)	(26)	(23)
Total Payments		(19,993)	(19,405)	(19,993)	(19,405)
Receipts					
Grants and other contributions		20,614	19,781	20,614	19,781
Other revenue		429	518	429	518
Net GST receipts		885	553	885	553
Total Receipts		21,928	20,852	21,928	20,852
NET CASH FLOWS FROM OPERATING ACTIVITIES	16	1,935	1,447	1,935	1,447
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchases of property, plant and equipment		(69)	(243)	(69)	(243)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(69)	(243)	(69)	(243)
CASH FLOWS FROM FINANCING ACTIVITIES					
Proceeds of short term loans from DCS		-	1,300	-	1,300
Payment of principal portion of lease liabilities		(386)	(300)	(386)	(300)
Repayment of short term loans to DCS		-	(1,300)	-	(1,300)
NET CASH FLOWS FROM FINANCING ACTIVITIES		(386)	(300)	(386)	(300)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		1,480	904	1,480	904
Opening cash and cash equivalents		2,517	1,613	2,517	1,613
CLOSING CASH AND CASH EQUIVALENTS	5	3,997	2,517	3,997	2,517

The accompanying notes form part of these financial statements.

GREYHOUND WELFARE AND INTEGRITY COMMISSION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Reporting Entity

The Greyhound Welfare and Integrity Commission is a NSW Government entity, established pursuant to the *Greyhound Racing Act 2017*. The Greyhound Welfare and Integrity Commission ('the Group') comprises Greyhound Welfare and Integrity Commission ('the Commission') and the entity under its control, the Office of the Greyhound Welfare and Integrity Commission ('the Office'). The Group is a NSW government entity and is controlled by the State of New South Wales, which is the ultimate parent. The Group is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units. The Group was established on 3 July 2017.

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

These financial statements have been authorised for issue by the Chief Commissioner and Chief Executive Officer on the date the accompanying statement by the Chief Commissioner and Chief Executive Officer was signed.

(b) Basis of Preparation

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

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

Property, plant and equipment is reported at depreciated historical cost as a proxy of fair value. Other financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions and estimations that management has made are disclosed in the relevant notes to the financial statements.

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

(c) Statement of Compliance

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

(d) Going concern

The Group's financial statements have been prepared on a going concern basis.

In June 2021, the Minister for Better Regulation and Innovation announced a new funding arrangement whereby the Greyhound Welfare and Integrity Commission is predominantly funded from NSW Government sources directly or indirectly, rather than from direct funding by the industry's commercial arm, Greyhound Racing NSW (GRNSW). As a result, the GRNSW operating licence was amended to direct instalments of Point of Consumption Tax received by GRNSW from NSW Treasury to be transferred to the Commission from 1 July 2021.

The full impact of this change is reflected in the current financial year cashflow. During the 2022/23 financial year, the Commission received Treasury funding via the Department of Enterprise, Investment and Trade (DEIT), and Point of Consumption Tax via GRNSW. The current structure of funding is expected to continue for the foreseeable future.

Management has prepared a 10 year cash flow forecast and a detailed 12 month cash flow forecast, taking into account the budgeted outflows of the Group and the expected funding from Treasury and GRNSW based on the existing funding arrangements. The forecast supports the preparation of the Group's accounts on a going concern basis as it is expected that funding inflows will at least equal budgeted outflows for the next three years.

(e) eTrac

During the financial year development of the eTrac system continued and is substantially complete at 30 June 2023.

The project is performing to expectation and budget and accordingly there is a reasonable expectation that the completed solution will enhance the performance of the Group. All pre-determined milestones have been met. The development costs are represented as an expense in the financial statements when incurred consistent with the Groups' initial assessment in the previous reporting period, where the expenditure does not meet the asset definition under applicable Approved Accounting Standards.

The financial result includes operating expenses of \$1.39 million (Note 2(c)) in relation to the eTrac project.

The project is scheduled to complete by the end of July 2023 and once complete the project is anticipated to enhance the Group's activities by supporting NSW Government outcomes concerning the welfare and integrity of the NSW Greyhound Racing Industry. The costs for continued maintenance and development of eTrac within its present architecture will be of an expense nature in accordance with applicable Australian Accounting Standards.

(f) COVID-19 & NSW Floods

The primary area of heightened risk from the ongoing COVID-19 pandemic is to the Group's workforce, in both public-facing and office-based roles. As a result, significant focus has been placed on managing work health and safety (WHS) risks, comprising physical, mental and social risks.

Public-facing staff have been provided with guidance in relation to hygiene, travel, illness prevention, flexible working and are provided with the resources needed to comply with NSW Health directions. The Group continues to support the health and safety of all its staff, including providing Covid leave and reimbursement for flu vaccinations.

Progress on the eTrac system development and various other strategic implementations were delayed due to the pandemic, however there is no adverse impact on the financial position of the Group. There has been no impact on the Group's liquidity or credit risk profiles due to COVID-19 or the floods and as a result there is no uncertainty about the Group's ability to continue as a going concern at 30 June 2023.

The fair value of the Group's assets, having consideration of the above impairment indicators, have not been compromised.

Other than the above, it has not come to the Group's attention that there has been any other significant impact on the financial statements for the reporting period.

(g) Administered Activities

The Group administers, but does not control, certain activities on behalf of the Crown in right of the State of New South Wales (Crown). It is accountable for the transactions relating to those administered activities but does not have the discretion to deploy the resources for the achievement of the Group's own objectives.

Transactions and balances relating to the administered activities are not recognised as the Group's incomes, expenses, assets and liabilities, but are disclosed in Note 19 as "Administered Income".

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

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

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

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

(i) Reporting periods and comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is disclosed in respect of the previous financial year to 30 June 2022, for all amounts reported in the financial statements.

The statements refer to the years 2023 and 2022. Unless otherwise stated, 2023 refers to the financial year to 30 June 2023 and 2022 refers to the financial year to 30 June 2022.

(j) Changes in Accounting Policy, Including New or Revised Australian Accounting Standards

(i) Effective for the first time in 2022-23

The accounting policies applied in 2022-23 are consistent with those of the previous financial year.

There are no new standards, amendments and interpretations effective for the first time in 2022-23. There is no impact on the financial statements of the Group:

(ii) Issued but Not Yet Effective

The following new Accounting Standards/Interpretations have been issued but are not yet effective:

- AASB 17 Insurance Contracts
- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date
- AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates
- AASB 2021-5 Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction
- AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2021-7a, AASB 2021-7b, and AASB 2021-7c Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections
- AASB 2022-1 Amendments to Australian Accounting Standards – Initial Application of AASB 17 and AASB 9 – Comparative Information
- AASB 2022-5 Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-8 Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments
- AASB 2022-9 Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector
- AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The Group has not early adopted any new accounting standards, amendments and interpretations in compliance with NSW Treasury Circular 23-04 *Mandates of options and major policy decisions under Australian Accounting Standards*. The above standards and amendments issued but not yet effective will have no impact to the Group's financial reporting requirements.

(k) Machinery of Government

Under the *Administrative Arrangements (Second Perrottet Ministry—Transitional) Order 2021* dated 21 December 2021, the Greyhound Welfare and Integrity Commission was transferred to the Department of Enterprise, Investment and Trade (DEIT) cluster. This Order took effect from 1 April 2022 and there has been no material financial impact on the Group.

(l) Superannuation on Annual Leave Loading

The Group has determined that it is not probable a liability arises to pay superannuation on annual leave loading. This position has been formed based on current inquiries, other information currently available to management, and after considering the facts from a decision in the Federal Court of Australia: *Finance Sector Union of Australia v Commonwealth Bank of Australia* [2022] FedCFamC2G 409. That decision confirmed that, in relation to the industrial agreement considered in that case, annual leave loading did not form part of ordinary time earnings and therefore, did not require superannuation contributions to be made under superannuation guarantee legislation because the obligation to pay annual leave loading was not referable to ordinary hours of work or to ordinary rates of pay. Rather, it was paid by reference to the period of annual leave, and for the purpose of compensating employees for their loss of opportunity to work additional hours at higher rates during this period.

This position will be re-assessed in future reporting periods as new information comes to light on this matter.

2. EXPENSES EXCLUDING LOSSES

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
(a) Employee Related Expenses				
Salaries and wages (including annual leave)	9,878	8,929	-	-
Superannuation	827	720	-	-
Long service leave (recovery) / expense	(9)	(186)	-	-
Payroll tax	574	465	-	-
Fringe benefits tax	-	2	-	-
Workers' compensation insurance	66	106	-	-
Redundancy payments	-	495	-	-
	11,336	10,531	-	-
(b) Personnel Services				
Personnel services	-	-	11,336	10,531
	-	-	11,336	10,531

Recognition and Measurement

Long service leave

The factors that contributed to negative long service leave expense are as follows:

- The discount rate used in calculating the annual obligations fluctuates based on economic factors. The impact of a higher discount rate is to reduce the present value of the provision held by Treasury. Discount rates are provided by Treasury based on the bond rate at each balance date.
- Employees with long service leave balances who leave the organisation causes a reduction in the liability and the corresponding acceptance by the Crown (see Note 3(b)).

Personnel services

The cost of personnel service in respect of salaries and wages, superannuation, annual leave, and long service leave are recognised when it is probable that settlement will be required.

(c) Operating Expenses

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Media & communications	22	21	22	21
Auditor's remuneration for audit of the financial statements	47	43	47	43
Computer software licences & support	984	439	984	439
Consultancy	139	259	139	259
Contractors	1,251	1,083	1,251	1,083
Corporate services provided by Government departments	530	498	530	498
eTrac project development expenses	1,389	1,924	1,389	1,924
Fees for services	421	548	421	548
Industry support initiatives	56	-	56	-
Insurance	80	80	80	80
Motor vehicle operating costs	240	275	240	275
Occupancy and maintenance	144	147	144	147
Postage, couriers and phone	259	272	259	272
Printing, stationery, consumables and stores	168	132	168	132
Racing Appeals Tribunal	86	-	86	-
Swabs analysis	1,841	1,578	1,841	1,578
Travel	519	261	519	261

Other operating expenses	344	296	344	296
	8,520	7,856	8,520	7,856

Recognition and Measurement

Corporate services provided by Government departments

The Group recognises the cost of services provided to it by other Government departments at invoiced cost. These services include a share of centralised hardware, infrastructure, software licences and associated support.

Insurance

The Group's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self-insurance for Government entities. The expense (premium) is determined by the Fund Manager based on past claims experience and based on the Group's total wages.

(d) Depreciation and Amortisation Expense

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Depreciation				
- Plant and equipment	73	6	73	6
- Leasehold improvements	134	86	134	86
	207	92	207	92
Amortisation – Right-of-use assets				
- Buildings	278	240	278	240
- Motor Vehicles	138	72	138	72
	416	312	416	312
Amortisation				
- Intangible assets	217	247	217	247
	840	651	840	651

Refer to Note 7, 8 and 9 for recognition and measurement policies on depreciation and amortisation.

Accounting Estimates

The useful lives of plant and equipment, and intangible assets have been assessed at 4 years (2022: 4 years). The useful life of leasehold improvements is 10 years, consistent with the period of the office lease (2022: 10 years).

(e) Finance Costs

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Interest expense from lease liabilities	26	23	26	23

3. REVENUE

(a) Grants and contributions

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Point of Consumption Tax from GRNSW Treasury funding via Department of Enterprise, Investment and Trade	11,114	6,210	11,114	6,210
Treasury funding via Department of Customer Service	9,500	-	9,500	-
Department of Customer Service – Grant	-	9,981	-	9,981
	-	3,590	-	3,590
	20,614	19,781	20,614	19,781

Recognition and Measurement

Income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*, dependent on whether there is a contract with a customer defined by AASB 15. Commentary regarding the accounting policies for the recognition of income are discussed below.

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

The *Appropriation Act 2022* (Appropriations Act) including subsequent variations, appropriates the sum of \$2.99B (2022: \$17B to DCS) to the Minister for Enterprise, Investment and Trade out of the Consolidated Fund for the services of the Department of Enterprise, Investment and Trade for the year 2022–23. The spending authority of the Minister for Enterprise, Investment and Trade has been delegated or subdelegated to officers of the Department of Enterprise, Investment and Trade (DEIT) and entities that it is administratively responsible for, including the Greyhound Welfare and Integrity Commission Group.

The Treasury and Energy Legislation Amendment Act 2022 made some amendments to sections 4.7 and 4.9 of the Government Sector Finance Act 2018 (the GSF Act). These amendments commenced on 14 November 2022 and are applied retrospectively. As a result, the lead Minister for the Authority being the Minister for Enterprise, Investment and Trade, is taken to have been given an appropriation out of the Consolidated Fund under the authority section 4.7 of the GSF Act, at the time the Authority receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by the Authority. These deemed appropriations are taken to have been given for the services of DEIT.

In addition, government money that the Authority receives or recovers, from another GSF agency, of a kind prescribed by the GSF regulations that forms part of the Consolidated Fund, is now capable of giving rise to deemed appropriations where the receiving agency has a different lead Minister to the agency making the payment, or one or both of the agencies is a special office (as defined in section 4.7(8)).

On 16 June 2023, the GSF Amendment (Deemed Appropriations) Regulation 2023 was approved to bring the GSF regulations in line with the above deemed appropriation amendments to the GSF Act.

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

The delegation/sub-delegations for FY22/23 and FY21/22, authorising officers of the Authority to spend Consolidated Fund money, impose limits on the amounts of individual transactions, but not the overall expenditure of the Authority. However, as they relate to expenditure in reliance on a sum appropriated by legislation, the delegation/sub-delegations are subject to the overall authority of DEIT to spend monies under relevant legislation. The individual transaction limits have been properly observed. The information in relation to the aggregate expenditure limit from the Appropriations Act and other sources is disclosed in the summary of compliance table included in the financial statements of the Annual Report of DEIT. (2022: Department of Customer Service)

The Group receives funding from DEIT which receives appropriations from the Consolidated Fund. Appropriations for each financial year are set out in the Appropriation Bill that is prepared and tabled for that year, The State Budget and related 2023-24 Appropriation Bill has been delayed until September 2023. However, pursuant to section 4.10 of the GSF Act, the Treasurer has authorised Ministers to spend specified amounts from Consolidated Fund. The authorisation is current from 1 July 2023 until the earlier of 30 September 2023 or enactment of the 2023-24 Appropriation Act.

The Group received a grant in the 2022 year of \$3,590,000 from the Department of Customer Service for the purpose of developing the eTrac system referred to in Note 1(e).

(b) Acceptance by the Crown in the right of the State of New South Wales ('Crown') of Employee Benefits and Other Liabilities

The following liabilities and/or expenses have been assumed by the Crown.

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Superannuation	41	37	-	-
Long service leave	(18)	(159)	-	-
Payroll tax	2	2	-	-
	25	(120)	-	-

Recognition and Measurement

Long service leave

The factors that contributed to the negative long service leave recoupment in 2023 are as follows:

- The impact of a higher discount rate is to reduce the present value of the provision held by Treasury. Discount rates are provided by Treasury based on the bond rate at each balance date.
- In 2023 (and 2022) several employees used long service leave balances or left the organisation which reduced the liability and the corresponding long service leave and related on-costs expense (see Note 2(a)).

(c) Other Revenue

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Registration service fee income	389	442	389	442
Other revenue	1	1	26	(119)
	390	443	415	323

Recognition and Measurement

Registration service fee income

Revenue from rendering of services is recognised when the Group satisfies the performance obligation by transferring the promised services. For the Group, this service is the grant of a conditional right of participation as a registered greyhound, person or entity in the greyhound racing industry in NSW. Revenue is recognised at the time of registration and the fee is constructively received. The revenue is measured at the transaction price

set for each registration service. No element of financing is deemed present as payments are due when the service is provided.

Where registration fees relate to periods beyond the current financial year, any fee income is recognised in the Statement of Financial Position as unearned income. Refer to Contract Liabilities note (Note 13) for the disclosure of the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied (or partially unsatisfied) at the end of the reporting period, and when the entity expects to recognise the unsatisfied portion as revenue.

Other revenue

Other revenue for the Parent entity includes long service leave recouped by the Crown and minor amounts received from greyhound racing participants for services which are not registration services.

4. OTHER GAINS / (LOSSES)

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Impairment of right-of-use motor vehicles	24	(24)	24	(24)
	24	(24)	24	(24)

Recognition and Measurement

Impairment losses may arise on non-financial assets held by the Group from time to time. Accounting for impairment losses is dependent upon the individual asset (or group of assets) subject to impairment. Accounting policies and events giving rise to impairment losses and subsequent adjustments are disclosed in Notes 7 and 8.

5. CURRENT ASSETS - CASH AND CASH EQUIVALENTS

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Cash at bank and on hand	3,997	2,517	3,997	2,517

For the purposes of the Statement of Cash Flows, cash and cash equivalents includes cash at bank and cash on hand, excluding cash held on behalf of the Crown. At 30 June 2023 the Commission held cash of \$1,630 on behalf of the Crown (2022: \$6,800). These amounts are included in Note 19 Administered income.

Cash and cash equivalent assets recognised in the Statement of Financial Position are reconciled at the end of the financial year as shown in the Statement of Cash Flows as follows:

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Cash and cash equivalents (as per Statement of Financial Position)	3,997	2,517	3,997	2,517
Closing cash and cash equivalents (as per Statement of Cash Flows)	3,997	2,517	3,997	2,517

Refer to Note 17 for details regarding credit risk and market risk arising from financial instruments.

6. CURRENT ASSETS – RECEIVABLES

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000

GST receivable	94	219	94	219
Prepaid expenses	31	158	31	158
Other	2	15	2	15
	127	392	127	392

Recognition and Measurement

Receivables

Receivables are initially recognised at fair value inclusive of any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price. Short term receivables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

Subsequent measurement

The Group holds receivables with the objective to collect the contractual cash flows and therefore measures them at amortised cost using the effective interest method, less any impairment. Changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process.

Impairment

The Group's receivable values have been considered in light of COVID-19 and it has been determined that the pandemic has not resulted in a change to the expected value of each receivable.

The Group recognises an allowance for Expected Credit Losses (ECLs) for all debt financial assets not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows that the Group expects to receive, discounted at the original effective interest rate.

Prepayments

Prepayments are payments for goods and services with a future economic benefit. Prepayments are initially recognised at cost plus any directly attributable transaction costs. These costs are subsequently amortised as an expense as and when the the economic benefit is realised or converted to another asset.

7. NON-CURRENT ASSETS - PROPERTY, PLANT AND EQUIPMENT

	Plant and Equipment \$'000	Leasehold Improvements \$'000	Total \$'000
30 June 2023 – fair value			
Gross carrying amount	251	972	1,223
Accumulated depreciation and impairment	(72)	(494)	(566)
Net carrying amount	179	478	657
30 June 2022 – fair value			
Gross carrying amount	268	902	1,170
Accumulated depreciation and impairment	(16)	(359)	(375)
Net carrying amount	252	543	795

Reconciliation

A reconciliation of the carrying amounts of each class of property, plant and equipment at the beginning and end of the reporting period is set out below:

	Plant and Equipment \$'000	Leasehold Improvements \$'000	Total \$'000
Year ended 30 June 2023			

Net carrying amount at the beginning of the financial year	252	543	795
Additions in current year	-	69	69
Depreciation expense	(73)	(134)	(207)
Net carrying amount at the end of the financial year	179	478	657

	Plant and Equipment \$'000	Leasehold Improvements \$'000	Total \$'000
Year ended 30 June 2022			
Net carrying amount at the beginning of the financial year	15	629	644
Additions in current year	243	-	243
Depreciation expense	(6)	(86)	(92)
Net carrying amount at the end of the financial year	252	543	795

Recognition and Measurement

Property, Plant and Equipment

Property, plant and equipment are initially recognised at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the requirements of other Australian Accounting Standards. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date. The Group has used depreciated historic cost as a proxy for fair value and assessed this value for any indicators of impairment.

Capitalisation Thresholds

Property, plant and equipment and intangible assets costing \$5,000 and above individually (or forming part of a network costing more than \$5,000) are capitalised.

Maintenance

Day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement of a part or component of an asset, in which case the costs are capitalised and depreciated.

Depreciation of Property, Plant and Equipment

Depreciation is provided for on a straight line basis for all depreciable assets to write off the depreciable amount of each asset as it is consumed over its useful life to the Group. All material identifiable components of assets are depreciated separately over their useful lives.

The value of the assets is depreciated with the useful lives of each asset class as follows:

Office equipment	3-4 years
Leasehold improvements	the shorter of the lease period or the assets' useful lives

Impairment of Property, Plant and Equipment

The Group assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Subsequent to the completion of the 2022 Financial Statements, the insurance claim pertaining to the leased vehicles identified as impaired was completed and resulted in the settlement of the lease and derecognition of the right of use asset without financial impact to the group. This resulted in the reversal of the impairment in the current reporting period.

There are no other asset impairment impacts at the reporting date.

8. NON-CURRENT ASSETS – RIGHT-OF-USE ASSETS

The following table presents right-of-use assets:

	Buildings \$'000	Motor Vehicles \$'000	Total \$'000
Year ended 30 June 2023			
Net carrying amount at the beginning of the financial year	1,193	261	1,454
Additions	59	76	135
Lease remeasurement	41	-	41
(Impairment)/reversal	-	24	24
Derecognition	-	(27)	(27)
Depreciation expense	(278)	(137)	(415)
Net carrying amount at the end of the financial year	1,015	197	1,212
Year ended 30 June 2022			
Net carrying amount at the beginning of the financial year	1,104	36	1,140
Additions	329	306	635
Impairment	-	(24)	(24)
Lease remeasurement	-	15	15
Depreciation expense	(240)	(72)	(312)
Net carrying amount at the end of the financial year	1,193	261	1,454

Recognition and measurement

Right-of-use assets under leases

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The Group recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, except for short-term leases and leases of low-value assets.

i. Right-of-use assets

The Group recognises right-of-use assets at the commencement date of the lease (ie the date the underlying asset is available for use). Right-of-use assets are initially measured at the amount of initial measurement of the lease liability, adjusted by any lease payments made at or before the commencement date, any lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

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

Impairment

Right-of-use assets are subject to impairment. The Group assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Right-of-use motor vehicles

Subsequent to the completion of the 2022 Financial Statements, the insurance claim pertaining to the leased vehicles identified as impaired was finalised and resulted in the settlement of the lease and derecognition of the right of use asset without financial loss to the group. This resulted in the reversal of the impairment in the current reporting period.

ii. Short-term leases and leases of low-value assets

The Group has elected to recognise payments for short-term leases and low value leases as expenses on a straight-line basis, instead of recognising a right-of-use asset and lease liability. Short-term leases are leases with a lease term of 12 months or less. The Group holds several short term leases for motor vehicles which are currently subject to month to month hire arrangements until these can be replaced. Significant delays are being experienced for new cars to be delivered to Australia.

Amounts paid in relation to short term leases not capitalised:

	Buildings \$'000	Motor Vehicles \$'000	Total \$'000
Year ended 30 June 2023			
Short term operating leases	-	33	33
Year ended 30 June 2022			
Short term operating leases	-	69	69

9. NON-CURRENT ASSETS – INTANGIBLE ASSETS

	Software \$'000
Year ended 30 June 2023	
Cost (gross carrying amount)	991
Accumulated amortisation and impairment	(991)
Net carrying amount	<u>-</u>
Year ended 30 June 2022	
Cost (gross carrying amount)	991
Accumulated amortisation and impairment	(773)
Net carrying amount	<u>218</u>

Reconciliation

A reconciliation of the cost of intangible assets at the beginning and end of the current and previous reporting period is set out below:

	Software \$'000
Year ended 30 June 2023	
Net carrying amount at the beginning of the financial year	<u>218</u>
Amortisation (recognised in depreciation and amortisation)	(218)
Net carrying amount at the end of the financial year	<u>-</u>
Year ended 30 June 2022	
Net carrying amount at the beginning of the financial year	<u>465</u>
Amortisation (recognised in depreciation and amortisation)	(247)
Net carrying amount at the end of the financial year	<u>218</u>

Recognition and Measurement

The Group recognises intangible assets only if it is probable that future economic benefits will flow to the Group and if the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition.

Following initial recognition, intangible assets are subsequently measured at fair value only if there is an active market. As there is no active market for the Groups' intangible assets, the assets are carried at cost less any accumulated amortisation and impairment losses.

The useful lives of the Group's intangible assets are assessed to be finite. The Group's intangible assets in use are amortised using the straight-line method over 4 years. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period.

Intangible assets are tested for impairment where an indicator of impairment exists. Where such an indicator is identified, a measurement of the recoverable value is undertaken. If the recoverable amount is less than its carrying amount, the carrying amount is reduced to the recoverable amount and the reduction is recognised as an impairment loss. The Groups intangible assets relate to capitalised custom development of the OneGov platform to accommodate tracking and reporting of specific industry activities. The OneGov platform is scheduled to be decommissioned across NSW government by the end of the 2023/2024 reporting period. The Groups intangible assets remain in use at balance date.

A review of the value of the Group's future economic benefits flowing from intangible assets was conducted in light of COVID-19 and floods throughout NSW which impacted a significant portion of the NSW racing venues. The racing events were relocated to ensure racing continued. These events did not significantly impact the frequency of greyhound racing in NSW which has been reflected by wagering revenues being higher than expected during the year.

As the intangible assets are fully amortised at 30 June 2023, the value of the Group's intangible assets is considered appropriate.

10. CURRENT LIABILITIES – PAYABLES

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Accrued salaries, wages and on-costs	224	166	-	-
Personnel services	-	-	224	166
Trade creditors	146	20	146	20
Accrued operating expenses	933	703	933	703
	1,303	889	1,303	889

Recognition and Measurement

Payables represent liabilities for goods and services provided to the Group and other amounts. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

Payables are financial liabilities at amortised cost, initially recognised at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in the net result when the liabilities are derecognised as well as through the amortisation process.

Details regarding liquidity risk, including a maturity analysis of the above payables are disclosed in Note 17.

11. CURRENT / NON-CURRENT LEASE LIABILITIES

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Current liabilities				
Lease liability	392	367	392	367
Non-current liabilities				
Lease liability	886	1,147	886	1,147
Total lease liabilities	1,278	1,514	1,278	1,514

Property leases

Accommodation leases have been entered into for a fixed term. The term of each accommodation lease is deemed to be the term of the initial right of use period together with the option of renewal where that option is likely to be renewed.

The lease agreements allows the lessor to review rents on specified dates or to apply a minimum increase akin to CPI. There is no option for the purchase of buildings at the expiry of the respective lease terms.

The agreements may require separate payment for recurrent outgoings including cleaning, electricity, management fees and public liability insurance. These will be the responsibility of the Group where specified. Property related repairs and maintenance of a structural or capital nature are typically the responsibility of the lessor.

Motor vehicle leases

The Group leases motor vehicles pursuant to state negotiated operating lease arrangements. Lease contracts are fixed period leases ranging from 3 to 4 years dependent on the vehicle specifications and expected distance travelled annually. The leases may be extended by way of application and mutual agreement. The lease liabilities have been measured without the extension options unless agreed to with the lessor. The lease agreements do not impose any covenants. Leased assets are not used as security for borrowing purposes. The Group does not provide residual value guarantees in relation to leases.

Lease liabilities

The following table presents liabilities under lease.

	Buildings \$'000	Motor Vehicles \$'000	Total \$'000
Year ended 30 June 2023			
Net carrying amount at the beginning of the financial year	1,230	284	1,514
Additions	59	76	135
Lease remeasurement	41	-	41
Lease derecognition	-	(27)	(27)
Interest expense	17	9	26
Payments	(273)	(139)	(412)
Net carrying amount at the end of the financial year	1,074	203	1,277
Year ended 30 June 2022			
Net carrying amount at the beginning of the financial year	1,128	36	1,164
Additions	329	306	635
Lease remeasurement	-	15	15
Interest expense	18	5	23
Payments	(245)	(78)	(323)

Net carrying amount at the end of the financial year	1,230	284	1,514
---	--------------	------------	--------------

The following amounts were recognised in the Statement of Comprehensive Income during the period in respect of right-of-use leases where the entity is the lessee:

	Consolidated		Parent	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Depreciation expense of right-of-use assets	415	312	415	312
Interest expense on right-of-use lease liabilities	26	23	26	23
Total amount recognised in the Statement of Comprehensive Income	441	335	441	335

The entity had total cash outflows for leases of \$444,851 in the year (2022: \$299,569).

Recognition and Measurement

Lease liabilities

Lease liabilities are determined in accordance with AASB 16. At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. Lease payments include:

- fixed payments (including in substance fixed payments);
- variable lease payments that depend on an index or a rate;
- amounts expected to be paid under residual value guarantees;
- exercise price of a purchase options reasonably certain to be exercised by the entity; and
- payments of penalties for terminating the lease, if the lease term reflects the entity exercising the option to terminate.

Variable lease payments that do not depend on an index or a rate are recognised as expenses in the period in which the event or condition that triggers the payment occurs.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for the entity's leases, the lessee's incremental borrowing rate is used, being the rate that the entity would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

12. CURRENT / NON-CURRENT LIABILITIES – PROVISIONS

	Consolidated		Parent	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Current				
Employee benefits and related on-costs				
Annual leave	840	786	-	-
Long service leave on-cost	76	67	-	-
Other employee on-costs	212	192	-	-
Personnel services provision	-	-	1,128	1,045
Total Current Provisions	1,128	1,045	1,128	1,045
Non-Current				
Other employee on-costs	7	7	-	-

Personnel services provision	-	-	7	7
Make good provision for Bathurst office	48	48	48	48
Total Non-Current Provisions	55	55	55	55

Total Provisions	1,183	1,100	1,183	1,100
-------------------------	--------------	--------------	--------------	--------------

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Aggregate employee benefits and related on-costs				
Provisions	1,135	1,052	-	-
Accrued salaries, wages and on-costs (Note 10)	224	166	-	-
Personnel services provision	-	-	1,359	1,218
	1,359	1,218	1,359	1,218

Employee benefits expected to be settled within 12 months from reporting date				
Annual leave	561	198	-	-
Long service leave on-costs	76	67	-	-
Other employee on-costs	140	192	-	-
Personnel services provision	-	-	777	457
	777	457	777	457

Employee benefits expected to be settled in more than 12 months from reporting date				
Annual leave	279	588	-	-
Long service leave on-costs	7	7	-	-
Other employee on-costs	72	-	-	-
Personnel services provision	-	-	358	595
	358	595	358	595

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Make good provision for Bathurst office				
Carrying amount at the beginning of the financial year	48	48	48	48
Increase/(decrease) in provision from remeasurement	-	-	-	-
Carrying amount at the end of the financial year	48	48	48	48

Make good provision for Bathurst office is expected to be settled more than 12 months after the end of the current financial year.

Recognition and Measurement

Provisions are recognised when: the entity has a present legal or constructive obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation.

Employee Benefits and related on-costs Salaries and Wages, Annual Leave and Sick leave

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

Annual leave is not expected to be settled wholly before twelve months after the end of the financial year in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 *Employee Benefits* (although short-cut methods are permitted). Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

Long Service Leave and Superannuation

Long service leave is measured at present value of expected future payments to be made in respect of services provided up to the end of the financial year, in accordance with AASB 119. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures, and periods of services (specified in NSW TC 21-03) to employees with five or more years of service, using current rates of pay. Expected future payments are discounted using the Commonwealth government bond rate at the reporting date. These factors were determined based on an actuarial review to approximate present value.

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

Long Service Leave and Superannuation Liabilities Assumed by the Crown

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

Consequential on-costs

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

13. CURRENT / NON-CURRENT LIABILITIES – CONTRACT LIABILITIES

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Current				
Contract liability – registration fees in advance	122	93	122	93
Total Current Contract Liabilities	122	93	122	93
Non-Current				
Contract liability – registration fees in advance	96	99	96	99
Total Non-Current Contract Liabilities	96	99	122	99
Total Contract Liabilities	218	192	218	192

Reconciliation

A reconciliation of the carrying amounts of contract liabilities at the beginning and end of the reporting period is set out below:

	Registration fees in advance \$'000
Year ended 30 June 2023	
Carrying amount at the beginning of the financial year	192
Add: receipt of cash during the financial year	176
Deduct: income recognised during the financial year	(150)
Carrying amount at the end of the financial year	218
	Registration fees in advance \$'000
Year ended 30 June 2022	
Carrying amount at the beginning of the financial year	159
Add: receipt of cash during the financial year	221
Deduct: income recognised during the financial year	(188)
Carrying amount at the end of the financial year	192

Recognition and Measurement

The Group receives registration fee income from greyhound racing participants that may relate to future financial years. Such fee income is recognised as unearned income in the period in which it is received and deferred. Under AASB 15 this income meets the definition of a contract liability. The contract liability is amortised monthly over the registration period which is usually 1 or 3 years.

The maturity of the Group's contract liabilities is shown below.

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Contract liabilities satisfied within one year	122	93	122	93
Contract liabilities satisfied between 1 – 5 years	96	99	96	99
Total Contract Liabilities	218	192	218	192

14. COMMITMENTS

At 30 June 2023 and at 30 June 2022 the Group did not have any capital commitments.

15. CONTINGENT ASSETS AND LIABILITIES

At 30 June 2023 and at 30 June 2022 the Group did not have any contingent assets or liabilities.

16. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO NET RESULT

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Net cash from operating activities	1,934	1,447	1,934	1,447
Depreciation and amortisation	(840)	(651)	(840)	(651)
Gain / (Loss) on impairment / disposal of assets	24	(24)	24	(24)
Increase / (decrease) in receivables	(264)	110	(264)	110
(Increase) / decrease in payables and other liabilities	(439)	196	(439)	196
(Increase) in provisions	(84)	(59)	(84)	(59)
Net result	331	1,019	331	1,019

17. FINANCIAL INSTRUMENTS

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

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

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

(a) Financial instrument categories

	Note	Category	2023 \$'000	2022 \$'000
			Carrying Amount	Carrying Amount
Financial Assets				
Class:				
Cash and cash equivalents	5	Amortised cost	3,997	2,517
Receivables ⁽ⁱ⁾	6	Amortised cost	2	15
Financial Liabilities				
Class:				
Payables ⁽ⁱⁱ⁾	10	Financial liabilities measured at amortised cost	1,303	889

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

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

(b) Derecognition of financial assets and financial liabilities

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when the contractual rights to the cash flows from the financial assets expire.

(c) Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Statement of Financial Position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

(d) Financial Risk

Credit Risk

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

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

The Group considers a financial asset in default when contractual payments are past 90 days past due.

The Group has considered the potential impact of COVID-19 on credit risk and has determined that there is no heightened risk to the Group due to the pandemic.

Cash and cash equivalents

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

Accounting policy for impairment of trade debtors and other financial assets under AASB 9

Receivables - trade receivables

All trade debtors are recognised at the amounts receivable at the reporting date. Collectability of trade debtors is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. An allowance for impairment is raised when there is objective evidence that the Group will not be able to collect all amounts due. This evidence includes experience, and current and expected changes in economic conditions. No interest is earned on trade debtors.

The Group is not materially exposed to concentrations of credit risk to a single trade debtor or group of debtors.

The receivables of the Group as at the reporting date relates to GST receivable from the Australian Taxation Office and a small amount of participant fee income held by Service NSW on behalf of the Commission. These receivables are not trade receivables and all amounts were received in July 2023. The expected credit loss is \$Nil (2022: \$Nil). The ageing analysis of receivables is as follows:

	30 June 2023					
	\$000					
	Current	<30 days	30-60 days	61-90 days	>91 days	Total
Expected credit loss rate	100%	0%	0%	0%	0%	0%
Estimated total gross carrying amount at default	77	-	-	-	-	77
Expected credit loss	-	-	-	-	-	-
Total	77	-	-	-	-	77

	30 June 2022					
	\$000					
	Current	<30 days	30-60 days	61-90 days	>91 days	Total
Expected credit loss rate	0%	100%	0%	0%	0%	0%
Estimated total gross carrying amount at default	-	15	-	-	-	15
Expected credit loss	-	-	-	-	-	-
Total	-	15	-	-	-	15

(e) Liquidity Risk

Liquidity risk is the risk that the Group will be unable to meet its payment obligations when they fall due. The Group continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high-quality liquid assets. The objective is to maintain a balance between continuity of funding and flexibility through the effective management of its cash balance.

The Group's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. Based on management's assessment of COVID-19, there was no change to the underlying terms and conditions of the Group's financial liabilities. However, in line with a decision taken by the Department of Customer Service, the Group has reduced the payment period on all creditors and other payables to assist with struggling businesses during the COVID-19 period. This has not affected the Group's ability to settle and pay for all debts as and when they arise.

The future cash flow forecasts of the Group indicate that the Group should have sufficient cash flow to meet further commitments. A 12 month cash flow forecast is closely monitored to early identify any emerging issues with cashflow. The Group has assessed the liquidity position to be substantially free of liquidity risk.

Liabilities are recognised for amounts due to be paid in the future for goods or services received, whether invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in the Treasurer's Direction NSW TC 11/12 *Payment of Accounts*. For small business suppliers, where terms are not specified, payment is made no later than 30 days from date of receipt of a correctly rendered invoice. For small business suppliers, where payment is not made within the specified time period, simple interest must be paid automatically unless an existing contract specifies otherwise. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received.

No interest for late payment was made during the year (2022: \$Nil).

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

	%	\$'000 Nominal Amount	\$'000 Interest Rate Exposure			\$'000 Maturity Dates		
			Fixed Interest Rate	Variable Interest Rate	Non- Interest Bearing	< 1 Year	1-5 Years	> 5 Years
2023								
Payables	0.00%	1,303	-	-	1,300	1,303	-	-
2022								
Payables	0.00%	889	-	-	889	889	-	-

(f) Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Group has no interest-bearing assets or liabilities and is not exposed to market risk. The Group has no exposure to foreign currency risk on financial instruments and does not enter into commodity contracts.

(g) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's cash balance is not exposed to any interest rate risks as its bank account is non-interest bearing.

(h) Fair Value Measurement

(i) Fair value compared to carrying amount

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

(ii) Fair value recognised in the Statement of Financial Position

Management assessed that cash, trade receivables, trade payables, and other current liabilities approximate their fair values, largely due to the short-term maturities of these instruments.

18. RELATED PARTY DISCLOSURES

Key management personnel

The total remuneration of the key management personnel of the Group are as follows:

	2023	2022
	\$'000	\$'000
Short-term employee benefits:		
- Salaries	479	650
Post-employment benefits	37	49
Termination benefits	-	-
Total remuneration	516	699

During the period, the Group did not enter into transactions with key management personnel, their close family members and controlled or jointly controlled entities thereof.

Other related party transactions

During the period, the Group entered into transactions with other entities that are controlled / jointly controlled / significantly influenced by NSW Government. These transactions were incurred in the normal course of business, and in aggregate are a significant portion of the Group's revenue and expenses. The nature of these significant transactions are detailed below:

Entity	Nature of transaction	2023 \$'000	2022 \$'000
Department of Customer Service	Provision of funding, cash and in-kind	-	13,571
Department of Enterprise, Investment and Trade	Provision of funding	9,500	-
Department of Customer Service	Provision of administrative, payroll, finance and operational assistance.		
	Recharge of usage costs	650	986
Department of Customer Service	Computer system development and software licence fees	128	189
Department of Customer Service	Provision of GovConnect services	-	218
Department of Enterprise, Investment and Trade	Provision of GovConnect services	220	-
Department of Enterprise, Investment and Trade	Provision of administrative and operational assistance	53	-
Audit Office of NSW	Provision of independent audit services of the Group's financial statements	47	43
Crown in the right of the State of NSW	(Recovery) / acceptance of employee benefits and other liabilities	25	(120)
Crown Solicitors Office	Provision of professional legal advice	15	8
icare NSW	Insurance premiums	146	186
Greyhound Racing NSW	Pass through of funding	11,114	-
Greyhound Racing NSW	Funding of operations	-	6,210
Greyhound Racing NSW	Provision of contracted staff and lease of premises	48	19
NSW Police Force	Participant police checks	23	45
Professional Standards Council	Lease of premises	89	76
Supreme Court of NSW	Filing fees	17	-
Department of Customer Service	Leasehold improvements	69	-

19. ADMINISTERED INCOME - CROWN

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Fines and penalties received from participants in the NSW greyhound racing industry	51	46	51	46
Administered income	51	46	51	46

Recognition and Measurement

The Commission regulates the rules of racing and may fine industry participants for breaches of the rules. The settlement proceeds become consolidated funds at the time of receipt and are an asset of the Group for financial reporting purposes. The Group has no authority to use the proceeds of these fines for its own use. The accumulated funds are remitted to the Crown at least quarterly.

At 30 June 2023 the Group held \$1,630 (2022: \$6,800) in fines yet to be remitted to the Crown.

20. EVENTS AFTER BALANCE DATE

There are no known events after the end of the financial year which would give rise to a material impact on the reported results or financial position of the Group as at 30 June 2023.

END OF AUDITED FINANCIAL STATEMENTS

ADDITIONAL REPORTING REQUIREMENTS

GREYHOUND RACING REGULATION REQUIREMENTS

For the purposes of clause 5 of the *Greyhound Racing Regulation 2019*, the Commission reports:

- No directions were given by the Minister under section 8 of the Act.
- A report on the activities of the Greyhound Industry Animal Welfare Committee is provided at Appendix A.
- No greyhound trial track registrations were suspended or cancelled under section 51 of the Act.
- No inquiries were conducted under section 84 of the Act.

CONSULTANCIES

In 2022/23, the Group spend on consultancies totalled \$139,743.

There were no consultancy engagements of \$50,000 or more.

Eight consultancy engagements, each less than \$50,000, incurred a total cost of \$139,743.

Table 13: Significant consultancies greater than \$25,000

Consultant	Purpose	Amount
Curby McLintock	Animal welfare handling review	\$42,043
UTS	Track Safety Advice	\$30,000
Total		\$72,043

ANNUAL REPORT COSTS

This report was prepared by staff of the Commission. Publication costs of \$788 were incurred during the reporting period for the printing of the 2022 Annual Report.

RISK MANAGEMENT AND INSURANCE ACTIVITIES

The Group's insurance activities are conducted through the NSW Treasury Managed Funds Scheme of self-insurance for Government entities, which determines the expense (premium).

PRIVACY AND PERSONAL INFORMATION

The Commission complies with the requirement of the *Privacy and Personal Information Protection Act 1998* when it collects, stores, uses and discloses information.

OTHER DISCLOSURES

Table 14: Other disclosures

Funds granted to non-government community organisations	The Group contributed \$30,000 toward the provision of wellness support to industry participants in a collaborative arrangement with Greyhound Racing New South Wales & NSW Greyhound Breeders, Owners, Trainers Association.
Economic or other factors affecting the achievement of operational activities	The incident of floods across New South Wales and the ongoing Covid 19 epidemic did impact the Racing Calendar during the year however there was no significant impact to the achievement of Groups' operational objectives.
Research and development	Nil
Land disposal	Nil
Overseas visits undertaken by officers	Key persons visited New Zealand industry bodies to gain knowledge and a deeper insight into box draws, population modelling and race industry management.
Public Interest Disclosures	None

INTERNATIONAL TRAVEL UNDERTAKEN BY COMMISSION STAFF DURING 2022/23

1. Steve Griffin, Chief Executive Officer, Wade Birch, Chief Operating Officer, Tony Kuipers, Chief Veterinary Officer and Miranda Gott, Senior Policy Officer, Animal Welfare & Analytics travelled to NZ October 2022 along with GRNSW delegation to (a) examine race injury reduction strategies; (b) obtain permission to use NZ greyhound population model; and (c) engage in discussion with NZ Racing Minister's staff. The trip resulted in the introduction of race injury reduction trials in NSW and implementation of a NSW Population model.
2. Alby Taylor, Chief Commissioner travelled to NZ with CEO of GRNSW to do (a) and (b) above; and
3. Alby Taylor, Chief Commissioner and Steve Griffin, Chief Executive Officer travelled to NZ to demonstrate eTrac to GRNZ.

ADDITIONAL OPERATIONAL MATTERS

Internal Audit and Risk Management Attestation Statement for the 2022/23 Financial Year for the Greyhound Welfare & Integrity Commission.



Statement for the 2022-2023 Financial Year

Subject: Cyber Security Attestation Summary for the 2022-2023 Financial Year.

I am writing to formally attest on behalf of GWIC that we have assessed and are of the opinion that the Department of Enterprise, Investment and Trade (DEIT) is effectively managing cyber security risks for our organization during the 2022-2023 financial year. This attestation is in line with our commitment to ensure the security and integrity of our digital assets and operations.

As part of our ongoing commitment to enhancing our cyber security posture, several key points merit attention:

- **Governance and Risk Management:** In alignment with our Memorandum of Understanding (MoU), the responsibility for managing and monitoring our cyber security systems transitioned from the Department of Customer Service (DCS) to DEIT as of April 1, 2022. DEIT's Risk and Governance Committee plays a pivotal role in overseeing the application of our risk framework to assess cyber security risks, while our in-house internal audit and risk committee is actively considering the inclusion of cyber risks in their committee agenda.
- **Risk Assessment and Management:** We have diligently assessed and continue to manage risks to our information and systems effectively. This proactive approach allows us to stay ahead of potential threats and vulnerabilities.
- **Cyber Security Enhancement:** We are currently in the process of developing new systems and processes to further strengthen our cyber security environment. These initiatives are vital in adapting to the evolving threat landscape.
- **Leveraging DEIT Expertise:** We leverage DEIT's comprehensive Cyber Security Plan, which is currently in progress and anticipated to be completed during the current reporting period (2023-2024). Additionally, we benefit from DEIT's Cyber Incident Response Plan to ensure swift and effective responses to any cyber incidents that may occur.

It's important to note that this attestation specifically covers the systems managed by the DEIT Information Technology Team. We also utilize systems managed by the Department of Customer Service under the GovConnect arrangements, for which a separate cyber attestation is made to ensure comprehensive coverage of our cyber security landscape.

In conclusion, we can confidently assert that, in the 2022-2023 financial year, GWIC has undertaken proactive measures to address and mitigate cyber security risks in collaboration with DEIT. We remain dedicated to fostering a secure digital environment for our operations, stakeholders, and the data entrusted to us.

Sincerely,

Steve Griffin
Chief Executive Officer
Greyhound Welfare and Integrity Commission

Statement of activities from the Greyhound Industry Animal Welfare Committee

Mr Alby Taylor
Chief Commissioner
Greyhound Welfare and Integrity Commission
Level 1, 230 Howick St
BATHURST NSW 2795

8 August 2023

Dear Mr Taylor

Greyhound Industry Animal Welfare Committee Statement of Activities 2022 - 2023

I am pleased to provide the following statement of activities of the Greyhound Industry Animal Welfare Committee for the period 1 July 2022 to 30 June 2023, the first since your appointment as Chief Commissioner. I would like to take this opportunity to formally congratulate you on your appointment.

The Greyhound Industry Animal Welfare Committee (“the Committee”) is established under section 33 of the *Greyhound Racing Act 2017* (“the Act”), to provide advice to the Commission on any matter relating to the welfare of greyhounds. Key issues considered by the Committee during the reporting period are mentioned below.

Guidelines for the Commission’s On Track Veterinarians in the management of serious injuries at race tracks

The Committee reviewed the Commission’s Guidelines for the Management of Serious Injuries at Race Tracks. The Commission’s On Track Veterinarians (OTVs) are provided with equipment and facilities to administer immediate veterinary care but do not have access to the full range of diagnostic equipment and treatment options.

These guidelines aim to support and assist OTVs in making decisions about appropriate care, including stabilisation and pain management for seriously injured greyhounds, and also whether the greyhound may be referred to a nearby veterinary hospital for injury investigation and management or whether euthanasia is indicated. The key principle underlying management of serious injuries remains, as always, the best interests of the greyhound.

Effective management of serious greyhound injuries requires strong collaboration between veterinarians, stewards and race club staff. The Greyhound Care Scheme operated by Greyhound Racing NSW (GRNSW) plays a key role in improving access for seriously injured greyhounds to transportation to a referral veterinary clinic for further investigation and management, as well as subsidising the cost of treatment. The Committee provided advice regarding appropriate transportation of greyhounds that are eligible for the scheme.

Best practice guidelines for greyhound rehoming

The Committee continued its deliberations regarding the development of best practice guidelines for greyhound rehoming. This has been a significant project for the Committee, drawing upon standards in place in other jurisdictions and adapting them for use in NSW.

While the Guidelines developed by the Committee do not have statutory force, we believe that they will provide a valuable framework against which greyhound rehoming organisations of all kinds can benchmark their own work and aim for improvement. The Committee looks forward to the launch of these Guidelines in the coming year.

Greyhound Racing Rules

During the reporting period, the Committee provided feedback on a number of proposed greyhound racing rules. The Commission sought the Committee's advice on proposed changes to registration of greyhound breeders, as well as requirements for care of breeding dams and restrictions on participants subject to disciplinary action.

The Committee was particularly pleased to endorse the proposed local rule 21A, which makes it an offence to inflict harm or suffering on a greyhound. While such acts were penalised under other rules already in place, the Committee considers that introduction of L21A makes an important public statement about the industry's expectations in relation to the treatment of greyhounds.

Quarterly Greyhound Injury & Lifecycle Reporting

The Committee continues to review the Commission's Quarterly Injury Reports advice on emerging trends and possible strategies to reduce race injuries. It also reviews the Commission's Greyhound Lifecycle reports and provides feedback regarding recorded deaths and rehoming statistics and the risk-based assessment of death notifications.

Other matters

The Committee was pleased to visit the Greyhound as Pets facility at Londonderry in December 2022. The Committee also considered the Commission's Race Injury Reduction Plan, and provided advice on amendments to its Greyhound Rehoming Policy as well proposals to phase out ear tattooing as a requirement to identify registered greyhounds.

Meetings

The Committee met five times during the reporting period. A schedule of meetings and attendance is attached to this statement.

Membership

Dr Alicia Fuller, General Manager Greyhound Development and Advocacy, left her role at Greyhound Racing NSW at the end of 2022 and thus the Committee. While the Committee was disappointed to lose Dr Fuller's thoughtful and lively contributions to deliberations, we were pleased to welcome GRNSW Chief Veterinary Officer Dr Alex Brittan. I would also like to extend particular thanks to Mr Michael Phillips, who has made time in his busy schedule to provide an invaluable industry perspective on greyhound welfare issues, particularly greyhound breeding.

On behalf of the Committee, I would like to extend my thanks to you and to Commission staff for the Commission's continued support of, and commitment to, the work of the Committee. We look forward to continuing our important dialogue on greyhound welfare.

Yours sincerely



Dr Tanya Stephens
Chair
Greyhound Industry Animal Welfare Committee

Table A1: Membership and attendance - Greyhound Industry Animal Welfare Committee

Name	Basis of appointment	Meetings eligible	Meetings attended
Dr Tanya Stephens	s 33 (1)(a), GRA	5	5
Ms Kathryn Jurd	s 33 (1)(b), GRA	5	4
Dr Alice Marshall	s 33 (1)(c), GRA*	5	5
Mr Michael Phillips	s 33 (1)(d), GRA	5	5
Dr Alicia Fuller *	s 33 (1)(e), GRA	1	1
Dr Alex Brittan *	s 33 (1)(e), GRA	2	2

* Dr Alicia Fuller left the Committee and Dr Alex Brittan, GRNSW Chief Veterinary Officer, was nominated in her place.

APPENDIX B

Internal Audit and Risk Management Attestation Statement for the 2022/23 Financial Year for the Greyhound Welfare & Integrity Commission.

I, Stephen Griffin, am of the opinion that the Greyhound Welfare & Integrity Commission (“the Commission”) has internal audit and risk management processes in operation that are, excluding the exemptions or transitional arrangements described below, compliant with the seven Core Requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*, specifically:

Core Requirements		For each requirement please specify whether compliant, non-compliant, or in transition
Risk Management Framework		
1.1	The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency.	Compliant
1.2	The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018.	Compliant
Internal Audit Function		
2.1	The Accountable Authority shall establish and maintain an internal audit function that is appropriate for the agency and fit for purpose.	In transition
2.2	The Accountable Authority shall ensure the internal audit function operates consistent with the International Standards for Professional Practice for Internal Auditing.	In transition
2.3	The Accountable Authority shall ensure the agency has an Internal Audit Charter that is consistent with the content of the ‘model charter’.	In transition
Audit and Risk Committee		
3.1	The Accountable Authority shall establish and maintain efficient and effective arrangements for independent Audit and Risk Committee oversight to provide advice and guidance to the Accountable Authority on the agency’s governance processes, risk management and control frameworks, and its external accountability obligations.	In Transition
3.2	The Accountable Authority shall ensure the Audit and Risk Committee has a Charter that is consistent with the content of the ‘model charter’.	In Transition

Membership

The independent chair and members of the shared Audit and Risk Committee with DCS were:

1. Independent Chair, Carol Holley, 1 November 2019 to 31 October 2022
2. Independent Member, Nancy Milne OAM, 1 November 2019 to 31 October 2022
3. Independent Member, Bruce Turner AM, 1 November 2019 to 31 October 2022 (resigned November 2021)
4. Independent Member, Ken Barker PSM (replacement for Bruce Turner), 1 March 2022 to 31 October 2022

The independent chair and members of the shared Audit and Risk Committee with DEIT were:

5. Independent Chair, Ms Elizabeth Crouch AM, 6 September 2022 to 30 June 2023

6. Independent Member, Dr Abby Bloom, 6 September 2022 to 30 June 2023
7. Independent Member, Mr Mark Harrison, 6 September 2022 to 30 June 2023.

Shared Arrangements

I, Stephen Griffin, advise that the Authority has entered into an approved shared arrangement with the following Department/agencies:

- Department of Enterprise, Investment and Trade
- Independent Liquor and Gaming Authority
- NSW Independent Casino Commission

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

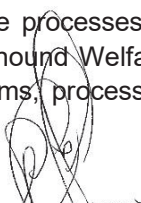
Departures from Core Requirements

I, Stephen Griffin, advise that the internal audit and risk management processes for the Independent Liquor and Gaming Authority depart from the following Core Requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*.

The departure from the Core Requirements is due to the Authority implementing measures to achieve compliance with new policy requirements consistent with the permitted transitional arrangements.

Departure	Reason for departure and description of practicable alternative measures implemented/being implemented
In Transition	
Core Requirements 2.1, 2.2 and 2.3 – Internal Audit Function Core Requirements 3.1 and 3.2 – Audit and Risk Committee	<ul style="list-style-type: none"> ▪ The Commission was impacted by a Machinery of Government change on 1 April 2022 and had a 12-month transition period to obtain compliance with TPP20-08's Core Requirements. ▪ The Commission joined a Shared Arrangement Agreement on 10 March 2023 to share an internal audit function and an Audit and Risk Committee, and the Authority is now fully compliant with Core Requirements 2.1, 2.2, 2.3, 3.1 and 3.2. ▪ TPP20-08 directs that these requirements be marked as 'In transition' as they were not implemented and maintained for the full financial year

These processes, including the practicable alternative measures implemented, demonstrate that the Greyhound Welfare & Integrity Commission has established and maintained frameworks, including systems, processes and procedures for appropriately managing audit and risk within the Authority.



Stephen Griffin
Chief Executive Office
Greyhound Welfare Independent Commission

Thomas Luckey
 Director, Governance, Audit & Risk
 Contact: (02) 9228 3591

Date: 12 October 2023

APPENDIX C

As a NSW government agency, the Commission is subject to the requirements of the *Government Information (Public Access) Act 2009* (GIPA) and reports the details of formal access applications received by the Commission in 2022/23.

The main objective of the GIPA Act is to make information publicly available unless there is an overriding interest against disclosing information. The GIPA Act also promotes proactive release of information.

In accordance with sections 25 and 26 of the GIPA Act, the Commission publishes details of information released in response to the access applications that the Commission considers may be of interest to other members of the public in its disclosure log (available on the Commission's website).

Clause 8A: Details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review

Reviews carried out by the agency	Information made publicly available by the agency
0	0

1. Annual and monthly report on breeding and whelping statistics
2. Quarterly report of greyhound injury report statistics
3. Bi-annual report of race injury review panel recommendations
4. Regular report of 'key statistics' snapshot

Clause 8B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications)

Total number of applications received
2

Clause 8C: The total number of access applications received by the agency during the reporting year that the agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure)

Number of Applications Refused	Wholly	Partly	Total
N/A	0	0	0
% of total	0%	0%	0%

SCHEDULE 2 STATISTICAL INFORMATION ABOUT ACCESS APPLICATIONS

Table A: Number of applications by type of applicant and outcome*

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/ Deny whether information is held	Application Withdrawn	Total	% of total
Media									0	
Members of Parliament									0	
Private sector business									0	
Not for profit organisations or community groups									0	
Members of the public (by legal representative)				2					1	
Members of the public (other)									1	
Total				2					2	
% of total				100					100	100

*More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

Table B: Number of applications by type of application and outcome*

	Access Granted in Full	Access Granted in Part	Access Refused in Full	Information not Held	Information Already Available	Refuse to Deal with Application	Refuse to Confirm/ Deny whether information is held	Application Withdrawn	Total	% of total
Personal information applications*									0	
Access applications (other than personal information applications)									2	
Access applications that are partly personal information applications and partly other				2					0	
Total				2					2	
% of total				100					100	100

*A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table C: Invalid applications

Reason for invalidity	Number of applications	% of total
Application does not comply with formal requirements (section 41 of the Act)	0	
Application is for excluded information of the agency (section 43 of the Act)	0	
Application contravenes restraint order (section 110 of the Act)	0	
Total number of invalid applications received	0	
Invalid applications that subsequently became valid applications	0	

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of Act

	Number of times consideration used*	% of total
Overriding secrecy laws	0	
Cabinet information	0	
Executive Council information	0	
Contempt	0	
Legal professional privilege	0	
Excluded information	0	
Documents affecting law enforcement and public safety	0	
Transport safety	0	
Adoption	0	
Care and protection of children	0	
Ministerial code of conduct	0	
Aboriginal and environmental heritage	0	
Privilege generally - Sch 1(5A)	0	
Information provided to High Risk Offenders Assessment Committee	0	
Total	0	NA

*More than one public interest consideration may apply in relation to a particular access application and if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E

Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of Act

	Number of times consideration used*	% of total
Responsible and effective government	0	
Law enforcement and security	0	
Individual rights, judicial processes and natural justice	0	
Business interests of agencies and other persons	0	
Environment, culture, economy and general matters	0	
Secrecy provisions	0	
Exempt documents under interstate Freedom of Information legislation	0	
Total	0	NA

Table F: Timeliness

	Number of applications	% of total
Decided within the statutory timeframe (20 days plus any extensions)	2	100
Decided after 35 days (by agreement with applicant)	0	
Not decided within time (deemed refusal)	0	
Total	2	100

Address

Level 1
230 Howick Street
Bathurst NSW 2795

Postal Address

PO Box 718
Bathurst NSW 2795

Customer Service Hotline

13 49 42 (13 GWIC)
9am - 5pm Monday - Friday

General Enquiries

emailus@gwic.nsw.gov.au

Media Enquiries

media@gwic.nsw.gov.au

Copies of this report may be accessed via the Commission's website www.gwic.nsw.gov.au