



**2021 / 22**  
**ANNUAL REPORT**

**The Hon. Kevin Anderson MP**

Minister for Lands and Water, and Minister for Hospitality and Racing

and

**The Hon. Matt Kean MP**

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 2022.

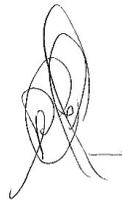
This report has been prepared in accordance with the provisions of the *Annual Reports (Departments) Act 1985*, the *Annual Reports (Departments) Regulation 2015*, section 15 of the *Greyhound Racing Act 2017* and clause 5 of the *Greyhound Racing Regulation 2019*.

Yours sincerely



**CHRIS WHEELER PSM**

Acting Chief Commissioner  
Greyhound Welfare & Integrity Commission



**STEVE GRIFFIN**

Chief Executive Officer  
Greyhound Welfare & Integrity Commission

17 October 2022

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In memory of Alan Brown AM, who passed away earlier this year, the focus of my Foreword is on what the Commission achieved during his tenure as Chief Commissioner, in no small part due to his leadership during trying times.

It is only to be expected that some people associated with the greyhound racing community were aggrieved by the creation of the Commission. As has been the experience of several other regulatory/integrity bodies created in NSW over the past five decades, the creation of the Commission to regulate the sport was viewed by some people as unwelcome. The original funding model for the Commission, which has now been resolved, was also a source of tension between the two bodies controlling the industry.

In the face of this forced change and diminution of power, responsibility and span of control due to the creation of the Commission, a lack of wholehearted cooperation was to be reasonably expected. As a result the Commission has had to defend itself from, generally unfounded, attacks by some MPs, media commentators and participants.

The need to rapidly establish the Commission and minimise the impact on the industry of the transition necessarily required the Commission to employ many staff from GRNSW. The concern sometimes raised by some in the industry that the Commission does not have staff that understand the industry is hard to reconcile given from the outset most of the Commission's stewards previously worked as stewards for GRNSW.

Clearly the establishment of the Commission has been met with a level of industry and indeed, internal resistance. As is the case with forced change to long established practices, some within the industry are resistant to those changes, however in my opinion these are the few. This is evidenced by: the relatively few participants who gave evidence to the current Select Committee at its hearings over the past two years compared the number who did so to the 2014 Select Committee, a majority of whom have been the subject of disciplinary action by the Commission or employees or relatives of such people, and the number of submissions to the 2014 inquiry (1,076) when compared to this inquiry (88).

I believe that the majority of participants understand the need for improved welfare of greyhounds and the benefit to them and the sport of greater integrity of racing.

Despite these challenges, the Commission has continued to evolve and improve and, regardless of its detractors, the industry has done well, not only from a financial perspective but also a welfare, integrity and transparency perspective.

I note for example that some detractors of the Commission have claimed that it is 'driving participants out of the industry' and 'closing the industry by stealth'. The facts don't support these propositions at all. In 2021-22, 895 new participants entered the industry for the first time, more younger people are registering in the industry than ever before, and breeding has increased over the past four years from 3,976 in 2018 to 4,450 this year. In addition, the Commission's customer service satisfaction survey results from the past two years consistently show satisfaction scores above 84 per cent (with an extra five per cent being neutral).

Over the past four years under Alan Brown's leadership the Commission has made significant progress towards its overarching goal to ensure the highest standards of welfare and integrity are at the heart of greyhound racing. The progress is measurable and relevant, the result of the strategic introduction of new policies and practices, always with the sustainability and prosperity of the industry in mind. Since its inception four years ago, the Commission has delivered the following key achievements:

- The average rate of fatal injuries in the 2021-22 financial year was half that in the 12 months prior to the inception of the Commission.
- Euthanasia of greyhounds for non-medical reasons has declined by 73% since the Commission introduced the Greyhound Rehoming Policy. More greyhounds than ever before are finding homes as pets in the community.
- For the first time in industry history, the Commission can report how many people and greyhounds are engaged in greyhound racing, following extensive data cleansing.
- Race officials are now registered by the Commission, a significant step in supporting the integrity of the industry.
- An assessment program has been introduced for Trainers, Breeders and Attendants, ensuring that there are knowledge standards for these greyhound-handling roles.
- The NSW Greyhound Welfare Code of Practice commenced on 1 January 2021 and sets the highest welfare standards in the country.

- The Greyhound Racing Rules have been extensively reviewed, revised and consulted on (a continual process) to ensure they meet modern expectations of integrity and welfare.
- Developed, and published a Fit and Proper Persons Framework to allow for greater transparency in the factors the Commission considers when an applicant applies for registration in the industry.
- Establishment of the Greyhound Industry Participants Advisory Council (GIPAC) comprising industry trainers, breeders and officials to provide advice and feedback to the Commission.
- Publishing comprehensive penalty guidelines.
- A new Syndicates Policy to make it easier for individuals to invest in greyhound racing without the need to be a registered participant; and
- We have implemented a world leading eTracking capability.

All this and more was achieved under Alan Brown's leadership of the Commission while maintaining the annual racing schedule through more than two years of Covid19, widespread bushfires and multiple major flood events.

In response to the evidence and submissions made to the current Select Committee, the Commission has made substantial changes to its operational processes. These include:

- Development of comprehensive Penalty Guideline, in consultation with key industry stakeholders, published on the GWIC website, which allow for greater consistency and transparency in disciplinary matters and ensures the Commission is accountable for the decisions it makes
- Development of new Kennel Inspection Protocols, setting out the circumstances where the Commission will conduct unannounced and announced inspections and when it will utilise body worn camera technology
- Implemented ongoing training of its On-Track-Veterinarians by leading industry veterinarians
- Decentralisation of its decision-making processes to be regionally based and more responsive
- Reduced legal complexity of its disciplinary processes.

The Commission is of the view that these enhancements to its operational processes will further improve the manner in which it engages with participants to efficiently and effectively regulate the industry.

The Commission is today more committed than ever to working collaboratively with the industry's key stakeholders and participants to secure the future prosperity of the industry through improved welfare and integrity.



**Chris Wheeler**  
Acting Chief Commissioner

This year saw the sad and unexpected passing of the founding Chief Commissioner of the Commission, Mr Alan Brown AM. Alan's passing was a shock to us all and we continue to extend our sympathies to Alan's wife Belinda and family. Alan's commitment to ensuring the greyhound racing industry had a sustainable and prosperous future was unwavering and his legacy will be long lasting.

Despite this set back, it was a pivotal year for the Commission which saw the delivery of significant change programs designed to improve the Commission's ability to support and regulate the sport and protect the industry from unfair criticisms.

Chief among these was the implementation of eTracking. At the end of this financial year the Commission launched the eTracking component of its eTrac system. Etrac is being developed as the Commission's single business operating system and it will replace the Commission's use of OneGov, OzChase and CMS. In addition to eTracking, next year the eTrac participant portal will be launched that will enable participants to see all their registration and greyhound information, and submit applications and notifications online all in one place. This will signal the end to participants having to submit paperwork to the Commission.

eTracking will enable the industry to track and account for every racing greyhound each year and those retired to industry participants. This will enable the industry to defend any unfair criticism that greyhounds are going missing in large numbers. Most significantly, eTrac will provide the Commission and the industry with a single and accurate set of data which can be used to conduct evidenced-based research into reducing racing injuries, in addition to assisting with population modelling of the industry.

The end of this financial year marked the fourth anniversary of the establishment of the Commission. Looking back, significant progress has been made towards its reaching the 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, the result of the strategic introduction of new policies and practices, always with the sustainability and prosperity of the industry in mind.

Over the past four years, the Commission has delivered the following key achievements:

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- Euthanasia of greyhounds for non-medical reasons has declined by 73% since the Commission

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- For the first time in industry history, the Commission can report how many people and greyhounds are engaged in greyhound racing, following extensive data cleansing.
- Race officials are now registered by the Commission, a significant step in supporting the integrity of the industry.
- An assessment program has been introduced for Trainers, Breeders and Attendants, ensuring that there are knowledge standards for these greyhound-handling roles.
- The NSW Greyhound Welfare Code of Practice commenced on 1 January 2021 and sets the highest welfare standards in the country.
- The Greyhound Racing Rules have been extensively reviewed, revised and consulted on (a continual process) to ensure they meet modern expectations of integrity and welfare.
- A Fit and Proper Persons Framework has been developed and published to our website to allow for greater transparency in what factors the Commission considers when an applicant applies for registration in the industry; and
- A Greyhound Industry Participants Advisory Council (GIPAC) has been established, to provide advice to the Commission on industry policies in addition to providing the Commission with performance feedback.

Following consultation during the year, on 1 May 2022 the Commission introduced a new Syndicates Policy. This policy is designed to make it simpler and easier for individuals to invest in greyhound racing without the need to be a registered participant. This change should see more individuals invest in the greyhound racing industry. The new policy confirms the existing regulatory requirement for public syndications which involves a level of oversight by the Australian Securities & Investment Commission as is the case for the Thoroughbred racing industry.

All this and more has been achieved by the Commission while maintaining the annual racing schedule through more than two years of Covid19, widespread bushfires and multiple major flood events. I think those within the industry appreciate that it was GWIC's Stewards and On-Track Veterinarians that kept the industry operating during these challenging times. Thanks should also go to the Commission's Chief Steward, Mr Wade Birch and

Director, Compliance Legal & Policy Mr Matthew Tutt, for the development of racing protocols that allowed the industry to continue to operate in accordance with the ever-changing health orders issued throughout the pandemic.

Towards the end of the year the Commission once again gave evidence to the NSW Select Committee into the governance of the industry. As indicated at the hearing on 30 June 2022, in response to the evidence and submissions made to the Committee, the Commission has made substantial changes to its operational processes. These include:

- Development of a comprehensive Penalty Guideline, in consultation with key industry stakeholders, published on the GWIC website, which allows for greater consistency and transparency in disciplinary matters and ensures the Commission is accountable for the decisions it makes.
- Development of new Kennel Inspection Protocols, setting out the circumstances when the Commission will conduct unannounced and announced inspections and when it will utilise body worn camera technology.
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The Commission is today more committed than ever to working collaboratively with the industry's key stakeholders and participants to secure the future prosperity of the industry through improved welfare and integrity.

The Commission's focus for the next year will be on embedding its regional compliance and disciplinary model, completing the implementation of eTrac and developing the Commission's capability to mine and analyse the industry data that it is now collecting with a view to making further improvements to the industry.

Finally, a big thank you to Chris Wheeler who, following Alan Brown's passing, has admirably acted in the role of Chief Commissioner. Thank you to Commissioner Peter Collins for his invaluable guidance and advice and, most importantly, thank you to all of our hardworking and committed team.



**Steve Griffin**  
Chief Executive Officer

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

<b>1,217</b>	race meetings	<b>3,396</b>	greyhounds named to race
<b>12,990</b>	races	<b>7,274</b>	individual greyhounds raced
<b>94,210</b>	number of starters	<b>24,893</b>	registered greyhounds
<b>5,592</b>	registered participants		

## SERVICES TO PARTICIPANTS

<b>18,727</b>	transactions processed
<b>22,297</b>	calls taken via call centre
<b>90.85%</b>	customer satisfaction score
<b>89</b>	stakeholder engagements

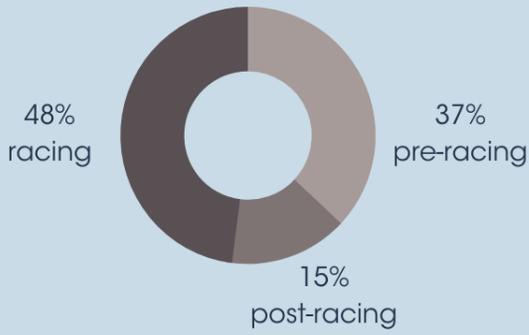
## BREEDING & LIFECYCLE

<b>777</b>	greyhound services
<b>680</b>	litters whelped
<b>4,450</b>	pups whelped
<b>1,227</b>	greyhounds retired

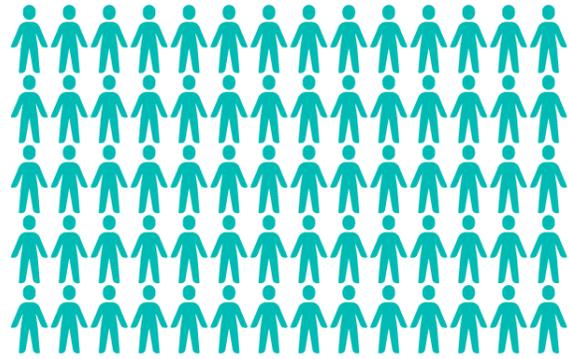
## COMPLIANCE, ENFORCEMENT & LEGAL

<b>7,818</b>	race day swab samples taken	<b>2,450</b>	greyhounds sighted during inspections
<b>215</b>	out of competition swab samples	<b>253</b>	industry concerns reported
<b>860</b>	race day notices issued by stewards	<b>296</b>	charges issued
<b>199</b>	inspections of kennel premises	<b>28</b>	appeals to the Racing Appeals Tribunal
<b>22</b>	written welfare/work notices issued	<b>12</b>	internal reviews conducted

24,893 registered greyhounds



5,592 registered participants



**20%**

lower rate of catastrophic injuries than in 2020/21



**73%**

fewer non-medical euthanasias than in 2018/19



**90.85%**

industry participants satisfied with GWIC services



New tracking and monitoring system launched in May 2022

**12,990**

races overseen by stewards



The Commission's achievements are measured against progress in achieving the goals of the Strategic Plan 2021-24, which outlines how the Commission intends to:

- promote and protect the welfare of greyhounds
- safeguard integrity by ensuring standards and practices are aligned with community expectations
- build public confidence in the industry by fostering welfare and integrity improvements
- effectively and efficiently control, supervise, and regulate greyhound racing in NSW.

### WELFARE

- The Commission reported the lowest rate of catastrophic injuries on record.
- Quarterly injury reports have been updated to align with the nationally agreed convention for classifying injuries.
- Commission staff provided first-hand assistance during flooding events in Western Sydney and the Northern Rivers.
- The Commission launched eTracking, which allows the industry to monitor the location and welfare of all registered greyhounds in NSW.

### INTEGRITY & COMPLIANCE

- The Commission facilitated the implementation of the new National Greyhound Racing Rules in NSW.
- Almost 13,000 races were overseen by Commission Stewards.
- There was an 11% increase in race starts in 2021/22.
- The Commission completed 7,818 race day swabs, a 17% increase on the previous year.

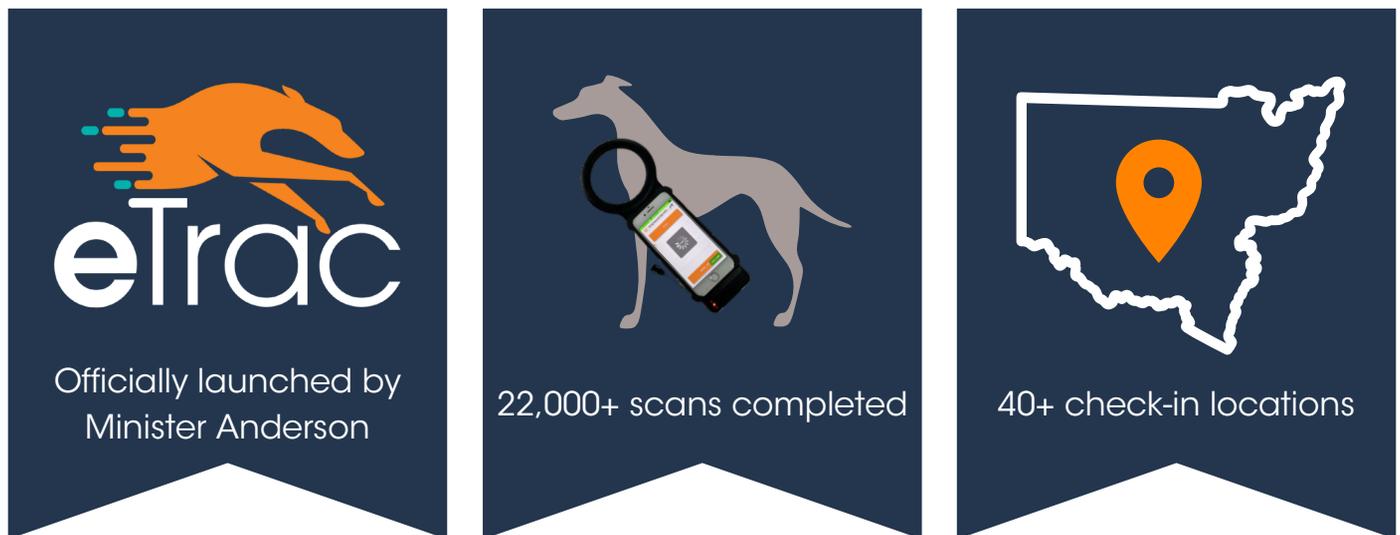
### PUBLIC CONFIDENCE

- The Commission gave evidence before the NSW Legislative Council's Select Committee Inquiry into the Greyhound Welfare & Integrity Commission and provided answers to questions on notice and supplementary questions. The Commission also gave evidence at the 2021-2022 Budget Estimates hearing, and the Select Committee on Animal Cruelty Laws in NSW. The Commission responded to two parliamentary orders for papers in the reporting period.
- All requests from the Select Committee Inquiry were compiled expeditiously.
- The Greyhound Industry Participants Advisory Council met 10 times in 2021/22 and consulted with the Commission on topics such as breeding regulation, reduction in online paperwork, race abandonment protocols and after race injury care.
- 90.85% of surveyed participants were satisfied with services provided by the Commission.
- Transparent reporting on statistics for breeding, rehoming, deaths, retirement and injuries continued.

### CAPABILITY

- All On-Track Veterinarians attended the Australian Greyhound, Working and Sporting Dog Veterinarians conference in 2021 which was held online due to COVID-19.
- All staff completed online training in Privacy, Cyber Security and Fraud and Corruption.
- Managers received training in Work, Health & Safety and Leading High Performing Teams.

# eTrac - TRACKING AND MONITORING PROJECT



On 25 February 2021, Minister for Hospitality and Racing, Kevin Anderson, announced the NSW Government's \$3.6 million investment in the Commission's eTracking solution. Implementing a system that enables whole-of-life tracking of greyhounds was one of the key recommendations of the Greyhound Industry Reform Panel accepted by the NSW Government.

The Commission's eTrac program will provide the NSW greyhound racing industry with a world first cloud-based system with greater capability, accessibility and, ultimately, make it easier and simpler for our customers to interact with us.

The eTrac system will:

- Improve greyhound traceability by implementing an eTracking system which will make it easier and quicker for the Commission to regulate, track, assure and report on the welfare of greyhounds registered in NSW.
- Improve customer service by introducing a personalised, self-service portal where participants will have access to their greyhound racing, registrations, compliance, and welfare information, and be able to complete regular transactions online.
- Eliminate many duplicated and manual transactions and processes which are no longer required.

The first component was completed in April 2022 which included Marketing Cloud, a powerful and agile communication tool that provides quick and direct messaging to participants by email and SMS. It also includes data analytics which will help us ensure our information is effective and appropriate. The eTracking system was launched on 31 May 2022 where several groups of industry participants were randomly selected to have their greyhounds checked-in at one of our 40+ locations across New South Wales. These check-in locations include rehoming agencies, veterinarians, greyhound racing clubs, trial tracks and select participants. We have seen over 22,000 scans completed and over 4,600 unique greyhounds identified. Greyhounds are also having check-ins through everyday industry interactions. These include:

- Starting in a NSW or interstate race meeting
- Being scanned at the track for a race or trial
- A vaccination record
- A breeding application
- Lodgement of a Whelping Notice
- Being earbranded or microchipped
- A scan during a kennel inspection
- A change in ownership
- A kennel or trainer transfer

- A visit to a select group of veterinary practices
- A retirement notification
- Being scanned at GAP or another rehoming facility
- Being officially named
- Completing a breeding/racing lease
- Lodgement of a DNA test with Greyhounds Australasia

This is the second component of the program to be implemented and will enable the Commission to have all greyhounds on the NSW register, sighted, scanned and accounted for every 6 months, or 12 months, depending on what stage of their racing career they are at.

With this now completed, the transaction and notification functions for participants and greyhounds will be finalised in November 2022 with the eTrac participant portal. These will assist our industry to have quicker and easier ways to interact with us. The release of the portal will be supported by track visits where Commission staff will help participants login and use the portal.

We also continue to work with industry stakeholders, including Greyhound Racing NSW (GRNSW), with the development of our race day functionality within eTrac to provide a seamless transition to our new industry system.



## WELFARE

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Greyhound welfare refers to how an individual greyhound's health, comfort and mental wellbeing are 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, 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 2021/22 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.

Fact sheets are published on the Commission's website to inform participants about veterinary risks and best practice. 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 by the immediate provision of pain relief, initial diagnosis, stabilisation of injuries and advice to trainers on further veterinary care and injury management. They may also need to humanely euthanase greyhounds which have suffered a catastrophic injury in a race, where the injury is so serious that euthanasia is in the greyhounds' best interest.

In 2021/22, the Commission's veterinarians conducted more than 94,210 pre-race examinations of every presented runner, more than 6,000 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.

Each quarter, the Commission publishes on its website a report of racing-related injuries as part of its commitment to transparent and accurate reporting.

### INSPECTION OF KENNELS

The Commission conducts kennel premises inspections as a key aspect of its welfare strategy. Inspections are primarily conducted as part of a routine program, but may also result from intelligence, a positive swab, change or initiation of a participant's registration, or the construction of new kennels.

The Commission conducted 173 initial inspections of kennel premises and 26 follow-up inspections in 2021/22 (Table 1) in which the identities of 2,450 greyhounds were checked. The number of kennel inspections conducted in 2021/22 was 199, noticeably less than the number of inspections completed in 2020/21 (311) due largely to COVID 19 and reduced staff numbers.

**Table 1: Inspections of kennel premises conducted in 2021/22**

	Initial inspection	Follow-up inspection	Total
Routine	32	1	33
Positive Swab	4	0	4
New kennels	20	2	20
Greyhound audit	13	2	15
Registration (new or updated)	26	0	26
Targeted based on intelligence	78	23	101
Out of competition swabbing	0	0	0
<b>Total</b>	<b>173</b>	<b>26</b>	<b>199</b>

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.

Inspectors issued 39 verbal instructions and 22 written directions for 13 instances of non-compliance with the relevant code. They also identified nine animal welfare matters where owners of greyhounds were issued written directions to present greyhounds in their care to a veterinarian for examination and treatment.

The written and verbal directions related to:

- Keeping and maintaining greyhound treatment records
- Providing veterinary treatment for wounds and dental disease
- Install and maintain adequate fire protection
- Requirement to maintain clean and hygienic housing areas
- Replace floors and stabilise kennels in outdoor yards
- Maintain and repair kennels and exercise yards to ensure greyhound safety and wellbeing.

## NEW AND AMENDED POLICIES

The Commission published a new Syndicates Policy following revision of the national Greyhound Rules of Racing, including in relation to group ownership of greyhounds. The new Policy provides for syndicated ownership as either Private Syndicates or Public Syndicates, and discontinued access to new partnerships as a form of group ownership in NSW. The new Policy clearly outlines the responsibilities of Syndicate Managers in ensuring the welfare of greyhounds owned by a syndicate, ensuring compliance with Commission requirements, and managing the distribution of any prize monies to syndicate members.

The Commission's Transfer Policy and Trial Track Policy were also updated consequential to introduction of new Greyhound Racing Rules on 1 May 2022.

# INTEGRITY AND COMPLIANCE

The laws, rules and codes which the Commission administers are designed to align as closely as possible with existing community expectations about welfare and integrity. Participants who adhere to these requirements not only protect themselves from penalty but also assist in protecting the reputation, and therefore the future, of greyhound racing.

The Commission’s teams of stewards, inspectors, veterinarians, legal officers and registration officers safeguard integrity across the full range of greyhound racing industry activities. As part of this:

- Stewards oversee every NSW race meeting to ensure that each race is conducted in accordance with the Greyhound Racing Rules
- Disciplinary action is initiated following detection of prohibited substances, participant misconduct, animal welfare matters and other rule breaches
- Inspectors engage and educate participants to raise awareness of obligations and encourage voluntary compliance, and investigate complaints and concerns
- Intelligence officers monitor anomalies in wagering activity and greyhound racing performances to inform investigations
- Registration and Welfare officers offer transaction services that are user friendly and make it easier for participants to comply with their registration and notification requirements.

## RACE DAY INTEGRITY SERVICES

Commission stewards attend all NSW race meetings and are guardians of integrity at racetracks. In 2021/22 stewards oversaw 1217 race meetings comprising 12,990 races. Stewards issued 505 notices for matters related to the performance of greyhounds in races (unsatisfactory performance, failing to pursue, marring) and 355 notices for non-performance related rule breaches (Figure 1). This is a rate of nine breaches per 1000 starters, the same rate as 2020/21.

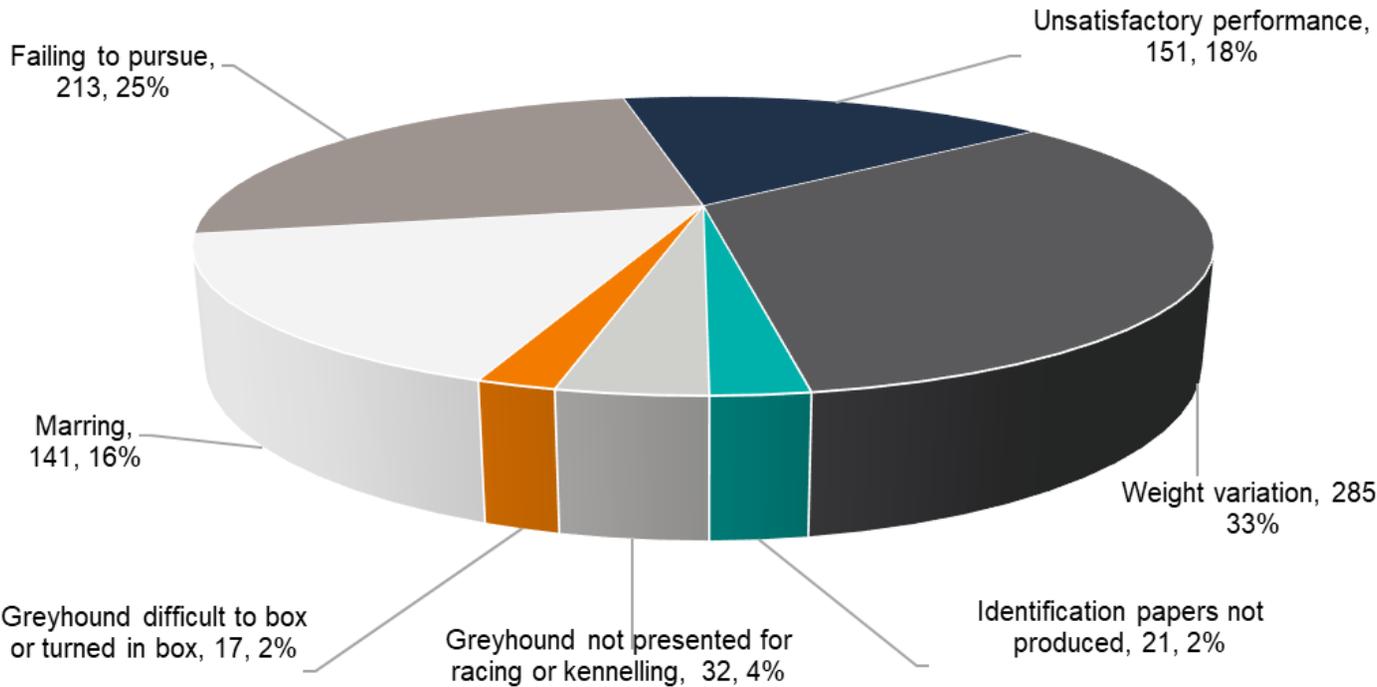


Figure 1: Common disciplinary actions taken at racetracks under the Greyhound Racing Rules

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

In 2021/22, 7,818 race day swabs and 215 out of competition swabs were taken (Figure 2). With 94,210 race day starts during the reporting period, the sampling rate was 8.2%, a slight increase on the previous financial year. While the number of swabs taken increased by 1,137 (17%) on the previous financial year, the number of starts increased by 9,494 (11%).

Of the race day swabs, 6,185 (81%) were taken post-race and 1,436 (19%) pre-race. Forty-nine swabs tested positive for a prohibited substance, a rate of 0.63% of all swabbed starters, which is lower than the 0.9% average rate over the previous 14 years.

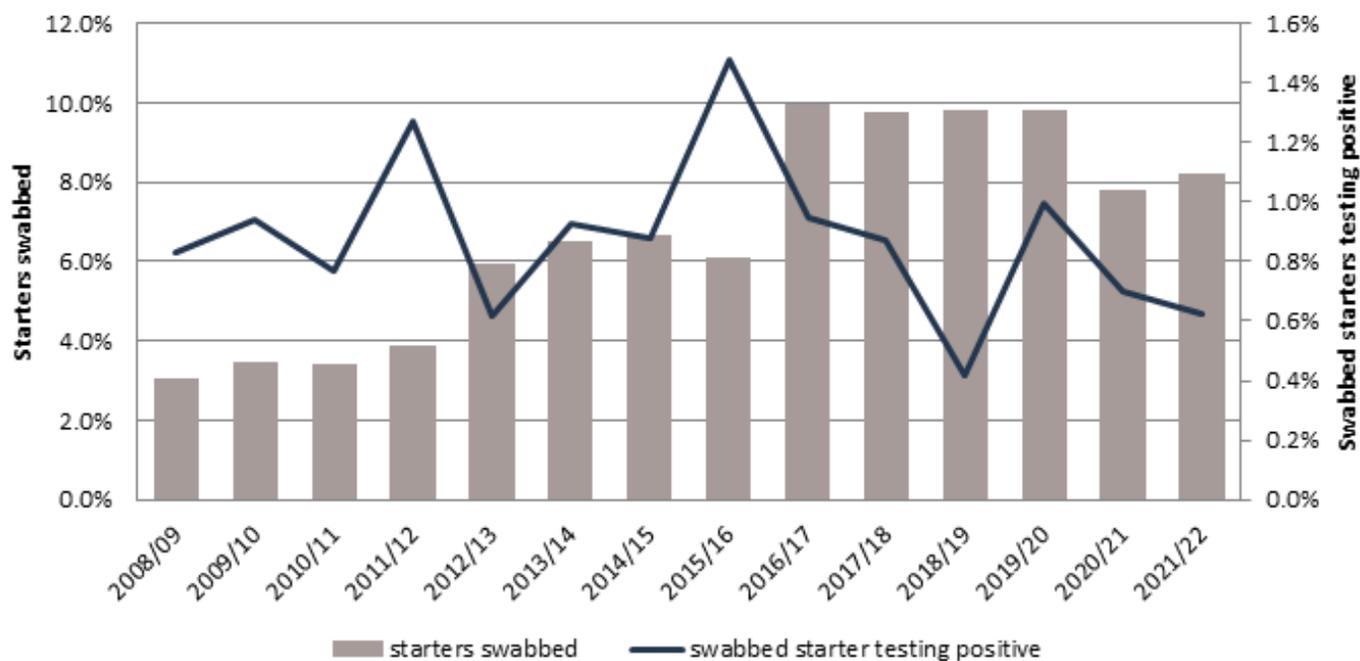


Figure 2: Swabbing numbers and positives over 14 years

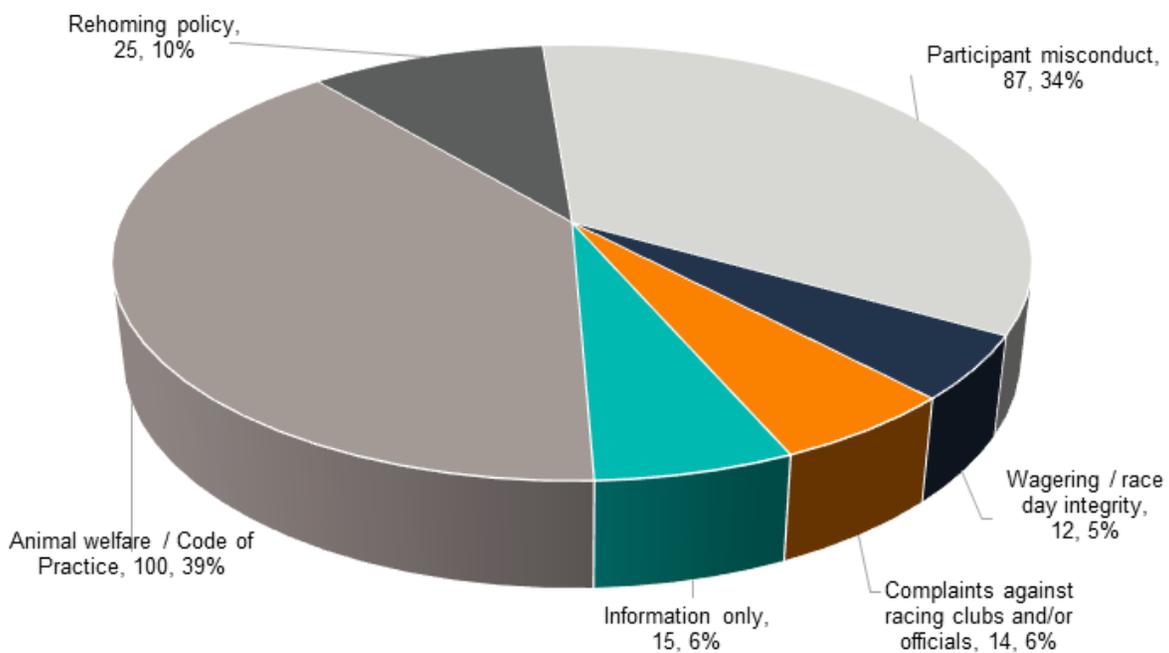
### THRESHOLD WARNINGS FOR COBALT AND ARSENIC

The Commission continued to assist the industry by notifying trainers if samples taken from their greyhounds returned levels of cobalt and arsenic which approach the threshold permitted in the Rules. The Commission issued six arsenic and five cobalt threshold notifications during 2021/22.

### REPORTS OF POTENTIAL NON-COMPLIANCE

The Commission received and assessed 253 externally initiated reports of potential non-compliance and wrongdoing, of which 40% (100) concerned NSW Greyhound Welfare Code of Practice matters, 34% (87) concerned misconduct of participants and 10% (25) concerned breaches of the rehoming policy (Figure 3).

An additional 191 reports were raised internally from compliance, audit and monitoring activities. 8 per cent (16 reports) relate to racing integrity and wagering and 35% relate to alleged rehoming policy breaches.



**Figure 3: Subject of reports 2021/22**

## INVESTIGATIONS

Significant investigations conducted by the Commission this year included:

- Use of non-synthetic material in lures used to train greyhounds
- Alleged inhumane euthanasia of greyhounds
- Alleged failures to provide veterinary treatment for injured greyhounds
- Providing false information in registration applications
- Alleged baiting at a slipping track
- Use of pin firing on registered greyhounds
- Breeding activity where the nominated sire and dam did not qualify as parents for a proportion of the litter
- Registered racing greyhound declared menacing under Companion Animals Act, breaching control measures.

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 2021/22 the Commission amended its decision-making processes in relation to disciplinary matters, introducing a regional model. 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 2021-2022 the Commission published new 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 Commission has also published a Disciplinary Action Guide which explains the Commission's disciplinary process for participants.

The 296 charges issued by the Commission in the reporting period were reflected in 132 separate disciplinary matters. Of these, 124 disciplinary matters were finalised in the 2021/22 reporting period, with 222 charges proven and 34

charges not proven. The remaining eight disciplinary matters consisted of 40 charges which were finalised after 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 12 participants and imposed interim penalties in nine 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.

Twenty-eight greyhound racing matters were appealed to the RAT during the reporting period. Of these, nine were upheld, four were dismissed, one was in part dismissed and in part upheld, while six were withdrawn by the participants. Eight appeals were yet to be finalised at the end of the reporting period. There were also two appeal matters finalised during the reporting period that were lodged during the 2020/21 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. Twelve internal reviews were determined during the reporting period. In four cases the original decision was confirmed and in six the decision was varied. One internal review was withdrawn by the participant, and one internal review was yet to be finalised at the end of the reporting period.

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

## REGISTRATION ASSESSMENT PROGRAM

Introduction of competency requirements for people seeking to enter the NSW greyhound racing industry was a key recommendation of the Greyhound Industry Reform Panel and will contribute to improved standards across the industry.

During the reporting period, the Commission commenced implementation of the Registration Assessment Program which requires new applicants for registration to complete competency requirements in the form of a mandatory knowledge test specific to the role.

The Program has been introduced progressively, based on the outcome of a pilot introducing testing on a voluntary basis in March 2021. Following positive evaluation of the pilot, in July 2021 completion of a knowledge test became compulsory for all new and upgrading applicants for registration as a greyhound breeder, attendant, owner trainer or public trainer. Mandatory knowledge tests are now also in place for the roles of Greyhound Health Assistant and all categories of Race Official (Lure Drivers, Race Judges, Race Starters and Kennel and Track Attendants).

The majority of participant registration categories now have competency requirements in the form of a mandatory knowledge test in place.

## LEGISLATIVE AND RULE CHANGES

These legislative changes were made:

- The *Racing and Gambling Legislation Amendment Act 2022* amended the *Greyhound Racing Act 2017* (the Act).
- Section 3 of the Act was amended to clarify the definition of a greyhound to which the Act applies, and section 59 (1)(e) was amended to clarify the Commission's powers in respect of disqualification of a greyhound.
- Section 3A, detailing the Objects of the Act, was inserted.

The Commission implemented the NSW Greyhound Racing Rules on 1 May 2022. Introduction of the new Rules followed a comprehensive review of the Greyhounds Australasia Rules of Racing – known as the “national rules” - that

the Commission participated in. The Commission also conducted a simultaneous review of the Local Rules, which required amendment. The resulting NSW Greyhound Racing Rules comprise the Greyhounds Australasia Rules which apply across Australia, and NSW Local Rules. In accordance with section 55 (4) of the Act, the NSW Greyhound Racing Rules are published on the NSW Legislation website, as well as on the Commission's website.

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 2021/22 financial year 1,210 participants completed the customer service survey following a phone interaction with the Commission. The survey indicated 90.85% satisfaction with the Commission's services, and 84.6% of respondents scoring the quality of service provided during their particular enquiry 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 [thedogs.com.au](http://thedogs.com.au)
- Breeding services reported monthly
- Litters and whelpings reported monthly
- Greyhound injury analysis and recommendations published quarterly
- Life cycle statistics published quarterly
- The number of registered greyhounds published annually.

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

## COMMUNICATION AND CONSULTATION

The Commission's website is the central hub of information that supports communications that provide information to industry participants, stakeholders, and the general public. Communication channels used by the Commission include the 'Information for GWIC Participants' Facebook group, Twitter, LinkedIn, online and print advertising, SMS, email and direct mail.

Thirty-four industry updates were published to the Commission's website in 2021/22. The updates cover a range of topics including greyhound health alerts and advice, reminders about rules and policies, outcomes of investigations and inquiries, and information about projects and other initiatives.

Last year the Commission added a link on the website to information regarding the current COVID-19 protocols and how they affect greyhound racing in NSW, including changes to protocols as they occur, frequently asked questions and signage for clubs. Ten industry updates about COVID-19 were published in 2021/22.

Direct communications through email and postcode-specific SMS have been used to inform participants about COVID-19 protocols, race abandonments, emergency assistance during floods and other location-specific events.

Track visits are also a key component of the Commission's engagement strategy, providing friendly one-on-one assistance to participants at the track. It is also a great way for office-based staff to further develop their understanding of race day operations and industry issues, engage with field-based staff and strengthen their relationships with industry participants.

The Commission's industry consultation mechanisms this year included:

- Monthly meetings with GRNSW and GBOTA
- Monthly meetings with the GWIC Industry Participant Advisory Council
- Regular discussion with officials of GRNSW on specific topics such as injury, data, and track condition
- Regular meetings with Greyhound Clubs NSW and the Australian Workers' Union
- Biannual meetings with the board directors of GBOTA and regular discussions with GBOTA staff
- Informal discussions with industry participants
- Quarterly meetings of the Greyhound Industry Animal Welfare Committee.

## **GWIC INDUSTRY PARTICIPANT ADVISORY COUNCIL**

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

The eight GIPAC members are all experienced participants who are currently actively engaged in the industry, and include breeders, trainers, owners and track managers. They meet monthly 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 no formal applications under the GIPA Act received during 2021/22. There were three requests for information received and responded to during 2021/22 that the Commission treated as informal applications under the GIPA Act. Statistical information relating to applications to the Commission is available at Appendix C. The absence 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.

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 racetrack injury reporting.

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

## INVESTMENT IN STAFF CAPABILITIES

In 2021/22 the investment priority has been improving the compliance skills and knowledge of swabbing officials, both Commission and Club-appointed staff. Six swabbing courses were facilitated to ensure all swabbing officials have completed the swabbing certification.

Staff also attended these courses relevant to their roles:

- Mercer CED job evaluation and job analysis workshop
- An annual Stewards conference
- Leading a High Performing Team at GWIC
- Mandatory training in the following: Fraud & Corruption, Cyber Security, Privacy at DCS and WHS for Managers
- GIPA training
- Administrative Law training
- Australian Greyhound, Working and Sporting Dog Veterinarians conference.



# PROFILE OF THE NSW GREYHOUND RACING INDUSTRY

## PARTICIPANTS

On 30 June the Commission had 5,592 people registered as participants, an increase of 860 on the previous financial year, mostly in the Owner and Attendant categories.

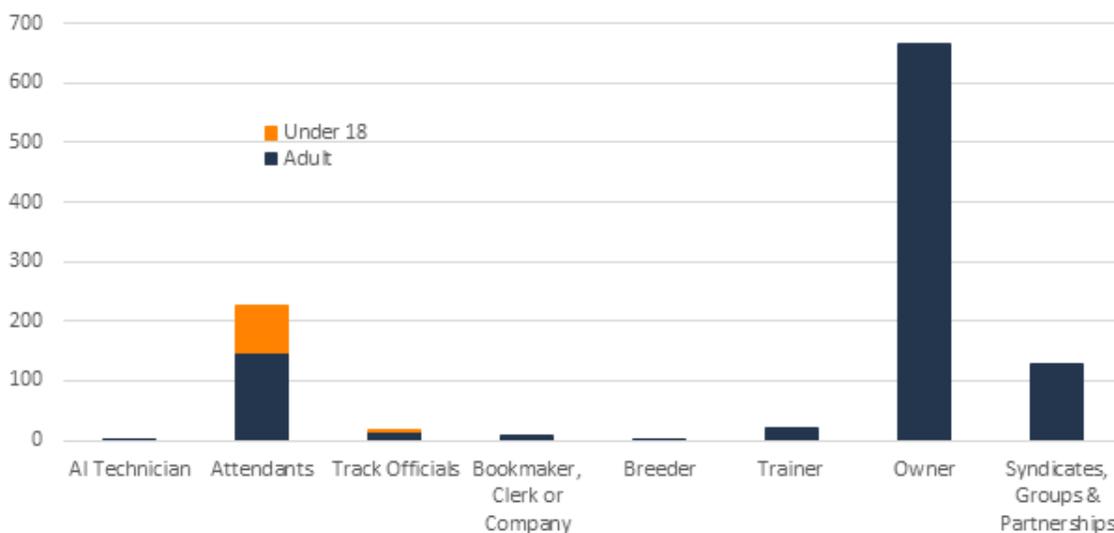
**Table 2: Number of participants and registrations**

Registration category	Registered as at 30 June 2020	Registered as at 30 June 2021	Registered as at 30 June 2022
Artificial Insemination Technician	11	3	8
Attendant	819	832	1047
Bookmaker	29	25	44
Bookmaker Clerk	25	21	28
Breeder	996	960	950
Health Assistant	13	10	10
Owner Trainer	1,275	1,146	1192
Public Trainer	1,075	982	973
Promoter	4	3	3
Race Official	382	303	326
Studmaster	43	46	48
Trial Track Proprietor	7	5	6
Owner	unknown	4,254	4,886
<b>Total registrations held<sup>1</sup></b>	<b>unknown</b>	<b>8,590</b>	<b>9,521</b>
<b>Total participants</b>	<b>unknown</b>	<b>4,732</b>	<b>5,592</b>

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

<sup>2</sup>Individual participants may hold multiple registrations

The Commission welcomed 895 new industry participants in 2021/22, with the majority registered as greyhound owners. Eighty under-18 year-old new participants joined as Associate Attendants and Race Officials (Figure 4).



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

At 30 June 2022, 65% 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, 33% of the under 40 years age group, and 40% of the under 18 years age group.

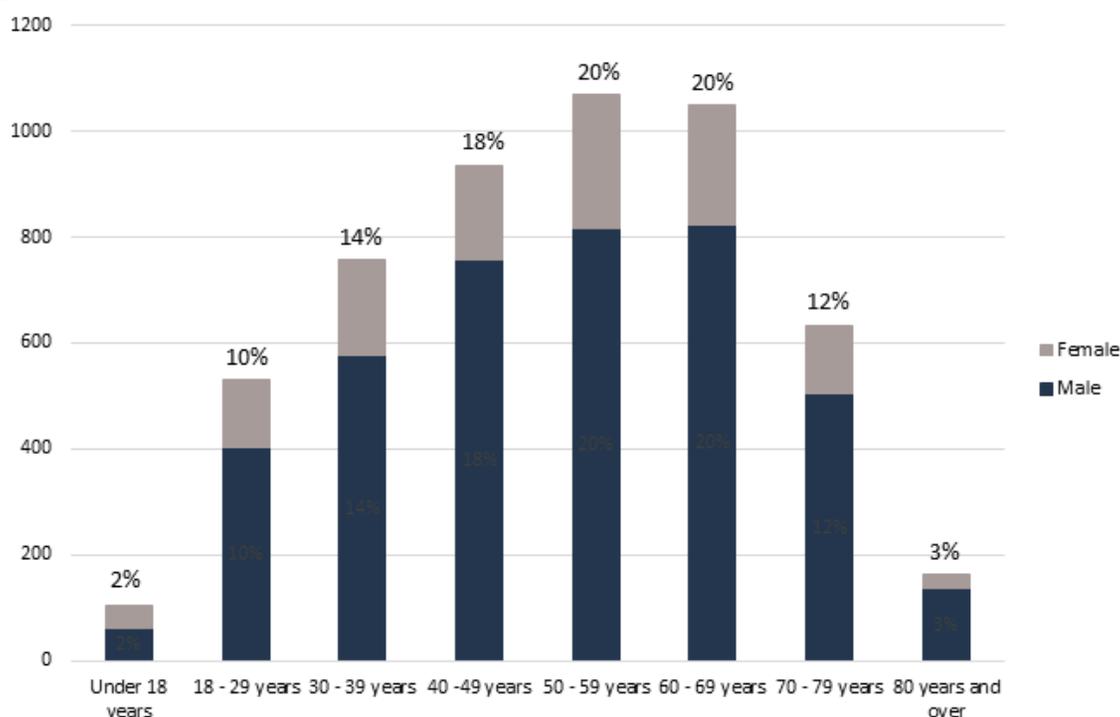


Figure 5: Age distribution of NSW greyhound industry participants (Source: One Gov 28/09/2022)

## RACING

Table 3: Racing activity in

	2018/19	2019/20	2020/21	2021/22
Racetracks operating	32	32	29	29
Race meetings held <sup>1</sup>	1,153	1,092	1,149	1,217
Races held <sup>1</sup>	11,399	10,998	11,847	12,990
Starters <sup>1,2</sup>	81,282	78,946	85,716	94,210
Individual greyhounds raced <sup>1,3</sup>	6,505	6,502	6,836	7,274
Greyhounds named for racing <sup>1,4</sup>	3,223	3,335	3,169	3,396

<sup>1</sup> OzChase

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

<sup>3</sup> 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.

<sup>4</sup> Greyhounds named for racing is the number of greyhounds that received a racing name in 2021/22; naming is a key step in becoming eligible to race.

## GREYHOUND POPULATION

A greyhound is defined as a greyhound kept 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 2022 is estimated to be 24,893 of which 48% are registered for racing (Figure 6).

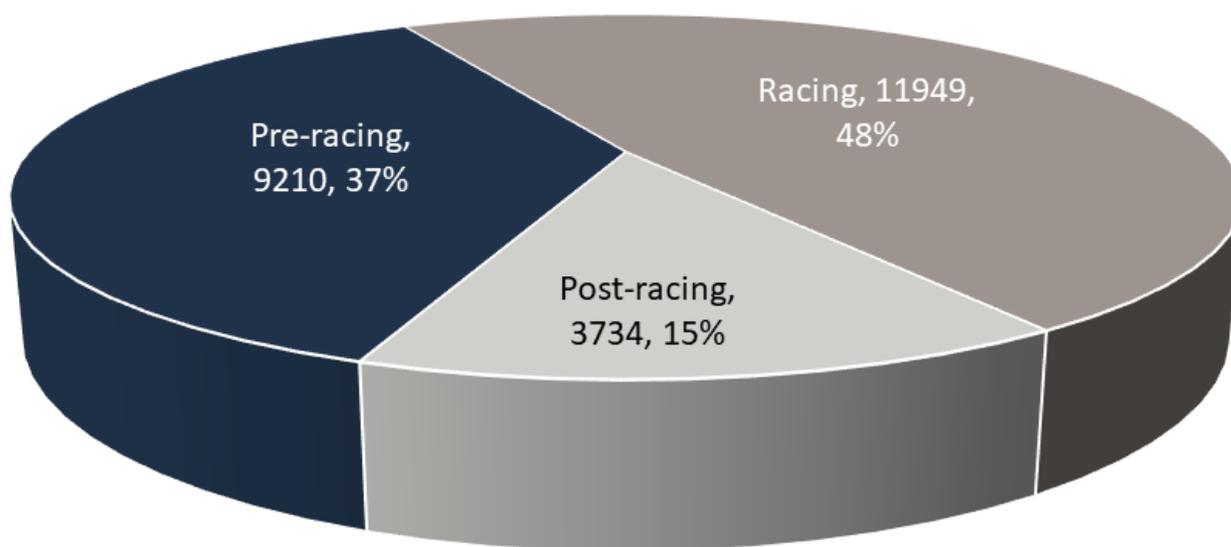


Figure 6: Lifecycle stages of the currently registered greyhound population

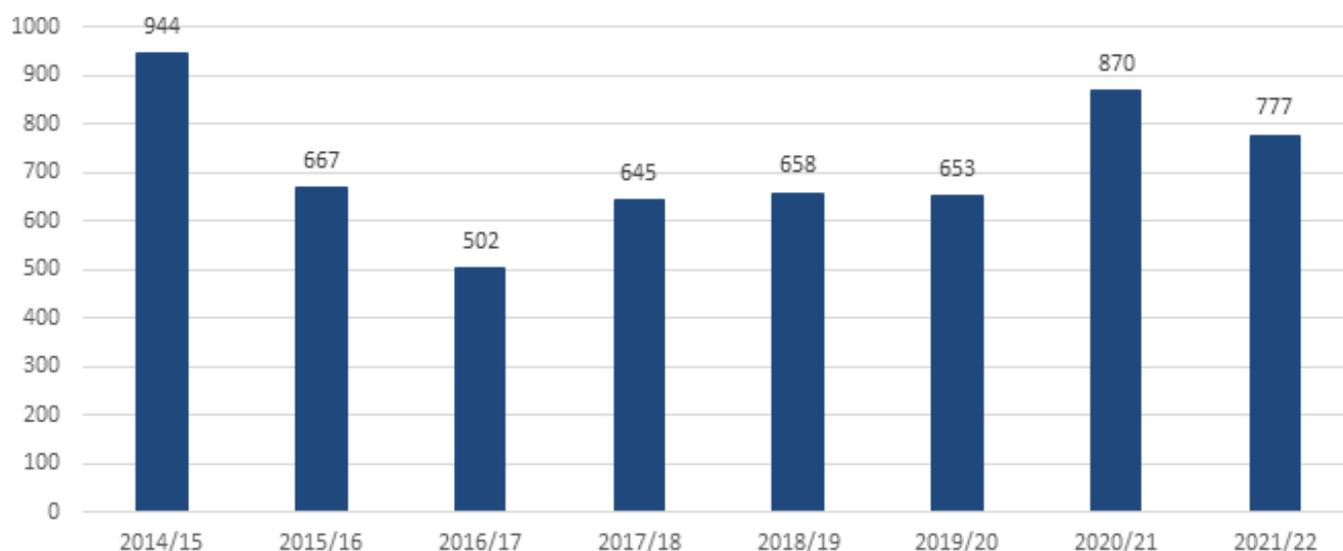
## BREEDING

A total of 777 breeding services conducted in 2021/22 were notified to the Commission (Table 4), an 11% decrease on the previous year (Figure 7).

Table 4: Greyhound services and whelpings in NSW in 2021/22

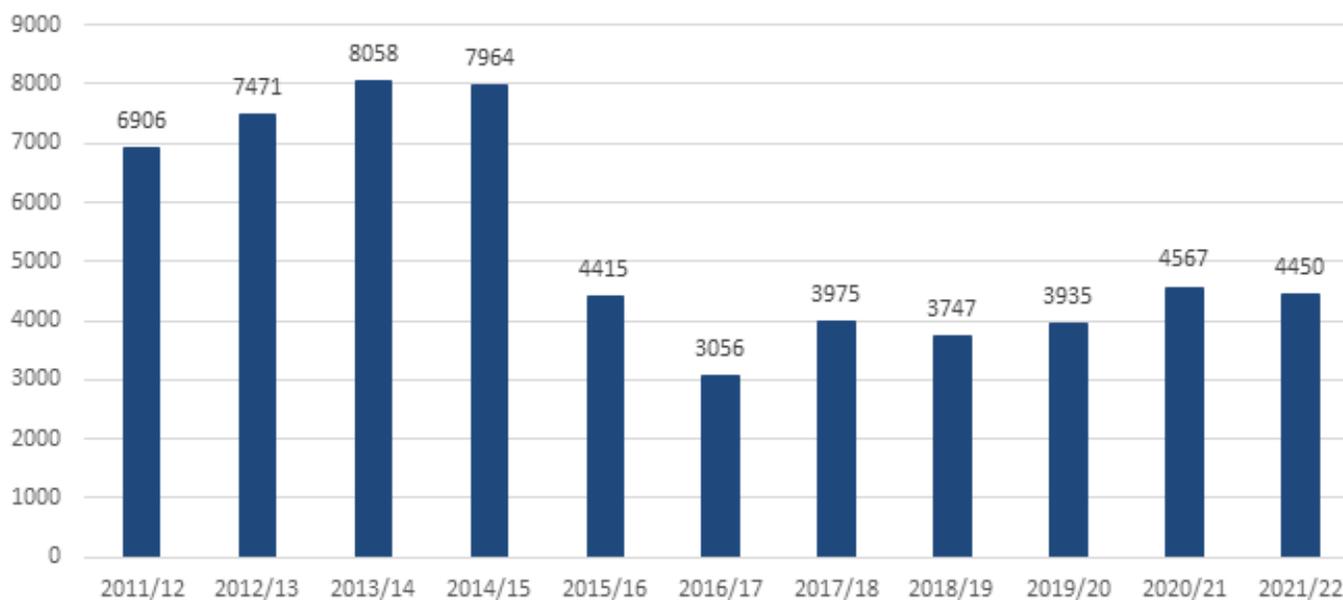
	Services	Litters	Female pups	Male pups	Total pups	Mean litter size
July	43	62	197	199	396	6.4
August	39	42	126	129	255	6.1
September	85	46	146	141	287	6.2
October	98	66	201	206	407	6.2
November	80	82	260	297	557	6.8
December	65	62	219	202	421	6.8
January	94	60	188	212	400	6.7
February	93	53	193	187	380	7.2
March	45	65	189	215	404	6.2
April	28	55	182	175	357	6.5
May	62	43	140	154	294	6.8
June	45	44	152	140	292	6.6
<b>Total</b>	<b>777</b>	<b>680</b>	<b>2,193</b>	<b>2,257</b>	<b>4,450</b>	<b>6.5</b>

(Source: OzChase 8 September 2022. 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 2021/22 (Source: OzChase 25/8/2020, 10/9/2020, 12/8/2021, 8/9/2022)**

The Commission was notified of 4,450 pups whelped in NSW in 2021/22 (Table 4), a 3% decrease on the previous year (Figure 8).



**Figure 8: Number of pups whelped in NSW from 2011/12 to 2021/22 (Source: 2011/12 to 2017/18 from GRNSW annual reports; 2018/19 to 2019/22 from OzChase 10/9/2020, 12/8/2021, 8/9/2022)**

## 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 2021/22, 6,071 post-race examinations of greyhounds were undertaken by On-Track Veterinarians and 3,267 were found to have injuries (Table 5), equal to 54% of greyhounds vetted post-race. The majority of race injuries (91.2%) required a stand down period of less than 43 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 8.8% of all injuries at a rate of 3.04 per 1,000 starts.

**Table 5: Number of greyhound racing injuries**

Injury category <sup>1</sup> and stand down period	Number <sup>2</sup>	Injuries per 1000 starts <sup>3</sup>	Proportion of all injuries
Category A – no stand down period required	370	3.93	11.3%
Category B - 1-10 days	1,268	13.46	38.8%
Category C - 14-21 days	947	10.05	29%
Category D - 28-90 days	632	6.71	19.3%
Category E - euthanased or sudden death	50	0.53	1.5%
<b>Total</b>	<b>3,267</b>	<b>34.68</b>	
Category F <sup>4</sup>	286	3.04	8.8%
Category G <sup>5</sup>	2,981	31.64	91.2%

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

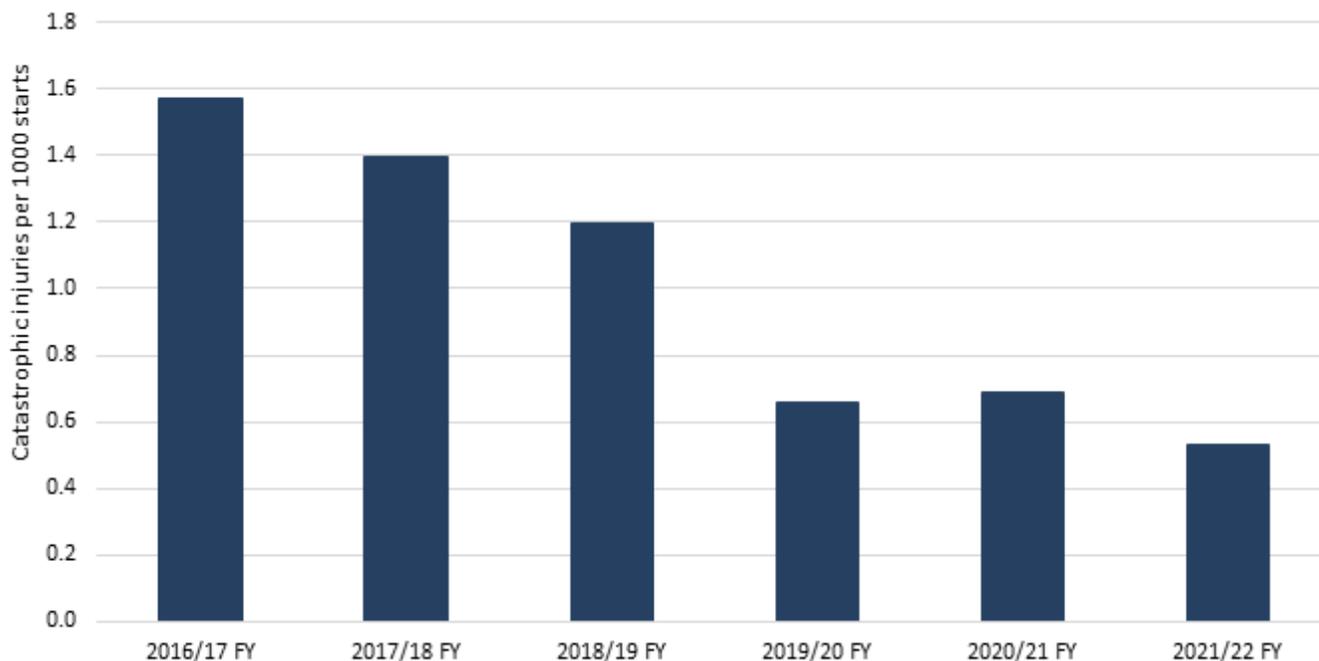
<sup>2</sup> Does not include examinations or injuries from trials, return-to-racing examinations or pre-race examinations.

<sup>3</sup> Injuries per 1000 starts is an industry standard for measuring the rate of injury

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

<sup>5</sup> 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 (0.53 per 1,000 starts) was 20% lower than in 2020/21 (0.66 per 1,000 starts), and is the lowest on record (Figure 9).



**Figure 9: Annual rate of catastrophic racing injuries**

## RETIREMENT

The Commission was notified of 1,227 greyhound retirements that occurred in 2021/22 (Table 6).

One quarter of retired greyhounds were retained by an industry participant as a pet or breeding greyhound and remain registered with GWIC. The majority of greyhounds were rehomed to non-participants via the Greyhounds as Pets program (25%) or another animal adoption or rescue organisation (30%) or privately by participants (20%).

The proportion of greyhounds retained by industry participants or privately rehomed by industry participants has declined since 2018, while the proportion accepted by GAP or another animal adoption or rescue organisation has increased (Figure 10).

**Table 6: Greyhound retirements reported in 2021/22**

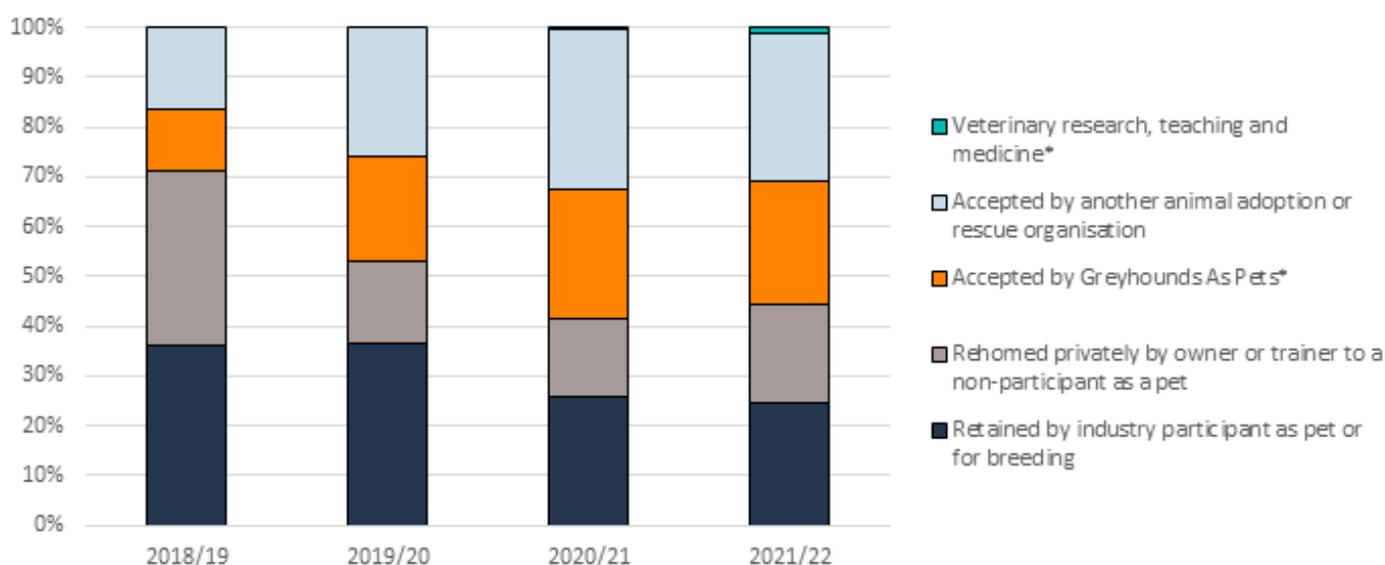
Destination	Greyhounds	%
Retained by industry participant as pet or for breeding	302	25%
Rehomed privately by owner or trainer to a non-participant as a pet	245	20%
Accepted by Greyhounds As Pets*	301	25%
Accepted by another animal adoption or rescue organisation	365	30%
Veterinary research, teaching and medicine	14	1%
<b>Total</b>	<b>1,227</b>	<b>100%</b>

Source: OneGov 2/9/2022.

<sup>1</sup>Includes greyhounds which were supported at the time of retirement by the Greyhounds As Pets regional program and homing assistance scheme which provides financial support for desexing, dental check-ups and health measures.

<sup>2</sup>Includes 20 greyhounds accepted by GAP programs outside NSW.

<sup>3</sup>A recent reconciliation of GAP rehoming data has indicated potential under reporting of rehoming which the Commission is investigating.



**Figure 10: Destination of retired greyhounds reported over last four years**

## GREYHOUND MORTALITY

A total of 762 greyhound mortalities were reported 2021/22 (Table 7), of which 58% were the result of euthanasia. This includes 50 mortalities that occurred during race meetings (Two sudden deaths and 48 euthanasias conducted by On-Track Veterinarians).

**Table 7: Greyhound mortalities reported in 2021/22**

Mortality by type and cause <sup>1</sup>	Number	%
<b>Euthanasia</b>		
Medical Euthanasia - Injury	218	50%
Medical Euthanasia - Illness	202	46%
Medical Euthanasia - Emergency <sup>2</sup>	0	0%
Failure to Re-home	5	1%
Behaviourally unsuitable <sup>3</sup>	15	3%
<b>Euthanasia total</b>	<b>440</b>	<b>100%</b>
<b>Death</b>		
Injury or accident	107	33%
Illness, age or natural causes	215	67%
<b>Death total</b>	<b>322</b>	<b>100%</b>

<sup>1</sup> Includes euthanasia and sudden deaths at race meetings.

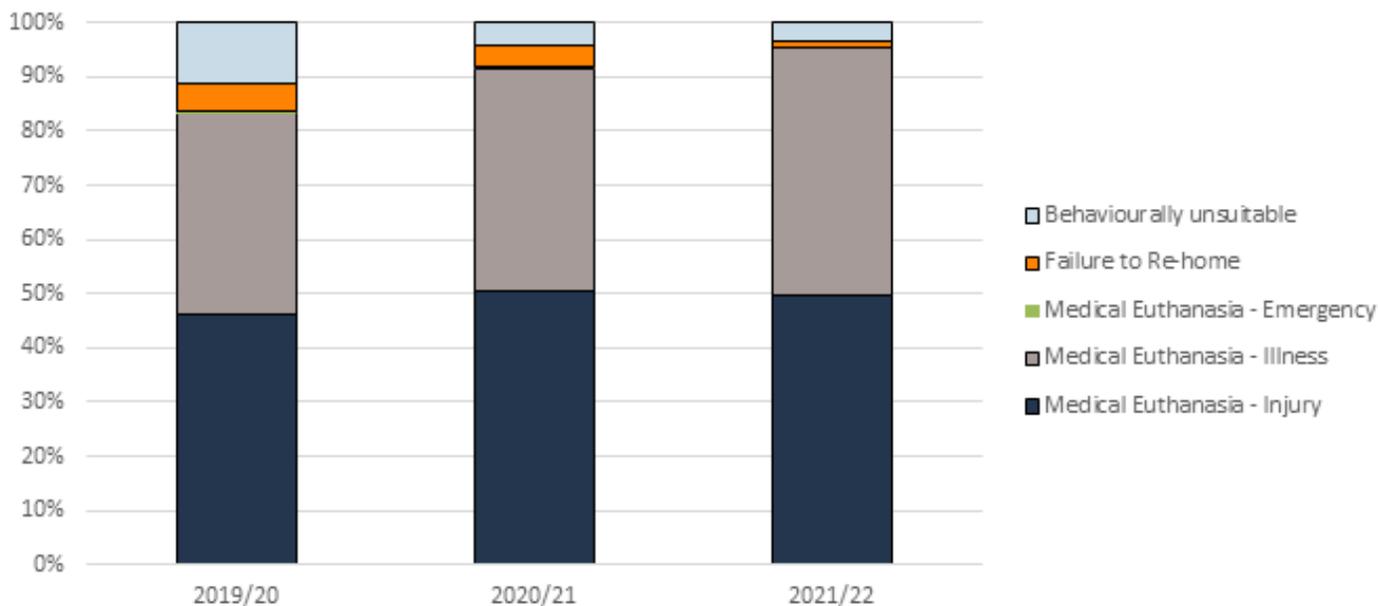
<sup>2</sup> The circumstances surrounding any emergency euthanasia are examined by the Commission to ensure that no breach of the Greyhound Rehoming Policy or the *Prevention of Cruelty to Animals Act 1979* has occurred.

<sup>3</sup> Euthanasia due to behavioural reasons is not currently permitted under the Greyhound Rehoming Policy. These cases are investigated to determine whether a breach of the policy has occurred.

Source: OneGov 19/9/2022. Note: figures for 2019/20 and 2020/21 include late notifications and may not match previously published figures

\*Data presented here is based on information provided by participants to the Commission.

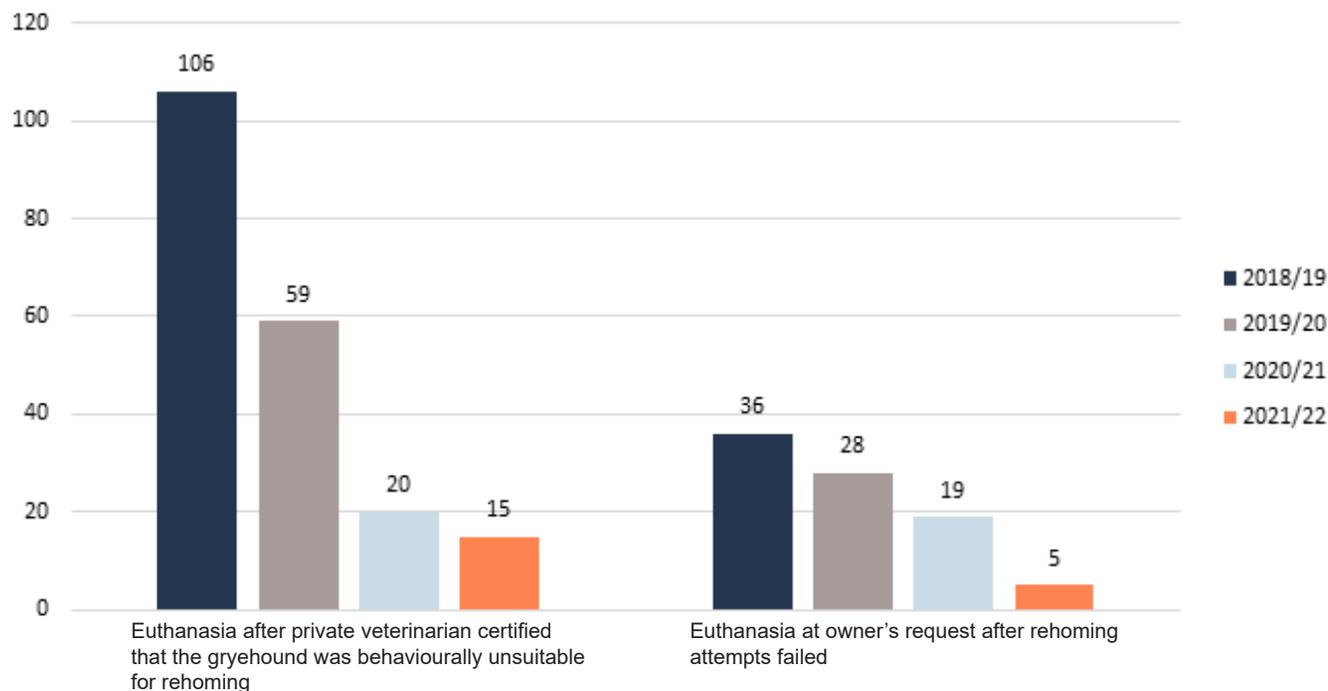
The proportion of euthanasias due to failure to rehome has declined from 5% to 1% since 2019/20, and euthanasias due to behavioural unsuitability has declined from 11% to 3% since 2019/20 (Figure 11).



**Figure 11: Reasons for greyhound euthanasias over last three 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 and failure to rehome) has declined by 86% since 2018/19 (Figure 12), following changes to the Commission’s Greyhound Rehoming Policy in December 2019.



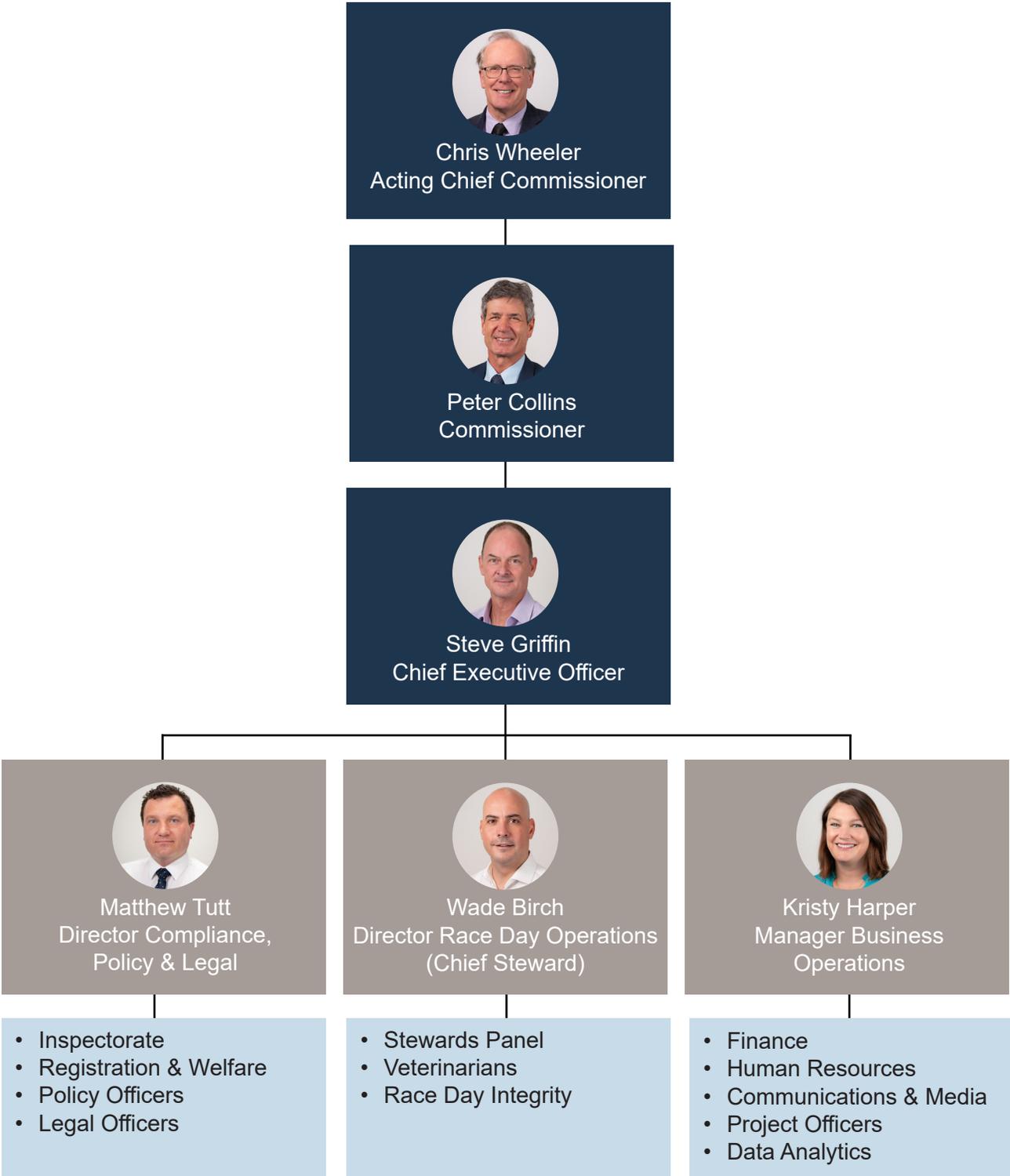
**Figure 12: Greyhound euthanasia for non-medical reasons**

## EXPORT OF NSW GREYHOUNDS

Only one NSW-registered greyhound was issued with a greyhound passport by Greyhounds Australasia in 2021/22.

# ORGANISATIONAL GOVERNANCE & PEOPLE

## ORGANISATIONAL STRUCTURE



## OUR LEADERS

The Chief Commissioner and two Commissioners are appointed by the Governor on the recommendation of the Minister for Lands and Water, Hospitality and Racing, the Hon Kevin Anderson.



### **Chief Commissioner Alan Brown AM**

A solicitor for 45 years, Alan specialised in banking, finance, property, and commercial law. During that period, he was the managing partner of several law firms. He was also the independent chair of Moss Capital Funds Management Limited, and a member of the advisory board of Moss Capital Pty Ltd before its listing on the ASX as Elanor Investments Limited. Alan retired from full-time legal practice in 2017.

Alan had a long association with thoroughbred racing. He held leadership roles in that industry from 1983 until 2014, principally with the Sydney Turf Club, Racing NSW, Racing Corp and the Australian Pattern Committee. He was also a director of the Australian Racing Board.

In addition, Alan had a very longstanding exposure to greyhound racing. His grandfather bred and raced greyhounds with notable success, and Alan's son also raced greyhounds successfully.

In August 2017, the NSW Government appointed Alan as the Chief Commissioner of the newly established Greyhound Welfare and Integrity Commission for a 3-year term. Alan was reappointed in September 2020 for a further two-year term.

In 2019, Alan was appointed a Member of the Order of Australia for significant service to the thoroughbred racing industry.

Alan sadly and unexpectedly passed away in March 2022.



### **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. Chris has been Acting Chief Commissioner since March 2022.



### **Commissioner Peter Collins**

Peter has a diverse professional background in aviation, travel, and general management. For 27 years he worked in the Qantas aviation and travel businesses, including as CEO of the Qantas-owned Jetset Travelworld. Peter also has experience in the sport and not-for-profit sectors. Peter has qualifications in Economics and Business and is a graduate of the Australian Institute of Company Directors and has served on several boards.

Peter was appointed as a Commissioner 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 later 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 Compliance and Legal, Director Welfare and Director Race Day 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 Compliance, Policy and Legal, Director Race Day Operations and Integrity, 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 comprised representatives from HR, Finance, Compliance, Stewards, Veterinarians and the Manager Business Operations. The committee advised the Chief Executive Officer and Commissioners on all aspects of workplace health and safety, with particular attention to risks for field-based staff such as compliance, stewards and veterinarians.

### **Internal Complaints Panel**

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

### **Tracking and Monitoring Steering Committee**

Comprising the Chief Commissioner, Commissioners, Chief Executive Officer, Director Compliance, Policy and Legal, Director Race Day Operations and Integrity, DSC Strategic Asset Manager, Manager Business Operations, Principal Project Officer, Senior Business Analyst and Senior Accountant, this group provides guidance and advice on program and project issues and risks, making careful decisions about program issues and risks while considering implications to the organisation, reputation, resources, and cost.

## **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	2021/22			2020/21			2019/20		
		Average earnings	Female	Male	Average earnings	Female	Male	Average earnings	Female	Male
Band 4	-	-	-	-	-	-	-	-	-	-
Band 3	-	-	-	-	-	-	-	-	-	-
Band 2 <sup>1</sup>	\$281,551-\$354,200	\$294,102	0	2	\$271,358	0	2	\$261,253	1	1
Band 1 <sup>2</sup>	\$197,400-\$281,550	\$171,985	0	4	\$155,606	1	4	\$159,856	1	4

<sup>1</sup>The 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 2019/20. These amounts include all entitlements including superannuation and leave.

<sup>2</sup>Both 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**

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

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

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
<b>Total</b>	<b>35</b>	<b>51</b>	<b>0</b>	<b>86</b>
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
<b>Total</b>	<b>32</b>	<b>45</b>	<b>0</b>	<b>77</b>
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
<b>Total</b>	<b>35</b>	<b>40</b>	<b>0</b>	<b>75</b>
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	24
<b>Total</b>	<b>36</b>	<b>34</b>	<b>0</b>	<b>70</b>

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
<b>Total</b>	<b>13</b>	<b>12</b>	<b>0</b>	<b>25</b>

## 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 2022, the Commission's gender diversity had declined from 51% female in its first year of operation to 40.7% among non-executive officers, and from 50% to 0% at the executive and Commissioner level.

The Commission did not develop its own workforce diversity strategy, disability inclusion action plan, or a multicultural policies and services program during 2021/22. On 16 February 2022 the Commission became part of the Department of Enterprise, Investment and Trade and refers to the Department's policies for these matters.

## WORK HEALTH AND SAFETY

Seven 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	1	16%	100%
Dangerous occurrence	5	83%	100%
Hazard / damage	0	0%	100%
Near miss	0	0%	100%

## HUMAN RESOURCES POLICIES

In 2021/22 the Commission implemented the below policies and procedures for staff:

- Updated Grievance Procedure
- Code of Ethics update
- Mandatory Training
- PDP Implementation
- Handbook update
- Covid internal policy

The Commission's financial statements present the financial performance and the position of the Commission for the year to 30 June 2022.

## FUNDING

The Commission's sources of funding for the year to 30 June 2022 comprised funding from the point of consumption tax on wagering, own-source revenue such as registration fees and a grant from the Department of Customer Service ("DCS") for the development of the eTrac tracking and monitoring project.

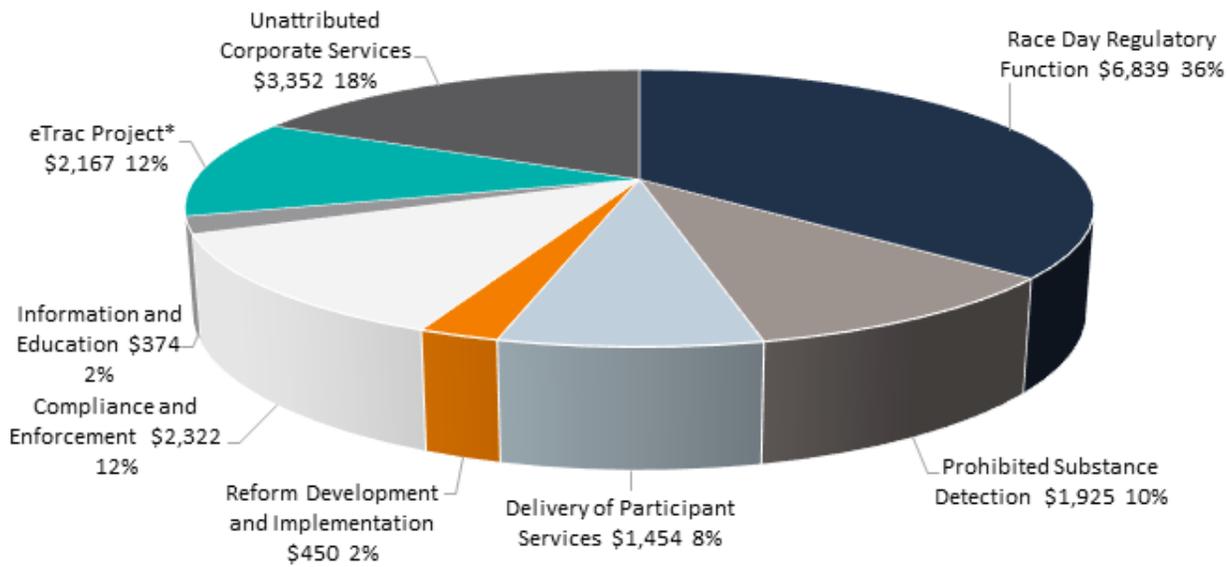
**Table 12: Summary of income**

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

## EXPENDITURE

The Commission's cash expenditure in the year ended 30 June 2022 totalled \$18.9 million. People-related expenditure (including employee-related expenditure and contractor costs) is the largest expense type, accounting for \$11.6 million or 62% of total expenditure. Payments to an accredited testing laboratory for analysis of samples from racing greyhounds is the second largest expense category, amounting to \$1.6 million or 8% of expenditure.

The Commission's expenditure of \$18.9 million according to key program categories is shown in Figure 13.



**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 2022 the Commission held a cash balance of \$2.5 million compared to \$1.6 million in the prior year. The Commission also had payables totalling \$0.9 million relating to unpaid invoices and accrued expenses and salaries.



## 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 the Greyhound Welfare and Integrity Commission (the Commission), which comprise the Statement by the Accountable Authority, the Statement of Comprehensive Income for the year ended 30 June 2022, the Statement of Financial Position as at 30 June 2022, 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).

I have fulfilled my other ethical responsibilities in accordance with 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 believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

## **Acting Chief Commissioner's Responsibilities for the Financial Statements**

The Acting Chief Commissioner 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 Acting Chief Commissioner's responsibility also includes such internal control as the Acting Chief Commissioner 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 Acting Chief Commissioner 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](http://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 or the consolidated entity 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

28 September 2022  
SYDNEY

## GREYHOUND WELFARE AND INTEGRITY COMMISSION

### STATEMENT BY THE ACTING 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:

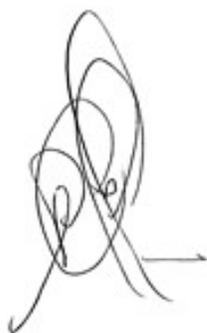
- (a) have been prepared in accordance with Australian Accounting Standards, the applicable requirements of the Act, the *Government Sector Finance Regulation 2018* and the Treasurer's Directions, and;
- (b) present fairly the Greyhound Welfare and Integrity Commission's financial position, financial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



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Chris Wheeler PSM  
Acting Chief Commissioner

Date: 27 September 2022



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Steve Griffin  
Chief Executive Officer

Date: 27 September 2022

**GREYHOUND WELFARE AND INTEGRITY COMMISSION**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	Consolidated		Parent	
		2022 \$000	2021 \$000	2022 \$000	2021 \$000
<b>Expenses excluding losses</b>					
Employee related	2(a)	10,531	10,402	-	-
Personnel services	2(b)	-	-	10,531	10,402
Other operating expenses	2(c)	7,856	5,779	7,856	5,779
Depreciation and amortisation	2(d)	651	626	651	626
Finance costs	2(e)	23	19	23	19
<b>Total Expenses excluding losses</b>		<b>19,061</b>	<b>16,826</b>	<b>19,061</b>	<b>16,826</b>
<b>Revenue</b>					
Grants and contributions	3(a)	19,781	16,157	19,781	16,157
Acceptance by the Crown of employee benefits and other liabilities	3(b)	(120)	58	-	-
Other revenue	3(c)	443	266	323	324
<b>Total Revenue</b>		<b>20,104</b>	<b>16,481</b>	<b>20,104</b>	<b>16,481</b>
Other gains/(losses)	4	(24)	(95)	(24)	(95)
<b>NET RESULT</b>		<b>1,019</b>	<b>(440)</b>	<b>1,019</b>	<b>(440)</b>
<b>Other comprehensive income</b>		-	-	-	-
<b>TOTAL COMPREHENSIVE INCOME / (LOSS)</b>		<b>1,019</b>	<b>(440)</b>	<b>1,019</b>	<b>(440)</b>

The accompanying notes form part of these financial statements.

<b>GREYHOUND WELFARE AND INTEGRITY COMMISSION</b>					
<b>STATEMENT OF FINANCIAL POSITION</b>					
<b>AS AT 30 JUNE 2022</b>					
	Notes	Consolidated		Parent	
		2022 \$000	2021 \$000	2022 \$000	2021 \$000
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and cash equivalents	5	2,517	1,613	2,517	1,613
Receivables	6	392	282	392	282
<b>Total Current Assets</b>		<b>2,909</b>	<b>1,895</b>	<b>2,909</b>	<b>1,895</b>
<b>Non-Current Assets</b>					
Property, plant and equipment	7	795	644	795	644
Right-of-use assets	8	1,454	1,140	1,454	1,140
Intangible assets	9	218	465	218	465
<b>Total Non-Current Assets</b>		<b>2,467</b>	<b>2,249</b>	<b>2,467</b>	<b>2,249</b>
<b>Total Assets</b>		<b>5,376</b>	<b>4,144</b>	<b>5,376</b>	<b>4,144</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	10	889	1,118	889	1,118
Lease liabilities	11	367	189	367	189
Provisions	12	1,045	983	1,045	983
Contract liabilities	13	93	140	93	140
<b>Total Current Liabilities</b>		<b>2,394</b>	<b>2,430</b>	<b>2,394</b>	<b>2,430</b>
<b>Non-Current Liabilities</b>					
Lease liabilities	11	1,147	975	1,147	975
Provisions	12	55	58	55	58
Contract liabilities	13	99	19	99	19
<b>Total Non-Current Liabilities</b>		<b>1,301</b>	<b>1,052</b>	<b>1,301</b>	<b>1,052</b>
<b>Total Liabilities</b>		<b>3,695</b>	<b>3,482</b>	<b>3,695</b>	<b>3,482</b>
<b>Net Assets</b>		<b>1,681</b>	<b>662</b>	<b>1,681</b>	<b>662</b>
<b>EQUITY</b>					
Accumulated funds		1,681	662	1,681	662
<b>Total Equity</b>		<b>1,681</b>	<b>662</b>	<b>1,681</b>	<b>662</b>

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 2022**

	Notes	Consolidated		Parent	
		Accumulated Funds \$000	Total Equity \$000	Accumulated Funds \$000	Total Equity \$000
<b>Balance at 1 July 2021</b>		<b>662</b>	<b>662</b>	<b>662</b>	<b>662</b>
Net Result for the year		1,019	1,019	1,019	1,019
Other comprehensive income		-	-	-	-
<b>Balance at 30 June 2022</b>		<b>1,681</b>	<b>1,681</b>	<b>1,681</b>	<b>1,681</b>
<b>Balance at 1 July 2020</b>		<b>1,102</b>	<b>1,102</b>	<b>1,102</b>	<b>1,102</b>
Net Result for the year		(440)	(440)	(440)	(440)
Other comprehensive income		-	-	-	-
<b>Balance at 30 June 2021</b>		<b>662</b>	<b>662</b>	<b>662</b>	<b>662</b>

The accompanying notes form part of these financial statements.

<b>GREYHOUND WELFARE AND INTEGRITY COMMISSION</b>					
<b>STATEMENT OF CASH FLOWS</b>					
<b>FOR THE YEAR ENDED 30 JUNE 2022</b>					
	Notes	Consolidated		Parent	
		2022 \$000	2021 \$000	2022 \$000	2021 \$000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<b>Payments</b>					
Personnel services		-	-	(10,663)	(10,129)
Employee related		(10,663)	(10,129)	-	-
Suppliers of goods and services		(8,719)	(5,887)	(8,719)	(5,887)
Finance costs	2(e)	(23)	(19)	(23)	(19)
<b>Total Payments</b>		<b>(19,405)</b>	<b>(16,035)</b>	<b>(19,405)</b>	<b>(16,035)</b>
<b>Receipts</b>					
Grants and other contributions		19,781	15,865	19,781	15,865
Other revenue		518	380	518	380
Net GST receipts		553	456	553	456
<b>Total Receipts</b>		<b>20,852</b>	<b>16,701</b>	<b>20,852</b>	<b>16,701</b>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	16	<b>1,447</b>	<b>666</b>	<b>1,447</b>	<b>666</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Purchases of property, plant and equipment		(243)	(7)	(243)	(7)
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>(243)</b>	<b>(7)</b>	<b>(243)</b>	<b>(7)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
Proceeds of short term loans from DCS		1,300	-	1,300	-
Payment of principal portion of lease liabilities		(300)	(270)	(300)	(270)
Repayment of short term loans to DCS		(1,300)	-	(1,300)	-
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>(300)</b>	<b>(270)</b>	<b>(300)</b>	<b>(270)</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>904</b>	<b>389</b>	<b>904</b>	<b>389</b>
Opening cash and cash equivalents		1,613	1,224	1,613	1,224
<b>CLOSING CASH AND CASH EQUIVALENTS</b>	5	<b>2,517</b>	<b>1,613</b>	<b>2,517</b>	<b>1,613</b>

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 2022**

**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 Acting Chief Commissioner and Chief Executive Officer on the date the accompanying statement by the Acting 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.

During the 2021/22 financial year, the Commission received Treasury funding via the Department of Customer Service (DCS), and GRNSW.

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**

The financial result for the year includes income of \$3.59 million as a grant for the development of the eTrac system which aims to digitise parts of the NSW greyhound racing industry in respect of the Group's responsibility as regulator. This project will allow the Commission to track NSW greyhounds involved in the industry. The solution development is performing to expectation and budget and accordingly there is a reasonable expectation that the completed solution will enhance the performance of the Group in delivering its regulatory remit.

The financial result also includes operating expenses of \$1.9 million (Note 2(c)) and capital spending of \$0.2 million (Note 7) in relation to the eTrac project. The project is scheduled to complete during the 2022/23 financial year.

**(f) COVID-19 & NSW Floods**

Following the emergence of the Novel Coronavirus (COVID-19) pandemic in late February 2020, the greyhound racing industry continued to operate under a restricted regional model with racing continuing at fewer tracks due to the need to implement biosecurity controls. Greyhound racing in NSW returned to its regular schedule with meetings held at all tracks from July 2020.

The record rainfalls experienced in NSW resulted in a reduction in racing during the March to June 2022 period. Two leased motor vehicles were flooded in Lismore and an impairment has been recognised in the financial year. The Group insurance policy covers the vehicles and the respective claims are in progress. The Group reasonably expects the lease agreement will be paid out from the insurance proceeds however no decision has been advised to the Group at the balance date.

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, physical, mental and social. Most office-based staff moved to working from home arrangements, and the Group has acted to reduce any adverse impact on staff arising from these work arrangements. Office-based staff predominantly returned to the office during March 2022.

Public-facing staff have been provided with guidance in relation to hygiene, travel, illness prevention, and 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 2022.

On account of COVID-19, a further assessment on the fair value of the Group's assets, taking into consideration relevant assumptions and estimates, has been performed resulting in no impact being identified.

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. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

**(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 2021, for all amounts reported in the financial statements.

The statements refer to the years 2022 and 2021. Unless otherwise stated, 2022 refers to the financial year to 30 June 2022 and 2021 refers to the financial year to 30 June 2021.

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

**(i) Effective for the first time in 2021-22**

The accounting policies applied in 2021-22 are consistent with those of the previous financial year.

New standards, amendments and interpretations effective for the first time in FY2021-22 do not have an impact on the financial statements of the Group:

- AASB 2020-5 Amendments to Australian Accounting Standards – Insurance Contracts
- AASB 2020-7 Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions: Tier 2 Disclosures
- AASB 2020-8 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform – Phase 2
- AASB 2020-9 Amendments to Australian Accounting Standards – Tier 2 Disclosures: Interest Rate Benchmark Reform (Phase 2) and Other Amendments
- AASB 2021-3 Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions beyond 30 June 2021
- AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities

**(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

The Group has not early adopted any new accounting standards, amendments and interpretations in compliance with NSW Treasury Circular 22-07 *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 is no material financial impact on the Group. The Minister for the Commission, the Hon. Kevin Anderson MP, retained his role throughout the reporting period.

#### **(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	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>(a) Employee Related Expenses</b>				
Salaries and wages (including annual leave)	8,929	8,838	-	-
Superannuation	720	678	-	-
Long service leave (recovery) / expense	(186)	28	-	-
Payroll tax	465	458	-	-
Fringe benefits tax	2	2	-	-
Workers' compensation insurance	106	120	-	-
Redundancy payments	495	278	-	-
	<b>10,531</b>	<b>10,402</b>	-	-
<b>(b) Personnel Services</b>				
Personnel services	-	-	10,531	10,402
	-	-	<b>10,531</b>	<b>10,402</b>

### Recognition and Measurement

#### Long service leave

The factors that contributed to negative long service leave expense in 2022 are as follows:

- The discount rate used in 2022 is 3.66%, is much higher than 1.485% in the 2021 year. 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 2022 several employees with long service leave balances left the organisation which reduced 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	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Advertising and promotion	21	36	21	36
Auditor's remuneration for audit of the financial statements	43	42	43	42
Computer software licences & development	439	800	439	800
Consultancy	259	323	259	323
Contractors	1,083	972	1,083	972
Corporate services provided by Government departments	498	546	498	546
eTrac project development expenses	1,924	-	1,924	-
Fees for services	548	553	548	553
Insurance	80	71	80	71
Motor vehicle operating costs	275	165	275	165
Occupancy and maintenance	147	186	147	186
Postage, couriers and phone	272	209	272	209
Printing, stationery, consumables and stores	132	198	132	198
Swabs analysis	1,578	1,282	1,578	1,282
Travel	261	187	261	187
Other operating expenses	296	209	296	209
	<b>7,856</b>	<b>5,779</b>	<b>7,856</b>	<b>5,779</b>

## 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 the Department of Customer Service hardware infrastructure and software licences. Also included in this cost for 2022 is \$319,499 (2021 \$292,563) for a share of Department of Customer Service corporate costs. In 2022 this cost has been settled by cash. In 2021 this cost was offset by an in kind contribution (Note 3(a)).

### 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	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Depreciation				
- Plant and equipment	6	5	6	5
- Leasehold improvements	86	90	86	90
	92	95	92	95
Amortisation – Right-of-use assets				
- Buildings	240	162	240	162
- Motor Vehicles	72	121	72	121
	312	283	312	283
Amortisation				
- Intangible assets	247	248	247	248
	<b>651</b>	<b>626</b>	<b>651</b>	<b>626</b>

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 (2021: 4 years). The useful life of leasehold improvements is 10 years, consistent with the period of the office lease (2021: 10 years).

### (e) Finance Costs

	Consolidated		Parent	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Interest expense from lease liabilities	23	19	23	19

### 3. REVENUE

#### (a) Grants and contributions

	Consolidated		Parent	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Greyhound Racing NSW (GRNSW)	-	10,880	-	10,880
Point of Consumption Tax from GRNSW	6,210	-	6,210	-
Point of Consumption Tax from Treasury via Department of Customer Service	9,981	3,985	9,981	3,985
Department of Customer Service – Grant	3,590	1,000	3,590	1,000
Department of Customer Service – In-kind contribution	-	292	-	292
	<b>19,781</b>	<b>16,157</b>	<b>19,781</b>	<b>16,157</b>

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

The *Appropriation Act 2021* (Appropriations Act) appropriates the sum of \$17,029,595,000 (2021: \$2,187,754,000) to the Minister for Customer Service out of the Consolidated Fund for the services of the Department of Customer Service for the year 2021–22. The spending authority of the Minister from the Appropriations Act has been delegated or subdelegated to officers of the Department of Customer Service and entities that it is administratively responsible for, including the Greyhound Welfare and Integrity Commission.

Effective 1 April 2022, Machinery of Government changes were enacted through the Administrative Arrangements (Administrative Changes—Miscellaneous) Order (No 3) 2022, transferring appropriations, if any, out of the Consolidated Fund related to the Greyhound Welfare and Integrity Commission under the Appropriations Act from the Minister for Customer Service to the Minister for Enterprise, Investment and Trade. For the period 1 April 2022 to 30 June 2022, 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.

The responsible Minister for each GSF agency is taken to have been given an appropriation out of the Consolidated Fund under the authority s4.7 of the Government Sector Finance Act, at the time the GSF agency receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by the GSF agency. The spending authority of the responsible Minister(s) from deemed appropriation money has been delegated or sub-delegated to officers of Greyhound Welfare and Integrity Commission for its own services.

A summary of compliance is disclosed in the financial statements of the Annual Report of the Department of Customer Service and the Department of Enterprise, Investment and Trade. They have been prepared on the basis of aggregating the spending authorities of both the Minister for Customer Service and the Minister for Enterprise, Investment and Trade for the services of the Department of Customer Service and the Department of Enterprise, Investment and Trade, and the responsible Ministers for the services of the entities the principal department is

administratively responsible for that receives or recovers deemed appropriation money. It reflects the status at the point in time this disclosure statement is being made. The Greyhound Welfare and Integrity Commission's spending authority and expenditure is included in the summary of compliance of both the Department of Customer Service and the Department of Enterprise, Investment and Trade.

The delegation/sub-delegations for reporting periods 2022 and 2021, authorising officers of the Greyhound Welfare and Integrity Commission to spend Consolidated Fund money, impose limits to the amounts of individual transactions, but not the overall expenditure of the Greyhound Welfare and Integrity Commission. However, as it relates to expenditure in reliance on a sum appropriated through an annual Appropriations Act, the delegation/sub-delegations are referable to the overall authority to spend set out in the relevant Appropriations Act. The individual transaction limits have been properly observed. The information in relation to the limit from the Appropriations Act is disclosed in the summary of compliance table included in the financial statements of the Annual Report of the Department of Customer Service and the Department of Enterprise, Investment and Trade.

**(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	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Superannuation	37	34	-	-
Long service leave	(159)	22	-	-
Payroll tax	2	2	-	-
	<b>(120)</b>	<b>58</b>	-	-

**Recognition and Measurement**

*Long service leave*

The factors that contributed to negative long service leave recoup in 2022 are as follows:

- The discount rate used in 2022 is 3.66%, is much higher than 1.485% in the 2021 year. 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 2022 several employees with long service leave balances 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	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Registration service fee income	442	264	442	264
Other revenue	1	2	(119)	60
	<b>443</b>	<b>266</b>	<b>323</b>	<b>324</b>

**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	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Impairment of right-of-use motor vehicles	(24)	-	(24)	-
Write off of leasehold fit out	-	(95)	-	(95)
	<b>(24)</b>	<b>(95)</b>	<b>(24)</b>	<b>(95)</b>

#### **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 are disclosed in Notes 7 and 8.

#### **5. CURRENT ASSETS - CASH AND CASH EQUIVALENTS**

	Consolidated		Parent	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Cash at bank and on hand	<b>2,517</b>	<b>1,613</b>	<b>2,517</b>	<b>1,613</b>

For the purposes of the Statement of Cash Flows, cash and cash equivalents includes cash at bank and cash on hand. At 30 June 2021 the cash balance included \$3,040 which was held on behalf of the Crown. At 30 June 2022 there was no cash recognised in Cash and cash equivalents held on behalf of the Crown. The amount of \$6,800 held at 30 June 2022 is 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	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Cash and cash equivalents (as per Statement of Financial Position)	2,517	1,613	2,517	1,613
Closing cash and cash equivalents (as per Statement of Cash Flows)	2,517	1,613	2,517	1,613

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

#### **6. CURRENT ASSETS – RECEIVABLES**

	Consolidated		Parent	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
GST receivable	219	108	219	108
Prepaid expenses	158	11	158	11
Deposit on capital goods	-	106	-	106
Other	15	57	15	57
	<b>392</b>	<b>282</b>	<b>392</b>	<b>282</b>

## 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
<b>30 June 2022 – fair value</b>			
Gross carrying amount	268	902	1,170
Accumulated depreciation and impairment	(16)	(359)	(375)
<b>Net carrying amount</b>	<b>252</b>	<b>543</b>	<b>795</b>
<b>30 June 2021 – fair value</b>			
Gross carrying amount	25	902	927
Accumulated depreciation and impairment	(10)	(273)	(283)
<b>Net carrying amount</b>	<b>15</b>	<b>629</b>	<b>644</b>

### 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
<b>Year ended 30 June 2022</b>			
<b>Net carrying amount at the beginning of the financial year</b>	<b>15</b>	<b>629</b>	<b>644</b>
Additions in current year	243	-	243
Depreciation expense	(6)	(86)	(92)
<b>Net carrying amount at the end of the financial year</b>	<b>252</b>	<b>543</b>	<b>795</b>

	Plant and Equipment \$'000	Leasehold Improvements \$'000	Total \$'000
<b>Year ended 30 June 2021</b>			
<b>Net carrying amount at the beginning of the financial year</b>	<b>13</b>	<b>814</b>	<b>827</b>
Additions in current year	7	-	7
Disposals at written down value	-	(95)	(95)
Depreciation expense	(5)	(90)	(95)
<b>Net carrying amount at the end of the financial year</b>	<b>15</b>	<b>629</b>	<b>644</b>

## 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.

During the year, scanners and associated mobile equipment to support the eTrac project were purchased.

The Group's non-current asset values have been considered in light of both COVID-19 and the recent NSW floods.

### *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 so as 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	4 years
Leasehold improvements	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.

During the financial year ended 30 June 2021 a sub lease over premises was terminated early and the remaining value of the leasehold fit out was written off at the time of the lease termination.

There are no indicators of impairment 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
<b>Year ended 30 June 2022</b>			
<b>Net carrying amount at the beginning of the financial year</b>	<b>1,104</b>	<b>36</b>	<b>1,140</b>
Additions	329	306	635
Impairment	-	(24)	(24)
Lease remeasurement	-	15	15
Depreciation expense	(240)	(72)	(312)
<b>Net carrying amount at the end of the financial year</b>	<b>1,193</b>	<b>261</b>	<b>1,454</b>
<b>Year ended 30 June 2021</b>			
<b>Net carrying amount at the beginning of the financial year</b>	<b>1,287</b>	<b>133</b>	<b>1,420</b>
Lease remeasurement	(21)	24	3
Depreciation expense	(162)	(121)	(283)
<b>Net carrying amount at the end of the financial year</b>	<b>1,104</b>	<b>36</b>	<b>1,140</b>

### 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

The recent floods (February 2022) on the North Coast of New South Wales resulted in significant damage to two vehicles which were subject to an operating lease. Assessors reports indicate the vehicles are classed as a total write-off however final determination of the insurance impact has not been advised by the insurer at the reporting date. The asset no longer has a connection to a future economic benefit and accordingly the net carrying value of the asset at the reporting date has been classed as impaired. The liability remains an obligation of the Group until the insurance position has been determined by the insurer.

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 a few 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
<b>Year ended 30 June 2022</b>			
Short term operating leases	-	69	69
<b>Year ended 30 June 2021</b>			
Short term operating leases	-	-	-

9. **NON-CURRENT ASSETS – INTANGIBLE ASSETS**

	Software \$'000
<b>Year ended 30 June 2022</b>	
Cost (gross carrying amount)	991
Accumulated amortisation and impairment	(773)
<b>Net carrying amount</b>	<b>218</b>
<b>Year ended 30 June 2021</b>	
Cost (gross carrying amount)	991
Accumulated amortisation and impairment	(526)
<b>Net carrying amount</b>	<b>465</b>

**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
<b>Year ended 30 June 2022</b>	
<b>Net carrying amount at the beginning of the financial year</b>	<b>465</b>
Amortisation (recognised in depreciation and amortisation)	(247)
<b>Net carrying amount at the end of the financial year</b>	<b>218</b>
<b>Year ended 30 June 2021</b>	
<b>Net carrying amount at the beginning of the financial year</b>	<b>713</b>
Amortisation (recognised in depreciation and amortisation)	(248)
<b>Net carrying amount at the end of the financial year</b>	<b>465</b>

### 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.

A review of the value of the Group's future economic benefits flowing from intangible assets was conducted in light of COVID-19 and the NSW floods which impacted a significant portion of the NSW coastal regions. 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. The value of the Group's intangible assets is considered appropriate.

### 10. CURRENT LIABILITIES – PAYABLES

	Consolidated		Parent	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Accrued salaries, wages and on-costs	166	237	-	-
Personnel services	-	-	166	237
Trade creditors	20	173	20	173
Accruals - external suppliers	621	419	621	419
Accruals - State Government Departments	82	286	82	286
Liability to the Crown	-	3	-	3
	<b>889</b>	<b>1,118</b>	<b>889</b>	<b>1,118</b>

### 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.

Liability to the Crown is recognised as an Administered item (see Note 19). For the 2021 year, the Group held \$3,040 in fines and penalties that were transferred to the Crown in October 2021. The impact on the Group's statements of not adjusting the 2021 comparative for this item is immaterial.

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	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>Current liabilities</b>				
Lease liability	367	189	367	189
<b>Non-current liabilities</b>				
Lease liability	1,147	975	1,147	975
<b>Total lease liabilities</b>	<b>1,514</b>	<b>1,164</b>	<b>1,514</b>	<b>1,164</b>

### 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 the building at the expiry of the lease term.

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. Repairs and maintenance of a structural or capital nature are typically the responsibility of the lessor.

### Motor vehicle leases

The Group leases motor vehicles. Lease contracts are made for fixed periods of 3 years and 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, but leased assets may not be 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
<b>Year ended 30 June 2022</b>			
<b>Net carrying amount at the beginning of the financial year</b>	<b>1,128</b>	<b>36</b>	<b>1,164</b>
Additions	329	306	635
Lease remeasurement	-	15	15
Interest expense	18	5	23
Payments	(245)	(78)	(323)
<b>Net carrying amount at the end of the financial year</b>	<b>1,230</b>	<b>284</b>	<b>1,514</b>
<b>Year ended 30 June 2021</b>			
<b>Net carrying amount at the beginning of the financial year</b>	<b>1,297</b>	<b>134</b>	<b>1,431</b>
Lease remeasurement	(21)	24	3
Interest expense	18	1	19
Payments	(166)	(123)	(289)
<b>Net carrying amount at the end of the financial year</b>	<b>1,128</b>	<b>36</b>	<b>1,164</b>

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	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Depreciation expense of right-of-use assets	312	283	312	283
Interest expense on right-of-use lease liabilities	23	19	23	19
<b>Total amount recognised in the Statement of Comprehensive Income</b>	<b>335</b>	<b>302</b>	<b>335</b>	<b>302</b>

The entity had total cash outflows for right-of-use asset leases of \$299,569 in the year (2021: \$270,434).

## 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	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>Current</b>				
<b>Employee benefits and related on-costs</b>				
Annual leave	786	727	-	-
Long service leave on-cost	67	92	-	-
Other employee on-costs	192	164	-	-
Personnel services provision	-	-	1,045	983
<b>Total Current Provisions</b>	<b>1,045</b>	<b>983</b>	<b>1,045</b>	<b>983</b>
<b>Non-Current</b>				
Other employee on-costs	7	10	-	-
Personnel services provision	-	-	7	10
Make good provision for Bathurst office	48	48	48	48
<b>Total Non-Current Provisions</b>	<b>55</b>	<b>58</b>	<b>55</b>	<b>58</b>
<b>Total Provisions</b>	<b>1,100</b>	<b>1,041</b>	<b>1,100</b>	<b>1,041</b>

	Consolidated		Parent	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>Aggregate employee benefits and related on-costs</b>				
Provisions	1,052	993	-	-
Accrued salaries, wages and on-costs (Note 10)	166	237	-	-
Personnel services provision	-	-	1,218	1,230
	<b>1,218</b>	<b>1,230</b>	<b>1,218</b>	<b>1,230</b>
<b>Employee benefits expected to be settled within 12 months from reporting date</b>				
Annual leave	198	290	-	-
Long service leave on-costs	67	92	-	-
Other employee on-costs	192	164	-	-
Personnel services provision	-	-	457	546
	<b>457</b>	<b>546</b>	<b>457</b>	<b>546</b>
<b>Employee benefits expected to be settled in more than 12 months from reporting date</b>				
Annual leave	588	437	-	-
Other employee on-costs	7	10	-	-
Personnel services provision	-	-	595	447
	<b>595</b>	<b>447</b>	<b>595</b>	<b>447</b>
	Consolidated		Parent	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>Make good provision for Bathurst office</b>				
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	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>

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	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>Current</b>				
Contract liability – registration fees in advance	93	140	93	140
<b>Total Current Contract Liabilities</b>	<b>93</b>	<b>140</b>	<b>93</b>	<b>140</b>
<b>Non-Current</b>				
Contract liability – registration fees in advance	99	19	99	19
<b>Total Non-Current Contract Liabilities</b>	<b>99</b>	<b>19</b>	<b>99</b>	<b>19</b>
<b>Total Contract Liabilities</b>	<b>192</b>	<b>159</b>	<b>192</b>	<b>159</b>

## Reconciliation

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

	<b>Registration fees in advance \$'000</b>
<b>Year ended 30 June 2022</b>	
<b>Carrying amount at the beginning of the financial year</b>	<b>159</b>
Add: receipt of cash during the financial year	221
Deduct: income recognised during the financial year	(188)
<b>Carrying amount at the end of the financial year</b>	<b>192</b>
<b>Year ended 30 June 2021</b>	
<b>Carrying amount at the beginning of the financial year</b>	<b>-</b>
Add: receipt of cash during the financial year	159
Deduct: income recognised during the financial year	(-)
<b>Carrying amount at the end of the financial year</b>	<b>159</b>

## 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.

	<b>Consolidated</b>		<b>Parent</b>	
	<b>2022 \$'000</b>	<b>2021 \$'000</b>	<b>2022 \$'000</b>	<b>2021 \$'000</b>
Contract liabilities satisfied within one year	93	140	93	140
Contract liabilities satisfied between 1 – 5 years	99	19	99	19
<b>Total Contract Liabilities</b>	<b>192</b>	<b>159</b>	<b>192</b>	<b>159</b>

## 14. COMMITMENTS

### Capital Commitments

	<b>Consolidated</b>		<b>Parent</b>	
	<b>2022 \$'000</b>	<b>2021 \$'000</b>	<b>2022 \$'000</b>	<b>2021 \$'000</b>
Commitment to purchase microchip scanners	-	116	-	116
<b>Capital commitments</b>	<b>-</b>	<b>116</b>	<b>-</b>	<b>116</b>
Capital commitments expected to be settled within 12 months from reporting date	-	116	-	116
	-	<b>116</b>	-	<b>116</b>

## 15. CONTINGENT ASSETS AND LIABILITIES

At 30 June 2022 and at 30 June 2021 the Group did not have any contingent assets or liabilities.

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

	Consolidated		Parent	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>Net cash from operating activities</b>	1,447	666	1,447	666
Depreciation and amortisation	(651)	(626)	(651)	(626)
Loss on impairment / disposal of assets	(24)	(95)	(24)	(95)
Increase in receivables	110	162	110	162
(Increase) / decrease in payables and other liabilities	196	(453)	196	(453)
(Increase) in provisions	(59)	(94)	(59)	(94)
<b>Net result</b>	<b>1,019</b>	<b>(440)</b>	<b>1,019</b>	<b>(440)</b>

## 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

Financial Assets	Note	Category	2022 \$'000	2021 \$'000
			Carrying Amount	Carrying Amount
Class:				
Cash and cash equivalents	5	Amortised cost	2,517	1,613
Receivables <sup>(i)</sup>	6	Amortised cost	15	57
<b>Financial Liabilities</b>	<b>Note</b>	<b>Category</b>		
Class:				
Payables <sup>(ii)</sup>	10	Financial liabilities measured at amortised cost	889	1,118

(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, one amount reimbursable by Department of Customer Service relating to employee provisions, 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 other than GST, were received in July 2022. The expected credit loss is \$Nil (2021: \$Nil). The ageing analysis of receivables is as follows:

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

	30 June 2021					
	\$000					
	Current	<30 days	30-60 days	61-90 days	>91 days	Total
Expected credit loss rate	0%	0%	0%	0%	0%	0%
Estimated total gross carrying amount at default	-	57	-	-	-	57
Expected credit loss	-	-	-	-	-	-
<b>Total</b>	-	<b>57</b>	-	-	-	<b>57</b>

#### (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 Minister for Better Regulation made a public announcement on 28 June 2021 that the funding model for the Group would change from 1 July 2021 with the Group being funded by Point of Consumption Tax receipts and by Consolidated Funding. The Group had access to short term loans from DCS to assist in short term cash flow shortfalls if they arose during the year ended 30 June 2022. 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 (2021: \$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
<b>2022</b>								
Payables	0.00%	889	-	-	889	889	-	-
<b>2021</b>								
Payables	0.00%	1,118	-	-	1,118	1,118	-	-

**(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 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:

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Short-term employee benefits:		
- Salaries	650	676
Post-employment benefits	49	52
Termination benefits	-	280
<b>Total remuneration</b>	<b>699</b>	<b>1,008</b>

There was a slight reduction in remuneration excluding termination benefits for Key Management Personnel due to the passing of the Group's Chief Commissioner which has resulted in one Commissioner role being vacant between March and June 2022.

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	2022 \$'000	2021 \$'000
Department of Customer Service	Provision of funding, cash and in-kind	13,571	5,278
Department of Customer Service	Provision of administrative, payroll, finance and operational assistance.		
	Recharge of usage costs	986	866
Department of Customer Service	Computer system development and software licence fees	189	245
Department of Customer Service	Provision of GovConnect services	218	272
Audit Office of NSW	Provision of independent audit services of the Group's financial statements	43	42
Crown in the right of the State of NSW	(Recovery) / acceptance of employee benefits and other liabilities	(120)	58
Crown Solicitors Office	Provision of professional legal advice	8	37
icare NSW	Insurance premiums	186	193
Greyhound Racing NSW	Provision of funding	6,210	10,880
Greyhound Racing NSW	Provision of contracted staff and COVID related services at greyhound race clubs	19	184
NSW Police Force	Participant police checks	45	65
Professional Standards Council	Lease of premises	76	-

### 19. ADMINISTERED INCOME - CROWN

	Consolidated		Parent	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Fines and penalties received from participants in the NSW greyhound racing industry	46	43	46	43
<b>Administered income</b>	<b>46</b>	<b>43</b>	<b>46</b>	<b>43</b>

### 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 2022 the Group held \$6,800 (2021: \$3,040) in fines yet to be remitted to the Crown. In the 2021 year the amount of fines held at the reporting date of \$3,040 are recognised as a current payable (Note 10). As the impact is immaterial, the report has not been adjusted for the prior year misstatement.

## **20. EVENTS AFTER BALANCE DATE**

Subsequent to 30 June 2022 the Group's external fleet manager, SG Fleet, indicated that the payout value for operating leases relating to the two motor vehicles destroyed by the Northern NSW floods will be settled by the insurer. Formal correspondence in respect of this has not yet been received by the Group. Following finalisation of the insurance claim process, the impairment raised in the financial statements at balance date is expected to be reversed during the financial year ending 30 June 2023.

There are no other 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 2022.

**END OF AUDITED FINANCIAL STATEMENTS**

## GREYHOUND RACING REGULATION REQUIREMENTS

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

- Nil 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.
- Nil greyhound trial track registrations were suspended or cancelled under section 51 of the Act.
- Nil inquiries were conducted under section 84 of the Act.

## CONSULTANCIES

In 2021/22 spend on consultancies totalled \$258,861. Six consultancy engagements, each less than \$50,000, incurred a total cost of \$93,512.

**Table 13: Consultancies equal to or more than \$50,000**

Consultant	Purpose	Amount
protiviti	Registration processes audit	\$56,684
UTS	Track safety reviews and advice	\$13,750
UTS	Double lure analysis	\$35,000
UTS	Race injuries analysis	\$17,500
<b>Total</b>		

## ANNUAL REPORT COSTS

This report was prepared by staff of the Commission. No external contracts or fees were paid as at 17 October 2022.

## 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	None
Economic or other factors affecting the achievement of operational activities	None
Research and development	None
Land disposal	None
Overseas visits undertaken by officers	None
Public Interest Disclosures	None

# ADDITIONAL OPERATIONAL MATTERS

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## CYBER SECURITY ATTESTATION

*The Siebel system known as OneGov, which is the main business system deployed by the Commission, has been identified as a 'Crown Jewel' system under the NSW Government's Cyber Security Policy.*

### **Cyber security Annual Attestation Statement for the 2021-2022 Financial Year for the Greyhound Welfare & Integrity Commission.**

I, Steve Griffin, am committed to ensuring that the cyber security defenses of the Greyhound Welfare & Integrity Commission (the Commission) will continue to be strengthened.

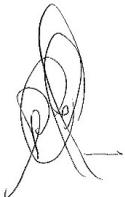
Governance is in place to manage the cyber security maturity and initiatives of the Commission. The Commission has participated in independent audits of cyber security during the 2021-2022 financial year, and the Commission's maturity against the NSW Cyber Security Policy mandatory requirements. These audits have identified opportunities for improvement, which we are focused on addressing.

The Commission has exercised the Department of Enterprise, Investment and Trade's Cyber Security Response plan during the 2021-2022 financial year. The plan will continue to be reviewed to maintain its currency and effectiveness.

A range of improvements have been implemented to deliver a strong foundation from which to successfully ensure Commission staff are aware of their cyber security responsibilities and have the capabilities to identify and mitigate cyber security risks in the workplace. Whilst the Commission currently governs cyber with the assistance of the Department of Customer Service and the Department of Enterprise, Investment and Trade, an increased focus has been applied to expanding and maturing cyber security governance internally.

The Commission will continue to harden its technology environments and increase awareness of cyber security and privacy risks for all staff. The Commission will continue to ensure that the security of citizen information and trust in the services of government are maintained to the best of its abilities against increasingly complex and prevalent threats.

Yours sincerely



**Steve Griffin**

CEO, Greyhound Welfare & Integrity Commission

Date: 12/10/2022

Statement of activities from the Greyhound Industry Animal Welfare Committee

Mr Chris Wheeler PSM  
Acting Chief Commissioner  
Greyhound Welfare and Integrity Commission  
Level 1, 230 Howick St  
BATHURST NSW 2795

19 September 2022

Dear Mr Wheeler

## **Greyhound Industry Animal Welfare Committee Statement of Activities 2021 - 2022**

I am pleased to provide the following statement of activities of the Greyhound Industry Animal Welfare Committee for the period 1 July 2021 to 30 June 2022.

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. The Committee first met in 2018, and met six times during the reporting period.

### **Greyhounds unsuitable for rehoming**

The Committee continued to canvass options regarding management of greyhounds that are unsuitable for rehoming. While the greyhound racing industry seeks to rehome greyhounds wherever possible there are, inevitably, a small number of greyhounds that are very difficult to rehome. This has proved a complex issue to regulate and the Committee is supporting the Commission’s work with industry to develop mechanisms to ensure that participants meet their welfare obligations in respect of greyhounds that are unsuitable for rehoming.

### **Greyhound Racing Rules**

The Committee provided feedback on the amended Greyhounds Australasia Rules of Racing and also the NSW Local Rules, which were reviewed during the reporting period. The Committee commends the Commission’s decision to introduce a number of new Local Rules that have a specific greyhound welfare focus, including LR22A (to provide for the welfare of an abandoned greyhound), L58A (additional restrictions on breeding females) and LR92A (relating to greyhounds that have been subject to a firing procedure),

### **Applications for exemption under the Rules**

The Committee provided advice regarding the Commission’s administration of applications for exemption under R127 (10) and (11), which following introduction of amended Greyhound Racing Rules have become R 57 and R58. These Rules restrict, for welfare reasons, the age at which a female greyhound can breed and the number of litters she may have. The Rules provide for the Controlling Body to grant an exemption from these requirements, and the Committee supported the Commission’s desire to ensure that the process for granting exemptions is evidence-based and transparent.

### **Quarterly Greyhound Injury Report & Lifecycle**

The Committee reviews 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.

### **Water consumption pilot project**

The Committee provided feedback on the Commission’s research project regarding consumption of water by greyhounds in race-day kennels. While controversial among trainers, provision of water to greyhounds kept in race kennels is a key welfare measure and the Committee welcomed the findings of this initial study which showed no correlation between consumption of water and the racing performance of greyhounds.

## Meetings

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

## Membership

Ms Suzanne Robinson, who was appointed to the Committee in October 2018, resigned her membership in September 2021. The NSW Chief Veterinary Officer nominated Dr Alice Marshall, Manager, Animal Welfare Policy and Programs, Department of Primary Industries in her place. Ms Ellen Harris did not seek re-appointment at the end of her term in May 2022, and Mr Michael Phillips joined the Committee.

On behalf of the Committee, I would like to acknowledge and thank the departing members of the Committee, Ms Suzanne Robinson and Ms Ellen Harris. Ms Robinson expertise in animal welfare provided an essential link between greyhound welfare and animal welfare regulation more broadly, while Ms Harris' experience in the industry provided an invaluable perspective on the practical effects of animal welfare initiatives. I would also like to thank staff of the Commission in supporting the work of the Committee over the last year.

In the coming year the Committee anticipates finalising best practice guidelines for greyhound rehoming, and providing advice on emergency management procedures for the greyhound racing industry.

The Committee looks forward to continuing its work with the Commission to protect and promote the welfare of greyhounds in NSW.

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	6	6
Ms Kathryn Jurd	s 33 (1)(b), GRA	6	6
Ms Suzanne Robinson*	s 33 (1)(c), GRA*	2	2
Dr Alice Marshall*	s 33 (1)(c), GRA*	4	4
Ms Ellen Harris♦	s 33 (1)(d), GRA	5	4
Mr Michael Phillips♦	s 33 (1)(d), GRA	1	1
Dr Alicia Fuller	s 33 (1)(e), GRA	6	5

\* Ms Robinson resigned her position on the Committee on 17 October 2021, and the Chief Veterinary Officer nominated Dr Alice Marshall in her stead, from 18 October 2021. ♦ Ms Harris' appointment ended on 24 May 2022 and Mr Michael Phillips was appointed under section 33 (1)(d) of the Act.

## Internal Audit and Risk Management Attestation Statement for the 2021-2022 Financial Year for Greyhound Welfare and Integrity Commission

I, Chris Wheeler, Acting Chief Commissioner, am of the opinion that the Greyhound Welfare and Integrity Commission has internal audit and risk management processes in operation that are compliant with the seven (7) Core Requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*, specifically:

Core Requirements		For each requirement, please specify whether compliant, non-compliant, or in transition
<b>Risk Management Framework</b>		
1.1	The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency.	<b>Compliant</b>
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.	<b>Compliant</b>
<b>Internal Audit Function</b>		
2.1	The Accountable Authority shall establish and maintain an internal audit function that is appropriate for the agency and fit for purpose.	<b>Compliant</b>
2.2	The Accountable Authority shall ensure the internal audit function operates consistent with the International Standards for Professional Practice for Internal Auditing.	<b>Compliant</b>
2.3	The Accountable Authority shall ensure the agency has an Internal Audit Charter that is consistent with the content of the 'model charter'.	<b>Compliant</b>
<b>Audit and Risk Committee</b>		
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.	<b>Compliant</b>
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'.	<b>Compliant</b>

### Membership

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

- Independent Chair, Carol Holley, 1 November 2019 to 31 October 2022
- Independent Member, Nancy Milne OAM, 1 November 2019 to 31 October 2022
- Independent Member, Bruce Turner AM, 1 November 2019 to 31 October 2022 (resigned November 2021)
- Independent Member, Ken Barker PSM (replacement for Bruce Turner), 1 March 2022 to 1 March 2025

## Shared Arrangements

I, Chris Wheeler, Acting Chief Commissioner, advise that the Greyhound Welfare and Integrity Commission (GWIC) has entered into an approved shared arrangement with the following Department/agencies:

- Department of Customer Service
- Rental Bond Board
- NSW Government Telecommunications Authority
- Independent Liquor and Gaming Authority.

It was noted that GWIC was subject to a Machinery of Government (MOG) change and is now under Department of Enterprise, Investment and Trade (DEIT) effective 1 April 2022. DCS continued to support the ARC arrangements for GWIC and processes until 30 June 2022 to allow DEIT to establish its new arrangements and support a smooth transition.



Chris Wheeler  
Acting Chief Commissioner  
Greyhound Welfare and Integrity Commission

Date:  
27 September 2022

Agency Contact Officer  
Effie Chen  
DCS Chief Audit Executive (8575 1248)  
[cae@customerservice.nsw.gov.au](mailto:cae@customerservice.nsw.gov.au)

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 2021/22.

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

- |  |
|--|
| <ol style="list-style-type: none"> <li>1. Annual and monthly report on breeding and whelping statistics</li> <li>2. Quarterly report of greyhound injury report statistics</li> <li>3. Bi-annual report of race injury review panel recommendations</li> <li>4. Regular report of 'key statistics' snapshot</li> </ol> |
|--|

**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
0

**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)									0	
Members of the public (other)									0	
Total									0	
% of total									NA	

\*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)									0	
Access applications that are partly personal information applications and partly other									0	
Total									0	
% of total									NA	

\*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)	0	
Decided after 35 days (by agreement with applicant)	0	
Not decided within time (deemed refusal)	0	
Total	0	NA

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