



Department of
**Creative Industries,
Tourism and Sport**

Combat Sports Commission

2025/26 Annual Report

For the safety and organisation of combat sports in Western Australia



PREPARE WELL
PERFORM BETTER

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Minister for Sport and Recreation

The Hon. Rita Saffioti MLA

Minister for Sport and Recreation

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament the Annual Report for the Combat Sports Commission (the Commission) for the period 1 July 2025 to 30 June 2026.

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



Alex Apas JP

Hon. Bob Kucera AM APM JP

Commission Chair



Jacqui Jashari

Commission Member on behalf of
the Department of Creative Industries,
Tourism and Sport

Vision

The Combat Sports Commission (Commission) is the peak body regulating boxing, mixed martial arts, kickboxing, grappling and Muay Thai competitors and competitions in Western Australia.

The Commission's vision is: A healthier and safer combat sports community. This vision is discussed regularly by Commission members and used to guide the decision-making process.

Mission statement and priorities

The mission of the Commission is to improve all aspects of safety, integrity and the regulation of combat sports in Western Australia. This is achieved with a focus on the following key areas:

1. **Industry leadership** – the Commission consists of individuals with knowledge appropriate to combat sports. The appointment of these representatives ensures the Commission remains at the forefront of all issues and trends relating to combat sports events.
2. **Support** – meeting with industry participants regularly and attending all combat sports contests, provides promoters and other industry participants with a visible level of support.
3. **Education** – the Commission provides facts sheets, guidelines and brochures to the industry. In addition, the Commission provides industry participants with access to courses run in conjunction with the Department of Creative Industries, Tourism and Sport (CITS) as well as training initiatives specific to combat sports.

These priorities assist the Commission in providing advice and direction to all participants which has resulted in an increased level of health, safety and event management outcomes.

Minister responsible

The Commission reports to the Hon. Rita Saffioti MLA, in her capacity as Minister for Sport and Recreation.

Objectives

Section 10 of the *Combat Sports Act 1987* (the Act) provides that the functions of the Commission are to:

- Carry out the functions conferred on the Commission under the Act.
- Formulate or recommend standards, specifications, codes of conduct and guidelines to ensure proper standards in combat sports.
- Devise and approve standards or guidelines for the preparation or training of persons participating in or proposing to participate in contests.
- Advise the Minister on combat sport matters or any other matter incidental to combat sports.

Message from the Commission Chair



One of the things I love about being involved in the combat sports industry is that, very much like life, it is ever changing. If you can set your watch to anything, it's that this year won't be the same as last.

The 2025/26 year has been one of continued growth in the profile of this sport and the industry as a whole, both locally and at an international level.

I've continued to be impressed by the high level our athletes aspire to – whether they are professional, amateur or weekend warriors – and their commitment to do their best while helping keep everyone safe.

The Commission has observed continued government support for major combat sports events, which has contributed to steady sector development. This support provides benefits for participants and audiences and contributes positively to broader tourism and economic activity. The profile of combat sports has continued to grow over the past year. AusPlay reports an overall increase in the participation in organised sport, of which we are proudly happy to claim some part. Across the board this points to expanding gym memberships and increasing youth participation. Larger live audiences and greater broadcast exposure have meant greater coverage and engagement. For example, MMA-based programs combining Brazilian Jiu-Jitsu, Muay Thai, boxing and wrestling are now more common in gyms than a decade or perhaps even five years ago.

In September 2025, Perth hosted its first-ever UFC Fight Night, headlined by Carlos Ulberg vs Dominick Reyes. It was the only event of this kind held in Australia last year and was broadcast to more than 170 countries and an estimated audience of 950 million households. Then in May 2026, Perth UFC champion Jack Della Maddalena was the main event in front of a home crowd but unfortunately lost to Brazilian Carlos Prates. Also on the bill were locals Steve Erceg and Quillan Salkild. Both events helped drive engagement, tourism and promoted the sport here and overseas.

Local officials gained valuable experience working and observing a world-class event on home ground. Results aside, the cards featuring homegrown talent prove once again that WA can mix it up with the best – which bodes well for a strong future for our industry and the combat sports community.

The Commission continues to be committed to the health and safety of competitors and the integrity of rules and regulations which govern events. The introduction of the Hard Bout Card in 2025 strengthened existing safety protocols and has been positively received by industry participants.

We've done plenty of work in the safety space this year, including the creation of Critical Incident Response Guidelines, enhancements to registration processes, including strengthened guardian information requirements and a refresh of the Code of Conduct to ensure continued alignment with contemporary integrity standards.

From the start of 2026 concussion training became mandatory for contestants and industry participants. This is another important step in helping keep our community safe, providing education to recognise, manage and respond to potential concussions.

I attended the second annual Australian Combat Sports Regulatory Network meeting in Sydney. Not only was it good to continue sharing and swapping information with other jurisdictions, but on-going discussions on hot button issues for the industry prove that more heads are better than one. It reinforced the value of continued cross jurisdictional collaboration and maintaining strong alignment with broader government priorities. Attending a couple of local events gave us a ringside look at how other states run and manage cards.

On the local front, the Commission has been impressed by the increased level of professionalism and attention to detail at local promotions and events over the year.

Muay Thai has been a significant part of the growth in Western Australia over the last 12 months with local bouts drawing greater numbers of interstate and international athletes.

The Commission's continued effectiveness reflects the collective contribution of its members and staff. Appreciation is extended to the CSC team and my fellow commissioners, with particular acknowledgement to Executive Manager Antoni Grover, whose leadership has fostered a collaborative team while maintaining a strong focus on delivering for the combat sports community.

Thank you to Deanne Heeley and Charlie Ward for their work while with the commission. The commission welcomes Mia Higginson to the office.

We've been working with Department of Creative Industries, Tourism and Sport (CITS) Director General Chad Anderson since his appointment in August and look forward to deepening this relationship.

A further acknowledgement is extended to Minister Rita Saffioti MLA and her staff for their ongoing support and constructive engagement throughout the year.

The Commission recognises the valued contributions of outgoing members, Dr Brian Galton-Fenzi and Renée Felton, whose long standing service, knowledge and commitment have greatly supported the Commission's work and the development of combat sports in Western Australia. We wish them the best with future endeavours. The Commission also welcomes new commissioner Fiona Iredale, whose extensive experience as an Olympian, physiologist, exercise scientist and governance leader will continue to strengthen the Commission's work.

The knowledge, experience and commitment of athletes, coaches, officials, promoters and volunteers help shape better policies and stronger outcomes for the industry. When we work hand in glove with community, initiatives are more practical, inclusive and effective. The result is a safer environment where participants can train, compete and thrive with confidence.

We look forward to supporting our community further over the coming year.



Alex Apin JP

Hon. Bob Kucera AM APM JP
Commission Chair

Combat Sports Commission structure

The structure of the Combat Sports Commission refers to its size and composition and is outlined in section 4(2) of the *Combat Sports Act 1987*. Section 4(2) of the Act requires that the Commission maintain a mix of knowledge, skills and experience to ensure it can effectively regulate combat sports contests.

Commission Member	Role within the Commission	Term
Hon. Bob Kucera AM APM JP	Chair	Ends January 2027
Mr Karim Girgis	A person who in the opinion of the Minister has knowledge of the industry relating to combat sports known as mixed martial arts.	Ends January 2028
Mr Gary Ingraham	A person who in the opinion of the Minister has knowledge of the boxing industry.	Ends January 2027
Mrs Fiona Iredale	A person who in the opinion of the Minister represents persons who are or have been registered as contestants in a class other than a class relevant to boxing.	Ends January 2028
Ms Jacqui Jashari	An officer of the Department of Cultural Industries, Tourism and Sport nominated by its Director General.	Commenced February 2018*
Ms Erin McGowan	A person who in the opinion of the Minister represents persons who are or have been registered as contestants in a class relevant to boxing.	Ends August 2027
Inspector Doug Stjepic	A police officer nominated in writing by the Commissioner of Police.	Commenced September 2024*
Mr Matt Wynne	A person who in the opinion of the Minister has knowledge of the industry relating to combat sports other than boxing.	Ends August 2027
Ms Renée Felton	A person who in the opinion of the Minister represents persons who are or have been registered as contestants in a class other than a class relevant to boxing.	Ended January 2026
Dr Brian Galton-Fenzi	A medical practitioner who, in the opinion of the Minister, has knowledge of injuries suffered by contestants.	Ended January 2026

* Commission members in these positions are nominated by other government bodies and remain on the Commission until their nomination is withdrawn.

Commission member profiles

Hon. Bob Kucera AM APM JP

Commission Chair

Bob has had a life-long involvement with sport and served on numerous sporting administration boards and committees. He completed terms as the Chair and a director of Football West, a six-year term as Director and Commodore of Fremantle Sailing Club and as Deputy Chair of Basketball WA for 10 years.

A former Minister for Sport and Recreation in Western Australia (among several ministerial portfolios he held) and chair of the Australian Sports Ministerial Council, Bob brings a unique perspective on the relationship between the sport and all levels of government. He has contemporary knowledge of the challenges facing sporting bodies having completed the Australian Institute of Company Directors Course in Sports Administration, with particular emphasis on issues such as gambling in sport, governance and the integrity of officials, administrators and contestants.

In 2026 Bob was recognised in the King's Birthday Honours with a Medal of Australia. As a high-ranking police officer before entering politics, he received the Australian Police Medal (APM), the National Police Service Medal, the National Medal and the Western Australian Police Medal. He is a Winston Churchill Memorial Fellow, awarded life membership to the Fellowship.

Mr Karim Girgis

Appointed to the Commission in 2020, Karim brings extensive business experience in the fitness industry, together with newly attained legal credentials. As an owner and director of several gyms, Karim is committed to promoting health, wellness and martial arts. With a mixed martial arts background and tertiary qualifications in exercise and sports science (rehabilitation), Karim leverages this dual expertise to enhance the sport's image, strengthen contestant safety and foster industry growth through education and professional development.

As a lawyer, Karim has practised a diverse range of commercial law, including insurance, consumer law, estate planning and broader advisory matters. He also works as a business advisor for the Small Business Development Corporation. This breadth of experience informs his work on the Commission's policy development and compliance oversight, ensuring its functions are grounded in rigorous governance and contemporary legal insight.

Commission member profiles continued

Mr Gary Ingraham

Gary has 35 years of experience in the boxing industry. His initial involvement as an amateur boxer saw him turn to officiating in 1991 as his interest in the sport progressed. An extensive history as a professional referee and judge has provided him with the opportunity to officiate at Commonwealth and World Title fights throughout Australia, South Africa, Japan and around South East Asia. He has also made a significant contribution to WA events as a head referee.

The founder and owner of Fremantle's Spring into Fitness gym, Gary's interest in health and fitness has also helped make him a successful business owner for almost two decades. As a small business owner in the industry, he has developed a strong understanding of the issues which surround it.

Gary has had a lifelong involvement with sport, particularly boxing and Australian Rules. In 2023 he was made a Life Member of the Fremantle Football Club. He's currently the boxing coach for the Fremantle Dockers and continues to work as a personal trainer with a strong and dedicated following.

Mrs Fiona Iredale

Fiona is an Accredited Exercise Physiologist and Accredited Exercise Scientist with more than 30 years of experience in sport, exercise science, injury management, rehabilitation and higher education. She is Discipline Leader (Teaching) for Exercise Science and Clinical Exercise Physiology at Edith Cowan University, where she leads the delivery and development of programs in exercise science, sports medicine and athlete health.

Representing New Zealand in judo at the Sydney 2000 Olympic Games, Fiona competed internationally for many years. She has continued her involvement in combat sports through coaching, team management, governance and applied research.

Fiona has held a number of leadership and governance positions within judo, including Vice President of Judo New Zealand, Board Member of Judo Australia, President of Judo Western Australia and Chair of the Judo Australia Sports Science Advisory Committee. She has also led and contributed to Australian Institute of Sport-funded research projects examining performance, talent identification and athlete safety in combat sports.

Fiona brings her extensive expertise in athlete welfare, injury prevention and management, evidence-based practice and sports governance to the Commission.

Ms Jacqui Jashari

Jacqui joined the Commission in February 2018 and is the A/Executive Director of Sport and Recreation in the Department of Creative Industries, Tourism and Sport (CITS), where she contributes to the delivery of priorities that position sport and recreation as a key driver of cultural, social and economic outcomes for Western Australia.

She brings extensive experience across governance, strategy, business development, participation and high-performance sport, working across multiple government portfolios. She has significant board experience and continues to contribute to several committees.

Jacqui is a leader at the Sport and Recreation division at CITS with a strong focus on collaboration and system-wide impact, partnering with community organisations, local governments and state agencies as well as state and national sport and recreation bodies in order to strengthen the sector and align with broader CITS objectives.

A central focus of Jacqui's role is advancing long-term, strategic priorities for sport and recreation that deliver outcomes for both the sector and the State Government, contributing to vibrant communities, active lifestyles and a resilient economy. Her leadership reflects a deep understanding of community and elite sport, complemented by a strong strategic perspective on how the sector contributes to broader government priorities, including participation, inclusion and economic diversification.

Ms Erin McGowan

Erin is a world champion boxer who specialises in boxing, strength and conditioning, as well as health and lifestyle coaching. Working out of her EMB and boxing gym in Balcatta, she teaches boxing and wellness programs in high schools.

Erin has had more than 17 years of international experience as a professional boxer and holds the following titles: WBO World Champion, WIBA World Champion, PABA Pan Asia Oceania Boxing Title, five times Australian Champion and three times Oceanic Champion.

Bringing a wealth of industry and practical experience to the Commission, Erin has an intimate understanding of competition, training, injuries and the challenges of balancing sport with everyday life. She is passionate about advancing concussion awareness through continued education, drawing on both her professional knowledge and lived experience. A key focus for her is fostering effective communication and mutual understanding between the Commission and the combat sports community. Erin believes that a stronger understanding of each other's roles and responsibilities will support the healthy, safe and sustainable growth of combat sports in Western Australia.

Commission member profiles continued

Inspector Doug Stjepic

Now working in the Licensing Enforcement Division of WA Police, Doug has spent much of his career as a detective in the serious and organised crime division, after joining the police as a 16-year-old cadet.

He's a life-long sport lover and sat on the board of WA Police Sports Federation as well as working closely with the Quokkas, the WA Police AFLW team. He loves to run, has completed almost 50 marathons and also plays footy.

With a strong interest in sport integrity, Doug is keen to make a contribution to the board while learning as much as he can about combat sports in general. He's interested in the kinds of cultural changes that can make the industry stronger and safer.

Mr Matt Wynne

Matt has a working history in training, defence and law enforcement. As a competitor from a young age, Matt has seen all sides of the combat sports industry, holding a variety of positions including coach, training partner, second, promoter and official. A black belt in jiu jitsu, he has also competed in most combat sport styles.

Now his focus is as an official. Alongside his work with the Commission, he is also Western Australia's head MMA official, an Australian UFC official and a local event official.

Having been competitor, official and promoter, Matt has experienced the best and the worst of the industry and is keen to ensure it's a safe, level playing field for all. With a desire to give back to the industry, Matt wants to contribute to the growth of participant numbers, offering young people a safe place of purpose and discipline.

Highlights

Registrations, permits and participation

The Commission approved 53 contest permits by 19 registered promoters in 2025/26 across all disciplines including boxing, grappling, mixed martial arts and Muay Thai. There were also 14 registrations for judges, 17 promoters, 38 referees, 248 seconds, 7 timekeepers and 146 trainers. Registrations totalled 942 in 2025/26, versus 929 in the previous year.

In the last year, athletes competed in one or more bouts across 53 promotions, comprising of:

- 7 x boxing
- 10 x MMA
- 17 x Muay Thai
- 18 x grappling
- 1 x hybrid

There were a total of 536 bouts (not including grappling events) comprising 6 x kickboxing, 90 x boxing, 144 x MMA and 296 x Muay Thai.

There were 43 promoter breaches of the Act and relevant Regulations, a decrease from the previous year of 76. The Commission continues to work proactively with promoters to maintain strong compliance standards, with established processes in place should serious matters arise. Instances of continual or high-risk breaches require a promoter to address the Commission's concerns and may result in a promoter's registration being suspended or cancelled. The Commission is pleased with how members and staff have managed these concerns and have continued to provide education and feedback to promoters when breaches occur.

Hard Bout Card review

As part of our continuous improvement approach, in early 2026 Commission staff commenced a review of the Hard Bout Card's (HBC) application and overall effectiveness. The HBC has been updated to align with national best practice frameworks and to support consistent application across all contest types.

The HBC is aligned with Australian Sports Commission's nationally recommended return-to-sport frameworks, suspension periods and medical referral/clearance forms. The integration of this national approach into Commission operations has been accommodated through the conditions of registration and the Commission's powers to ensure the health and safety of contestants.

Changes from the ASC version have been made and following a comparative review of several National Sporting Organisations, most have introduced some level of variation and customisation to these forms. It has included aspects such as clearer instructions for contestants and direct messaging, specifically for actions needed to be eligible to return to competition. The updated layout provides clearer guidance for contestants, officials and healthcare practitioners. The forms have been streamlined for healthcare practitioners, contestants and Commission appointees and there is now a requirement for a contestant to disclose any concussion signs or symptoms to the healthcare practitioner.

Highlights continued

Mandatory Concussion training course

From the 1 January 2026, mandatory concussion training is a condition of registration for contestants and industry participants. This course further strengthens the Commission's long standing focus on concussion awareness and safety in combat sports and was formulated in collaboration with Connectivity Traumatic Brain Injury Australia and the NSW Combat Sports Authority. The online course is designed to assist those involved in combat sports with recognising, managing and responding to concussion. The course is mandatory when applying or renewing a registration.

Body mass management

The Body Mass Management Guidelines consolidates existing body mass management measures into a single, accessible guideline aligned with national sport science frameworks. The guidelines attempt to align Commission messaging on body mass management with the Australian Institute of Sports suite of documents for Making Weight in Weight Category Sports.

Critical Incident Response Guidelines

The CSC Critical Incident Response Guide (CIRG) has been introduced. The guide provides a clear and proactive framework to support coordinated responses to rare and unforeseen incidents in combat sports, with a focus on the safety, mental health and the wellbeing of athletes, officials, event staff and spectators. It outlines clear procedures for communication, investigation and post-incident support to ensure timely, coordinated responses which protect stakeholders and maintain the integrity of the sport.

Registration form update

The CSC registration form has been updated to include a new online guardian consent form, which now includes strengthened guardian information requirements to support existing child safeguarding measures. This improvement aims to enhance accountability and ensure effective communication, particularly for participants under the age of 18. The updated form will streamline the registration process and support compliance with child safeguarding requirements.

Contest Rules

The Gladiator Wrestling Competitions Official Rulebook – Freestyle was approved by the Minister of Sport and Recreation and subsequently listed in Commission rules.

Code of Conduct

Following a review of the current Code of Conduct, a new approach was recommended to reflect contemporary integrity expectations and streamline guidance for participants. A more streamlined and values-based approach was approved to support clearer guidance for participants and ensure the code remains accessible and easy to understand while retaining relevant subject matter.

Legislative review

The commission completed its comprehensive review of the *Combat Sports Act 1987* and Combat Sports Regulations 2004. Ultimately, the goal is to improve their efficacy, modernise the general approach and expand on health, safety and integrity. The final report is now subject to approval processes prior to publication.

Certificate of Fitness

The Certificate of Fitness form has undergone two notable updates. The name of the form has been revised to better reflect its purpose and provide clarity, now named the Certificate of Fitness and Serology Clearance form. Secondly, a minor amendment has been made to the form following feedback from industry stakeholders, providing additional flexibility in circumstances where supporting medical information may still be in progress. The overall content remains the same.

Highlights continued

Injury statistics

The Commission maintains a database of reportable injuries. Reportable injuries are defined as any injury sustained during a contest that is recorded on the Post Contest Medical Examination Form or Hard Bout Card and requires treatment from the ringside medical practitioner or follow-up treatment after the contest.

Of 1072 contestants participating in 536 bouts (a decrease of 64) overseen by the Commission, there were 175 reportable injuries and 135 mandatory medical suspensions. This equates to 16.3% of contestants suffering a reportable injury during a contest and is a 5.8% increase from 2024/25. The change reflects strengthened reporting processes and precautionary medical suspensions issued in line with updated safety protocols (21-day minimum rest period and medical assessment) and hard-fought bouts (14-day rest period).

Those injuries were:

- 11 breaks, fractures or dislocations
- 45 KO / concussions
- 7 sprains
- 40 lacerations, sutures or cuts
- 72 other injuries including nosebleeds, hematomas, and hard-fought bout medical suspensions

Website and online education reviews

The Commission completed a comprehensive review of its website to improve user experience and streamline access to information. A full review of the online education modules has been completed to ensure information remains aligned with national standards and supports consistent understanding across the industry to each registration capacity.

Australian Combat Sports Regulatory Network (ACSRN)

Chairman Bob Kucera and Executive Manager Antoni Grover attended the second annual Australian Combat Sports Regulatory Network meeting in Sydney on 16 June 2026. The meeting was attended by the chairs and senior officers from New South Wales, Victoria, South Australia and Western Australia. Key topics discussed included concussion management, rapid weight loss, emerging combat sport disciplines, anti-doping and the gender of contestants. The general consensus was that maintaining a consistent national focus on combat sport matters remains important across all jurisdictions, supporting ongoing alignment with broader government priorities. Antoni Grover joined NSW Combat Sport Inspectors in observing a local promotion to see how their events are conducted.

ECU partnership

Our partnership with Edith Cowan University continues to yield satisfying results. Over the last year, they created three infographics based on our knowledge and their research on hydration and monitoring rapid weight loss, disordered eating and health problems and a third on body mass management.

Industry development courses

The Commission continues to provide industry seminars to increase education and awareness for stakeholders. In March 2026, international official Ajarn Parin Hantanabool facilitated a WBC Muay Thai Officials seminar. Mr Hantanabool is the 2025 WBC Muay Thai Ring Official of the Year and widely recognised for conducting WBC officiating workshops across Asia and Europe.

Privacy and Responsible Information Sharing Act 2024 (WA) or the PRIS Act

The *PRIS Act* establishes a comprehensive privacy and government information-sharing framework for Western Australia's public sector. The act is designed to:

- Modernise privacy protections.
- Improve transparency and accountability in government data handling.
- Enable responsible information sharing in the public interest while protecting individual rights.

The *PRIS Act* responds to long-standing gaps in WA privacy regulation and aligns WA with other Australian jurisdictions already operating under legislated public-sector privacy regimes.

CSC staff have been working closely with CITS's Privacy Responsible Information Sharing Officer (PRIS Officer) to develop mandatory collection notices. A collection notice is a statement provided to an individual at or before the time their personal information is collected, explaining key details about why the information is being collected and how it will be handled. Under the *PRIS Act*, collection notices are a mandatory mechanism for ensuring openness, transparency and fairness in the collection of personal information by WA public sector entities.

CITS's PRIS officer will also support the drafting of the CSC Privacy Policy. This is a high-level public document that is required to be maintained under the *PRIS Act*. This policy details how the CSC handles personal information and directs individuals where to go to access Freedom of Information details and to make a privacy related complaint. The CSC is obligated to finalise this policy by the 1 January 2027, it will also include detail on how information / data breaches are managed.

Supporters and partners

Without the support of the Combat Sports Commission's major partners, a great deal of the Commission's work would not be possible. The contribution of these partners and supporters is gratefully acknowledged:

- Department of Creative Industries, Tourism and Sport
- Western Australia Police
- New South Wales Combat Sports Authority
- Professional Boxing and Combat Sports Board of Victoria
- South Australian Boxing and Martial Arts Advisory Committee
- Controlled Sports – ACT
- Edith Cowan University
- Australian Combat Sports Regulatory Network (ACSRN).

Business management

Financial management

The Commission continues to receive an appropriation from the Department of Treasury. The Commission's finances are managed by the Department of Creative Industries, Tourism and Sport finance branch under a service level agreement. The finance branch provides effective governance of the Commission's financial policies and processes.

The Commission thanks the Department for this ongoing support.

Statutory Reporting

Freedom of Information (FOI) Act 1992

The Commission abides by the Department of Cultural Industries, Tourism and Sport's Freedom of Information Policy. The Department provides all FOI services to the Commission and liaises with the community, public and media regarding FOI requests.

One FOI request was received during 2025/26. It was completed and closed.

The FOI policy is available at www.cits.wa.gov.au

Public sector standards and ethical codes

No compliance issues arose during the 2025/26 year in relation to the Public Sector Standards. The Commission monitors all complaints made to the Commission Chair.

Equity, access, inclusion and substantive equality

The Commission has adopted all the Department of Cultural Industries, Tourism and Sport principles, standards or procedures in relation to equity, access, inclusion and substantive equality.

Advertising and marketing expenditure

In compliance with the section 175ZE of the *Electoral Act 1907*, the Commission is required to report on expenditure incurred in relation to advertising agencies, market research organisations, polling organisations, direct mail organisations and media advertising organisations.

Advertising spending

Government Gazette	\$95.94
Market research agencies	\$0.00
Direct mail agencies	\$0.00
Media advertising agencies	\$0.00
Total	\$95.94

Combat Sports Commission member compensation

Board Members	Compensation including superannuation
Hon. Bob Kucera	\$20,515.74
Ms Renée Felton	\$15,360.81
Dr Brian Galton-Fenzi	\$5,814.62
Mr Karim Girgis	\$30,572.24
Mr Gary Ingraham	\$15,540.99
Mrs Fiona Iredale	\$13,304.64
Ms Erin McGowan	\$21,982.21
Mr Matt Wynne	\$25,921.50
Total	\$149,011.74

Enabling legislation

The Commission is established as a statutory authority under section 4 of the *Combat Sports Act 1987*.

Legislation impacting activities of the Commission

In performing its functions, the Commission must comply with the following legislation:

- *Equal Opportunity Act 1984*
- *Disability Services Act 1993*
- *Freedom of Information Act 1992*
- *Financial Management Act 2006*
- *Privacy and Responsible Information Sharing Act 2024*
- *Procurement Act 2020*
- *Public Interest Disclosure Act 2003*
- *Salaries and Allowances Act 1975*
- *State Records Act 2000*
- *State Superannuation Act 2000*
- *Work Health and Safety Act 2020*
- *Workers' Compensation and Rehabilitation Act 1981 and the amended Workers' Compensation and Rehabilitation Amendment Act 1993*

Financial Statements

OFFICIAL



Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Combat Sports Commission

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Combat Sports Commission (Commission) which comprise:

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Commission for the year ended 30 June 2026 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Responsibilities of the Commission for the financial statements

The Commission is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's Report

For the year ended 30 June 2026

In preparing the financial statements, the Commission is responsible for:

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Opinion

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

In my opinion, in all material respects, the controls exercised by the Commission are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2026, and the controls were implemented as designed as at 30 June 2026.

The Commission's responsibilities

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

Independent Auditor's Report

For the year ended 30 June 2026

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Commission for the year ended 30 June 2026 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Commission for the year ended 30 June 2026 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Commission's performance and fairly represent indicated performance for the year ended 30 June 2026.

The Commission's responsibilities for the key performance indicators

The Commission is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Commission determines

Independent Auditor's Report

For the year ended 30 June 2026

necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Commission is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5 Key Performance Indicators.

Auditor General's responsibilities

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

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 3 - Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

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

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

Other information

The Commission is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2026, but not the financial statements, key performance indicators and my auditor's report.

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

Independent Auditor's Report

For the year ended 30 June 2026

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the Commission for the year ended 30 June 2026 included in the annual report on the Commission's website. The Commission's management is responsible for the integrity of the Commission's website. This audit does not provide assurance on the integrity of the Commission's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the Commission to confirm the information contained in the website version.



Nayna Raniga
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
11 September 2026

Certification of Key Performance Indicators

For the year ended 30 June 2026

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Combat Sports Commission performance, and fairly represent the performance of the Combat Sports Commission for the financial year ended 30 June 2026.



Chairperson
Hon. Bob Kucera
10 September 2026



Member
Karim Girgis
10 September 2026



Key Performance Indicators

For the year ended 30 June 2026

Government Goals

Sustainable Finances: Responsible financial management and better service delivery.

Desired Outcome

To improve all aspects of safety and organisation of combat sports contests in Western Australia.

Effectiveness Measure 1

Percentage of registered combat sports contestants with a positive serology test.

This is the percentage of serology reports that the Commission received that showed a registered contestant was positive for either Hepatitis B, Hepatitis C, or HIV.

As required by the *Combat Sports Act 1987* (Act) and the *Combat Sports Regulations 2004* (Regulations) individuals that apply for registration and present with a positive serology report have their registration as a contestant declined.

Performance

2021-22	2022-23	2023-24	2024-25	2025-26 Target	2025-26 Actual
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Analysis

The Commission continues to ensure that the appropriate controls are in place to guarantee that a contestant does not register with a positive serology test.

Effectiveness Measure 2

Percentage of instances of non-compliance with the *Combat Sports Act 1987* and the *Combat Sports Regulations 2004* at contests.

This percentage represents the number of breaches out of all the potential breaches under the Act and Regulations over a financial year.

Non-compliance relates to a breach of the Act or its supporting Regulations. Examples include but are not limited to:

- Failing to submit a permit application within the timelines specified in the Act
- Holding a contest without a permit
- Failing to hold a weigh-in in accordance with the provisions of the Act
- Failing to adhere to a permit condition
- Participating in a contest without being registered in an appropriate capacity.

Performance

2021-22	2022-23	2023-24	2024-25	2025-26 Target	2025-26 Actual
2.97%	2.19%	1.45%	2.05%	0.00%	1.25%

Key Performance Indicators

For the year ended 30 June 2026

Analysis

The Commission has seen a decrease in the number of breaches this year (2026: 43 2025: 76 breaches). The number of promotions was consistent with the previous year (2026: 53 2025: 57 promotions).

As with previous years, major breaches of the Act and/or Regulations that impact on contestant health and safety are not tolerated by the Commission and in these situations the breach is either addressed by the board or the contest permit may be refused or cancelled. Low level breaches of the Act and/or Regulations that do not impact on contestant health and safety are generally dealt with at the time of the issue and if not addressed, the Commission acts after the contest through the promotion feedback or disciplinary action.

Service

The Commission has only one service, being: "To ensure that contestants and officials taking part in contests can do so with reasonable confidence that the risks of contracting disease from bodily fluids are minimal and that the promoter will fulfil their requirements under the Combat Sports Act 1987 and the Combat Sports Regulations 2004".

Efficiency Indicator

The cost of issuing a permit for a contest regulated by the Commission.

This measure is calculated by dividing total operation cost by the number of registered promotions

Performance

Costs	2021-22	2022-23	2023-24	2024-25	2025-26 Target	2025-26 Actual
Member's Remuneration	113,992	114,742	139,201	159,710		149,011
Supplies and Services	771,550	924,995	930,827	1,111,238		1,141,624
Grants and Subsidies	-	30,000	30,000	15,000		-
Amortisation expense	49,670	49,670	49,670	4,762		-
Total Operating Costs	935,212	1,119,407	1,149,698	1,290,710	1,387,000	1,290,635
Number of Promotions	29	50	56	57	55	53
Cost of issuing a permit *	32,248	22,388	20,530	22,644	25,218	24,352

Analysis

The target cost of issuing a permit in 2025-26 was \$25,218. This is based on estimated total cost of \$1.387m and the number of promotions (55) for the 2025-26 financial year. The Commission's actual was slightly under the target as there were two less promotions than forecast.

Certification of Financial Statements

For the year ended 30 June 2026

The accompanying financial statements of the Combat Sports Commission have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2026 and the financial position as at 30 June 2026.

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



Rachel Trotter
Chief Finance Officer
10 September 2026



Hon. Bob Kucera
Chairperson
10 September 2026



Karim Girgis
Board Member
10 September 2026



Statement of Comprehensive Income

For the year ended 30 June 2026

	Notes	2026 \$	2025 \$
COST OF SERVICES			
Expenses			
Members' remuneration	2.1	149,011	159,710
Supplies and services	2.2	1,141,624	1,111,238
Grants and subsidies	2.3	-	15,000
Amortisation expense	4.1	-	4,762
Total cost of services		1,290,635	1,290,710
Income			
User charges and fees	3.2	95,227	97,046
Total income		95,227	97,046
NET COST OF SERVICES		1,195,408	1,193,664
Income from State Government			
Income from other public sector entities	3.1	985,000	974,000
Total income from State Government		985,000	974,000
DEFICIT FOR THE PERIOD		(210,408)	(219,664)
TOTAL COMPREHENSIVE LOSS FOR THE PERIOD		(210,408)	(219,664)

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



Statement of Financial Position

For the year ended 30 June 2026

	Notes	2026 \$	2025 \$
ASSETS			
Current assets			
Cash and cash equivalents	6.1	669,641	993,520
Receivables	5.1	42,595	31,405
Total current assets		712,236	1,024,925
Non-current assets			
Intangible assets	4.1	-	-
Total non-current assets		-	-
TOTAL ASSETS		712,236	1,024,925
LIABILITIES			
Current liabilities			
Payables	5.2	43,038	120,886
Other liabilities	5.3	11,768	36,201
Total current liabilities		54,806	157,087
TOTAL LIABILITIES		54,806	157,087
NET ASSETS		657,430	867,838
EQUITY			
Accumulated surplus		657,430	867,838
TOTAL EQUITY		657,430	867,838

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



Statement of Changes in Equity

For the year ended 30 June 2026

	Accumulated surplus	Total equity
	\$	\$
Balance at 1 July 2024	1,087,502	1,087,502
Deficit for the period	(219,664)	(219,664)
Total comprehensive loss for the period	(219,664)	(219,664)
Balance at 30 June 2025	867,838	867,838
Balance at 1 July 2025	867,838	867,838
Deficit for the period	(210,408)	(210,408)
Total comprehensive loss for the period	(210,408)	(210,408)
Balance at 30 June 2026	657,430	657,430

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



Statement of Cash Flows

For the year ended 30 June 2026

	Notes	2026 \$	2025 \$
Cash flows from State Government			
Funds from other public sector entities		985,000	974,000
Net cash provided by State Government		985,000	974,000
<i>Utilised as follows:</i>			
Cash flows from operating activities			
Payments			
Members' remuneration		(175,103)	(150,097)
Supplies and services		(1,218,145)	(1,106,289)
Grants and subsidies		-	(15,000)
GST payments on purchases		(139,201)	(127,032)
Receipts			
User charges and fees		92,457	98,559
GST receipts on sales		8,718	9,751
GST receipts from taxation authority		122,395	108,782
Net cash used in operating activities		(1,308,879)	(1,181,326)
Net decrease in cash and cash equivalents		(323,879)	(207,326)
Cash and cash equivalents at the beginning of the period		993,520	1,200,846
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.1	669,641	993,520

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

Notes to the Financial Statements

For the year ended 30 June 2026

1 Basis of preparation

The Combat Sports Commission (the Commission) is a government not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

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

These annual financial statements were authorised for issue by the accountable authority of the Commission on 10 September 2026.

Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures, the Conceptual Framework and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer's instructions. Some of these pronouncements are modified to vary their application and disclosure.

The *Financial Management Act 2006* and Treasurer's instructions, which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect on the reported results, details of the modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. All values are rounded to the nearest dollar.

Accounting for Goods and Services Tax

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

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

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

Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Intangible Asset reconciliations;

Judgements and estimates

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

Notes to the Financial Statements

For the year ended 30 June 2026

Services performed for the Commission by the Department of Creative Industries, Tourism and Sport

The Department of Creative Industries, Tourism and Sport (CITS), formerly the Department of Local Government, Sport and Cultural Industries (DLGSC), provides support to the Commission to enable the Commission to carry out its objectives. This support comprises most of the amount reported in the Statement of comprehensive income under 'Supplies and services'. These charges are in the nature of salaries and administration costs in providing these support services.

Recoups from the Commission to CITS are made on a monthly basis.

2 Use of our funding

Expenses incurred in the delivery of services

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

	Notes
Members' remuneration	2.1
Supplies and services	2.2
Grants and subsidies	2.3

2.1 Members' remuneration

	2026 \$	2025 \$
Chairperson's fee	18,304	18,304
Other member's fees	115,330	125,601
Superannuation - defined contribution plans	15,377	15,805
Total members' remuneration	149,011	159,710

Members' remuneration includes wages and salaries for board members.

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

2.2 Supplies and services

	2026 \$	2025 \$
Supplies and services		
Audit Fees	50,467	46,300
Services and Contracts	1,078,299	1,048,487
Travel	9,931	14,232
Materials	2,849	2,219
Rent and Hire Costs	78	-
Total supplies and services expenses	1,141,624	1,111,238

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

Services and contracts expenses largely comprise of the services provided to the Commission by CITS.

Notes to the Financial Statements

For the year ended 30 June 2026

	2026 \$	2025 \$
Edith Cowan University	-	15,000
Total grants and subsidies	-	15,000

Transactions in which the Commission provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. These payments or transfers are recognised at fair value at the time of the transaction and are recognised as an expense in the reporting period in which they are paid. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

The Commission is not responsible for administering a government subsidy scheme.

3 Our funding sources

How we obtain our funding

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

	Notes
Income from State Government	3.1
User charges and fees	3.2

3.1 Income from State Government

	2026 \$	2025 \$
Income received from other public sector entities during the period:		
Department of Local Government, Sport and Cultural Industries	-	974,000
Department of Creative Industries, Tourism and Sport	985,000	-
Total income from other public sector entities	985,000	974,000
Total income from State Government	985,000	974,000

Income from other public sector entities relates to income paid annually from CITS (formerly DLGSC) as an appropriation. This income is recognised at the fair value of consideration received in the period in which the Commission gains control of the appropriated funds. The Commission gains control of appropriated funds at the time those funds are deposited in the bank account by CITS.

3.2 User charges and fees

	2026 \$	2025 \$
Industry participants' registration fees	73,399	72,352
Contest permits	19,941	20,909
Promoters' registration fees	1,887	3,785
Total user charges and fees	95,227	97,046

Registrations and Permits

Revenue is recognised at the transaction price when the Commission transfers control of the services to customers.

Revenue is recognised at a point-in-time for registrations and permit fees. The performance obligations for these user fees and charges are satisfied when the Certificate of Registration and contest permits are issued.

Notes to the Financial Statements

For the year ended 30 June 2026

4 Key assets

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

	Notes	
Intangible assets	4.1	
4.1 Intangible assets		
	Computer software \$'000	Total \$'000
Year ended 30 June 2026		
1 July 2025		
Gross carrying amount at start of the year	54,432	54,432
Accumulated amortisation	(54,432)	(54,432)
Carrying amount at start of period	-	-
Additions	-	-
Impairment losses	-	-
Amortisation expense	-	-
Carrying amount at end of period	-	-

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

Acquired and internally generated intangible assets costing \$5,000 or more that comply with the recognition criteria of AASB 138 *Intangible Assets* (as noted above) are capitalised.

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

Subsequent measurement

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

Useful lives

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

The estimated useful life for software^(a) class of intangible assets is 3 to 5 years.

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

Impairment of intangible assets

Intangible assets are tested for impairment annually. As at 30 June 2026 there were no indications of impairment to intangible assets.

Notes to the Financial Statements

For the year ended 30 June 2026

5 Other assets and liabilities

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

	Notes
Receivables	5.1
Payables	5.2
Other liabilities	5.3

5.1 Receivables

	2026 \$	2025 \$
Current		
GST receivable	39,493	31,405
Receivables	3,102	-
Total receivables at end of period	42,595	31,405

Receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net receivables is equivalent to fair value as it is due for settlement within 30 days.

5.2 Payables

	2026 \$	2025 \$
Current		
Trade payables	43,038	120,886
Total payables at end of period	43,038	120,886

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

5.3 Other liabilities

	2026 \$	2025 \$
Current		
Accrued sitting fees	8,440	33,008
Income received in advance	3,317	3,182
Receipts in suspense	11	11
Total other liabilities at end of period	11,768	36,201

Accrued sitting fees represent the amount due to the board members but unpaid at the end of the reporting period. These are settled within a fortnight after the reporting period. The Commission considers the carrying amount of accrued expenses to be equivalent to its fair value.

Income in advance relates to contestant fees where certificates of registration and contest permits were not issued during the reporting period.

Notes to the Financial Statements

For the year ended 30 June 2026

6 Financing

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

	Notes
Cash and cash equivalents	6.1

6.1 Cash and cash equivalents

	2026 \$	2025 \$
Cash and cash equivalents	669,641	993,520
Balance at end of period	669,641	993,520

For the purpose of the Statement of cash flows, cash and cash equivalent assets comprise cash at bank.

7 Financial instruments and contingencies

This note sets out the key risk management policies and measurement techniques of the Commission.

	Notes
Financial instruments	7.1
Contingent assets & liabilities	7.2

7.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2026 \$	2025 \$
<u>Financial assets</u>		
Cash and cash equivalents	669,641	993,520
Financial assets at amortised cost ^(a)	3,102	-
Total financial assets	672,743	993,520
<u>Financial liabilities</u>		
Financial liabilities at amortised cost ^(b)	54,806	153,894
Total financial liability	54,806	153,894

(a) The amount of financial assets at amortised cost excludes GST receivable from the ATO (statutory receivable).

(b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

7.2 Contingent assets and liabilities

The Commission is not aware of any contingent assets and contingent liabilities as at the end of the reporting period.

Notes to the Financial Statements

For the year ended 30 June 2026

8 Other disclosures

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

	Notes
Events occurring after the end of the reporting period	8.1
Key management personnel	8.2
Related parties	8.3
Related bodies	8.4
Affiliated bodies	8.5
Remuneration of auditors	8.6

8.1 Events occurring after the end of the reporting period

The Commission is not aware of any matters or circumstances that have arisen since the end of the financial year to the date of this report which has significantly affected or may significantly affect the activities of the Commission, the results of those activities or the state of affairs of the Commission in the ensuing or any subsequent financial year.

8.2 Key management personnel

The Commission has determined key management personnel to include cabinet ministers, board members and senior officers of the Commission. The Commission does not incur expenditures to compensate cabinet ministers and those disclosures may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for board members and senior officers of the Commission for the reporting period are presented within the following bands:

Compensation band of board members of the Commission

Compensation band (\$)	2026	2025
30,001 - 40,000	1	2
20,001 - 30,000	3	3
10,001 - 20,000	3	1
0 - 10,000	3	3
	10	9
	\$	\$
Total compensation of members of the accountable authority	149,011	159,709

Compensation band of senior officers

Compensation band (\$) ^(a)	2026	2025
0 - 10,000	2	1
	2	1
	\$	\$
Total compensation of senior officer	-	-

(a) The senior officer included in the compensation band is not remunerated by the Commission as the officer is paid by CITS.

Notes to the Financial Statements

For the year ended 30 June 2026

8.3 Related parties

The Commission is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of the Commission include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other agencies and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures, of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

Material transactions with related parties

Outside of normal citizen type transactions with the Commission, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

8.4 Related bodies

The Commission had no related bodies during the financial year.

8.5 Affiliated bodies

The Commission had no affiliated bodies during the financial year.

8.6 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2026 \$	2025 \$
Auditing the accounts, controls, financial statements and key performance indicators	52,200	50,467



Department of
**Creative Industries,
Tourism and Sport**

Combat Sports Commission

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