



Annual Report 2024 - 25

We acknowledge Victorian Traditional Owners and their Elders past and present as the original custodians of Victoria's land and waters, including their connection to country and culture through hunting, and commit to genuinely partnering with them and Victoria's Aboriginal community to progress their aspirations.

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For more information about Game Management Authority go to
www.gma.vic.gov.au

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Foreword

This year marked a period of significant strategic progress for the Game Management Authority (GMA), as we continued aligning our operations with the broader goals of sustainable wildlife management and best practice regulation.

In November 2024, we welcomed two new directors to the GMA Board—Dr Danielle Auldish and Mr Luke Wilson—whose appointments bring a wealth of knowledge and broaden the Board's collective expertise.

Dr Auldish has extensive experience in animal and agricultural sciences, governance, and stakeholder engagement. Her insights into the agriculture sector enhances our ability to respond to emerging regulatory and environmental challenges.

Mr Wilson brings more than 30 years of experience in public policy, particularly in game and wildlife management, regulatory reform, and public administration. His background across both public and private sectors strengthens our capacity to oversee effective reform implementation.

We also farewelled two long-serving and highly valued Board directors: Dr Sandra Brizga and Maggy Samaan. I extend my sincere thanks to both for their years of service and dedication.

Maggy Samaan served on the Board from 2017 to 2025 and contributed her expertise in corporate governance and contract law. As a long-standing member of both the Audit and Risk Management Committee and the Research Committee, and Chair of the Audit and Risk Management Committee from 2020 to 2024, Maggy provided strong oversight of GMA's statutory, financial and risk responsibilities.

Dr Sandra Brizga also served from 2017 to 2025 and has been a passionate advocate for evidence-based natural resource management. As Chair of the Research Committee, Sandra played a central role in developing GMA's first Research Strategy (2020–2024), initiating Victoria's first abundance studies for game duck and Stubble Quail, and advancing adaptive harvest management for game ducks.

I thank all Board Directors for their commitment and strategic leadership. Together, we have worked to strengthen GMA's capacity to deliver on its regulatory responsibilities.

Throughout 2024–25, the Board oversaw a range of initiatives to enhance governance, improve risk management, and deepen partnerships. We remain committed to supporting GMA's evolution into a modern, transparent and trusted regulator. This includes driving investment in organisational capability, strengthening data-driven decision making, and building partnerships with Traditional Owners and land managers.

This year saw the continued implementation of key reforms, including those arising from the Victorian Government's response to the Legislative Council Select Committee Inquiry into Victoria's Recreational Native Bird Hunting Arrangements. Central to this reform agenda were the rollouts of:

- Adaptive Harvest Management (AHM) in line with the Victorian Game Duck Harvest Strategy
- The Waterfowl Wounding Reduction Action Plan
- Mandatory education and training for gamebird hunters
- A ban on the use of lead shot and quail callers for Stubble Quail hunting

A major milestone this year was the adoption and implementation of the AHM by the Victorian Government—a scientifically rigorous and transparent method for regulating the sustainable harvest of game ducks.

The GMA's science and research program underpins the implementation of AHM and informs our policy and regulatory advice to government. Key research activities this year included:

- Annual abundance surveys of game ducks and Stubble Quail
- Monitoring of seasonal harvest data and hunter participation
- Satellite tracking of game duck movement and survivorship to understand responses to environmental drivers

This research will inform duck population modelling and strengthen the AHM modelling over time as more data is collected. We also continued our waterfowl wounding monitoring program in support of the Victorian Government's Waterfowl Wounding Reduction Action Plan. Ongoing research into hunter behaviour, game species populations, and hunting impacts will guide further improvements in animal welfare, compliance, and education.

In response to the Victorian Government's commitment to game hunting reform, following the Inquiry into Victoria's Recreational Native Bird Hunting Arrangements, the GMA introduced a mandatory education program for new gamebird hunters.

Cultural heritage awareness was also incorporated into the training, including content produced in partnership with the Department of Premier and Cabinet's (DPC) First Peoples – State Relations and the Victorian Aboriginal Heritage Council. This work highlights our commitment to respectful, inclusive, and culturally aware regulation.

Compliance and enforcement efforts were strengthened through targeted operations and collaboration with Victoria Police, DPC, the Department of Jobs, Skills, Industry and Regions (DJSIR), the Department of Energy, Environment and Climate Action (DEECA), Parks Victoria and other partners. These activities play a vital role in deterring illegal behaviour and maintaining public trust in game hunting regulation.

As we reflect on a year of progress, we also recognise the evolving challenges in game hunting regulation. Climate change, biodiversity decline, and shifting community expectations demand that we remain adaptive, collaborative, and forward-thinking.

Looking ahead, the Board remains focused on guiding the GMA with integrity, environmental responsibility, and a commitment to transparency. I thank the CEO, executive team, and staff for their ongoing professionalism, and extend my appreciation to our stakeholders for their continued engagement and support.

Together, we are building a more informed, compliant, and sustainable future for game hunting in Victoria.

Responsible Body Declaration

In accordance with the *Financial Management Act 1994* and section 20 of the *Game Management Authority Act 2014*, I am pleased to present the Game Management Authority's Annual Report for the year ending 30 June 2025.



Chris Rose
Chairperson

25 September 2025

CEO Report

The Game Management Authority (GMA) has progressed a broad range of initiatives throughout 2024–25 to deliver on the Victorian Government's reform agenda and our objectives as Victoria's game hunting regulator. Throughout the year, our staff demonstrated exceptional professionalism, focus, and unwavering commitment to our regulatory and operational responsibilities.

As of 30 June 2025, there were more than 55,000 Victorian Game Licence holders in Victoria. In the past year, the GMA issued 6,527 new Game Licences and renewed 25,982 existing licences.

Our teams worked across the state to monitor hunting activity, enforce compliance, and engage directly with hunters and landholders. Our field teams conducted 945 compliance and enforcement patrols—an increase of 33 per cent from the previous year—guided by intelligence and often in collaboration with Victoria Police and other partner agencies. These efforts targeted high-risk areas, resulting in successful investigations and prosecutions that deter illegal behaviour and reinforce confidence in game hunting regulation.

We also expanded our education and engagement programs. In 2024–25, the GMA conducted 17 in-field education events, engaging directly with more than 500 hunters and 200 regional landholders. We hosted induction sessions for new duck and deer hunters and piloted practical proficiency training and testing for new gamebird hunters, in partnership with industry stakeholders.

The REDUCE Wounding awareness campaign continued to play a key role in promoting responsible duck hunting. New educational materials were developed to promote best practice hunting techniques aimed at reducing waterfowl wounding.

Science and research remain central to our work. This year we conducted several major research initiatives and monitoring programs, to support decision making in sustainable and responsible game hunting. We commenced research into the contribution of recreational hunting to deer control and into the motivations behind hunter non-compliance. We also have a highly focussed research agenda to support the implementation of Adaptive Harvest Management (AHM) for game ducks.

The introduction of AHM for game ducks was a major milestone. Years in development, AHM now provides a transparent, scientifically rigorous method to guide harvest decisions in line with the Victorian Game Duck Harvest Strategy. To support the continued improvement and precision of AHM, we established a technical expert panel to provide independent advice on monitoring and modelling processes.

We also took proactive steps to educate the community on AHM, producing accessible content including timelines, diagrams, FAQs, and reports. This information was distributed through face-to-face meetings, webinars, social media, and our website—ensuring transparency and broad reach across all stakeholder groups.

The GMA also contributed to several inter-agency forums and legislative processes, including the remaking of the Wildlife (Game) Regulations 2024 and implementation of reforms to gamebird hunting outlined in the Government's response to the Select Committee Inquiry into Victoria's Recreational Native Bird Hunting Arrangements'.

Looking ahead, the GMA will continue adapting to evolving community expectations and government priorities, environmental pressures, and the needs of the hunting community. We remain focused on being a modern, responsive, and trusted regulator—one that promotes safe, sustainable and responsible hunting.

I sincerely thank our dedicated staff for their hard work and professionalism throughout the year. I also acknowledge the support of our Board, enforcement partners, land managers, Traditional Owners, and community stakeholders.



Graeme Ford
Chief Executive Officer

About the Game Management Authority

The Game Management Authority (GMA) is a statutory authority responsible for the regulation of game hunting in Victoria.

The GMA was established on 1 July 2014 to facilitate the effective regulation of Victoria's game resources and game hunting across the state. The GMA's functions are outlined in the *Game Management Authority Act 2014* (the Act).

The responsible Minister during the 2024-25 reporting period was The Hon. Steve Dimopoulos MP, Minister for Outdoor Recreation.

The GMA is responsible for:

- issuing Game Licences, authorities and permits
- managing open and closed seasons for game species
- enforcing game hunting laws and taking action against those who do not hunt legally
- educating and informing hunters on how to hunt legally in Victoria.

The GMA also has an important advisory role in the management of natural resources across Victoria including:

- the sustainable harvest of game species
- the humane treatment of animals that are hunted and used in game hunting
- minimising any negative impacts on non-game wildlife, including protected and threatened species
- the conservation of wildlife habitats
- the environmental, social and economic impacts of game hunting and management.

Our vision

Game hunting in Victoria is a well-regulated, evidence-based and sustainable activity that is informed by science and conducted responsibly.

Our purpose

Through engagement with stakeholders and targeted research, the GMA understands the potential harms associated with game hunting. We regulate through education and enforcement to reduce the incidence and impacts of high-risk harms and provide authoritative advice on game hunting.

Our 5-year goals

Goal 1: Our advice and decisions are based on the best available science and information.

The outcome of achieving this goal is:

- We are a trusted regulatory authority
- Stakeholders have confidence in our work
- Game hunting does not threaten the sustainability of native species.

Goal 2: Our engagement, education and testing programs ensure game hunters have the knowledge and proficiency to hunt ethically and responsibly.

The outcome of achieving this goal is:

- Education programs raise the understanding of laws and responsible hunting practices
- Animal welfare outcomes are improved as wounding in game hunting is reduced
- Environmental outcomes are improved
- Cultural heritage sites are protected and respected
- Hunters understand that they are accountable for hunting ethically and responsibly.

Goal 3: Our enforcement compliance program is informed by intelligence, supported by research and education programs, and is targeted to minimise the greatest harms to the community.

The outcome of achieving this goal is:

- Enforcement and compliance activities are targeted and risk-based
- We have a constructive relationship with hunters and community stakeholders
- The incidence of high-risk harm is reduced
- Communities impacted by inappropriate or illegal hunting have confidence in our enforcement effectiveness
- Cooperation with other agencies.

Goal 4: Our workplace is inclusive, safe supportive and innovative to attract and retain the best people for the best results.

The outcome of achieving this goal is:

- A safety culture exists
- Staff are trusted, capable and respected
- Staff are engaged and satisfied
- Our workforce supports diversity, representation, and equity.

Our values

Our work is made stronger by the values that guide it:

Safety: We take responsibility for our own safety and wellbeing and that of our colleagues.

Integrity: We act with respect, impartiality and transparency.

Accountability: We are accountable for our own work, performance, decisions and actions.

Excellence: We pursue professional excellence, always.

Teamwork: We value diversity, we are inclusive and we collaborate to achieve positive outcomes.

Functions of the GMA

The functions of the GMA are:

- a) to perform the regulatory, investigative and disciplinary functions conferred on the GMA by or under the Act or any relevant law
- b) to administer the scheme for issuing game licences under the *Wildlife Act 1975* in relation to hunting, taking or destroying game
- c) to promote and monitor compliance with this Act or any relevant law in relation to game hunting
- d) to investigate compliance with this Act and any relevant law in relation to game hunting
- e) to develop operational plans and procedures addressing:
 - (i) the sustainable hunting of game animals
 - (ii) the humane treatment of animals that are hunted or used in hunting
 - (iii) strategies to minimise any negative impact on non-game wildlife, including protected and threatened wildlife
 - (iv) the conservation of wildlife habitats
- f) to work with public land managers to improve the management of public land and facilities on public land where hunting is permitted
- g) to promote sustainability and responsibility in game hunting
- h) to monitor, conduct research and analyse the environmental, social and economic impacts of game hunting and game management
- i) to make recommendations to relevant Ministers in relation to:
 - (i) game hunting and game management

(ii) the control of pest animals

(iii) declaring public land open or closed to game hunting, open and closed seasons and bag limits

(iv) the management of public and private land as it relates to game and their habitat.

Source: extract from the *Game Management Authority Act 2014*

Powers of the GMA

The GMA has the powers necessary to exercise and perform its functions under its governing Act or any other Act. The GMA is also subject to any written directions provided by the Minister.

Partner agencies

The GMA works with partner agencies, including Parks Victoria (PV), the Department of Energy, Environment and Climate Action (DEECA), the Department of Jobs, Skills, Industry and Regions (DJSIR), Victorian Fisheries Authority (VFA) and Victoria Police to ensure that game hunting is sustainable, safe and humane.

Stakeholders

Game hunting has broad social, economic, environmental and cultural impacts on the Victorian community.

The GMA has diverse stakeholder relationships and is often required to develop workable solutions with stakeholders that sit at opposite ends of the debate of supporting or opposing the hunting of native and non-native game species.

GMA understands the importance of listening to the views of stakeholders to ensure that game hunting is managed sustainably and responsibly. Building trusted, engaged and respectful relationships is essential.

The GMA's primary stakeholder is the Minister for Outdoor Recreation. The GMA also works with a broad range of stakeholders including state and federal government agencies and other public-sector entities, Game Licence holders, hunting, environment, and animal welfare interest groups, Traditional Owners and the Victorian community.

Engagement with stakeholders is through face-to-face meetings and workshops, attendance at shows, expos and demonstration days, interactions in the field, through digital and traditional communication channels and written consultation.

Governance

The GMA Board

The GMA Board (the Board) is the governing body of the GMA and is accountable to the Minister for Outdoor Recreation for the exercise of its functions. The Board's role is to ensure that the GMA fulfils its functions effectively and complies with its governance framework.

The Board provides strategic leadership and oversees the GMA's functions prescribed under section 6 of the Act, as amended from time to time.

This includes:

- a strategic and business planning role
- a performance monitoring and reporting role
- a stewardship role
- reviewing, approving, and monitoring the GMA's risk management systems, including internal controls
- approving the annual report and financial statements
- monitoring corporate governance requirements of the GMA, including formation of Board committees
- establishing the GMA's strategic plan and monitoring its performance against the plan
- approving and reviewing succession plans
- selecting, appointing, and terminating, as necessary, the external and internal auditors
- monitoring and guiding the culture of the GMA.

Membership of the Board

Under the Act, the Board must consist of not less than five members and not more than nine members appointed by the Minister. Members of the Board are appointed for not more than a period of three years but may be reappointed.

Meeting attendance

Board meetings are held regularly throughout the year as necessary for the Board to discharge its obligations.

The following table summarises attendance of Directors at Board meetings:

	Attended	Eligible to attend
Chris Rose (Chairperson)	5	6
Corrie Goodwin (Deputy Chairperson)	6	6
Dr Sandra Brizga	6	6
Maggy Samaan	4	6
Owen Cavanough	6	6
Dr Amanda Errington	6	6
Kylie Warne	6	6
Luke Wilson*	4	4
Dr Danielle Auldist*	4	4

* Appointed to the Board on 1 November 2024

Board committees

The Board has three committees: the Audit and Risk Management Committee (ARMC), Ethics, Welfare and Science Committee (EWSC) and the People and Partnerships Committee (PPC).

Audit and Risk Management Committee

The following table summarises the ARMC membership and Director attendance for 2024-25:

	Attended	Eligible to attend
Corrie Goodwin (Chairperson)	4	4
Maggy Samaan	2	4
Kylie Warne	3	4
Luke Wilson	1	1
Sue Leibish (Independent member)	4	4

- The ARMC provides advice to the Board to assist in the effective discharge of responsibilities including:
- fulfilling statutory and fiduciary responsibilities relating to the accounting and financial reporting practices of the Board
 - oversight of the Victorian Auditor-General's report of the GMA
 - oversight of the internal audit program
 - provision of advice to the Board regarding risks to the GMA.

Ethics Welfare and Science Committee

The following table summarises the EWSC membership and Director attendance for 2024-25:

	Attended	Eligible to attend
Dr Amanda Errington (Chairperson)	4	4
Dr Sandra Brizga	3	4
Owen Cavanough	4	4
Dr Danielle Auldish*	1	1

* Appointed to the EWSC from 28 February 2025

The EWSC provides strategic advice and recommendations to the Board in relation to evidence-based decision-making and the GMA's approach to research.

The purpose of the EWSC is to:

- oversee the GMA's research program to ensure evidence-based regulation and management to achieve responsibility and sustainability in game hunting
- oversee and monitor the implementation of the GMA's Research Strategy
- review the GMA's Research Strategy to ensure it aligns with priorities and GMA's functions and obligations as outlined under the Act
- develop an annual work program for Board endorsement.

People and Partnerships Committee

The following table summarises the PPC membership and Director attendance for 2024-25:

	Attended	Eligible to attend
Owen Cavanough (Chairperson)	2	2
Chris Rose	2	2
Kylie Warne	2	2

The purpose of the PPC is to assist the Board to discharge its responsibility to review, monitor and make recommendations regarding:

- workplace health, safety, and wellbeing strategies
- human resource management, policies, and obligations under industrial instruments
- oversight of people and culture strategic risks and key performance metrics
- support the Board and the CEO on significant change management processes, and/or policies and obligations under industrial instruments
- other matters relating to the GMA's people, their safety, culture, and performance that requires the Committee's consideration.

Game Management Authority Board

Mr Chris Rose

Chris has an extensive background in public land management in Victoria and Tasmania. Chris was an executive in Parks Victoria for over eight years before acting as Chief Executive Officer for eight months. In 2016, Chris left government and started a company, Three Pipe Consulting, specialising in connecting people and nature, practical governance, and risk management.

Chris lives in regional Victoria and is passionate about developing opportunities for regional and rural business development based on tourism, sustainability and the appropriate use of public land assets. Chris also has considerable experience in emergency management and understands the importance of strong communication with all sectors.

Other professional interests include Occupational Health and Safety, communication and consultation, strategy development and organisational performance.

Chris holds a Degree in Forest Science from Melbourne University. In 2010, Chris completed the Williamson Community Leadership Program, is a Williamson Fellow and is a member and Graduate of the Australian Institute of Company Directors.

Ms Corrie Goodwin

Corrie has built an accomplished career in agriculture and brings more than 20 years of experience driving transformational change and leading broader industry and regulatory reform. Corrie holds a deep understanding of how to overcome challenges common to agribusiness and trading environments.

Corrie has experience in a range of non-executive directorships, industry committees and advisory roles. Key appointments include Director of the Australian Dairy Industry Council, Vice President of the Australian Dairy Products Federation and Chair of the Australian Dairy Regulator's Forum.

Corrie is a member of the Australian Institute of Company Directors, a Fellow of the Australian Rural Leadership Foundation and holds a Bachelor of Arts from the University of Melbourne.

Dr Sandra Brizga

Sandra is an independent consultant specialising in river, catchment and coastal management, and a Sessional Member of Planning Panels Victoria. She has extensive experience on government boards, committees and advisory panels relating to environmental and natural resource management. Current and previous board and committee memberships include the Australian World Heritage Advisory Committee, K'Gari (Fraser Island) World Heritage Area Scientific Advisory Committee, Birrarung Council, Central Coastal Board, Victorian Catchment Management Council, Bellarine Bayside Foreshore Committee of Management and Trust for Nature.

Sandra is committed to sustainable, evidence-based natural resource management. Prior to becoming a consultant, Sandra pursued a career in academia and has published a book on river management.

Sandra holds the degrees of Bachelor of Arts (Hons.) in Geography, Master of Applied Finance, Master of Environmental Law, Ph.D. and is a Graduate of the Australian Institute of Company Directors. Sandra is also a Fellow of the Peter Cullen Water and Environment Trust and an Honorary Life Member of the River Basin Management Society.

Ms Maggy Samaan

Maggy is a senior corporate lawyer with broad experience working in the public and not-for-profit sectors. Maggy specialises in corporate advisory (including corporate governance), contract and commercial law and provides advice in relation to governance policies and implementing risk management frameworks.

Maggy holds a Master of Laws, Bachelor of Law, Bachelor of Science and is a Graduate of the Governance Institute.

Dr Amanda Errington

Amanda has significant animal welfare expertise as a veterinarian for over 30 years, with a special interest in animal welfare and ethics.

As a career veterinarian and through her previous role with Animal Welfare Victoria, Amanda has developed a strong background in best practice animal welfare, regulation, policy design, and assurance systems. Amanda is also experienced in developing integrated systems to identify and manage risks to animal welfare and ensuring that all actions are aligned with the organisation's environmental, social, and governance goals.

Amanda has previously sat on several animal ethics committees, which are responsible under the *Prevention of Cruelty to Animals Act 1986* for oversight of an organisation's care and use of animals for scientific and research purposes. She currently works with organisations using animals for this purpose to support high standards in animal care and welfare.

Amanda holds a Bachelor of Veterinary Science (Hons.) and is a member of both the Animal Welfare and Medicine and Management of Laboratory Animals Chapters of the Australian and New Zealand College of Veterinary Scientists. She is a member of the Australian Institute of Company Directors, and is currently undertaking a Master of Science, International Animal Welfare Ethics and Law through the University of Edinburgh.

Mr Owen Cavanough

Owen is a strategic leader with a focus on the development of people. He has over 30 years of industry experience, building high performing, integrated teams to deliver complex projects.

Owen was previously a board member for over 10 years of an organisation that has been involved in conservation of game and responsible hunting. He brings practical experience in sustainable and responsible game hunting to the GMA. He is proud of his Wiradjuri and Ngannawal heritage.

Owen holds a Bachelor of Engineering (Hons.) (Civil Engineering) and a Bachelor of Business (Finance and Law).

Owen holds a current Victorian Game Licence and is a member of Field and Game Australia and the Australian Deer Association.

Ms Kylie Warne

Kylie is a marketing communications strategist who operated her own consultancy business for 17 years. She has a strong interest in regional economic growth and prosperity, and in supporting organisations to harness the power of effective governance, marketing and branding, stakeholder relationships and innovation.

Kylie brings over 25 years' experience in driving growth and using data to drive decision-making. She was independent Chair of the Victorian Government's Regional Development Advisory Committee and inaugural Chair of the Barwon Regional Partnership, longest serving chair of the Geelong Chamber of Commerce and a Director of the Victorian Chamber of Commerce and Industry, where she continues to serve as an Executive Council member.

Kylie is a Graduate of the Australian Institute of Company Directors, a Fellow of the Australian Marketing Institute and holds a Master of Business (Marketing) degree.

Dr Danielle Auld

Danielle is passionate about agriculture, conservation and regional communities. She is experienced in research, project management, business administration and governance of not-for-profit businesses. She has worked at CEO and executive officer level of several Gippsland and industry-based organisations.

As an agricultural consultant, Danielle has worked with primary producers, catchment management authorities, shires and the Victorian Government. She was a university lecturer in animal sciences and completed three terms on the board of Phillip Island Nature Parks.

Danielle currently works in Business Development for Australia's largest dairy robot company.

Her science-based insights support the GMA's focus on responsible and sustainable game hunting in Victoria.

Danielle holds a Bachelor of Agricultural Science (Hons), Master of Agricultural Science and PhD in Animal Science. She completed the Williamson Community Leadership Program and is a Graduate of the Australian Institute of Company Directors.

Mr Luke Wilson PSM

Luke is an experienced public sector leader and advocate, with a long career, shaping policy agendas across jurisdictions and shaping organisational policy and strategy in public sector agencies. Luke's expertise is prominent in the agriculture, biosecurity, natural resources, fisheries, game management, emergency management and infrastructure fields, having spent many years within and leading Victoria's agriculture portfolio. He has also worked in South Australian and Australian Public Service roles.

Luke was Victoria's first Cross Border Commissioner, from 2018 to 2024, advocating for communities and businesses along each of Victoria's state borders. He was originally a forester in Myrtleford, Victoria as well as Alabama, USA, and Nova Scotia, Canada.

In addition to his GMA board role, Luke is the Chairperson of Dairy Food Safety Victoria, a board member of Wodonga TAFE, an Adjunct Professor at the La Trobe University Business School as well as a member of several advisory boards with La Trobe University. Luke also runs his own policy and regulatory consultancy in Wodonga.

Luke holds a Bachelor of Forest Science from the University of Melbourne, a Graduate Diploma in Economics from La Trobe University, a Graduate Diploma in Management from the Australian Catholic University and an Executive Certificate in Public Leadership from the Harvard Kennedy School.

Chief Executive Officer

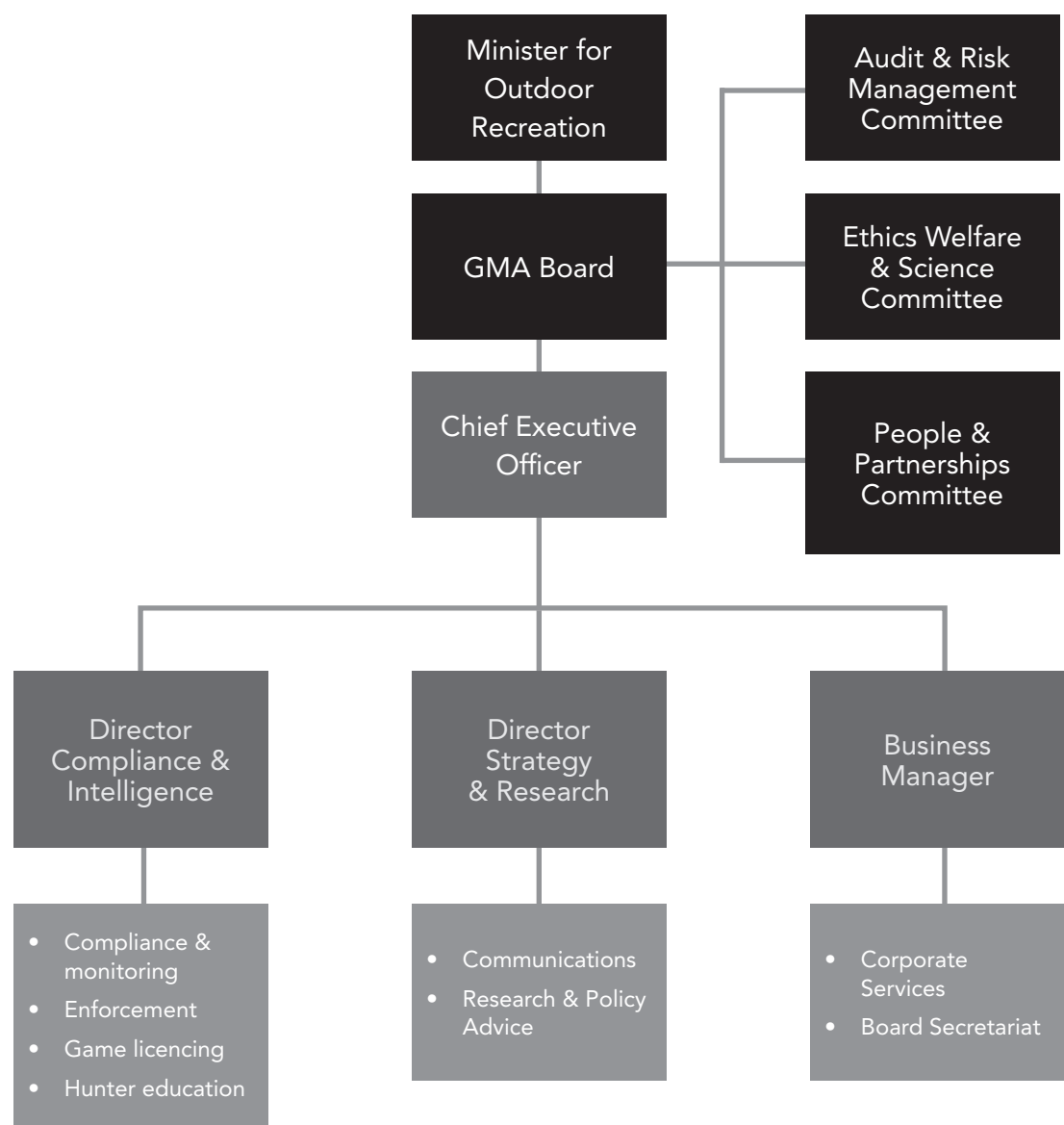
Mr Graeme Ford

Graeme has extensive leadership experience from his previous roles as the Chief Executive Officer at the Victorian Farmers Federation and as the Principal Consultant at Hillside Advisory Services.

Graeme has a Victorian rural farming background and has been a member of various boards and committees, where he has worked with a diverse range of stakeholders and government organisations over many years.

Graeme is a Graduate of the Australian Institute of Company Directors and the General Management Program of Harvard Business School and holds post graduate qualifications in rural resource management, applied science and business administration.

GMA organisational structure as at 30 June 2025



Our Activities

As required under section 6 of the Act, the GMA delivers a range of services and activities in meeting its functions, including licensing, enforcement, education, research and monitoring and the provision of advice.

Summary of activities in 2024-25

Licensing

- In 2024-25, the GMA issued 6,527 new Game Licences and renewed a total of 25,982 Game Licences. All licences, permits and authorities were issued within the target period of 15 working days
- For 2025, all new gamebird hunters were required to undertake online education and training. This included the generic Hunting Essentials modules and then specific modules for duck hunting and quail and introduced gamebird hunting
- For 2025, 1,680 persons completed the Hunting Essential module, 1,601 completed the duck module and 866 completed the quail and introduced gamebird basics module(s)
- The GMA assessed a total of 3,440 Game Licence tests. This comprised 3,396 tests for Victorian Game Licence holders (Waterfowl Identification and Hound Hunting) and 44 Waterfowl Identification Tests for interstate government agencies. Note: some applicants undertake the test/s more than once.

Compliance and intelligence

- The GMA conducted 945 proactive education and enforcement patrols using an intelligence-led approach to target specific locations. This was a 33 per cent increase from the previous year (678)
- 76 new investigations commenced 114 investigations concluded in the reporting period
- Compliance operations and activities resulted in seven court proceedings (38 charges), 47 infringement notices and 16 official warnings
- The GMA developed and released new information materials to raise awareness of the dangers of illegal hunting, and how to report it, among regional Victorian communities.

Education

In 2024-25, the GMA:

- conducted 17 targeted in-field education events, directly engaging with more than 500 hunters and 200 regional landowners
- held two practical introduction sessions to new licence holders for both deer and duck hunting in partnership with industry and four pilot programs for practical training and testing for new gamebird hunters

- continued to distribute a Junior Hunter Education Pack to new Junior Game Licence holders
- hosted seven Hog Deer Ballot educational briefings and presented at the Hog Deer pre-season education weekend on Sunday Island, as well as the Forest Edge deer education weekend
- presented at nine industry education events, and attended one major expo
- attended 12 retail outlets and provided education material
- continued the REDUCE Wounding awareness campaign to help educate duck hunters in the methods and techniques to reduce wounding of ducks, including developing new promotional material to raise awareness of the behaviours to REDUCE wounding caused by duck hunting.

Research and advice

In 2024-25, the GMA:

- provided input into the development of the Victorian Game Duck Harvest Strategy, led by the Department of Jobs, Skills, Industry and Regions, which provides the policy framework for how recreational game duck harvests will be regulated in Victoria to ensure that it is sustainable
- commissioned field surveys and a report in the abundance of game ducks in Victoria, together with adaptive harvest management (AHM) modelling to identify a daily bag limit to achieve the seasonal harvest quota for the 2025 duck season
- commissioned field surveys and a report on the abundance of Stubble Quail in Victoria
- provided advice to government on possible arrangements for the 2025 duck and Stubble Quail seasons
- coordinated hunter harvest surveys and commissioned a report on the estimates of duck and Stubble Quail harvest in Victoria for 2024 and the estimates of the 2023 deer harvest in Victoria
- monitored wounding levels in duck hunting and published a report
- commissioned Deakin University to undertake a three-year study into the spatial ecology and survivorship of four game duck species
- commissioned research into the motivations for hunter offending, including publication of a literature review
- completed collection of field data for a project investigating the animal welfare outcomes of lead and copper bullets for Fallow Deer hunting
- commissioned and commenced research to investigate the contribution of recreational hunting to deer control
- commenced preparations for research into identifying the wounding rate in duck hunting

- coordinated meetings of the expert panel to review the performance of AHM game duck abundance and bag models
- provided advice to government departments on several legislative and regulatory reviews
- commenced implementation of the Waterfowl Wounding Reduction Action Plan
- developed updated Guidelines for the Humane Dispatch of Downed Ducks
- recommended to government a management approach to protecting significant concentrations of threatened and breeding waterbirds during duck season
- provided advice on the development of Traditional Owner-led documents regarding their rights relating to game hunting
- communicated to hunters the key regulatory changes resulting from the making of the Wildlife (Game) Regulations 2024.

Details of activities in 2024-25

Licensing

The GMA is required to administer a scheme for issuing Game Licences provided for under the *Wildlife Act 1975*. The GMA administers both recreational and commercial licences. Testing, training and auditing functions are also implemented to support the scheme.

As of 30 June 2025, the total number of Victorian Game Licence holders was 56,965. Of this total, 20,685 were endorsed to hunt duck, 20,940 were endorsed to hunt quail and 46,743 were endorsed to hunt deer.

Note: some hunters hold licences endorsed for multiple species categories.

Licence type	Total processed for 2023-24 financial year	Total processed for 2024-25 financial year
General Game Licences issued (new and reissued expired licences)	6,973	6,527
General Game Licences renewed	25,292	25,982
General Game Licence applications refused	0	1
General Game Licences suspended	4	22
General Game Licences cancelled	4	0
General Game Licence issued with conditions	0	0
Non-resident Game Licences issued	5	9
Junior Provisional Game Licences issued	353	277
Gamebird Reserve Hunter's Licences issued	32	51
Hounds registered	296	342
Licence amendments, including change of address	1,727	2,027
Hound pups authorised	65	116
Permits/authorisations issued	77	74
Commercial Game Bird Farmer Licences issued	0	0
Commercial Game Bird Farmer Licences renewed	4	2

Licence Referencing Committee

The GMA Licence Referencing Committee (LRC) is convened to consider any matters relating to a Game Licence, Commercial Game Bird Farmer Licence, hound registration or authorisation that may warrant consideration for refusal, suspension, or cancellation.

In 2024-25, the LRC considered twenty-seven cases of Game Licence holders or applicants who had committed offences against the *Wildlife Act 1975* or breached a condition of their licence. Of these, one application was refused as a result of the LRC's consideration and advice to the CEO.

For this financial year, 22 in-field suspension notices for Game Licences were issued. All suspended licences were further considered by the LRC for cancellation, resulting in two licenses recommended for cancellation.

Testing

In 2024-25, the GMA conducted and marked 2,930 Victorian Waterfowl Identification Tests (WITs) and 466 Hound Hunting Tests (HHTs). The GMA also processed WITs for Tasmania, South Australia, and New South Wales. In total, the GMA processed 44 tests for these States.

My Game Licence (MyGL)

The MyGL system allows users to manage their licence details online, including Game Licence applications and renewals, Hog Deer tag requests and returns and test bookings.

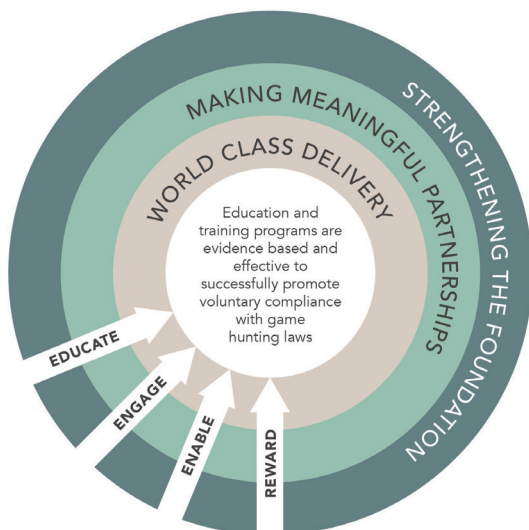
The system hosts online learning modules and associated testing. To ensure that the system remains contemporary and meets user needs, four enhancements were implemented.

Further, the GMA undertook a procurement process to appoint a vendor to uplift MyGL to implement government's commitment to future training reforms for native gamebird hunters.

Education and training

The GMA recognises that appropriate education and training promotes voluntary compliance with game hunting laws and builds an informed and respected industry.

Figure 1: Education Framework – Education Strategy 2020 – 2025, published by the GMA, April 2020



In 2024-25, the GMA delivered against its Education Strategy 2020-2025 through:

In-field education

The GMA delivers targeted, in-field education programs and patrols to actively engage with hunters and other public land users, maximise exposure and address specific issues or trends. In 2024-25, the GMA conducted 17 in-field education patrols targeting deer and duck hunters. This also included a deer hunter education day at Big River.

Twelve retail outlets were visited and provided with educational material.

Expos and events

The GMA attended the SSAA Shot Show, four Hound Assessment days, two duck information nights, hosted seven Hog Deer Ballot education briefings and presented at the Hog Deer education weekend on Sunday Island.

The GMA also attended two engagement sessions with the Gunaikurnai Land and Waters Aboriginal Corporation.

Education tools

The GMA continued to distribute Junior Hunter Education Packs to Junior Game Licence holders providing them with introductory hunter education and direct contact details of Game Managers should they want further information.

In delivering against governments commitment to introduce mandatory training and testing for gamebird hunters, the GMA published three modules, Hunting Essential, Duck hunting and Quail and introduced gamebird hunting and associated tests, onto its Learning Management System.

As part of this initiative, the GMA also produced training and testing material on cultural heritage awareness. This included partnering with DPC First Peoples State Relations and the Victoria Aboriginal Heritage Council to produce an on Country educational video on game hunting and cultural awareness.

Enforcement

The GMA seeks to achieve compliance using a range of sanctions, including official warnings, infringement notices, prosecutions and licence suspensions and cancellations. Any sanctions imposed as a consequence of court proceedings are at the discretion of the courts. Other agencies, including Victoria Police, the Department of Energy, Environment and Climate Action (DEECA), and Parks Victoria, are also authorised to undertake enforcement actions relating to illegal hunting or hunting-related activities.

The Compliance focus for the GMA for 2024-25 is articulated in the Compliance (Education and Enforcement) Plan.

The table below details the key enforcement outputs by the GMA for the last five years, including 2024-25:

Activity	2020-21	2021-22	2022-23	2023-24	2024 - 25
Information reports generated	801	1081	770	662	558
Official (written) warnings issued	3	30	13	7	16
Warnings (non-infringeable offences)	-	4	1	7	9
Infringement notices issued as part of GMA conducted enforcement operations	118	117	37	46	47
Banning notices issued	3	4	5	22	4
Infield Game Licence Suspensions					22*
Court proceedings concluded	2	14	12	10	7

**Infield Game Licence suspension notices have only been available since February 2025.*

Complaints process

An Intake and Assessment Panel (IAP) has been established to facilitate and embed an intelligence-led, risk-based approach to GMA-wide compliance and enforcement action.

The purpose of the IAP is to assess if a matter falls within the GMA's legislative responsibility. The IAP considers how a matter should be categorised and triaged, and if further information is required before recommending if a formal investigation is warranted.

In making any recommendation, the IAP takes account of the apparent severity and scale of potential or actual harm, the seriousness of the potential breach of law, any potential risk that may significantly impact the GMA's ability to achieve its strategic objectives, the GMA's enforcement priorities and available resources, preliminary questions about the admissibility of evidence, and the wider relevance of the event, including significant public safety and animal welfare concerns.

The IAP assessed 369 matters in 2024-25.

Illegal hunting reports

In 2024-25, the GMA generated 558 hunting-related Information Reports from internal sources, members of the community and other referring agencies. Of the Information Reports generated, 257 were the result of illegal hunting reports submitted via the GMA website (70 per cent), direct contact with GMA staff (ten per cent), the Customer Contact Centre (20 per cent).

Of the 257 matters submitted via the GMA website, the top three reporting themes related to illegal deer spotlighting (23 per cent), duck hunting (13 per cent) and firearm matters (12 per cent).

Figure 2: Illegal hunting reports by theme 2024-25

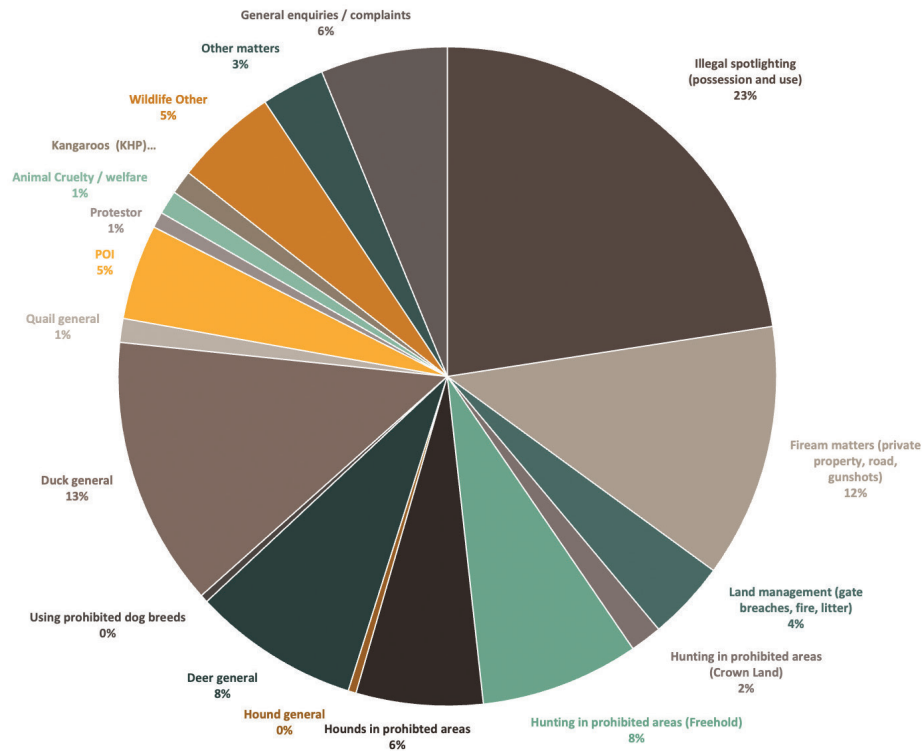
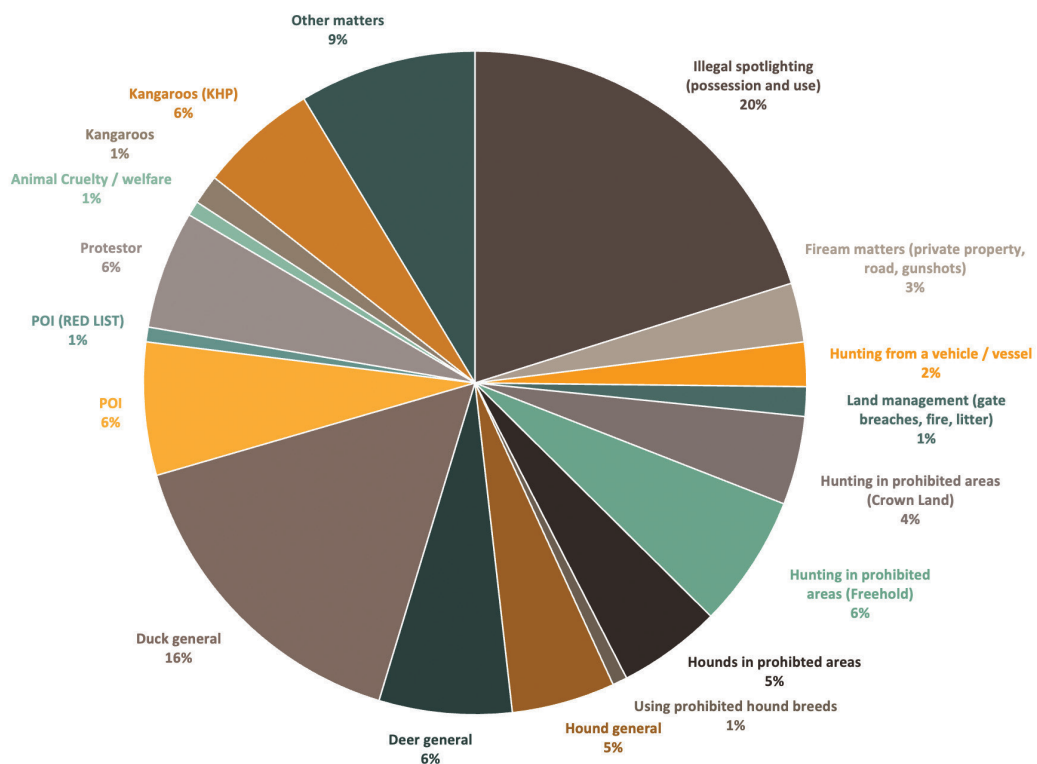


Figure 3: Investigations opened by theme 2024-25



Note: Figures are rounded to the nearest whole number.

Summary of 2024-25 operations

- 129 new investigations commenced, and 114 investigations concluded
- The GMA led and conducted 22 operations, with the majority targeting illegal spotlighting associated with deer hunting
- The GMA was involved in 13 multi-agency operations
- Four warrants were executed.

Authorised Officers (AOs) conducted 945 proactive education and enforcement patrols across public and private land, targeting areas using a risk-based, intelligence-led and outcomes-focused approach.

Operational support to government

The GMA continued to deliver on a Service Level Agreement (SLA) to provide services to DJSIR for the administration and compliance of the commercial Kangaroo Harvest Program (KHP).

The GMA delivers against specific performance measures contained in the agreement. Reporting against the outcomes of the SLA is the responsibility of DJSIR.

Recommendations and advice

Under the Act, the GMA has the power to make recommendations to relevant Ministers in relation to game hunting and game management, the control of pest animals, declaring public land open or closed to game hunting, open and closed seasons and bag limits, and the management of public and private land as it relates to game and their habitats.

The GMA regularly consults with other Victorian Government and interstate agencies on game management issues.

Advice to government

The GMA provided advice to government on several matters relating to game hunting, including:

- the Victorian Game Duck Harvest Strategy, led by the Department of Jobs, Skills, Industry and Regions, which provides the policy framework for how recreational hunting for game ducks will be regulated in Victoria to ensure that it is sustainable
- the 2025 duck hunting season arrangements, which included use of AHM to inform the daily bag limit to achieve government's seasonal harvest quota
- the 2025 Stubble Quail hunting seasonal arrangements.

Advice to partner agencies

Throughout 2024-25, the GMA was involved in several forums and provided advice to, or was consulted by, other agencies on subjects that directly and indirectly impact game hunting or game management.

The GMA provided input into:

- the development of the Wildlife (Game) Regulations 2024
- amendments to wildlife legislation to implement the gamebird hunting reforms committed to by government in its response to the Select Committee Inquiry into Victoria's recreational native bird hunting arrangements
- the remaking of the authorisation order under the *Wildlife Act 1975* that allows the control of deer on public land by public land managers, Victoria Police and veterinarians
- the development of Traditional Owner-led documents regarding their rights relating to game hunting.

The GMA, in collaboration with the Wounding Reduction Working Group and community stakeholders, commenced implementation of the Victorian Waterfowl Wounding Reduction Action Plan. This included updating the Guidelines for the Humane Dispatch of Downed Ducks.

Research and monitoring

Under the Act, the GMA may monitor, conduct research and analyse the environmental, social, and economic impacts of game hunting and game management. By monitoring and analysing the environment, the GMA tracks trends in hunting activity and impacts to ensure hunting does not adversely affect the sustainability of native game species or their habitats.

To help inform decision-making for regulating the hunting of gamebirds, the GMA:

- commissioned the annual aerial and ground survey of Victorian game duck abundance to estimate the total number of game ducks in Victoria. A total of 883 waterbodies were surveyed, 822 of which were surveyed by air and 61 by ground surveys
- commissioned the Arthur Rylah Institute for Environmental Research to run the AHM models and prepare a report recommending bag limits to achieve the seasonal harvest quota for the 2025 duck season. The final report was published on the GMA website
- commissioned Deakin University to undertake a three-year study into the spatial ecology and survivorship of four game duck species. Over 400 game ducks will be fitted with satellite tracking devices. The attachment of devices commenced in 2024-25. Data will be used in game duck population dynamic modelling to inform AHM
- coordinated meetings of the expert panel to review the performance of AHM game duck abundance and bag models
- supported DEECA in conducting the Priority Waterbird Count by surveying duck hunting wetlands across the state to identify any that required management action
- monitored wetlands that were closed to duck hunting or had significant concentrations of threatened waterbird species present

- coordinated the duck season opening week hunter bag surveys
- contributed to the Eastern Australian Waterbird Survey, delivered by the University of New South Wales
- continued the monitoring program to provide an index of waterfowl wounding from duck hunting, which will allow long-term trends to be monitored and assess the success of wounding reduction management programs and interventions. 413 game ducks were captured and radiographed to detect the presence of embedded pellets. A report was published on the GMA website
- commissioned an environmental consultant to determine the state-wide abundance and distribution of Stubble Quail. 78 sites and over 280 km of transects were surveyed. The final report was published on the GMA website
- collected wings and tail feathers from game ducks harvested during the first week of the 2025 duck season to determine age, sex and productivity.

To better understand the ecology and management of deer, the GMA:

- commissioned a three-year research project into the contribution of recreational hunting to deer control. Comparative and experimental sites were established in the east and west of the state respectively to determine deer densities and vegetation impacts.

To monitor the extent of hunting and harvest of game species, the GMA:

- commissioned surveys of deer, duck and quail hunters and analysis of data to determine harvest levels and hunting effort. Estimates of the 2024 deer harvest in Victoria and estimates of harvest for duck and Stubble Quail in Victoria 2024 were published on the GMA website.

Communications

The GMA aims to keep Game Licence holders informed and increase public awareness of hunting regulations, ethical hunting behaviours, and the GMA's role and responsibilities. Through its communications, the GMA seeks to strengthen community engagement, build partnerships with relevant agencies, and enhance understanding of game management across Victoria.

Website

The GMA website remains a key communication platform. In 2024–25, the website recorded 299,859 sessions from 193,468 users, up from 290,132 sessions and 191,052 users in 2023–24. Approximately 90 per cent of users were located in Australia.

A total of 626,592 pages were viewed which was similar to the previous year (627,265). The most visited pages were:

- Hunting maps
- Licensing and renewals
- Where to hunt.

Facebook

During 2024–25, the GMA published 115 posts on its Facebook page, generating:

- 15,632 likes
- 7,236 comments
- 1,553 shares.

As of 30 June 2025, the page had 23,540 followers, an increase of 5,391 since 2023–24.

YouTube

As of 30 June 2025, the GMA's YouTube channel had 2,600 subscribers—an increase of 359 (14 per cent) compared to 2023–24 (which had 2,241 subscribers).

Customer Contact Centre

The DEECA Customer Contact Centre provides call centre services to the GMA.

The majority of queries received by the Customer Contact Centre related to game licensing and associated testing. The Customer Contact Centre responded to 8,314 GMA-related requests, with the majority of requests received from people within metropolitan Melbourne followed by Gippsland residents.

Media

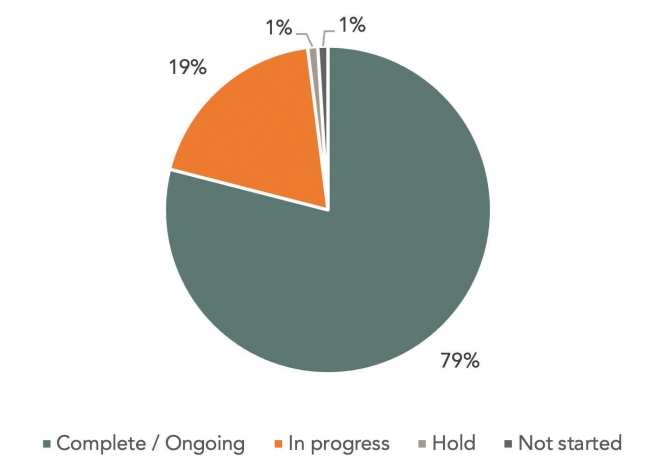
To keep the public informed of seasonal arrangements, compliance outcomes, and other developments, the GMA released 22 news updates and media releases throughout 2024–25.

Our Performance

Planning and reporting

In accordance with the requirement of the Act, the GMA delivered the 2024-25 Annual Business Plan to the Minister by 31 August 2024 for consideration.

Figure 4: 2024-25 Business Plan Performance



- Of the 75 performance measures in the 2024-25 Business Plan:
- 79 per cent are complete or are ongoing activities monitored by Business Plan reporting
 - 19 per cent are in progress. These relate to research projects that span more than one year
 - One per cent is on hold due to prioritising government reform updates
 - One per cent is not started. This action relates to an evaluation of an action completed in the current year.

Compliance with legislation and agreements

Given the powers afforded to it under various Acts, the GMA is required to comply with certain laws regarding the execution of those powers or the use of certain equipment.

The GMA possesses Operational Safety Defensive Equipment (OSDE) for issue and use by the GMA's Authorised Officers. Equipment includes oleoresin capsicum (OC) spray, extendable batons, body armour and handcuffs.

These are subject to bi-annual audits. Batons, OC spray and body armour are prohibited weapons under the *Control of Weapons Act 1990* and are subject to strict storage requirements.

As a regulator, the GMA is recognised by the *Surveillance Devices Act 1999* for the use of certain surveillance devices and the *Wildlife Act 1975* for controlled operations. The GMA is subject to audit by the Victorian Inspectorate (VI) for activity under these Acts and relevant records are audited each year. The GMA reports to the VI on activity in controlled operations under the *Wildlife Act 1975* and the Attorney-General on activity under the *Surveillance Devices Act 1999*.

The GMA has an information-sharing agreement with VicRoads for access to the registration and licence database. It is a VicRoads requirement that the use and access of the database is audited each year.

The GMA has an agreement with Victoria Police to access data held as part of its Law Enforcement Assistance Program.

The following table details the audit activity for enforcement for 2024-25:

Activity	Comments
Audits for compliance conducted	Internal audits were conducted for OSDE storage and compliance with GMA policy
Audit for data security and compliance with VicRoads agreement	Independent audit conducted and report provided to VicRoads
Reports on activity for controlled operations (bi-annual)	Submitted to the Integrity Oversight Victoria for periods 1 July 2024 to 31 December 2024 and 1 January 2025 to 30 June 2025
Report on activity for the use of certain surveillance devices (annual)	Submitted to the Attorney General for period 1 July 2024 to 30 June 2025

Sustainable Hunting Action Plan

The GMA continues to deliver on its responsibilities under the SHAP, which comprise education, animal welfare and research-related tasks.

To support the delivery of SHAP in 2024-25, the GMA:

- developed and implemented an AHM framework for informing the duck hunting season arrangements and provided input into the development of a Victorian Game Duck Harvest Strategy
- continued to provide online education modules to enhance hunter education, including a Firearm Safety Module. It also provided practical introductory education modules for new deer and duck licence holders, which will continue to be provided in future years
- led the development of a Waterfowl Wounding Reduction Action Plan with the Wounding Reduction Working Group which was endorsed by government
- commenced development of a Stubble Quail Wounding Reduction Action Plan with the Wounding Reduction Working Group
- published a report on the findings of the wounding monitoring program for the 2024 duck season and undertook field surveys for the 2025 duck season
- completed and published a report on the results of the 2025 Stubble Quail abundance surveys
- established an independent expert panel to provide advice on the AHM monitoring and modelling program, supporting the development of an adaptive harvest framework and strategy
- completed research into the abundance and population genetics of Victoria's Hog Deer and published a report on the findings
- commenced planning for a project that aims to determine the recreational deer hunting's contribution to deer control.

Current Year Financial Review

The Game Management Authority (GMA) continues delivering on initiatives committed in its Business Plan including the Hunting Reform Program (HRP) to support the Government's response to the Select Committee inquiry into Victoria's recreational native bird hunting arrangements.

Increases in grants and expenditure relates to the Government's investment in the delivery of the HRP. Spending includes enhancements to the MyGL system and increased investment in surveillance and intelligence resources including staff, systems and equipment.

The GMA also continues to deliver:

- on-ground compliance and enforcement patrols
- community and stakeholder awareness campaigns
- the Kangaroo Harvesting Program
- research programs that continue to deliver on government initiatives such as the Sustainable Hunting Action Plan.

The GMA financial assets and payables were higher compared to previous years due to timing of clearing operating activities under the service level agreement with DJSIR. The GMA's net worth remains strong at \$5.7 million at the end June 2025.

Five-year financial summary

	2024-25	2023-24	2022-23	2021-22	2020-21 Restated
	\$	\$	\$	\$	\$
Grants	11,594,552	7,671,815	9,111,356	9,062,565	8,829,815
Interest	458,444	426,270	241,118	22,705	25,750
Sale of goods and services	18,819	127	2,574	-	-
Total revenue	12,071,815	8,098,212	9,355,048	9,085,270	8,855,565
Employee expenses	(6,372,642)	(4,854,964)	(5,536,597)	(5,103,876)	(4,551,287)
Depreciation and amortisation	(426,778)	(467,051)	(403,289)	(386,015)	(341,195)
Interest expense	(37,809)	(35,140)	(30,121)	(31,460)	(26,717)
Other operating expenses	(5,539,812)	(3,298,103)	(3,485,732)	(3,263,580)	(3,021,216)
Total expenditure	(12,372,041)	(8,655,258)	(9,455,739)	(8,784,931)	(7,940,415)
Net result from transactions	(305,226)	(557,046)	(100,691)	300,339	915,149
Other economic flows (includes gains on disposal of assets)	(4,596)	47,880	8,462	-	-
Comprehensive result	(309,822)	(509,166)	(92,229)	300,339	915,149
Financial assets	12,646,887	9,208,755	10,651,342	7,868,001	7,409,032
Non-financial assets	1,525,577	1,509,949	1,878,559	2,136,769	2,213,784
Total assets	14,172,464	10,718,704	12,529,902	10,004,770	9,622,816
Payables	5,362,167	2,034,623	2,962,478	398,096	294,810
Borrowings	1,261,963	1,200,380	1,430,428	1,558,311	1,729,250
Provisions	1,849,081	1,474,630	1,618,759	1,437,898	1,375,448
Total liabilities	8,473,213	4,709,633	6,011,664	3,394,305	3,399,507

Human Resource Management

Occupational Health and Safety (OHS)

The GMA is committed to providing and maintaining a working environment that is safe, healthy and complies with all statutory requirements and codes of practice.

The GMA, in so far as is practicable:

- provides and maintains systems of work that are safe and healthy
- uses, handles, stores and transports articles and substances in a way that is safe, and controls risks to health
- provides such information, instruction, training, and supervision needed to ensure the health and safety at work of employees and others
- provides a safe means of access to and from the place of work
- maintains a working environment that is safe, minimises risks to health and provides adequate facilities and arrangements for welfare at work.

The GMA undertakes the full range of health and safety obligations to ensure that human and financial costs of occupational injury and illness are minimised.

Initiatives during the year include:

- providing free access to vaccinations for influenza and Japanese encephalitis
- providing safety equipment to field staff, including uniforms and personal protective equipment (PPE)

- ergonomic assessments of all workstations
- providing all staff with confidential access to an Employee Assistance Program
- providing Standard Operating Procedures (SOPs) to guide enforcement duties and provide a safe working environment
- maintaining a staff-driven Safety Consultative Committee to ensure site-specific or environmental risks are addressed.

The Board-appointed People and Partnerships Committee provides oversight and support for the safety of all GMA staff.

Incident management

There were 11 OHS incidents reported during the period 1 July 2024 to 30 June 2025. All 11 incidents were assessed and closed off as of 30 June 2025. There were no lost time injuries reported in the period.

Employment and conduct principles

The GMA is committed to adhering to the Public Sector Values and Employment Principles set out in the *Public Administration Act 2004*. The GMA ensures its policies and procedures reflect these values.

The GMA is committed to applying merit and equity principles when appointing staff. The selection processes ensure applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination. Employees have been correctly classified in workforce data collections.

Executive Officer data

A member of the Senior Executive Service (SES) is defined as a person employed as an executive under Part 3 of the *Public Administration Act 2004* (PAA). For a public body, an executive is defined as a person employed under Part 3 of the PAA or a person to whom the Victorian Government's Public Entity Executive Remuneration Policy applies. All figures reflect employment levels at the last full pay period in June of the current and corresponding previous reporting year.

There were two people who held positions of Executive Officer (EO) as defined by the *Public Administration Act 2004* as at the last full pay period in June 2025.

The number of executives in the report of operations is based on the number of executive level positions that are occupied at the end of the financial year. Note 8 in the Financial Statement lists the actual number of EOs and their remuneration over the course of the reporting period. The Financial Statement does not distinguish between executive levels, nor does it disclose vacant positions, nor does it include the Accountable Officer.

This disclosure is reconciled below:

Reconciliation of executive numbers	2022	2023	2024	2025
Executive positions with total remuneration over \$100,000 (Financial Statement Note 8)	2	2	1	2
Vacancies	-	-	1	-
Separations	-	-	1	-
Total executive numbers at 30 June	2	2	1	2

Workforce data

	Ongoing employees 2024-25			Fixed term and casual employees (including secondees)
	Employees	Full time	Part time	FTE
Executive	2 (1)	2 (1)	0 (0)	0 (0)
Principal Scientist	1 (1)	1 (1)	0 (0)	0 (0)
Senior Manager	3 (3)	3 (3)	0 (0)	0 (0)
Administration staff	8 (9)	5(8)	1 (0)	2 (1)
Field staff	22 (16)	22 (16)	0 (0)	0 (0)
Total positions	36 (30)	33 (29)	1 (0)	2 (1)
Male	27(24)	27 (24)	0 (0)	0 (0)
Female	9 (6)	6(5)	1(0)	2(1)

Note:

Figures in parenthesis are from 2023-24 financial year.

The Executive classification reflect SES-1 in accordance with the VPSC guidelines.

All figures reflect employment levels during the last full pay period in June of each year.

Excluded are those on leave without pay or absent on secondment, external contractors/consultants and temporary staff employed by employment agencies. Ongoing employees includes people engaged on an open-ended contract of employment and executives engaged on a standard executive contract.

Other Disclosures

Local Jobs First initiative

The GMA has not undertaken any projects during the financial reporting period relevant to the Local Jobs First initiative.

Social Procurement Framework

Government departments, agencies and public entities are required to measure and report their achievements under the Victorian Government Social Procurement Framework (SPF), which includes 10 social and sustainability objectives.

The SPF applies to the procurement of all goods, services and construction undertaken by, or on behalf of, the Government, and is defined by ten objectives:

- 1. Opportunities for Victorian Aboriginal people
- 2. Opportunities for Victorians with disability
- 3. Women’s equality and safety
- 4. Opportunities for disadvantaged Victorians
- 5. Supporting safe and fair workplaces
- 6. Sustainable Victorian social enterprise and Aboriginal business sectors
- 7. Sustainable Victorian regions
- 8. Environmentally sustainable outputs
- 9. Environmentally sustainable business practices
- 10. Implementation of the climate change policy objectives.

The GMA embraces the principles underpinning the SPF and is committed to developing processes and policies that reflect these principles and to contribute to the achievement of the stated objectives, wherever practicable.

The GMA is a member of DJSIR's Traditional Owner Engagement Community of Practice and Traditional Owner Game Management Strategy Co-Governance Group.

The GMA supports regional towns and communities through its operational activities. During the 2024-25 reporting period, GMA staff regularly travelled to Victorian regional towns to conduct operations, field training and research involving overnight stays in regional accommodation and the purchase of food and other services, all of which contributed to local economic activity and employment.

Advertising expenditure

The GMA's expenditure in the 2024-25 reporting period on government campaign expenditure did not exceed \$100,000.

Consultancy expenditure (valued at \$10,000 or greater)

In 2024-25, there were six consultancies engaged during the year where the total fees payable was \$10,000 or greater. The total expenditure incurred during 2024-25 in relation to these consultancies was \$392,146, excluding GST.

Consultancy expenditure (valued at under \$10,000)

In 2024-25, there was one consultancy engaged during the year where the total fees payable was less than \$10,000. The total expenditure incurred during 2024-25 in relation to this consultancy was \$3,589 excluding GST.

Information and Communication Technology (ICT) expenditure

For the 2024-25 reporting period, the GMA had a total ICT expenditure of \$689,947 with details shown below:

All operational ICT expenditure	ICT expenditure relating to projects to create or enhance ICT capabilities
\$	\$
Business As Usual (BAU) ICT expenditure	Non-Business As Usual (non BAU ICT expenditure)
	Operational Expenditure (OPEX)
	404,647
	Capital expenditure (CAPEX)
	-
285,300	404,647

Note:
ICT expenditure refers to the GMA's costs in providing business enabling ICT services within the current reporting period. It comprises Business As Usual (BAU) ICT expenditure and Non-Business As Usual (Non-BAU) ICT expenditure.
Non-BAU ICT expenditure relates to extending or enhancing the GMA's current ICT capabilities.
BAU ICT expenditure is all remaining ICT expenditure, which primarily relates to ongoing activities to operate and maintain the current ICT capability.

Freedom of Information (FOI)

The *Freedom of Information Act 1982* allows the public a right of access to documents held by the GMA as the prescribed authority for the purposes of the Act.

Freedom of Information (FOI) statistics and timeliness

For the 12 months ending 30 June 2025, there were six valid FOI requests received by the GMA.

In 2024-25, there were five FOI access decisions and the average time taken to finalise requests was 29 days. All decisions were made within the regulatory time period.

Victorian Information Commissioner Reviews

During 2024-25, two FOI decisions were appealed and two complaints were made to the Office of the Victorian Information Commissioner (OVIC).

Making a request

FOI requests must be made in writing describing the documents requested and including payment of the application fee of \$31.80. The fee may be waived if the payment is likely to cause hardship to the applicant. Assistance can be provided to applicants to help determine the type of documents being requested. Access charges may also apply once documents are processed and a decision on access is made; for example, photocopying and search and retrieval charges.

Requests for documents in the possession of the GMA should be addressed to:

Freedom of Information Unit
Department of Jobs, Skills, Industry and Regions
GPO Box 4509, Melbourne 3001

Further information regarding the *Freedom of Information Act 1982* may be found at www.ovic.vic.gov.au

Compliance with the Building Act 1993

The GMA does not own or control any government buildings and consequently is exempt from notifying its compliance with the building and maintenance provisions of the *Building Act 1993*.

National Competition Policy

The GMA, where applicable, continues to comply with the requirements of the National Competition Policy.

Compliance with Public Interest Disclosures Act 2012

The GMA is a public body subject to the *Public Interest Disclosures Act 2012* (PID Act). The purpose of the PID Act is to encourage and facilitate the making of disclosures of corrupt or improper conduct by public officers and public bodies, including the GMA, its employees, and Directors, without the fear of reprisal.

The GMA recognises the value of transparency and accountability in its administrative and management practices and supports the making of disclosures that reveal improper conduct. It does not tolerate improper conduct by the organisation, its employees, officers, or Directors, nor the taking of detrimental action in reprisal against those who come forward to disclose such conduct.

The GMA has established procedures to facilitate and encourage the making of disclosures under the PID Act, and how the GMA will manage the welfare of persons connected with protected disclosures.

Disclosures under the PID Act about improper conduct of, or detrimental action taken in reprisal for a protected disclosure by the GMA or its employees and Directors must be made to the Victorian Independent Broad-based Anti-corruption Commission (IBAC):

- in person at Level 1, North Tower, 459 Collins Street, Melbourne, Victoria 3000
- in writing GPO Box 24234, Melbourne, Victoria, 3001 or email info@ibac.vic.gov.au
- by telephone 1300 735 135.

Emergency Procurement Disclosure

Emergency procurement was not activated, resulting in nil spending for emergency procurements.

Environmental reporting

The GMA continues to maintain operational practices that aim to have minimal environmental impact and remain sustainable. This is evidenced in the use of equipment and consumables, transport choices, and recycling practices within the organisation including reducing single use plastics.

The GMA has a Service Level Agreement (SLA) in place with DJSIR for the provision of fleet services. For the provision of office accommodation, the GMA has a combination of SLAs with DEECA and direct lease agreements.

Under Financial Reporting Direction (FRD) 24, the GMA is required to report on electricity consumption and electricity offsets for leased accommodation where electricity has been purchased via a separate retail contract.

Location	Usage (mWh)	Usage mWh / m2
Melbourne CBD	11.585	0.049
Traralgon Depot	6.266	0.034
Bendigo Depot	11.839	0.034
Wendouree Depot*	2.000	0.006
Total	31.690	0.029

* 3 months occupancy

Asset Management Accountability Framework (AMAF) maturity assessment

The AMAF is a non-prescriptive, devolved accountability model of asset management that requires compliance with 41 mandatory requirements.

The GMA has an exemption from Standing Direction 4.2.1 Asset Management Accountability and is not required to complete the assessment.

Availability of additional information on request

In compliance with the requirements of the Standing Directions 2018, under the *Financial Management Act 1994*, details in respect of the information items below have been retained by the GMA and are available to the relevant Ministers, Members of Parliament, and the public on request (subject to the FOI requirements, if applicable):

- a statement that declarations of pecuniary interests have been duly completed by all relevant officers
- details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary
- details of publications produced by the entity, about the entity, and how these can be obtained
- details of changes in prices, fees, charges, rates and levies charged by the entity
- details of any major external reviews carried out on the entity
- details of any other research and development activities undertaken by the entity that are not otherwise covered either in the report of operations or in a document which contains the financial statement and report of operations
- details of overseas visits undertaken including a summary of the objectives and outcomes of each visit
- details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the services provided by the entity
- details of assessments and measures undertaken to improve the occupational health and safety of employees, not otherwise detailed in the report of operations
- a general statement on industrial relations within the entity and details of time lost through industrial accidents and disputes, which are not otherwise detailed in the report of operations
- a list of major committees sponsored by the entity, the purposes of each committee and the extent to which the purposes have been achieved.

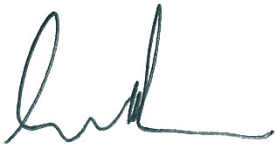
This information is available on request from:

Game Management Authority
GPO Box 424
Melbourne Victoria 3001

**Game Management Authority Financial
Management Compliance Attestation Statement**

I, Chris Rose, on behalf of the Game Management Authority, certify that the Game Management Authority has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

The Game Management Authority Audit and Risk Management Committee has verified this attestation.

A handwritten signature in dark ink, appearing to be 'Chris Rose', written in a cursive style.

Chris Rose
Chairperson

25 September 2025

Financial Report – 30 June 2025

How this report is structured

The Game Management Authority (GMA) has presented its audited general purpose financial statements for the financial year ended 30 June 2025 in the following structure to provide users with information about the GMA's stewardship of resources entrusted to it.

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Accountable Officer's declaration, Chairperson's declaration and Chief Finance Officer's declaration

The attached financial statements for the Game Management Authority (GMA) have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards, including interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2025 and financial position of the GMA as at 30 June 2025.

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

We authorise the attached financial statements for issue on 25 September 2025.



Mr Antony Christianen
Chief Finance Officer
Game Management Authority
Melbourne
25 September 2025



Mr Christopher Rose
Chairperson
Game Management Authority
Melbourne
25 September 2025



Mr Graeme Ford
Chief Executive Officer
Game Management Authority
Melbourne
25 September 2025

Independent Audit Report from Auditor-General



Independent Auditor’s Report

To the Board of Game Management Authority

Opinion	I have audited the financial report of Game Management Authority (the authority) which comprises the: • balance sheet as at 30 June 2025 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • declaration in the financial statements. In my opinion, the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2025 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards - Simplified Disclosures.
Basis for Opinion	I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor’s Responsibilities for the Audit of the Financial Report</i> section of my report. My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s <i>APES 110 Code of Ethics for Professional Accountants (including Independence Standards)</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Other information	The Board of the authority is responsible for the “other information” included in the authority’s Annual Report for the year ended 30 June 2025. The other information in the Annual Report does not include the financial report and my auditor’s report thereon. My opinion on the financial report does not cover the other information included in the Annual Report. Accordingly, I do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.
Board’s responsibilities for the financial report	The Board of the authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Board is responsible for assessing the authority’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report	As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report. As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also: • identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. • obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the authority's internal control • evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board • conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the authority to cease to continue as a going concern. • evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation. I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
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MELBOURNE
30 September 2025



Paul Martin
as delegate for the Auditor-General of Victoria

Comprehensive operating statement^(a)

For the financial year ended 30 June 2025

	Notes	2025 \$	2024 \$
Continuing operations			
Income from transactions			
Income	2.1	12,071,815	8,098,212
Total income from transactions		12,071,815	8,098,212
Expenses from transactions			
Employee expenses	3.1.1	(6,372,642)	(4,854,964)
Other operating expenses	3.2	(5,539,812)	(3,298,103)
Depreciation and amortisation	4.1.3 & 4.2	(426,778)	(467,051)
Interest expense	6.1	(37,809)	(35,140)
Total expenses from transactions		(12,377,041)	(8,655,258)
Net result from transactions (net operating balance)		(305,226)	(557,046)
Other economic flows included in net result			
Net gain on disposal of property and equipment ^(b)	8.1	-	44,586
Net (loss)/gain arising from revaluation of long service leave liability	8.1	(4,596)	3,294
Total other economic flows included in net result		(4,596)	47,880
Net result		(309,822)	(509,166)
Comprehensive result		(309,822)	(509,166)

The accompanying notes form part of these financial statements.

^(a) This format is aligned to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*

^(b) Net gain/(loss) on non-financial assets' includes unrealised and realised gains/(losses) from revaluations, impairments, and disposals of all physical assets and intangible assets, except when these are taken through the asset revaluation surplus.

Balance sheet^(a)

as at 30 June 2025

	Notes	2025 \$	2024 \$
Assets			
Financial assets			
Cash and deposits	6.3	12,588,256	8,223,185
Receivables	5.1	58,631	985,570
Total financial assets		12,646,887	9,208,755
Non-financial assets			
Property and equipment	4.1	1,362,681	1,355,431
Intangible assets	4.2	43,466	68,303
Other non-financial assets	5.3	119,430	86,215
Total non-financial assets		1,525,577	1,509,949
Total assets		14,172,464	10,718,704
Liabilities			
Payables	5.2	5,362,169	2,034,623
Borrowings	6.1	1,261,963	1,200,380
Employee related provisions	3.1.2	1,849,081	1,474,630
Total liabilities		8,473,213	4,709,633
Net assets		5,699,251	6,009,071
Equity			
Accumulated surplus		5,699,251	6,009,071
Net worth		5,699,251	6,009,071

The accompanying notes form part of these financial statements.

^(a) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

Cash flow statement^(a)

for the financial year ended 30 June 2025

	Notes	2025 \$	2024 \$
Cash flows from operating activities			
Receipts			
Receipts from government		12,534,899	9,400,447
Receipts from other entities		18,819	127
Interest received		458,444	426,270
Total receipts		13,012,162	9,826,844
Payments			
Payments to suppliers and employees		(7,848,349)	(9,040,599)
Goods and Services Tax paid to the ATO ^(b)		(413,330)	(225,300)
Interest costs of finance paid		(37,809)	(35,140)
Total payments		(8,299,488)	(9,301,039)
Net cash flows from operating activities		4,712,674	525,805
Cash flows from investing activities			
Purchases of non-financial assets		(36,164)	-
Sale of non-financial assets		-	65,909
Net cash flows (used in)/ from investing activities		(36,164)	65,909
Cash flows from financing activity			
Repayment of borrowings and principal portion of lease liabilities ^(c)		(311,441)	(300,811)
Net cash flows (used in) financing activity		(311,441)	(300,811)
Net increase in cash and cash equivalents		4,365,069	290,903
Cash and cash equivalents at beginning of financial year		8,223,187	7,932,282
Cash and cash equivalents at end of financial year	6.3	12,588,256	8,223,185

The accompanying notes form part of these financial statements.

^(a) This format is aligned to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

^(b) Goods and Services Tax (GST) paid to the Australian Taxation Office (ATO) is presented on a net basis.

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

Statement of changes in equity^(a)

for the financial year ended 30 June 2025

	Accumulated surplus \$	Total \$
Balance at 1 July 2023	6,518,239	6,518,239
Comprehensive result for the year	(509,166)	(509,166)
Balance at 30 June 2024	6,009,073	6,009,073
Balance at 1 July 2024	6,009,073	6,009,073
Comprehensive result for the year	(309,822)	(309,822)
Balance at 30 June 2025	5,699,251	5,699,251

The accompanying notes form part of these financial statements.

^(a) This format is aligned to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

1. About this report

The Game Management Authority (GMA) is an independent statutory authority, established under the *Game Management Authority Act 2014*.

A description of the nature of its operations and its principal activities is included in the "Report of Operations" which does not form part of these financial statements.

The principal address is: Game Management Authority, Level 2, 535 Bourke Street, Melbourne, VIC 3000

Basis of preparation

These financial statements are Tier 2 general purpose financial statements prepared in accordance with Australian Accounting Standards Board (AASB) 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (AASB 1060) and Financial Reporting Direction (FRD) 101 *Application of Tiers of Australian Accounting Standards* (FRD 101).

The GMA is a Tier 2 entity in accordance with FRD 101. These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. The GMA's prior year financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards (Tier 1). As the GMA is not a 'significant entity' as defined in FRD 101, it was required to change from Tier 1 to Tier 2 reporting effective from 1 July 2024.

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

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

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

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in applying Australian Accounting Standards (AAS) that have significant effects on the financial statements and estimates are disclosed in the notes under the heading: 'Significant judgement or estimates'.

These financial statements cover the GMA as an individual reporting entity. There is no entity consolidated into the GMA.

Certain prior year amounts in the notes have been reclassified to conform to current year's presentation. The reclassification has been made to better reflect the nature of the balances and does not affect the previously reported profit or loss, total assets, total liabilities, or equity.

All amounts in the financial statements have been rounded to the nearest \$1 unless otherwise stated.

Compliance information

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* (FMA) and applicable Australian Accounting Standards (AASs) which include Interpretations, issued by the Australian Accounting Standards Board (AASB).

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

2. Funding delivery of our services

Introduction

The purpose of the Game Management Authority (GMA) is to regulate through education, research and enforcement to achieve responsible and sustainable game hunting in Victoria in accordance with the *Game Management Authority Act 2014*.

To enable the GMA to fulfil the GMA's legislative mandate, it receives grants from the Department of Jobs, Skills, Industry and Regions (DJSIR).

Structure

2.1 Summary of income that funds the delivery of our services

2.1 Summary of income that funds the delivery of our services

	2025	2024
	\$	\$
Grants	11,594,552	7,671,815
Interest	458,444	426,270
Other income	18,819	127
Total income for transactions	12,071,815	8,098,212

Grants recognised under AASB 1058

The GMA has determined that income of not-for-profit entities in the table above under AASB 1058 on the basis that it has been earned under arrangements that are either not enforceable and/or linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the GMA has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, the GMA recognises

any related contributions by owners, increases in liabilities, decreases in assets or revenue ('related amounts') in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- contributions by owners, in accordance with AASB 1004;
- revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15;
- a lease liability in accordance with AASB 16;
- a financial instrument, in accordance with AASB 9; or
- a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* The grant is provided for the operations of the GMA.

Interest income

Interest income includes interest received on funds held in the Victorian Government's Central Banking System (CBS). Interest income is recognised using the effective interest method which allocates the interest over the relevant period.

Other income

Other income relates to Australian Taxation Office (ATO)'s refund, insurance claim and a refund to the GMA from past events.

3. The cost of delivering services

Introduction

This section provides an account of the expenses incurred by the Game Management Authority (GMA) in delivering services. In Section 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded.

Structure

- 3.1 Expenses incurred in delivery of services
- 3.2 Other operating expenses

3.1 Expenses incurred in delivery of services

	Notes	2025 \$	2024 \$
Employee expenses	3.1.1	6,372,642	4,854,964
Other operating expenses	3.2	5,539,812	3,298,103
Total expenses incurred in delivery of services		11,912,454	8,153,067

3.1.1 Employee benefits in the comprehensive operating statement

	2025 \$	2024 \$
Salaries and wages, annual leave and long service leave	5,804,153	4,416,296
Defined contribution superannuation expense	568,489	438,668
Total employee expenses	6,372,642	4,854,964

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

The amount recognised in the Comprehensive Operating Statement in relation to superannuation is employer contributions for members of defined contribution superannuation plans that are paid or payable during the reporting period.

3.1.2 Employee benefits in the balance sheet

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

	2025 \$	2024 \$
Current provisions		
Annual leave	597,548	486,138
Long service leave	767,537	614,900
Provisions for on-costs	271,865	218,823
Total current provisions for employee benefits	1,636,950	1,319,861
Non-current provisions		
Employee benefits	177,558	129,235
Provisions for on-costs	34,573	25,534
Total non-current provisions for employee benefits	212,131	154,769
Total provisions for employee benefits	1,849,081	1,474,630

Wages and salaries, annual leave and sick leave:

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

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

The annual leave liability is classified as a current liability and measured at the undiscounted amount expected to be paid, as the GMA does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

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

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

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

The components of this current LSL liability are measured at:

- undiscounted value – if the GMA expects to wholly settle within 12 months; or
- present value – if the GMA does not expect to wholly settle within 12 months.

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

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

3.2 Other operating expenses

	2025	2024
	\$	\$
Office expenses	2,189,196	1,248,403
Contractors and professional services expenses	1,773,150	970,602
Purchase of services from Department	742,199	393,122
Accommodation expenses	272,829	236,278
Fleet expenses	254,793	187,027
Travel and subsistence expenses	234,027	177,779
Community awareness and publicity	37,866	23,184
Equipment maintenance	35,752	61,708
Total other operating expenses	5,539,812	3,298,103

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and are recognised as an expense in the reporting period in which they are incurred.

4. Key assets available to support service delivery

Introduction

The Game Management Authority (GMA) controls property and equipment that are utilised in fulfilling its objectives and conducting its activities.

They represent the key resources that have been entrusted to the GMA to be utilised for delivery of those services.

Structure

- 4.1 Property and equipment
- 4.2 Intangibles

4.1 Property and equipment

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2025	2024	2025	2024	2025	2024
	\$	\$	\$	\$	\$	\$
Buildings at fair value	1,628,809	1,397,817	(893,590)	(720,363)	735,219	677,454
Motor Vehicles at fair value	971,243	807,433	(530,454)	(383,745)	440,789	423,688
Leasehold improvements at fair value	590,292	590,292	(418,006)	(355,356)	172,286	234,936
Equipment at fair value	222,896	208,509	(208,509)	(189,156)	14,387	19,353
Net carrying amount	3,413,240	3,004,051	(2,050,559)	(1,648,620)	1,362,681	1,355,431

The following tables are subsets of property and vehicles by right-of-use assets

4.1.1 Total right-of-use assets: buildings and vehicles

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2025	2024	2025	2024	2025	2024
	\$	\$	\$	\$	\$	\$
Buildings at fair value	1,628,809	1,397,817	(893,590)	(720,363)	735,219	677,454
Motor Vehicles at fair value	971,243	807,433	(530,454)	(383,745)	440,789	423,688
Net carrying amount	2,600,052	2,205,250	(1,424,044)	(1,104,108)	1,176,008	1,101,141

	Buildings	Motor Vehicles
	\$	\$
Opening balance - 1 July 2024	677,454	423,688
Additions	230,992	163,811
Disposals	-	-
Depreciation	(173,227)	(146,710)
Closing balance - 30 June 2025	735,219	440,789

Initial recognition: Items of property and equipment are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition.

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

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

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

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

Right-of-use asset – subsequent measurement

The GMA depreciates the right-of-use assets on a straight line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful life of the right-of-use assets are determined on the same basis as property and equipment. The right-of-use assets are also subject to revaluation.

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

Impairment of property and equipment

The recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 *Fair Value Measurement*, with the consequence that AASB 136 does not apply to such assets that are regularly revalued.

4.1.2 Depreciation and amortisation

All property, equipment and vehicles that have finite useful lives are depreciated.

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

Asset	Useful life: years
Leased right-of-use assets and improvements	2 to 10
Plant, equipment and vehicles (including leased assets)	3 to 10
Intangible assets	3 to 5

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

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term. Where the GMA obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the entity will exercise a purchase option, the entity depreciates the right-of-use asset over its useful life. Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

4.1.3 Reconciliation of movements in carrying values of property, plant and equipment

	Buildings at fair value	Property and equipment at fair value	Motor vehicles at fair value	Total
2025	\$	\$	\$	\$
Opening balance	677,454	254,289	423,688	1,355,431
Additions	230,992	14,387	163,811	409,190
Disposals	-	-	-	-
Depreciation	(173,227)	(82,003)	(146,710)	(401,940)
Closing balance	735,219	186,673	440,789	1,362,681

4.2 Intangible assets

	Computer software	Total
2025	\$	\$
Gross carrying amount		
Opening balance	99,350	99,350
Closing balance	99,350	99,350
Accumulated amortisation		
Opening balance	(31,046)	(31,046)
Amortisation of intangible produced assets	(24,838)	(24,838)
Closing balance	(55,884)	(55,884)
Net book value at end of financial year	43,466	43,466

Initial recognition

Purchased intangible assets are initially recognised at cost. When the recognition criteria in AASB 138 *Intangible Assets* is met, internally generated intangible assets are recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation begins when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Subsequent measurement

Intangible produced assets with finite useful lives, are amortised as an 'expense from transactions' on a straight-line basis over their useful lives.

Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment whenever an indication of impairment is identified.

Significant intangible assets

The GMA has capitalised software development expenditure for the development of its IT Education System. The carrying amount of the capitalised software development expenditure is \$43,466 (2024: \$68,303). Its useful life is four years and will be fully amortised in 2027.

5. Other assets and liabilities

Introduction

This section sets out those assets and liabilities that arose from the Game Management Authority's (GMA) operations.

Structure

- 5.1 Receivables
- 5.2 Payables
- 5.3 Other non-financial assets

5.1 Receivables

	2025 \$	2024 \$
Contractual		
Sale of goods and services	11,700	-
Amount owing from Victorian Government	-	952,047
Statutory		
GST input tax credit recoverable	46,931	33,523
Total receivables	58,631	985,570
<i>Represented by:</i>		
Current receivables	58,631	985,570

Contractual receivables are classified as financial instruments and categorised as 'financial assets and amortised costs'. They are initially recognised at fair value plus any directly attributable transaction costs. The GMA holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less any impairment.

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

Statutory receivables at amortised cost are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As the result, the loss allowance recognised for these financial assets during the period was limited to 12 months of expected losses. No loss allowance has been recognised.

5.2 Payables

	2025 \$	2024 \$
Contractual		
Supplies and services	224,358	265,452
Accrued salaries	38,152	18,970
Amount owing to Victorian Government	5,105,049	1,748,521
Statutory		
Accrued workcover payable	161	-
Accrued Fringe Benefits Tax	(5,551)	1,680
Total payables	5,362,169	2,034,623
<i>Represented by:</i>		
Current payables	5,362,169	2,034,623

Payables consist of:

- **contractual payables:** classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for supplies and services provided to the GMA prior to the end of the financial year that are unpaid.
- **statutory payables:** Recognised and measured similarly to contractual payables, but not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

Payables for supplies and services have an average credit period of 30 days. The terms and conditions of amounts payable to the government and agencies vary according to the particular agreements and as they are not legislative payables, they are not classified as financial instruments.

5.3 Other non-financial assets

	2025 \$	2024 \$
Current other assets		
Prepayments	119,430	86,215
Total other non-financial assets	119,430	86,215

Other non-financial assets include prepayments, which represent payments in advance of receipt of goods or services or the payments made for services covering a term extending beyond that financial accounting period.

6. Financing our operations

Introduction

This section provides information on the sources of finance utilised by the Game Management Authority (GMA) during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of the GMA.

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Notes 7.1 and 7.3 provide additional, specific financial instrument disclosures.

Structure

- 6.1 Borrowings
- 6.2 Leases
- 6.3 Cash flow information and balances
- 6.4 Commitments for expenditure

6.1 Borrowings

	2025 \$	2024 \$
Current borrowings		
Lease liabilities ^(a)	504,298	437,803
Total current borrowings	504,298	437,803
Non-current borrowings		
Lease liabilities ^(a)	757,665	762,577
Total non-current borrowings	757,665	762,577
Total borrowings	1,261,963	1,200,380

Note:

^(a) Secured by the assets leased. Lease liabilities are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

'Borrowings' refer to motor vehicle and building lease liabilities.

Borrowings are classified as financial instruments. Interest bearing liabilities are classified at amortised cost and recognised at the fair value of the consideration received directly attribute transactions costs and subsequently measured at amortised cost using the effective interest method.

Terms and conditions of borrowings

	Weighted average interest rate (%)	Carrying amount \$	Nominal amount \$	Maturity dates				
				< 1 month \$	1-3 months \$	3-12 months \$	1-5 years \$	5+ years \$
2025								
Lease liabilities	2.20	1,261,963	1,261,963	41,356	82,829	380,113	757,665	-
Total		1,261,963	1,261,963	41,356	82,829	380,113	757,665	-
2024								
Lease liabilities	2.80	1,200,380	1,200,380	36,088	72,255	330,013	700,293	61,731
Total		1,200,380	1,200,380	36,088	72,255	330,013	700,293	61,731

The GMA operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution.

Interest expense

	2025	2024
	\$	\$
Interest expense on lease liabilities	37,809	35,140
Total interest expense	37,809	35,140

'Interest expense' includes costs incurred in the interest component of lease payments. Interest expense is recognised in the period in which it is incurred.

6.2 Leases

6.2.1 Right-of-use assets

The GMA leases various buildings and motor vehicles. The lease contracts are typically made for fixed periods of 1-5 years with an option to renew the lease after that date. Lease payments are renegotiated at the end of the lease term.

Leases of IT equipment are either short-term and or/leases of low-value items. The GMA has elected not to recognise right-of-use assets and lease liabilities for these leases

Right-of-use assets are presented in note 4.1.1.

6.2.2 Recognition and measurement of leases as a lessee

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

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

Lease Liability – initial measurement

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

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

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

Lease Liability – subsequent measurement

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

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

Presentation of right-of-use assets and lease liabilities

The GMA presents right-of-use assets as 'property and equipment' (refer to note 4.1). Lease liabilities are presented as 'borrowings' in the balance sheet (refer to note 6.1).

Future lease payments

	Minimum future lease payments ^(a)	
	2025	2024
	\$	\$
Not longer than 1 year	512,836	445,463
Longer than 1 year but not longer than 5 years	761,339	704,342
Longer than 5 years	-	61,731
Minimum future lease payments	1,274,175	1,211,536
Less future finance charges	(12,212)	(11,156)
Present value of minimum lease payments total	1,261,963	1,200,380

Note:

^(a) Minimum future lease payments include the aggregate of all base payments and any guaranteed residual**6.3 Cash flow information and balances**

Cash and deposits, including cash equivalents, comprise cash on hand and cash at bank.

For the cash flow statement presentation purposes, cash and cash equivalents are indicated below.

	2025	2024
	\$	\$
Total cash and deposits disclosed in the balance sheet	12,588,256	8,223,185
Balance as per cash flow statement	12,588,256	8,223,185

6.4 Commitments for expenditure

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded below at their nominal value and inclusive of GST. Where it is considered appropriate and provides additional relevant information to users, the net present values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

6.4.1 Total commitments payable**Nominal Amounts 2025**

	< 1 year	1-5 years	> 5 years	Total
	\$	\$	\$	\$
Other commitments payable	997,191	1,357,730	-	2,354,921
Total commitments (inclusive of GST)	997,191	1,357,730	-	2,354,921
Less GST recoverable from the Australian Tax Office				214,084
Total commitments (exclusive of GST)				2,140,837

Nominal Amounts 2024

	< 1 year	1-5 years	> 5 years	Total
	\$	\$	\$	\$
Other commitments payable	794,976	-	-	794,976
Total commitments (inclusive of GST)	-	-	-	794,976
Less GST recoverable from the Australian Tax Office				72,271
Total commitments (exclusive of GST)				722,705

7. Risks, contingencies and valuation judgements

Introduction

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

Structure

- 7.1 Financial instruments specific disclosures
- 7.2 Contingent assets and contingent liabilities
- 7.3 Fair value determination

7.1 Financial instruments specific disclosures

Introduction

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

Categories of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

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

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

The GMA recognises the following assets in this category:

- cash and deposits; and
- receivables (excluding statutory receivables).

Derecognition of financial assets

A financial asset (or, where applicable, a part of a group of similar financial assets) is recognised when:

- the rights to receive cash flows from the asset have expired;
- the GMA retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; and
- the GMA has transferred its rights to receive cash flows from the asset and either:
 - has transferred substantially all the risks and rewards of the asset;
 - has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

Where the GMA has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of the GMA's continuing involvement in the asset.

Categories of financial liabilities

Financial liabilities at amortised cost

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

- payables (excluding statutory payables); and
- borrowings (including lease liabilities).

7.1.1 Financial instruments: Net gain/(loss) on financial instruments by category

	Carrying amount	Net gain/(loss)	Total interest income/(expense)	Fee income/(expense)
2025				
Financial assets at amortised cost				
Cash and Deposits	12,588,256	-	458,444	-
Total financial assets at amortised cost	12,588,256	-	458,444	-
Financial liabilities at amortised cost				
Trade payables ^(a)	5,329,407	-	-	-
Borrowings				
Lease liabilities	1,261,963	-	37,809	-
Total contractual financial liabilities	6,591,370	-	37,809	-

Note:

^(a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

	Carrying amount	Net gain/(loss)	Total interest income/(expense)	Fee income/(expense)
2024				
Financial assets at amortised cost				
Cash and Deposits	8,223,185	-	426,270	-
Trade receivables	952,047	-	-	-
Total financial assets at amortised cost	9,175,232	-	426,270	-
Financial liabilities at amortised cost				
Trade payables ^(a)	2,013,973	-	-	-
Borrowings				
Lease liabilities	1,200,380	-	35,140	-
Total contractual financial liabilities	3,214,353	-	35,140	-

Note:

^(a) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

7.2 Contingent assets and contingent liabilities

Contingent assets

The GMA has no contingent assets at 30 June 2025 (2024: \$Nil)

Contingent liabilities

The GMA has no contingent liabilities at 30 June 2025 (2024: \$Nil)

7.3 Fair value determination

Significant judgement: Fair value measurements of assets and liabilities

Fair value determination requires judgement and the use of assumptions. This section discloses the most significant assumptions used in determining fair values. Changes to assumptions could have a material impact on the results and financial position of the GMA.

This section sets out information on how the GMA determines fair value for financial reporting purposes. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Buildings, plant and equipment are carried at fair value.

7.3.1 Fair value hierarchy

In determining fair values, a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities;

Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

The GMA determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Property, plant and equipment is classified as Level 3.

How this section is structured:

For those assets and liabilities for which fair values are determined, the following disclosures are provided:

- valuation techniques
- details of significant assumptions used in the fair value determination.

7.3.2 Fair value determination: Non-financial physical assets

Valuation techniques and significant assumptions of non-financial physical assets measured at fair value

AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* amended AASB 13 *Fair Value Measurement* by adding Appendix F *Australian implementation guidance for not-for-profit public sector entities*. Appendix F explains and illustrates the application of the principles in AASB 13 on developing unobservable inputs and the application of the cost approach. These clarifications are mandatorily applicable annual reporting periods beginning on or after 1 January 2024. FRD 103 permits Victorian public sector entities to apply Appendix F of AASB 13 in their next scheduled formal asset revaluation or interim revaluation process (whichever is earlier).

For all assets measured at fair value, the GMA considers the current use is the highest and best use.

The fair values and net fair values of financial assets and liabilities are determined as follows:

Vehicles are valued using the current replacement cost method. The GMA acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in VicFleet who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Equipment and Buildings are held at fair value. When an asset is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the current replacement cost method.

Description of significant assumptions applied to fair value measurement

	Valuation technique	Sensitivity of fair value measurement to changes in significant unobservable inputs
Plant and equipment	Current replacement cost	A significant increase or decrease in the cost per unit of the asset would result in a significantly higher or lower valuation. A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower fair value.
Vehicles	Current replacement cost	A significant increase or decrease in direct cost per unit would result in a significantly higher or lower fair value. A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower fair value.
Leasehold improvements	Current replacement cost	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower fair value.
Buildings	Current replacement cost	A significant increase or decrease in rental cost per square metre would result in a significantly higher or lower fair value.

8. Other disclosures

Introduction

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

Structure

- 8.1 Other economic flows included in net result
- 8.2 Responsible persons
- 8.3 Remuneration of executives
- 8.4 Related parties
- 8.5 Remuneration of auditors
- 8.6 Subsequent events

8.1 Other economic flows included in the net result

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions.

	2025	2024
	\$	\$
Net gain/(loss) on non-financial assets		
Net gain/(loss) on disposal of property and equipment	-	44,586
Total net gain/(loss) on non-financial assets	-	44,586
Other gains/(losses) from other economic flows		
Net (loss)/gain arising from revaluation of long service leave liability ^(a)	(4,596)	3,294
Total other (losses)/gains from other economic flows	(4,596)	3,294

Note:

^(a) Revaluation gain/(loss) due to changes in bond rates.

8.2 Responsible persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994* (FMA), the following disclosures are made regarding responsible persons for the reporting period.

Names

The persons who held the positions of Ministers and Accountable Officers in the GMA are as follows:

Minister for Tourism, Sport and Major Events, Minister for Environment, Minister for Outdoor Recreation	The Hon. Steve Dimopoulos MP	1 July 2024 to 30 June 2025
Chief Executive Officer	Mr Graeme Ford	1 July 2024 to 30 June 2025

Remuneration

The Minister's remuneration and allowances is set by the *Parliamentary Salaries, Allowances and Superannuation Act 1968* and is reported within the State's Annual Financial Report.

Total remuneration received or receivable by the Accountable Officer in connection with the management of the GMA during the reporting period was in the range: \$260,000-\$269,999 (2024: \$250,000-\$259,999).

The individuals who held the positions of Responsible Officers, other than the Ministers in the GMA are as follows:

Christopher Rose	Chairperson	1 July 2024 to 30 June 2025
Corrie Goodwin	Deputy Chairperson	1 July 2024 to 30 June 2025
Sandra Brizga	Board Member	1 July 2024 to 30 June 2025
Owen Cavanough	Board Member	1 July 2024 to 30 June 2025
Amanda Errington	Board Member	1 July 2024 to 30 June 2025
Maggy Samaan	Board Member	1 July 2024 to 30 June 2025
Kylie Warne	Board Member	1 July 2024 to 30 June 2025
Danielle Auldish	Board Member	1 November 2024 to 30 June 2025
Luke Wilson	Board Member	1 November 2024 to 30 June 2025

The responsible persons, other than the Minister's total remuneration is shown below:

	2025	2024
	\$	\$
Total remuneration^(a)	177,036	137,729

Note:

^(a) Board appointments are made by the Minister.

8.3 Remuneration of executives

The number of senior executive service members, other than Ministers and accountable officers, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits (as defined in AASB 119 *Employee Benefits*) in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered. Accordingly, remuneration is determined on an accrual basis.

Remuneration of senior executive officers	2025	2024
	\$	\$
Total remuneration^(a)	193,182	138,948
Total number of executives	1	1
Total annualised employee equivalents^(b)	1	1

Note:

^(a) The total number of senior executive service members includes persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 Related Party Disclosures and are also reported within the related parties note disclosure (Note 8.4). The change in total remuneration is due to the recruitment process of a senior executive spanning 2024-25.

^(b) Annualised employee equivalent is based on the time fraction worked over the reporting period.

8.4 Related parties

The GMA is a wholly-owned and controlled entity of the State of Victoria.

Related parties of the GMA include:

- all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have significant influence over);
- all cabinet ministers and their close family members; and
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

All related party transactions have been entered into on an arm's length basis.

Significant transactions with government-related entities

The GMA received funding from the following:

	2025	2024
	\$	\$
Department of Jobs, Skills, Industry and Regions	11,594,552	7,671,815
Total	11,594,552	7,671,815

The GMA made payments to:

	2025	2024
	\$	\$
Department of Energy, Environment and Climate Action	585,149	320,732
Victorian Fisheries Authority	508,546	238,257
Department of Jobs, Skills, Industry and Regions	150,962	78,363
CenITex	124,043	85,093
Victorian Auditor-General's Office	31,500	34,500
Department Of Justice and Community Safety	37,482	29,145
Victorian Managed Insurance Authority	32,564	-
Total	1,470,247	786,089

Remuneration of key management personnel

The compensation detailed below excludes the salaries and benefits the Responsible Minister receives.

	2025	2024
	\$	\$
Total^(a)	447,782	401,862

Note:

^(a) KMPs are also reported in the disclosure of remuneration of executive officers (Note 8.3)

Transactions and balances with key management personnel and other related parties

Given the breadth and depth of state government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public, e.g. stamp duty and other government fees and charges.

Further employment of processes within the Victorian public sector occur on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with Victorian Government Procurement Board requirements.

Outside of normal citizen type transactions with the GMA and related party transactions previously disclosed, there were no related party transactions that were attributed to key management personnel, their close family members and their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

8.5 Remuneration of auditors

	2025	2024
	\$	\$
Victorian Auditor-General's Office		
Audit of the financial statements	33,400	31,500
Total remuneration of auditors	33,400	31,500

8.6 Subsequent events

The Board considers that there has been no other matters or circumstances have arisen subsequent to 30 June 2025, that would require adjustment of, or disclosure in, the financial statements.

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Note:

^(a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are of the nature of disclosure.

Legislation

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