



Department of
Creative Industries,
Tourism and Sport



Annual Report 2025-26





Acknowledgement of Country and peoples

Ngalang kwerl CITS, ngalak Aboriginal boodja-k warniny wer nyininy. Ngalak kaaditj bandang Aboriginal moort nijda marawar koomba koort boodja-k nyininy, yeyi baal kwerl Western Australia.

Koora, yeyi, boordakan, nidja Aboriginal boodja wer kep, kalyakoorl. Ngalak djiinang noonan moorditj nagolak wer kaadadjiny, ngalang koort baal moorart. Ngalak koodakarn ngalang dandjoo warniny.

Ngalak kaadatj bandang Aboriginal bridiya nidja nyininy wer boodja-k kaaradjiny.

CITS acknowledges the Aboriginal people throughout Western Australia as the Traditional Owners and Custodians of the lands, waters, and communities in which we operate.

CITS is committed to developing strong working relationships with Aboriginal people and is proud to celebrate the cultural diversity, strength and resilience of Aboriginal people, and is deeply grateful for the contributions they make to the State of Western Australia.

We pay our respects to all Aboriginal people and their cultures, and to Elders past and present.

About this report

The Department of Creative Industries, Tourism and Sport 2025–26 Annual Report describes the department's achievements, performance and financial position for 2025–26.

The report also provides information on operations and services, people and governance arrangements. It helps ensure the department is accountable to Parliament, portfolio Ministers, stakeholders and the wider community.

The report has been prepared according to parliamentary reporting and legislative requirements.

Full image and photographer credits are included on pages 250–256.

Front cover image: AFC Women's Asian Cup, Perth Stadium

Inside cover image: Fremantle Biennale, Walyalup / Fremantle

Statement of compliance

The Hon. Roger Cook BA GradDipBus MBA MLA

Premier of Western Australia; Minister for Tourism, Trade and Investment

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Department of Creative Industries, Tourism and Sport for the reporting period ended 30 June 2026.

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



Chad Anderson

Director General

Department of Creative Industries, Tourism and Sport

10 September 2026

Contents

		01		02	
Director General's Foreword	8	Agency overview	21	Community and sector impact overview	37
2025–26 Performance highlights	10	About us	22	Activating communities, culture and opportunity	38
Agency impact	19	Responsible Ministers	24	Creative industries	40
		Corporate executive and leadership	25	Tourism	56
		Administered legislation	27	Sport and recreation	68
		Statutory authorities and other entities supported	28	Multicultural interests	84
		Significant issues impacting the agency	32	Child safeguarding	94
				State records and archives	96
				Aboriginal history	100
				Aboriginal peoples and communities	104
				Regional overview	112

03

Capability development 123

Agency Capability Review	124
Internal audit	126
Governance and leadership	127
Workforce diversification, compliance and accountability	128
Work health and safety and injury management	130
Digital foundations	134
Integrity	135

04

Agency performance 137

Report on operations	138
Key performance indicators	138
Performance Management Framework	139
Audit Opinion	150
Certification of financial statements	158
Financial statements	159
Notes to the financial statements	165

05

Other disclosures, compliance and requirements 225

Government policy requirements	226
Record keeping plan (digital transformation)	236
State Records Office Record Keeping Plan compliance statement	238
Substantive equality	239



Director General's Foreword

2025-26 was a year of transformation, achievement and opportunity for the newly established Department of Creative Industries, Tourism and Sport (CITS).

Bringing together tourism, creative industries, sport and recreation, and multicultural interests into a single department reflects a shared commitment to delivering greater impact for Western Australians through stronger alignment, collaboration and innovation.

The creation of CITS reflects the growing importance of the sectors we support in shaping Western Australia's future. Whether attracting visitors and investment, fostering creativity and cultural expression, encouraging participation in sport and recreation, or strengthening social cohesion, our work touches every community across the State. Bringing these portfolios together has created a stronger platform to deliver lasting economic, social and cultural outcomes.

It is a great privilege to lead this department, and over the past year, to travel throughout our beautiful State and meet many stakeholders and partners whose contributions shape the lives of Western Australians every day.

In our first year, our agency's impact was evident across the State.

Western Australia generated \$19.2 billion in visitor spend and welcomed a record 1.1 million international visitors, reinforcing the State's position as a leading tourism destination.

Across our broader portfolios, we invested \$90 million in creative industries, arts and culture, connected more than 12,000 students with creative learning opportunities and supported 29,642 children and young people to participate in community sport through KidSport. Together, these outcomes demonstrate the significant contribution our sectors make to economic prosperity, community wellbeing and opportunity for Western Australians.

A significant milestone was the launch of our inaugural Strategic Plan 2026–2029, establishing a clear vision for Western Australia as an extraordinary place to live, work, play, create and explore – where imagination shapes our future. The plan provides a strong foundation for growth and positions CITS to deliver exceptional experiences and services that enhance liveability, strengthen communities and drive economic opportunity.

Throughout the year, we built momentum through collaboration. By bringing together government, industry, local government, community organisations, sporting bodies, tourism operators, cultural institutions and culturally and linguistically diverse (CaLD)

communities, we unlocked new opportunities and achieved outcomes that would not have been possible working alone.

The strength of this approach was demonstrated when Western Australia successfully hosted matches for the AFC Women's Asian Cup 2026. The event reflected the collective contribution of our portfolios, combining world-class sport, destination promotion, cultural engagement and community participation to deliver benefits that extend well beyond the football field. It presented an opportunity to attract visitors, showcase Western Australia to a global audience, celebrate the diversity of our communities and inspire greater participation in sport, particularly among women and girls.

Western Australia has moved beyond recovery phase, being the first state to mark a return to pre-pandemic tourism numbers. We opened the world-class Perth Film Studios, advanced transformative projects including the Aboriginal Cultural Centre and Perth Concert Hall redevelopment, expanded opportunities for women and girls in sport, strengthened pathways for young people and athletes, and fostered greater inclusion and

**The creation of
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future**

social cohesion across our diverse communities.

These achievements belong to the many people and organisations who contribute to the success of our State. I thank our staff across metropolitan and regional WA, our international teams, portfolio agencies, industry partners, stakeholders and community organisations for their professionalism, expertise and commitment throughout a year of significant change and achievement. I also acknowledge our Ministers for their leadership, support and confidence as we established CITS and delivered on an ambitious agenda.

As we look ahead, our focus is on turning momentum into lasting impact. We will continue to activate communities, amplify investment, advance our sectors and create opportunities for people to participate, connect, create and thrive.

Through innovation, partnership and shared purpose, we will help ensure Western Australia remains one of the most vibrant, inclusive and exciting places in the world to live, work, visit and invest.

This report showcases the achievements of our first year and the impact CITS is making across the State. While we have accomplished a great deal, we are only just getting started.

We look forward to the next chapter and delivering great outcomes for Western Australia.



Chad Anderson

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

2025–26 Performance highlights

Growing a stronger and more diversified economy

CITS plays a significant role in advancing the WA Government's economic diversification and investment attraction agenda through tourism, creative industries, sport, major events and cultural development.

As the lead agency for the tourism and creative industries, priority sectors identified in Diversify WA, the department continued to create opportunities for business growth, investment and employment across metropolitan and regional

Western Australia. A significant achievement was Western Australia becoming the first Australian state or territory to fully recover international tourism following the pandemic, welcoming a record 1.1 million international visitors and generating \$19.2 billion in visitor expenditure.

Creative Industries experienced a landmark year. Nearly \$90 million was invested to support artists, cultural organisations, screen production, live music and creative enterprises, strengthening an industry that contributes both economically and culturally to the State.

The opening of Perth Film Studios marked another major milestone, establishing Western Australia's first purpose-built screen production facility and positioning the State to attract national and international productions for years to come.

Major events continued to deliver strong economic and community benefits. Events such as the AFL Origin and the AFC Women's Asian Cup drew large audiences, generated visitation, supported local businesses and showcased Western Australia to the world.



**KIDS
ACCESS
ALL AREAS**

25,000
vouchers released



KIDSPORT

29,642
children supported
to participate

Supporting families and reducing barriers to participation

Creating opportunities for all Western Australians to participate in sport, recreation, arts and culture remained a key priority throughout the year.

The KidSport program supported 29,642 children to participate in organised sport, helping families manage cost-of-living pressures while promoting healthy and active lifestyles. Additional measures focused on increasing access for vulnerable and underrepresented groups, including children from refugee and humanitarian backgrounds and young people in regional and remote communities.

The WA Government expanded opportunities for children and young people to engage with arts and culture. Strong demand for the Kids Access All Areas Voucher Program demonstrated the community's appetite for affordable cultural experiences – with the first release of 25,000 vouchers fully allocated within the first month – while Creative Learning initiatives connected students with artists, creative practitioners and new learning opportunities.

Left: Kids Access All Areas Voucher Program



Building stronger, healthier and more connected communities

Across all portfolios, CITS continued to invest in initiatives that strengthen community wellbeing, participation and connection.

Recreation camps provided affordable opportunities for learning, outdoor recreation and physical activity, supporting 92,000 overnight stays and 200,000 hours of activity throughout the year.

At the same time, targeted programs helped increase participation among women and girls, Aboriginal peoples, CaLD communities, seniors and people with disability.

Initiatives such as Game On, Girls and Power Her Play helped create stronger pathways for women and girls in sport, while ongoing investment in leadership development increased representation across the sector.

Community participation was also strengthened through multicultural initiatives, arts programs, festivals, local infrastructure projects and volunteer-led activities that brought people together and fostered a stronger sense of belonging.

Left to right: Point Walter Recreation Camp, Bicton
Game On, Girls
Power Her Play



Empowering Aboriginal peoples, culture and enterprise

Supporting Aboriginal self-determination, cultural leadership and economic participation remained central to the department's work.

The launch of the *Jina: Western Australian Aboriginal Tourism Action Plan 2026-2030* established a pathway for the continued growth of Aboriginal-owned tourism businesses and cultural experiences, creating new opportunities within the visitor economy while sharing Aboriginal culture with local, national and international audiences.

Progress also continued on the Aboriginal Cultural Centre, a transformative project that will become a globally significant destination for culture, tourism, enterprise, education and storytelling. Developed in partnership with Aboriginal communities, the centre will create lasting cultural, social and economic benefits for Western Australia.

Additional support for Aboriginal artists, language preservation and cultural initiatives continued to strengthen cultural identity and contribute to Closing the Gap priorities.

Left: Mowanjum Festival



Strengthening social cohesion and culturally and linguistically diverse communities

Western Australia's cultural, linguistic and faith diversity is one of its greatest strengths, and throughout the year CITS continued to invest in initiatives that promote inclusion, representation and community participation.

Through the Office of Multicultural Interests (OMI), a record \$19 million was provided to CaLD community associations and community

service organisations. This landmark investment empowered communities to design and deliver impactful projects, celebrate cultural diversity through festivals, enhance community facilities and shared spaces, and strengthen language preservation and teaching initiatives, making a significant contribution to Western Australia's vibrant and inclusive multicultural society.

The department also led consultation on Western Australia's first proposed Multicultural Act, providing communities across the State with an opportunity to help shape a stronger framework for multiculturalism, inclusion and social cohesion. Together, these initiatives contributed to a more connected and inclusive Western Australia.

Above: Chinese New Year Fair, Northbridge

Delivering for regional Western Australia

Regional communities remained a strong focus throughout 2025-26, with investment supporting participation, economic development, resilience and community wellbeing.

Regional sport and recreation programs strengthened opportunities for participation, talent pathway development, and supported the volunteers, coaches and officials who are central to community sport.

Investment in regional arts, tourism and cultural initiatives also helped grow local economies and create opportunities for communities to connect and celebrate their unique identity. Following the announcement of the WA Government's Seven Cities vision in April 2026, Tourism Western Australia (Tourism WA) began embedding the vision into future planning to help maximise tourism opportunities and support the long-term growth and appeal across the identified centres.

Support was also provided to communities recovering from natural disasters, helping strengthen resilience and support long-term recovery.

Right: Paddle-trails to Nature Project, Lake Goegrup





Investing in Western Australia's future

CITS continued investing in infrastructure and projects that will shape Western Australia's future economy and liveability.

Significant progress was made on transformational projects including planning and design of the Aboriginal Cultural Centre and planning for the Art Gallery of Western Australia redevelopment. The \$173.3 million Perth Concert Hall Redevelopment reached a significant milestone with the commencement of main

works, while work continued on the \$55 million rejuvenation of the Perth Cultural Centre.

Planning continued for the Malaga Sports Precinct to provide a facility that will meet the long-term needs of WA's sporting community.

Construction work commenced on the \$163.2 million Australian Hockey Centre, and Stage 2 expansion works of the Sam Kerr Football Centre were completed.

The department supported the establishment of Perth's newest National Rugby League (NRL)

team, the Perth Bears, with work completed on a professional training field at the Waterbank site in East Perth, with further works for the club's high-performance needs continuing ahead of the club's inaugural season in 2027.

CITS also commenced delivery of more than 500 election commitments and progressed PlayOn WA: 2030 by 2030, which will deliver 2,030 community sport and recreation infrastructure assets across the State by 2030.

These investments are creating jobs, strengthening communities and building the infrastructure, experiences and opportunities that will benefit future generations of Western Australians.

Above left to right: Perth Concert Hall construction, Boorloo / Perth

Planning for the Aboriginal Cultural Centre, Boorloo / Perth



Clockwise from top left:
 Perth Cultural Centre,
 Boorloo / Perth
 Waterbank, East Perth
 McCallum Park Active
 Area, Victoria Park
 Australian Hockey Centre,
 Bentley



Agency impact

\$19.2 billion

visitor expenditure in Western Australia

\$90 million

invested in creative industries,
arts and culture

99
major
events

1.86 million
participants

engaged in organised sport and
recreation activities

\$19 million

invested in culturally and
linguistically diverse community
organisations and initiatives

1.1 million

international visitors
welcomed to WA

249

languages
and dialects
spoken in WA

12,073 students

engaged in creative learning programs across 97 schools

207,953 hours

of physical activity
delivered through
recreation camps

755,167
members

participating in WA
sporting organisations

Left: Giants of Mandurah, Mandjoogoordap / Mandurah



01

Agency overview

About us	22
Responsible Ministers	24
Corporate executive and leadership	25
Administered legislation	27
Statutory authorities and other entities supported	28
Significant issues impacting the agency	32

Left: Wula Gura Nyinda Eco Cultural Adventures,
Fracois Peron National Park

About us

Vision, strategy and values

CITS was established on 1 July 2025, bringing together the portfolios of Creative Industries, Tourism, Sport and Recreation, and Multicultural Interests.

The department began its first year by establishing a clear vision to bring together the people, investment and ideas that make WA an extraordinary place to live, work, play, create and explore.

The inaugural CITS Strategic Plan 2026-2029, launched in December 2025, outlines the department's vision and aligns with the Western Australian Government Priorities 2025-2029, supported by values and priorities that guide CITS work.

Our vision

Western Australia is an extraordinary place to live, work, play, create and explore – where imagination shapes our future.

Our purpose

To deliver exceptional experiences and services that make Western Australia vibrant, healthy, connected and prosperous.

Our values



Accountable

We deliver on our commitments, act resourcefully and strive for continuous improvement.



Inclusive

We embrace diversity, engage with respect and value authentic connections.



Collaborative

We work together and leverage our strengths, talent and perspectives.



Innovative

We are bold and reimagine possibilities through curiosity, creativity and adaptability.

Our priorities



Activate communities

We create vibrant places and support communities to be welcoming, inclusive and safe.



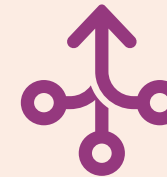
Amplify investment

We drive innovation, deliver infrastructure and attract industry investment to grow a diverse economy.



Advance sectors

We lead and empower sectors and communities to thrive and grow sustainably.



Achieve together

We unite ideas, expertise and resources to deliver long-term impact.

Responsible Ministers

CITS was established on 1 July 2025 under the *Public Sector Management Act 1994*.

In 2025-26 CITS was responsible to the following Ministers.



**Hon Rita Saffioti
BBus MLA**

In her role as Minister for Sport and Recreation.



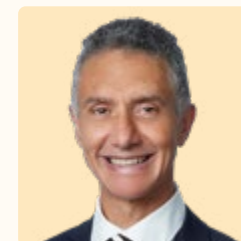
Hon Reece Whitby MLA

In his role as Minister for Tourism.



**Hon Simone McGurk
BA (Arts) BA (Comms) MLA**

In her role as Minister for Creative Industries.



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

In his role as Minister for Multicultural Interests.

Corporate executive and leadership

As at 30 June 2026, the department was led by Director General Chad Anderson, deputy directors general and executive directors across a range of diverse portfolios.

Director General	Chad Anderson
Managing Director, Tourism WA	Anneke Brown
Deputy Director General, Capability and Performance and Creative Industries	Andrew Sly
A/Deputy Director General, Sport and Recreation and Infrastructure Services	Marcelyn Nicolaou
A/Executive Director, Office of Multicultural Interests	Kate Rowlands
A/Executive Director, Office of the Director General	Brittany Cover

Executive Leadership Team	
Executive Director, Finance / CFO	Rachel Trotter
A/Executive Director, Corporate Services	Michael Custance
A/Executive Director, Strategy and Performance Accountability	Neta Gill
General Counsel	Saxon King
State Archivist and Executive Director, State Records Office	Damian Shepherd
Executive Director, Strategic Projects and Reform	Kim Lazenby
A/Executive Director, Creative Industries	Nikki Miller
Executive Director, Destination Development, Tourism WA	Renata Lowe
A/Executive Director, Strategy and Engagement, Tourism WA	Kate Hodges
A/Executive Director, Marketing, Tourism WA	Angela Raso
A/Executive Director, Events, Tourism WA	Louise Vescovo
A/Executive Director, Tourism Investment Delivery	Paula Kalinowski
Executive Director, Infrastructure Major Projects	Clint Klymovich
Executive Director, Infrastructure Programs	Liam Carren
Executive Director, Aboriginal Cultural Centre	Shelagh Magadza
A/Executive Director, Sport and Recreation	Jacqui Jashari



Trails to Potters Gorge

Sika Shored Use Trail (walk/cycle)

Class 3 Jan return. Walkers allow 1.5 hours. This walk and cycle trail from Potters Gorge to the Koro and Wellington Den. The route is a mix of wide open forest of man, jarrah and heathland with views of the Den. The trail has a compacted surface with gentle hill sections.

Walkers and cyclists share use of the Sika Trail

Cyclists: Remember to give way to walkers and allow one more when passing. Use your bell or call ahead when passing.

Walkers: Watch for cyclists and keep to the left of the trail if a bike is approaching.

Wan Doo (cycle only)

Class 4 Jan return. 1.5 hr

This trail winds its way to high in the Den. It follows a path, but has many steep sections. The trail and Potters Gorge. It has some steep and loose sections. It is a good trail for those who want to challenge their mountain bike skills.

Choose your mountain bike trail

Consider your skill level and experience when choosing a trail. Please don't over-extend.

Easy Trail (cycle) Recommended for beginner riders with basic mountain bike skills. Usually open. Some sections are closed for maintenance. Please respect the closure and do not enter.

Intermediate Trail (cycle) Recommended for intermediate riders with some experience. Usually open. Some sections are closed for maintenance. Please respect the closure and do not enter.

Advanced Trail (cycle) Recommended for advanced riders with a lot of experience. Usually open. Some sections are closed for maintenance. Please respect the closure and do not enter.

Walking the trail

Class 4 Length 19.7km one way. Allow 6 to 7 hours.

The Wilman Trail is a moderately challenging walk between Wellington Den and the Coofield Highway. The trail winds along the northern banks of Wellington Den through magnificent old-growth forest with open jarrah forest and granite outcrops. The trail (partly) is a day walk in either direction with the option to camp overnight in a 3-day walk in either direction or at Potters Gorge.

Administered legislation

CITS is the agency principally assisting the relevant Minister for the following legislation as of 30 June 2026:

- *Art Gallery Act 1959*
- *Arts and Culture Trust Act 2021*
- *Combat Sports Act 1987*
- *Library Board of Western Australia Act 1951*
- *Major Events (Aerial Advertising) Act 2009*
- *Major Events Act 2023*
- *Museum Act 1969*
- *Sports Drug Testing Act 2001*
- *State Records Act 2000*
- *Sunset Reserve Transformation Act 2014*
- *Western Australian Tourism Commission Act 1983*

Entities within the portfolio

CITS assists the following portfolio entities in principally supporting the relevant Minister for the following legislation as of 30 June 2026.

The Library Board of Western Australia:

- *Legal Deposit Act 2012*

The Western Australian Museum:

- *Maritime Archaeology Act 1973*

Left: Adventure Connections Trails Centre,
Wellington National Park

Governing legislation

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

- *Auditor General Act 2006*
- *Corruption, Crime and Misconduct Act 2003*
- *Disability Services Act 1993*
- *Equal Opportunity Act 1984*
- *Financial Management Act 2006*
- *Freedom of Information Act 1992*
- *Industrial Relations Act 1979*
- *Minimum Conditions of Employment Act 1993*
- *Privacy and Responsible Information Sharing Act 2024*
- *Procurement Act 2020*
- *Public Interest Disclosure Act 2003*
- *Public Sector Management Act 1994*
- *Salaries and Allowances Act 1975*
- *State Records Act 2000*
- *State Superannuation Act 2000*
- *Western Australian Jobs Act 2017*
- *Workers Compensation and Injury Management Act 2023*
- *Work Health and Safety Act 2020*



Statutory authorities and other entities supported

CITS supports a number of statutory authorities and other entities in the delivery of services related to creative industries, tourism, sport and recreation, Aboriginal culture and multicultural interests.



The department provides essential shared services including asset management, digital and technology services, financial management and corporate services to these organisations through service level agreements.

Opposite page: *Re-PLAY*, AGWA

Above left to right: *Infinite Terrain*, AGWA

X-Press Magazine: 41 Years on the Streets, SLWA

A Recipe for Life, SLWA

Statutory authorities

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

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

authority established under section 5 of the *Art Gallery Act 1959*.

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

The Western Australian Museum (WA Museum) houses WA's scientific and cultural collection, making WA's natural and social heritage accessible

and engaging through research, exhibitions and public programs. The WA Museum has 7 public locations across WA and a Collection and Research Centre. The WA Museum is a statutory authority established under section 7 of the *Museum Act 1969*.

The Western Australian Tourism Commission (WATC) was established under the *WA Tourism Commission Act 1983* and trades as Tourism WA. As the State Tourism Organisation, Tourism WA's goal is to grow out-of-state visitation by marketing WA as an incredible holiday and business events destination, attracting and promoting world-class sporting, cultural and arts events, improving access, accommodation and tourism experiences, and by informing and empowering the WA tourism industry.

Regulatory entities

The Combat Sports Commission (CSC) was established under section 4 of the *Combat Sports Act 1987*. The CSC regulates combat sports in WA and formulates recommended standards, specifications, codes of conduct and guidelines to ensure proper standards in combat sports.

The State Records Commission was established under the terms of part 8 of the *State Records Act 2000*. It establishes principles and standards for State records and archives and monitors the operation of and compliance with the *State Records Act 2000*. The Commission also enquires into alleged breaches of the Act.

Other entity

The Swan Bells Foundation (Swan Bells) is an incorporated association under the *Associations Incorporation Act 2015*. Swan Bells manages the Bell Tower at Elizabeth Quay and the promotion and development of bell ringing in WA. Financial services, asset management and other services are provided by CITS through a service level agreement.

Right: *Terracotta Warriors*,
Western Australian Museum





Significant issues impacting the agency

Current and emerging issues and trends

Global conflict and social cohesion

Global conflicts have heightened uncertainty and concern among WA communities. CITS plays a central coordination role in helping support social inclusion and community safety, while monitoring international events. The department does this by working in close partnership with the affected local communities, Western Australia Police Force, the Department of the Premier and Cabinet, and the Department of Home Affairs.

OMI actively engages with CaLD communities, including Jewish, Palestinian, Iranian, Arab and Muslim communities, providing targeted support and access to appropriate services. This includes working with

faith leaders through the CaLD Interfaith Network, to strengthen social cohesion, support timely conversations and coordinate responses during periods of heightened tension.

CITS co-invests in Creative Workplaces, Creative Australia's information and resource initiative supporting fair, safe and respectful workplaces for artists, arts workers and arts organisations in Australia across all art forms.

Social cohesion is supported with annual funding programs for culturally diverse projects that bring people together, improving cultural understanding and connecting diverse communities.

Despite global conflicts disrupting key aviation routes through Middle Eastern hubs, international visitation and connection has remained strong through use of alternative routes via Asia.

Conversely, concerns regarding fuel prices and availability affected road travel to regional communities reliant on tourism, particularly in the north of the State.

Tourism WA proactively responded with strategies that reinforce WA as a welcoming, safe and diverse destination.

Intrastate, interstate and international marketing campaigns encouraged visitors to travel to WA, while tactical promotions and partnership campaigns targeted bookings and visitation across the regions.

Right: Walking On A Dream event, Sydney



Economic and social trends

Cost of living pressures, concerns regarding fuel prices and availability, and changing global economic conditions affected how communities and sectors accessed and participated in activities supported by CITS.

These economic impacts also created operating pressures for community organisations and venues, influenced the delivery of infrastructure projects, particularly in regional and remote WA, and affected the sustainability of sector organisations.

CITS responded to these pressures through initiatives, funding and partnerships that strengthened access, participation and community connection across its portfolios.

Examples include:

- Programs such as KidSport and the Regional Athlete Travel Subsidy Scheme helped reduce financial barriers to participation and development opportunities, particularly for children, young people and regional communities.
- Kids Access All Areas Vouchers Program provided practical support for families to access arts and cultural experiences, while broader investment through Creative WA strengthened participation, regional access and sector sustainability.
- Community grants and support programs through OMI helped organisations deliver activities to strengthen inclusion, belonging and community participation.
- The Affordable Airfares Program delivered through Tourism WA directly supported the WA Government's priorities by enhancing regional connectivity.



Above: KidSport

Public Sector Reform

As a result of the Public Sector Reform (PSR) announced on 31 March 2025, CITS was established on 1 July 2025, connecting the tourism, sport and recreation, creative industries and multicultural interests portfolios in one department.

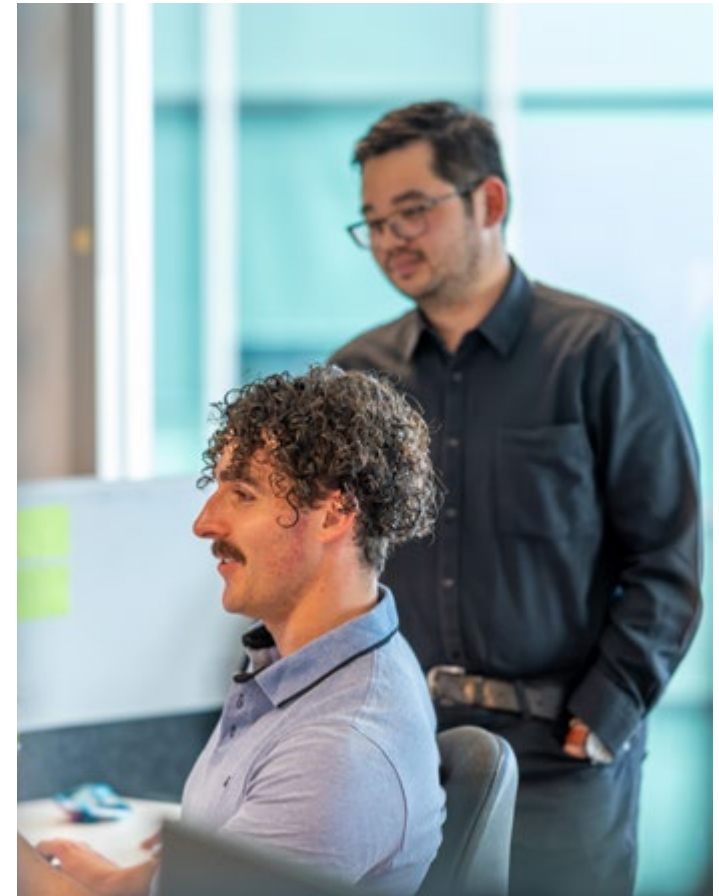
CITS undertook a significant program of work to give effect to the PSR, balanced with business-as-usual activities.

CITS achieved all key deliverables on time and in compliance with the critical path milestones set by the Public Sector Commission (PSC).

In 2026–27, CITS will undertake several projects to fully complete the PSR, including transferring information and communications technology systems.

The department will also complete an Organisational Transformation Project in the second half of 2026, to review the current organisational structure, systems and processes. This will ensure CITS remains effective and efficient in the delivery of its functions and initiatives necessary to achieve the WA Government's objectives and is well-positioned to respond to changing priorities.

Right: CITS staff





02

Community and sector impact overview

Activating communities, culture and opportunity	38
Creative industries	40
Tourism	56
Sport and recreation	68
Multicultural interests	84
Child safeguarding	94
State records and archives	96
Aboriginal history	100
Aboriginal peoples and communities	104
Regional overview	112

Left: Sculptures by the Sea, Cottesloe



Activating communities, culture and opportunity

CITS has embraced a collaborative approach to major events and community engagement, resulting in social and economic benefits that extend far beyond the events themselves.

A dedicated Event Activation team and a number of working groups were formed to coordinate events of State significance. The team drew on expertise from CITS including Sport and Recreation, Tourism WA, Creative Industries and OMI, as well as key delivery partners including VenuesLive and VenuesWest.

This coordinated events model connected sport and tourism with local artists, musicians, exhibitions, cultural programming and business opportunities, delivering social, economic and cultural benefits beyond the main event.

The first Australian Football League (AFL) event in the State of Origin format in 26 years, AFL Origin was held in February and showcased WA's ability to host nationally significant events.

More than 58,000 people attended the sold-out AFL Origin match at Optus Stadium

With Western Australia taking on Victoria, more than 58,000 people attended the sold-out match with many more enjoying events beyond the sporting arena including citywide lighting and the FootyFest celebration at Optus Stadium.

The match highlighted WA's creative industries with the unveiling of a permanent mural inside the stadium walls by Aboriginal artist Kamsani Bin Salleh

(also known as Kambarni), and performances from local musicians, sponsored by Lotterywest and West Australian Music (WAM). Regional activities honoured the hometowns of WA players. The WA Museum and WA Football Commission presented an AFL Origin Heritage Exhibition and pop-up display, while the SLWA delivered Polly Farmer: Origins of an Icon.

Revenue from the sold-out match totalling \$1.5 million is being reinvested into WA football through AFL Origin legacy initiatives including targeted school programs and regional talent development.

Perth is confirmed to host the Australian-exclusive AFL Origin in 2027 and again in 2029.

Above: AFL Origin, Perth Stadium



The highly anticipated Asian Football Confederation (AFC) Women's Asian Cup in March attracted more than 114,000 fans across the 10 matches hosted in Perth, including 44,379 people at the opening match at Perth Stadium. Complementary activities beyond the matches included a Trophy Tour and engagement with Asian communities, seniors and school children. Beyond the Pitch, an international business forum, was delivered in partnership with the Department of Energy and Economic Diversification.



114,000+ fans attended the AFC Women's Asian Cup across the 10 matches hosted in Perth

The Cup also coincided with the Power Her Play: Women in Sport campaign, creating an opportunity to promote female participation in sport, and resulting in a measurable increase in women and girls' football participation across WA.

CITS also helped families attend both major events through KidSport.

Left: AFC Women's Asian Cup, Perth Stadium



Creative industries

CITS works in partnership with industry stakeholders and WA Government agencies to create strong employment and economic growth for the WA creative industries. This is achieved by promoting broad participation in the creative industries and ensuring Western Australians have ongoing access to cultural and artistic activities and experiences.

*Left: Scenes from the Climate Era,
WA Youth Theatre Company*



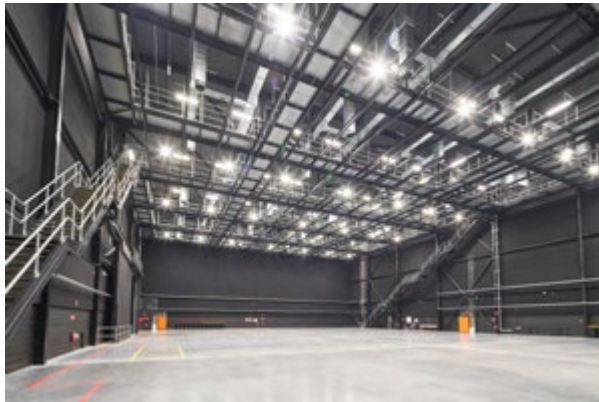
A new era for WA's creative industries

The completion of the Perth Film Studios in December 2025, and opening for productions in February 2026, marked a defining moment for WA's screen industry, creating the vital infrastructure needed to compete for large-scale national and international screen productions.

Alongside this major milestone, investment in artists, organisations, regional access, live music, screen production, digital games, creative learning and cultural infrastructure helped grow a more ambitious, connected and sustainable creative economy.

CITS works with artists, organisations, industry leaders, Aboriginal cultural advisors, educators, venues and other government agencies to turn creative ideas into jobs, experiences and long-term economic value. CITS combines major infrastructure, targeted investment, sector development and public access to help Western Australians build careers, share stories and take part in arts and culture, wherever they live.

Arts and cultural participation strengthens wellbeing, learning and social connection. The sector also attracts visitors, supports local businesses, builds regional economies and helps position WA as an exciting place to live, work, invest and create.



Perth Film Studios opens the door to global production

The completion of Perth Film Studios was the year's standout Creative Industries achievement. The purpose-built facility began operating in 2026, giving WA its first screen production complex designed to international standards.

The studios include 4 sound stages, workshops, annexes, production offices and supporting infrastructure for large-scale film and television production. This capacity changes what is possible in WA. Productions can now base more of their work in the State, create longer-term employment for local crews and generate demand across

construction, hospitality, transport, accommodation, post-production and other supporting industries.

Local culture and connection to Country are embedded in the studios through an entry statement and yarning circle designed by Aboriginal artists Lea Taylor and Buffie Punch. These elements give a strong sense of place and reflect the importance of culture for WA's creative identity.

Perth Film Studios is one of 8 initiatives under the WA Screen Industry Strategy 2024-2034. CITS matched the physical investment with funding to build the production pipeline and strengthen local capability before larger projects arrive.

- \$19.5 million was invested to attract and support productions, encourage games and post-production, and screen culture, including \$4 million through Royalties for Regions.
- Four major projects started production across Boorloo / Perth, the South West, Wheatbelt and Goldfields regions.
- \$7.6 million through the Workforce Development and the Targeted Screen Capacity Building Program to grow WA screen workforce skills and build the capacity of WA screen businesses.

- \$3.8 million provided to Screenwest that supported 22 film, television, post-production, digital visual effects and digital games projects.

These investments are building the workforce, businesses and production pipeline needed to turn Perth Film Studios into a long-term channel for jobs, investment and creative opportunity.

Above and opposite page:
Perth Film Studios, Malaga





Creative WA turns vision into action

Creative WA, the WA Government's 10-year vision for culture, the arts and creativity, brings together investment, infrastructure and partnerships to grow creative industries, widen participation and strengthen the State's economic diversity.

The Minister for Creative Industries announced the Creative Industries Taskforce in December to guide development of the Creative Industries Action Plan. The 22-member taskforce brings together leaders from First Nations arts, contemporary music, fashion,

screen, digital games, architecture, advertising, creative digital content, performing arts, writing and publishing, creative technologies, festivals and events, design and visual arts.

The Action Plan is a key delivery item under Creative WA and is aligned with Diversify WA, the WA Government Priorities 2025–2029, the Made in WA Plan, WA's Investment and Trade Plan 2025–2027 and the WA Screen Industry Strategy.

Furthering creative careers

CITS supports creative careers from first professional opportunities through to established practice. Creative WA Fellowships and Internships provide artists with time, income and access to new networks while creating paid pathways into arts organisations.

In 2025–26, \$640,000 supported 5 Fellowships for Young People, 6 Arts Development Fellowships and 3 Internships. Thanks to the fellowships, recipients from around WA created new work and undertook international residencies, mentorships and professional development.

Above left:
Creative Industries Taskforce,
Boorloo / Perth

Creative WA Fellowships
Creative WA Internships

Opposite page: Fremantle Biennale,
Walyalup / Fremantle



Creativity in schools and communities

Creative learning gives students new ways to think, communicate and solve problems. The \$1.7 million annual Creative Learning Program connected artists and arts organisations with schools through long-term partnerships, collaborative projects and artist residencies.

Four Partnership projects, 14 Collaboration projects and 24 Residency projects engaged 164 artists, 798 teachers and 12,073 students across 97 schools.

CITS and Healthway also invested \$906,395 in 15 Creativity and Wellbeing for Young People projects across outer metropolitan Perth and regional WA. The program gave children and young people access to creative activities that support social and emotional wellbeing while creating sustainable work for artists.





A stronger arts and cultural sector

CITS invested in the organisations, artists and projects that influence WA's cultural life. Organisation funding, flexible project grants and strategic investment all helped the sector create new work, employ people, reach audiences and build income through ticket sales, partnerships and sponsorship.

- Thirty-five small to medium arts, cultural and creative organisations received more than \$13.7 million through the Arts Organisations Investment Program.
- Six National Performing Arts Partnership Framework organisations received \$10.3 million from the WA Government: Black Swan State Theatre Company, Marrugeku, Performing Lines, West Australian Ballet, West Australian Opera and West Australian Symphony Orchestra.
- Arts Project Grant funding delivered more than \$7.7 million across 220 projects spanning circus, dance, theatre, visual arts, design, music, literature and writing.
- \$3.3 million through the Strategic Initiatives Program supported 28 high-impact initiatives, including Circular Fashion Week, Perth Design Week, the 2026 Fringe Festival, WritingWA and the Australian Museums and Galleries Association WA Branch.

Opening cultural experiences to more families

The Kids Access All Areas Vouchers Program is a new initiative that gives WA children the chance to experience the joy of arts and culture by helping families meet the cost of these experiences. Delivered through the ServiceWA app, in partnership with the Office of Digital Government, the program will provide up to 50,000 vouchers valued at \$50 each, over 2 years. It supports access while generating activity for metropolitan and regional venues and providers.



Opposite page: Fringe World, Boorloo / Perth

Above clockwise from top left:
Cinderella, West Australian Ballet

The Little Mermaid, The Blue Room Theatre
AWESOME Festival, Boorloo / Perth



WA artists reach new audiences

CITS helped WA artists and organisations connect with audiences at home, across the regions and internationally. This work strengthened touring networks, opened new markets and put WA creativity in front of influential presenters, producers and buyers.

600
participants
from **31 countries**
attended **100 events**
across **9 venues**

Australian Performing Arts Market

Perth hosted the Australian Performing Arts Market (APAM) for the first time in 2026. The program included pitches, showcases, panel discussions and networking.

APAM gave WA artists and organisations a platform to promote their work, build international relationships and access new

markets. It also generated more than \$3 million in direct delegate expenditure. Perth will also host the 2028 and 2030 APAM events, which the WA Government is supporting with \$1.5 million over 6 years.

Above left to right: *Exquisite Bodies*, Shire of Carnarvon Library and Gallery

Australian Performing Arts Market, Walyalup / Fremantle

Opposite page: WAM Showcase, Northbridge

Live music with regional, national and international reach

The \$2.75 million Live Music Package continued to back artists, venues and sector development. The Contemporary Music Fund Development Program provided over \$1 million to 65 recipients, including

helping WA musicians record, tour and showcase their work across regional, national and international markets.

More than 1,000 tickets were sold during WA Music Week, which showcased more than 70 local acts across 13 venues. Regional audiences benefited from events in

Rubibi / Broome, Wooditup / Margaret River and Kapa Kurl / Esperance.

Work also progressed on the WA Gig Guide, a \$750,000 collaboration between RTRFM and WAM designed to make live music easier to find and support stronger connections between audiences, artists and venues.





Creativity thrives across regional WA

Regional investment opens doors to creative careers and cultural experiences for people wherever they live in WA. CITS supported venues, artists, galleries, Aboriginal arts organisations and community-led projects across all 9 regions, creating local jobs, strengthening tourism and giving communities more opportunities to tell their own stories.

- \$679,935 supported 10 regional performing arts venues to expand annual programming.
- \$1.27 million supported 8 WA-produced shows and 2 commissions to tour regional communities.
- \$779,131 funded 17 community-led arts initiatives across all 9 regions.

Opposite page: *Jila Kujarra: Two Snakes Dreaming*, Painted Tree Gallery

Right top to bottom: Sandfly Circus, Rubibi / Broome

Revealed: New and Emerging WA Aboriginal Artists, PICA

- \$632,728 supported 4 significant works by regional Aboriginal artists and 3 business development projects for Aboriginal arts organisations.
- \$568,720 supported 10 regional galleries; \$314,247 improved infrastructure at 8 galleries; and \$551,280 strengthened public gallery programming and capability.

The Regional Arts and Cultural Investment and Regional Exhibition Touring Boost Programs supported workforce development, venue management, Aboriginal art centre capability and fellowships for emerging regional artists.

The Community Recovery Grants Program also used creative and cultural activity to support remote communities affected by ex-Tropical Cyclone Ellie. Twenty eight projects were supported to strengthen social connection, community-led recovery and local capability.





Above: Aboriginal Cultural Centre project, Boorloo / Perth

Cultural buildings for the future

Through investment in infrastructure, CITS is creating the spaces needed for future generations to experience culture, share knowledge and participate in creative industries.

Aboriginal Cultural Centre

CITS finalised the Aboriginal Cultural Centre Project Definition Plan, completing the planning phase for a place of deep connection, understanding and celebration of Aboriginal cultures in WA. The centre will also create opportunities for Aboriginal enterprise, tourism, art, design, live events and festivals.

A Terrace Road site in Perth was selected in consultation with Whadjuk Noongar people. Hassell developed the concept design through cultural engagement with the Whadjuk Reference Group, while 28 cultural leaders on the State-wide Cultural Advisory Group will continue to guide the project.

Perth's cultural heart

The \$55 million Perth Cultural Centre rejuvenation is coming to life, jointly funded by the WA and Australian Governments through the Perth City Deal. The community will benefit from accessible landscaped pathways and stronger connections between AGWA, WA Museum Boola Bardip, SLWA, State Theatre Centre, The Blue Room Theatre and Perth Institute of Contemporary Arts.

An Aboriginal Elder Reference Group informed aspects of the design, ensuring cultural connection remains at the heart of this exciting project. Noongar artist and cultural advisor Justin Martin and artists Susan Milne and Greg Stonehouse will deliver a public artwork celebrating Noongar connection to the area.

Additional CITS initiatives included \$10 million to commence planning for a redevelopment of AGWA, and \$500,000 for a Creative Industries Hub business case at the former Edith Cowan University site in Mount Lawley.

Right: Perth Cultural Centre project, Boorloo / Perth





Reinvigorating landmark venues

Visitor experience, building performance, accessibility and public space are all being improved with the Perth Concert Hall redevelopment, which is on track to reopen in 2028. The project will also bring the West Australian Symphony Orchestra's administrative and orchestral teams

together under one roof, supporting more efficient day-to-day operations.

At the WA Maritime Museum in Walyalup / Fremantle, work began to replace sections of cladding and remediate the boardwalk, with completion scheduled for early 2027.

Asset Maintenance Program

Public access to important heritage and cultural institutions and recreational assets is kept safe, functional and compliant through the Asset Maintenance Program. CITS oversees the program for 150 buildings and recreation camps, with a replacement value of around \$3.3 billion. The program delivers building maintenance, supports capital investment projects and major asset replacements, and helps ensure these much-loved institutions remain accessible to the public for years to come.



Left to right: Perth Concert Hall project, Boorloo / Perth
His Majesty's Theatre, Boorloo / Perth

Creative participation delivers wellbeing

The 2026 Arts and Culture Monitor Survey shows that arts and culture remain central to the lives and wellbeing of Western Australians. The findings reinforce the value of investing in access, education, creative careers and places where culture can be experienced and shared.

73%

attended or participated
in an arts or cultural activity
during the **previous 12 months**

92%

said children and young people should have access to arts, cultural and creative activities as part of their education

90%

supported access
to creative activities
outside school

83%
adults

said arts and culture
make them feel good

81%

said participation has a positive
impact on **mental health**

81%

said arts and cultural participation
improves understanding and
**respect for different cultures
and perspectives**

From the opening of Perth Film Studios to thousands of students discovering creativity at school, CITS' work in 2025-26 expanded what WA can create, share and achieve.

Tourism

Tourism WA sustains jobs and generates economic diversity in the tourism sector, driving visitation through global marketing, major events, and improved access and experiences.



Powering the visitor economy

Tourism WA leads the 10-year whole of government Western Australian Visitor Economy Strategy 2033 (WAVES 2033), which was launched in 2024 after significant cross-government collaboration.

WAVES 2033 sets the vision for WA to be recognised as a world-class destination that immerses people in its unique cultures, communities and environment. It identifies 6 key pillars: Aviation, Accommodation and Attractions, Events, Aboriginal Tourism, Destination Brand, and High Performing Industry, which are supported by 85 cross-government initiatives and 4 holistic guiding principles: Sustainable, Inclusive, Collaborative and Innovative.

Above: Shinju Matsuri Festival of the Pearl, Rubibi / Broome

Opposite page: Trek Ningaloo, Exmouth



The target of WAVES 2033 is to grow visitor spend in WA to \$25 billion by 2033.

WA's visitor economy is well on its way to achieving this target and associated community outcomes, with more than 170 over-arching projects identified State-wide that align with tourism, demonstrating the breadth of activity being delivered across government agencies in support of visitor economy growth.

Sustaining growth through investment attraction

To promote sustained growth, Tourism WA delivered key access and investment attraction outcomes, including:

- Securing new and returning air services, including the return of the seasonal direct Perth-Rome route, international services from Auckland and Johannesburg, and year-round China Southern services between Guangzhou and Perth.
- Strengthening cruise access, with Princess Cruises announcing the Sapphire Princess will home port in Fremantle in 2027-28. This will generate an estimated \$142 million in economic impact and support more than 1,000 jobs and bring large cruise vessels back to Jambinu / Geraldton.
- Hosting the Asia Pacific Hotel Industry Conference and Exhibition Summit in Perth, connecting global investors with local opportunities and promoting Perth and WA as tourism investment destinations.
- Delivering the Perth Hotel Demand Study, which identified demand for 3,500 hotel rooms in the Perth area over the next 10 years and suitable Crown land sites for future hotel development.
- Announcing funding under the pilot Unique Tourism Accommodation Proposals Program for 17 projects to assist with planning.

\$19.2 b
visitor spend including
\$6 billion spent in regional WA

22
international destinations
connected via non-stop
services

1.1 m
international
visitors to WA

99
events contracted
and delivered

Opposite page: Busselton Jetty Swim, Undalup / Busselton





Driving tourism investment development and delivery outcomes

Alongside Tourism WA, the Tourism Investment Delivery function plays a key role in enabling tourism investment and development across Western Australia.

Through strategic coordination, project facilitation, development-ready site planning and investment pathway improvements, the function supports major tourism proposals, helps address barriers to investment and advances opportunities that contribute to long-term visitor economy growth.

During the year, the team provided lead agency support to the Tourism Investment Committee of Cabinet (TICC), by working collaboratively with relevant WA Government agencies to provide project updates and a strategic, whole of government approach.

A key focus during the year was commencing transformative strategic initiatives that will shape the future tourism investment landscape. This includes providing a coordinated and evidence-based approach to investment prioritisation, approvals reform, and commercial feasibility to improve transparency, streamline investment pathways, guide future infrastructure priorities, and enhance the State's ability to attract and facilitate tourism investment.

Opposite page: Perth Sail Grand Prix, Walyalup / Fremantle

Right: Wadjemup / Rottne Island



Supporting growth and sustainability in Aboriginal tourism

A priority of Tourism WA is developing an industry that promotes cultural sustainability through supporting and empowering Aboriginal people to work in tourism. This is guided by the next 4-year *Jina: Western Australian Aboriginal Tourism Action Plan 2026–2030*. Developed in partnership with the Western Australian Indigenous Tourism

Operators Council (WAITOC) and 7 WA Government agencies, the \$20 million plan provides a coordinated approach to growing Aboriginal tourism across WA and strengthening the global profile of WA's Aboriginal cultural tourism experiences.

Below: Wula Gura Nyinda Eco Adventures, Shark Bay World Heritage Area

Opposite page: Sculptures by the Sea, Cottesloe







World-class events and campaigns put WA in the spotlight

The latest version of Tourism WA's global tourism brand, Walking On A Dream was launched in early 2026 and rolled out across domestic and key international markets. The campaign is continuing to build global awareness of WA and drives cooperative campaign performance with trade and aviation partners.

Tourism WA is also responsible for securing events for WA and has delivered an events calendar attracting tens of thousands of interstate and international visitors.

Highlights included:

- Securing Perth Sail Grand Prix (SailGP) for 3 years, with the first event in January 2026 selling out and attracting strong global media coverage.
- Delivering the Summer of Events from January to March, including SailGP, United Cup, AFL Origin and the AFC Women's Asian Cup.
- Supporting major sporting and entertainment events, including WWE Weekend Takeover, UFC Fight Night and the Bledisloe Cup, which reached millions of international viewers and attracted tens of thousands of interstate visitors.

Left to right: UFC Fight Night, RAC Arena

AFC Women's Asian Cup, Perth Stadium

Opposite page: AFL Origin, Perth Stadium



- Hosting The West Test, the opening game of the Australia-England Ashes Test Match cricket series in November – the first time in more than 40 years that the opening game has been held in Perth.
- Generating strong regional visitation through sponsorship of events including the Pair'd Margaret River Region wine and food festival, Lighting the Sound in Albany, the globally renowned surfing championship the Margaret River Pro and Ord Valley Muster in Kununurra.
- Bringing the South West Tasting Experience back to Bunbury in June when North Melbourne faced Fremantle as part of Tourism WA's partnership with the AFL club.

- Supporting valuable national mass participation events across the regions including IRONMAN Western Australia in Busselton, and the Mountain Biking Enduro National and Oceania Championship in Nannup.
- Hosting key industry business events, including the Australian Tourism Export Council's Meeting Place and the Qantas Australian Tourism Awards, which attracted more than 800 delegates.
- Securing Australia's largest defence trade event, Land Forces 2026, the International Federation of Societies of Cosmetic Chemists Congress 2026 and the return of West Tech Fest 2026 through Business Events Perth.

Tourism WA promoted the State through targeted marketing campaigns, industry support and trade events, with examples including:

- Signing a new 2-year agreement with 2 of the largest online travel agencies in China, C-Trip (Trip.com Group) and Fliggy, to promote WA.
- Attending key global trade events, including the World Travel and Tourism Conference Global Summit, SeaTrade Cruise Global, and Routes Asia to strengthen tourism partnerships, cruise opportunities and aviation connections.
- Participating in the United Kingdom Chelsea Flower Show in May, with a floral showcase that promoted WA to more than 140,000 visitors and an international media audience of almost 140 million.

Left to right: West Test, Perth Stadium
Ord Valley Muster, Goonoonoorrang / Kununurra

- Taking a large delegation of Aboriginal tourism operators to the Australian Tourism Exchange in Adelaide in May, with 11 businesses joining nearly 90 WA operators to meet international buyers.

This work helps WA grow visitation, attract investment, grow tourism industry capability, and build WA's reputation as a world-class place to live, work and visit.

Additional regional and Aboriginal tourism related outcomes and initiatives are highlighted later in this report, specifically in the Regional overview and Aboriginal peoples and communities sections. Please also refer to the Tourism WA Annual Report 2025-26 for more detailed information.

Right: Coral Princess, Kinjarling / Albany





Sport and recreation

Sport and recreation activities bring people together, improve wellbeing and create healthy lifestyles. Across metropolitan, regional and remote WA, CITS creates more opportunities for people to move, play and connect by backing community organisations, strengthening local clubs and investing in facilities that encourage participation.



Opposite page: Paddle Squad Urban H₂O, Maylands

Left to right: Broome Marathon, Rubibi / Broome

Paddle-trails to Nature Project, All Abilities, Greenfields

More people active, connected and included

CITS has a key role in helping people participate in sport and recreation, develop their local clubs and improve governance and capability, with WA sporting organisations benefitting from more than \$70 million through 831 grants.

CITS invested nearly \$2.4 million in 26 organisations to help diverse communities overcome barriers to participation. This investment supported practical, community-led programs that built skills, confidence, connection and a lifelong enjoyment of being active.

Selected initiatives included:

- \$253,234 for WA Disabled Sports Association to strengthen the disability sport sector, build organisational capability and expand inclusive participation opportunities across WA.
- \$400,000 for Binar Futures to deliver Indigenous Pathways Projects, including the 2025 NAIDOC Basketball Tournament, which brought together a record of more than 100 teams from across WA.
- \$350,000 for the Stephen Michael Foundation to engage young people through schools, communities and justice settings across metropolitan, regional and remote areas.
- \$50,000 for Team Connect, a community cricket program helping girls aged 12 and over build confidence, friendships and a stronger sense of belonging.

Additional programs helped people with disability, Aboriginal people, women and girls, seniors and CaLD communities take part in and benefit from sport and recreation activities.

Outdoor recreation programs encouraged Western Australians to explore more of the State while improving health and wellbeing. Grants supported paddling, ocean swimming, sailing, guided rides and hiking, while the EngAge Seniors Program in the Wheatbelt helped older participants stay active, independent and socially connected.

Six inclusion and participation webinars also gave more than 120 representatives from sporting

associations, local governments, community organisations and education providers practical tools to create safer, more welcoming environments. Sessions focused on inclusive practice, culture change, active allyship and culturally responsive communication.

Volunteers are the cornerstone of any community organisation, and the Local Sporting Stars Program celebrates those who keep sport moving. A \$294,000 investment delivered with SportWest and Spudshed will recognise 40 weekly winners across 2026, including at least 12 from regional WA.

\$70 m
total funding
through 831 grants

\$2.4 m
invested
in inclusive participation
through 26 organisations

755,167 members across metro and regional SSAs

92,657
recreation camp
overnight stays

207,953 hours
physical activity delivered
through recreation camps



Inclusive camp, incredible memories

Matching camp t-shirts, favourite teddy bears, evenings around the campfire and time spent with friends created a camp experience filled with laughter and adventure for young people and their families attending Neuromuscular WA's camp at Bickley.

The weekend brought together children, siblings and families to enjoy the outdoors and create memories that will be cherished for years to come.

The camp was designed around the needs of participants, with staff working with families and organisers to ensure every child could be part of the experience. Rooms were reconfigured to accommodate specialised equipment, activities were adapted so everyone could participate, and spaces across the camp were modified to support access and inclusion - including the all-important campfire.

Over the course of the weekend, Bickley Camp was buzzing with activity as families, young people and camp staff came together to share adventures.

After the camp, families spoke of the joy of watching their children spend time with friends, try new activities and experience the pleasures of camp life in a safe, welcoming and supportive environment.

More than a weekend away, the camp demonstrated the impact of inclusive recreation in fostering friendship, belonging and amazing experiences.

Above: Neuromuscular WA Camp, Bickley Recreation Camp, Orange Grove



Creating more opportunities for women, girls and young people

CITS actively encourages women, girls and young people to step onto the field, stay involved and take on leadership roles. The Game On, Girls program, launched in March, offered grants of up to \$5,000 to help clubs create welcoming, girl-friendly programs for participants aged 13 to 17 and ensure this age group remains active in local sporting clubs.

Also launched in March, to coincide with the Perth AFC Women's Asian Cup fixtures, CITS' Power Her Play campaign celebrated women and girls in sport and recreation across WA.

The campaign championed participation from grassroots to elite levels, promoted inclusive sporting environments and contributed to a measurable increase in women's and girls' football participation across the State.

Women competing at elite level were supported through the Women's National League Teams Grants Program which invested \$680,000 to ease financial pressure and strengthen pathways to high performance.

Women held more than 52 per cent of board positions across state sporting associations (SSAs), state active recreation organisations (SAROs) and peak bodies in 2025-26, exceeding the target of 50 per cent.



The Women of Sport Network supported leadership development, mentoring and networking, while a new program helped up to 40 girls aged 13 to 17 build invaluable confidence and leadership skills that can be used in everyday life.

Left to right: Girls Go Surfing Day, Secret Harbour
Game On, Girls

KidSport gets children into the game

Through the KidSport program, CITS helps make sure cost does not keep children and young people on the sidelines. In 2025-26, \$7.6 million delivered through local government partnerships provided 35,193 vouchers of up to \$300 to 29,642 children across 1,664 clubs. The vouchers helped families cover club registration, essential uniforms and equipment.

A network of 80 support agents provided face-to-face and online help with applications, making the program easier to access.

Scouts and Guides became eligible in July, helping a further 468 children take part.

Right: KidSport





1,216
bookings

92,657
overnight stays

207,953
hours of physical activity

138,635
activity participations

Recreation camps make adventure affordable

CITS' 5 recreation camps in Bicton, Coogee, Hillarys, Orange Grove and Kinjarling / Albany, give schools, families and community groups affordable places to be active, try new experiences and connect with nature, culture and each other, creating lifelong memories.

Highlighting the importance of the camps to the sector, schools and educational organisations accounted for about 70 per cent of bookings, with community and not-for-profit groups making up most of the remainder.

CITS also progressed infrastructure projects enabling camps to continue delivering memorable experiences and activities for thousands of people every year.

In 2025–26, upgrades included door replacement at Point Walter to meet contemporary accessibility and safeguarding standards and significant planning to improve fire suppressions, detection, warning systems, site access and signage at Camp Quararup.

Left and right: Bickley Recreation Camp, Orange Grove





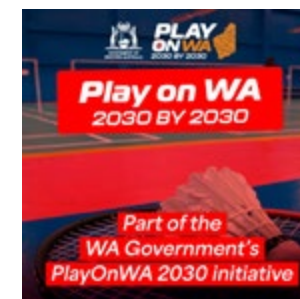
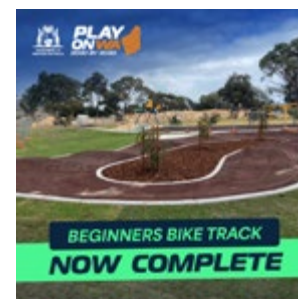
Infrastructure that makes participation possible

PlayOn WA: 2030 by 2030 is building the places where communities will move, play and connect into the future. The initiative will deliver 2,030 community sport infrastructure assets across WA by 2030, expanding access to safer, more inclusive and fit-for-purpose facilities.

In 2025-26, 432 projects were delivered, including:

- 98 new or upgraded playing surfaces
- 151 lighting projects
- 71 changeroom, pavilion or amenity upgrades
- 112 other community infrastructure items.

Opposite page: McCallum Park Active Area, Victoria Park





Major projects shaping the future of sport

CITS is developing world-class infrastructure at new and established venues that will put WA on the national and global sporting stage.

The \$163.2 million Australian Hockey Centre at Curtin University will give community players, developing athletes and national teams access to international standard facilities in one precinct. Construction started in 2026 and the centre is scheduled to open in 2029, with 4 outdoor pitches, an indoor facility, athlete amenities

and office space for Hockey WA and Hockey Australia.

CITS is spearheading cross-government delivery of the Perth Bears project ahead of the club's entry into the NRL Telstra Premiership in 2027. The Perth Bears will create an exciting new national sporting presence for WA while building grassroots rugby league. Under the Establishment Agreement, the club must invest at least \$35 million to grow the game across WA, including community participation.

Upgrades to the Western Australian Cricket Association (WACA) Ground and adjacent Waterbank site are creating interim high-performance training and administration facilities for the Perth Bears. The improved site will remain a lasting community asset after the Bears move to a permanent facility.

Stage 2 of the Sam Kerr Football Centre expanded WA's premier high-performance football facility with 2 additional natural turf playing fields, sports lighting, shade structures, fencing and landscaping. The project encourages grassroots participation

and junior development, while supporting elite competition.

CITS also progressed important local projects that will make a real difference in the community, including planning for the Malaga Sports Precinct, Dorrien Gardens redevelopment and a proposed hardcourt facility in the southern suburbs. The WA Government has committed \$30 million towards the Dorrien Gardens Precinct to create a safe, modern and vibrant cultural and residential hub.



Local facilities, bigger community impact

Targeted funding helped communities improve the spaces they use every week, creating more hours to train, more accessible facilities and better experiences for participants of all ages and abilities:

- The Community Sporting and Recreation Facilities Fund (CSRFF) allocated \$17.9 million to 45 projects.
- The Community Use of School Sporting Facilities Program invested more than \$4 million, enabling 88 schools to partner with 116 community sporting groups and creating around 1,180 additional hours of community access each week.
- The Club Night Lights Program allocated \$4 million to 22 projects, increasing participation by extending the hours communities can safely use sporting facilities.
- The State Sporting Infrastructure Fund provided \$2 million to support planning, upgrades and maintenance, including improvements to the State Squash Centre ahead of the 2026 World Squash Masters Championships.

\$27.9 m
to more than
150 community projects

Opposite page: Australian Hockey Centre, Bentley

Left to right: Denmark Surf Life Saving Club
Sounness Park, Shire of Plantagenet

Stronger, safer sporting organisations

Behind every thriving club is a network of dedicated leaders, coaches, officials and volunteers who CITS supports.

In 2025-26, an investment of \$14.6 million helped SSAs, SAROs and peak bodies to deliver strategic and operational plans.

518,466
metro members

27,397
coaches

236,701
regional members

20,552
officials

1,862,412
participants

\$13.5 m
funding through
120
grants

CITS also supported more than 500 people to take part in training and education. Topics included club development, talent pathways, coach and official development, governance and integrity – all of which are vital for ensuring clubs remain safe and sustainable.

The WA Sport Industry Conference, delivered with SportWest, brought sector leaders together to explore innovation, inclusion and integrity. Boards and committee members developed practical skills to strengthen decision-making, improve diversity and guide their organisations through the Capability Governance Program.

A WA Integrity Network was established with Sport Integrity Australia to coordinate education across SSAs. The network sharpened the focus on child safeguarding and stronger protection practices to ensure all members can participate safely. Collaboration with the Australian Sports Commission also supported more opportunities for female coaches and officials.

Right: Erin Stocks, WA Local Sporting Stars Volunteer Recognition Program recipient



Helping athletes reach their potential

High-performance investment gives talented WA athletes the coaching, care and development environments needed to compete at the highest level. The Western Australian Institute of Sport (WAIS) supports athletes through 10 dedicated sport programs and individual scholarships.

CITS supports WAIS through base funding and a \$20.8 million funding boost over 4 years, which commenced in 2024-25. The investment strengthens governance, athlete development, care programs and the High-Performance Service Centre, while supporting the WA Sport Development Pathways Strategy.

The WAIS Para Unit brings together the WA Government, Australian Government, Australian Institute of Sport and Paralympics Australia to expand para sport participation and support elite athletes.

WAIS will also receive \$2.6 million across 3 years to establish an Endurance Swimming Hub, positioning WA as the national home of endurance and open water swimming and supporting preparation for Brisbane 2032.

WA's elite athletes are supported to compete at the highest levels thanks to CITS' Olympic, Paralympic and Commonwealth Athlete Funding Program. \$190,000 helped fund 30 WA athletes on their journey to the 2026 Winter Olympic Games, 2026 Winter Paralympic Games and 2026 Commonwealth Games.

The Regional Athlete Support Program helps make sure talent is not limited by postcode. As a result of this program, regionally based athletes received access to high-quality training environments, travel subsidies and targeted education for athletes, parents and coaches.

Right: Inez Miller and Iona Anderson, WAIS athletes



Building momentum for future participation

Major sporting events and new national teams are creating fresh opportunities for the community to get involved. In the lead-up to the 2027 Rugby World Cup, the WA Government is working with Rugby Australia and RugbyWA on a 10-year strategy to grow the sport on and off the field.

Together, these initiatives are helping more Western Australians lead active lives, find their community and pursue their potential, while building a stronger sport and recreation sector for the future.

Right: WA 7s, RugbyWA





Multicultural interests

WA's cultural and linguistic diversity is one of its greatest strengths. Through OMI, CITS helps communities build connection, belonging and mutual respect, while supporting people from CaLD backgrounds to participate fully in civic, social and economic life.

Above: Arab Festival, Burswood Park

\$3 m+**17 community capital works projects****\$1.3 m****72 community-led projects****18,362**
students learning**37** languages supported by Community Languages Program**1,928****WAMPF actions committed by****65**
agencies**80,000+** people at 3 major festivals**32.2%**
of Western Australians born overseas**34,268**
Diverse WA users**249** languages and dialects spoken in WA

CITS investment in community organisations, facilities, language education, festivals and leadership programs strengthened social cohesion across WA. This work created more opportunities for communities to come together, celebrate culture, access support and shape the decisions that affect them.

Investing in places where communities connect

Strong communities need welcoming places to gather, celebrate and support one another. The CaLD Community Capital Works Fund invested more than \$3 million in 17 projects to maintain, improve and expand facilities used for cultural, social and welfare activities.

The funding also created local business and employment opportunities and contributed to a growing network of more than 60 community-owned facilities across WA.

Regional recipients included the Albany Italian Club in the Great Southern and the United Hellenic Association of Bunbury in the South West.

Supporting community-led solutions

Community associations understand their communities best. Through the Community Grants Program, CITS invested \$1.3 million in 72 projects designed and delivered by CaLD community associations and community service organisations.

These projects built skills, strengthened local networks, encouraged civic and economic participation and created more opportunities for people to connect through cultural events and community activities.

Nine regional projects received \$92,000, including \$67,100 for Harmony Week activities in Jambinu / Geraldton, Karlkurla / Kalgoorlie, Balgarra / Karratha and Katanning.

The Community Support Fund also provided \$340,000 to community umbrella associations. This investment helped organisations deliver culturally appropriate advocacy, information and referral services in areas including settlement, youth development, mental health and family and domestic violence.

Right: Africa Week, Burswood



Languages that connect generations

Community languages help people strengthen family connections and pass knowledge between generations which is essential for maintaining cultural identity and social cohesion. The Community Languages Program provided \$2.4 million to support 57 community language schools and the Italian In-School Insertion Program.

Across WA, 18,362 students from kindergarten to Year 12 learned 37 languages. Regional funding supported the Chung Wah Association in Jambinu / Geraldton, the Southwest Punjabi School and the Tamil Association of WA in Goomburup / Bunbury, helping language education reach families beyond the metropolitan area.

The 2025 Outstanding Community Language Teacher of the Year Awards celebrated the educators who make this possible, receiving a record 50 nominations from 29 community language schools.

Right: Christine Reger, Outstanding Community Language Teacher of the Year







Community festivals bring Western Australians together

Major cultural festivals give Western Australians the chance to share traditions, discover new perspectives and celebrate the State's diversity together. From the Global Connections Through Local Events Initiative, CITS provided \$900,000 for Diwali Mela, the Arab Festival and Africa Week. More than 80,000 people attended the 3 festivals.

The program created vibrant public experiences, strengthened pride and belonging, and connected local communities with interstate and international artists. Business forums linked to the events also opened opportunities for international trade dialogue.

The WA Multicultural Awards recognised the individuals and organisations strengthening multiculturalism across WA.

A record 107 nominations were received in 2026, with 12 awards presented across 10 categories. The ceremony attracted 238 guests in person and a further 80 viewers online, while officially launching WA Harmony Week.

Opposite and above: WA Multicultural Awards, Boorloo / Perth

Building confident leaders and stronger associations

Community associations are most effective when they have the skills, networks and confidence to lead. OMI delivered 9 capacity building workshops covering practical governance, funding and ways to increase community impact.

The Youth Forum held in May created a safe and inclusive space for young Western Australians from CaLD backgrounds to share their experiences and discuss the issues that matter most to them.

The Leadership and Governance Program is helping increase representation of people from CaLD backgrounds on public, private and not-for-profit boards and committees. Twenty three mentors supported 23 participants who will graduate in November, while a new cohort began the program in June.

Top to bottom: Diwali Mela, Langley Park
Wadumbah Aboriginal Dance Group, WA
Multicultural Awards, Boorloo / Perth





A stronger foundation for multicultural Western Australia

The proposed WA Multicultural Act is a major step towards embedding multicultural principles across the public sector. The legislation will clarify roles and responsibilities and create a stronger, more consistent foundation for inclusion, participation and social cohesion.

OMI led a State-wide consultation process, seeking views on proposed principles, definitions, governance arrangements, responsibilities and reporting. In-person forums, written submissions and an online survey translated into 22 languages helped ensure broad participation, including from regional communities. A total of 2,161 contributions informed a regulatory proposal seeking Cabinet approval to draft the legislation.

Above: WA Multicultural Act consultation, Serbian Community Centre





Opposite page: Africa Week, Burswood

Left: Chinese New Year Fair, Northbridge

Improving services across the public sector

The WA Multicultural Policy Framework (WAMPF) guides how WA Government agencies plan services and engage with CaLD communities. Sixty five agencies committed to 1,928 actions across the framework's 3 priority areas.

OMI supported this work by providing strategic advice to WAMPF implementing agencies

and organising the WA Multicultural Policy Framework Interagency Network. The November Network meeting delivered with the Department of Education shared practical case studies, strengthened collaboration and gathered feedback on the proposed WA Multicultural Act.

Diverse WA training continued to build the cultural capability of government and non-government workforces. Participation grew by 11.6 per cent to 34,268 users, with WA Government employees

making up 72 per cent of new registrations. The program helps organisations deliver services that are more culturally responsive, inclusive and effective for WA's diverse communities.

Together, these investments and partnerships are helping people feel seen, supported and connected, while strengthening the shared sense of belonging that underpins a cohesive WA.



Child safeguarding

CITS is helping create safer places for children and young people to learn, participate, create and connect across the creative industries, tourism, sport and recreation and multicultural sectors.

Through the dedicated Child Safeguarding Implementation Unit (CSIU), the department works with sector organisations and partners to strengthen safeguards, prevent harm and make sure children and young people are heard.

Creating safer environments

In 2025–26, the unit helped sector organisations implement the recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse and put the National Principles for Child Safe Organisations into practice. This support is strengthening the policies, cultures and everyday behaviours that help children and young people feel safe, respected and included.

CSIU also helped organisations prepare for the incoming Independent Oversight of Child Safe Organisations Scheme, which will identify risks earlier and continuously improve child safe practices.

Building sector capability

Targeted training, workshops and practical resources gave organisations clearer tools to prevent harm and respond with confidence. In conjunction with SportWest and Sport Integrity Australia, CSIU delivered training for sector partners, while CITS Recreation Camp employees strengthened their awareness of child safety risks and prevention.

Giving children a clearer voice

CSIU began development of new child-friendly complaints awareness videos and posters to make it easier for children and young people to understand when and how to raise a complaint with the department. The videos and posters are being developed as part of a child-friendly complaints system designed with youth advisory groups across WA, and will give young people clearer information and more confidence to speak up when something does not feel right.

Supporting redress and accountability

The unit continued to meet the department's obligations under the National Redress Scheme and supported local governments to respond to the scheme. This work contributes to accountability, recognition and support for people affected by institutional child sexual abuse.



Left: Child Safeguarding

Above: Child-friendly complaints poster

State records and archives

Working closely with Aboriginal History WA and other WA government agencies, the State Records Office (SRO) coordinates access to over 1 million colonial, State and local government records dating back to 1829, documenting the decisions and actions of government and its interaction with Western Australians over nearly 200 years.





Building better information management capabilities

In 2025–26, the SRO updated its resources for government agencies, publishing 35 new or revised guidance materials via updated web pages.

Throughout 2025–26 the SRO continued to develop and consult on a new draft

State Records Commission Principles and Standards and a supporting framework.

The proposed new Principles and Standards will replace the 7 existing Commission standards established under section 61(1) of the *State Records Act 2000* and will simplify and modernise existing compliance requirements.

The SRO also worked with the PSC and other agencies to develop new education resources through the Skills Academy.

Above: Senior Archivist Mr Damien Hassan with Ms Janet Holmes à Court AC, State Archives



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Sal Gum
Mallee & Yorrel
Dog proof fence

Granite country

Std Mallee
Brown sdÿ soil
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Stony
Yorrel

Granite escarpment

Granite

Scrubby plain
sugarbrother

Yellow sandy soil
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wodgill mulga etc

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Mallee few pine
Big wodgill
Brown sandy soil
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mulga etc
yellow sandy soil
4/6

Pine & mallee
Yellow sandy deep soil

Scrubby plain

Granite escarpment
Few Yorrel
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Mallee
Dense fibre
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yellow sandy
soil on gravel

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Mallee & Pine
4/6

Mallee

Mallee
Dark Gum

Mallee

Mallee

Mallee & Yorrel



Improving access to State archives

A new State Archives Management Committee was established through section 62(3) of the *State Records Act 2000*. An initial cohort of 17 WA State agencies are represented on the Committee, which has been established to bring together knowledge and expertise across government to enable effective management of and access to State archives.

The SRO also provided research support through the State Archives for WA Governor Chris Dawson in preparation of his historic Pinjarra Apology in October 2025.

A new video developed by Government House and the Department of Education for WA school children highlights the importance of State Archives and the work of the SRO to support truth-telling.

The SRO provides digital services to support public access to the State archives collection and a joined-up in-person service delivered with the SLWA, Aboriginal History WA team and Family History volunteers at the Alexander Library Building in the Perth Cultural Centre.

Further information about SRO services and the State Records Commission is available in the State Records Commission Annual Report 2025-26.

Opposite page: 1926 land survey plan for White Wells Station

Above: 1974 model for the Perth Cultural Centre

Aboriginal history

Aboriginal History WA (AHWA) contributes to research, education and public understanding of Western Australia's Aboriginal history. Through preserving and sharing historical information, AHWA helps build greater awareness, supports truth-telling, and contributes to healing, recognition and reconciliation across the State.

Opposite page: Justin Martin, *Beeliar Nyoon's*.
Artist Country: Noongar / Yamatji





Connecting people with family, history and healing

AHWA helps Aboriginal people with links to WA access family and personal history records. It also contributes to research that deepens understanding of WA's Aboriginal history and contributes to healing and reconciliation.

AHWA helps people access restricted historical records from the Aboriginal Affairs Planning Authority and predecessor agencies and answers requests from family history applicants, the Registry of Births, Deaths and Marriages, Native Title Representative Bodies and the Public Trustee. In collaboration with CSIU, AHWA also handles requests related to the National Redress Scheme into Institutional Responses to Child Sexual Abuse.

In November, AHWA started providing research support to the Department of the Premier and Cabinet for the WA Stolen Generations Redress Scheme.

In 2025-26, demand for AHWA's services continued to grow, responding to 546 research requests, including 254 family history applications. Family history applications made up 47 per cent of all completed requests, and the team also completed 176 National Redress responses.

AHWA delivered 95 community and stakeholder information sessions, including 20 in regional WA and 75 in Perth, reaching over 1,465 people.

AHWA also produced a family history resource directory to guide people to key information in WA and nationally.

Right: AHWA family history information sessions, Jambinu / Geraldton and Leonora



Dulhi Gunyah database

In January, AHWA completed the Dulhi Gunyah database, a new online and searchable index of admission records for Aboriginal children placed at the Dulhi Gunyah Orphanage in East Victoria Park between 1909 and 1919.

The database includes the names of 65 children, along with their admission dates, previous places of residence and departure dates.

Where records exist, it also includes birth details and, where relevant, dates of death.

Children came to Dulhi Gunyah from across WA, including the South West, Great Southern, Mid West, Kimberley and Pilbara regions.

The database includes **the names of 65 children**, along with their admission dates, previous places of residence and departure dates

Few records remain, so the database was created using surviving public records held by the SRO.

It helps families search for relatives who may have been placed at the orphanage and supports truth-telling by bringing together what remains of their stories.

Since its launch, AHWA's outreach team has received positive feedback from Aboriginal community members, with many people using the resource to find ancestors admitted to Dulhi Gunyah.

Aboriginal peoples and communities

CITS celebrates the richness, strength and resilience of the world's longest surviving cultures through strong relationships with Aboriginal and Torres Strait Islander peoples and recognising the importance of Aboriginal voices in shaping the future of WA. The department works in partnership with Aboriginal and Torres Strait Islander peoples and organisations through a range of initiatives across WA.

Opposite page: Wickham Sound Lab Community Making Workshop, Perth Symphony Orchestra





Making reconciliation part of everyday work

Innovate Reconciliation Action Plan

CITS is building on the Reflect Reconciliation Action Plan (RAP) 2024-2025 as it moves to the next phase, an Innovate RAP. This will see the department take purposeful steps in its reconciliation journey and further strengthening its relationships with Aboriginal and Torres Strait Islander peoples.

A refreshed Innovate RAP Working Group was launched this year, with the Deputy Director General, Capability and Performance and Creative Industries as RAP Champion.

Key deliverables include recognising National Reconciliation Week through agency and inter-agency activities, participating in a collaborative art workshop, and a virtual National Reconciliation Week breakfast.

Left: National Reconciliation Week Street Banner Project, Boorloo / Perth

Opposite page: Gabriella Bruce with Kingsway Christian College students

Other reconciliation initiatives

To celebrate and recognise the importance of National Reconciliation Week, CITS works in partnership with Reconciliation WA to deliver the Reconciliation Week Street Banners Program in conjunction with local governments.

Hundreds of banners were displayed across WA to mark National Reconciliation Week 2026 from 27 May to 3 June, featuring stunning artwork by emerging Aboriginal artist Melissa Sunfly.

The Partnership Acceptance Learning Sharing Program encourages local schools to promote and advance reconciliation in their community and enhance understanding of Aboriginal cultures and histories. In 2025-26, 186 schools were supported to deliver activities across all regions of WA.

OMI promoted initiatives raising awareness of Aboriginal and Torres Strait Islander peoples and communities to people from CaLD backgrounds, including the 2025 National NAIDOC Awards Ceremony and the Auspire Aboriginal Cultural Awareness Workshop.





Creating opportunity through culture

The Aboriginal Cultural Centre (ACC) will be a place of deep connection, understanding and celebration of the Aboriginal cultures of WA, creating opportunities for Aboriginal enterprise and encouraging the growth of Aboriginal tourism, art, design and the development of live events and festivals.

A site on Terrace Road in Perth has been selected in consultation with Whadjuk Noongar people.

The centre is being developed in partnership with Aboriginal people who are included in project governance. The Stage 2 Steering Committee included members of the Aboriginal community, while the Whadjuk Reference Group (20 cultural leaders) and Cultural Advisory Group (28 cultural leaders) will

provide cultural advice and input into the next stages of design and project delivery.

The ACC will help to deliver on government commitments, policies and priorities, including the National Agreement on Closing the Gap, the Aboriginal Empowerment Strategy and *Jina: Western Australian Aboriginal Tourism Action Plan 2026-2030*.

Left: Aboriginal Cultural Centre project, Boorloo / Perth



Empowering Aboriginal tourism growth

Aboriginal tourism is one of 6 key goal areas in WAVES 2033. Tourism WA plays an important role in growing Aboriginal tourism, supporting Aboriginal people to share culture and benefit from tourism's growth.

In May, Tourism WA launched the *Jina: Western Australian Aboriginal Tourism Action Plan 2026–2030*, reaffirming the Government's commitment with a \$20 million budget. It builds on the success

of the first Jina Plan 2021–2025 and will continue to be delivered in partnership with WAITOC and WA Government agencies.

The plan outlines 40 initiatives to support Aboriginal-led tourism development, strengthening cultural representation and delivering economic, social and cultural benefits for Aboriginal people and communities, including expansion of the Camping with Custodians program.

A key achievement from the inaugural plan was supporting the World Heritage nomination of the Murujuga Cultural Landscape in the Pilbara, which was inscribed on the UNESCO World Heritage List in July. This was followed by recognition in TIME magazine as one of the World's Greatest Places 2026.

Left to right: Ngilgi Cave Ancient Lands Experience, Yallingup
Murujuga Cultural Landscape, Pilbara



Celebrating Aboriginal art, culture and language

Revealed: New and Emerging WA Aboriginal Artists is an annual showcase of Aboriginal artists' artwork, professional development sessions and an art market. In 2026, the Revealed Exhibition at the Perth Institute of Contemporary Arts was curated by Whadjuk, Ballardong and Wilman Noongar artist and curator Zali Morgan and included more than 185 artworks from 26 Aboriginal art centres and 10 independent artists.

The accompanying Revealed art market featured over 40 stalls and gave 6,000 attendees the opportunity to view and purchase works from artists from Australia's

most renowned Aboriginal art centres.

The Wirnan Cultural Engagement and Learning Project supports 6 Kimberley Aboriginal art centres to maintain cultural practice for future generations. The project was developed by the Kimberley Artists Alliance and promotes the social and emotional wellbeing of Aboriginal people through arts engagement activities.

In 2025, 643 children and young people (0 to 26 years) were engaged in the program. The project has multi-year funding of \$258,000 until 2027.

CITS leads WA's efforts under Outcome 16 of the National Agreement on Closing the Gap,

which aims to strengthen and increase the number of Aboriginal and Torres Strait Islander languages being spoken by 2031. In 2025-26, the department supported the formal establishment of Aboriginal Languages WA (ALWA), an independent community-based organisation for Aboriginal languages in WA. The funding strengthens the Aboriginal community-controlled language sector and enables ALWA to focus on strategies that support language preservation, maintenance and renewal activities in WA.

Connecting to Country is a community grants program that funds on-Country activities for Aboriginal and Torres Strait Islander peoples across WA. The activities

enable intergenerational knowledge transfer and embrace culture through grassroots, community designed and led projects such as cultural camps, recording and archiving of Songlines and stories in language, sharing bush food and medicine knowledge. In 2025-26, the program supported 23 on Country projects across WA.

Left to right:

Revealed Art Market, Boorloo / Perth

Revealed: New and Emerging WA Aboriginal Artists, PICA



A photograph of a dirt trail winding through a forest, with several cyclists riding along it. The trail is reddish-brown and surrounded by tall, thin trees. The image is positioned on the left side of the slide, with a green wavy border separating it from the text area.

Regional overview

Having a strong regional presence across WA enables CITS to be involved in local planning and partnerships, providing the programs, services and investment that regional communities need.

With 10 offices across 9 regions, and Tourism WA employees co-located within 4 Regional Development Commissions, CITS delivers funding for activities and services in sport and recreation, creative industries, tourism and multicultural interests as well as supporting 5 Regional Tourism Organisations (including Destination Perth).

Left: Dwellingup 100 and
Might Jarrah Trail Run

19 projects worth
\$1.3 million have
increased social
connection,
cultural activities
and community-
led recovery

Fitzroy Crossing: recovery to resilience

In the Kimberley, the Community Recovery Grants Program supported the wellbeing, recovery and long-term resilience of communities affected by flooding from ex-Tropical Cyclone Ellie. Nineteen projects worth \$1.3 million have increased social connection, cultural activities and community-led recovery in remote flood-affected communities and helped local organisations build vital skills that continue beyond the program.

Early evaluation and community feedback show positive outcomes, reduced youth crime and substance misuse, and stronger engagement in Fitzroy Crossing and surrounding flood affected areas.

In addition to programs, activities or services already highlighted in this report that have impacts across WA, other regional specific initiatives are provided in this section.



Active participation builds stronger, healthier communities

Investment in regional sport and recreation initiatives increases participation, reduces barriers related to cost, travel and access, supports local capability and volunteer development, enhances community wellbeing and regional vibrancy, and provides sustainable athlete pathways.

More than \$4.48 million was invested in regional sport and recreation in 2025-26, including:

- \$141,348 in Active Regional Communities Grants
- \$45,100 for the North West Travel Subsidy Scheme
- \$309,899 for the Country Sport Enrichment Scheme
- \$1.7 million in Regional Servicing Grants
- \$615,333 in Community Place Based Grants
- \$1.5 million for the Regional Athlete Support Program
- \$131,459 for the KidSport Regional Pools Program.

Opposite page: Severne Margaret River Wave Classic

Right: Manjimup Speedway





Twenty two SSAs supported over 236,701 club members, 7,802 coaches and 6,655 officials

The Regional Athlete Support Program, funded by Royalties for Regions, provided targeted support for 1,325 talented and developing athletes across regional WA through academies and talent development programs over 3 years.

CITS also provided 946 travel subsidies to reduce costs for these athletes to train and compete.

Regional schools made up 32 per cent of recipients in the Community Use of School Sporting Facilities Program. The program, delivered by CITS in partnership with the Department of Education, funded more than \$1.2 million across 37 regional projects to deliver oval upgrades, hardcourt improvements, multi-purpose goals, storage, water fountains and CCTV.

In Broome, Roebuck Primary School received \$17,688 to replace their cricket practice turf, giving the Broome Junior Cricket Club and local

young people a safer place to train and play outside of school.

The KidSport Program had a big impact in regional areas, especially in the Kimberley which recorded the second-highest participation. Local support agents helped increase junior football participation from 59 children in 2024-25 to 490 children in 2025-26, growth of more than 790 per cent in one season.

Local police reported that structured sport participation improved youth behaviour, school attendance and community connection.

In addition, the KidSport Regional Pools Program allocated \$131,459 funding, providing 738 eligible children in 9 regions with season passes to access community pools. A total of 47 public swimming pools across 41 local government agencies opted into the program and delivered programs within their communities promoting water safety and participation.

Above: Kununurra Football Club, Kimberley

Opposite page: Gascoyne Sport and Recreation Forum, Exmouth

Community Place Based Grants supported organisations to develop and deliver co-designed, place based structured sport and recreation holiday and out-of-school activity programs for vulnerable youth and young people in identified regional locations. With more than 4,000 participants and more than 70 partnerships, this scheme resulted in \$615,333 invested into 13 different projects, ranging from a weekly sports program in Fitzroy Crossing

to a Community Youth engagement program in Gnowangerup.

The Emerging Sports Leaders Program delivered in the Mid West region developed leadership skills for young athletes aged 14 to 16 years, exposing them to a range of workshops.

The NBL1 Indigenous Round in Kinjarling / Albany attracted more than 1,000 spectators and supported regional basketball development.





Bringing footy back to Halls Creek

The redevelopment of Halls Creek Oval demonstrates the benefits of targeted government investment and strong project governance in developing critical community infrastructure.

After an initial CSRFF turf project encountered contractual disputes and delays, leading to the cancellation of South East Kimberley Football League seasons in 2024 and 2025, the

WA Government provided additional funding and management, including an independent project manager and a Project Control Group with WA Government and WA Football representation.

Through CSRFF, CITS ultimately contributed almost \$1.5 million towards the oval upgrade. The project was completed in May 2026, with the new turf and

enhanced lighting creating a safer and more accessible facility for year-round community use.

The restored oval held its first round of fixtures on 20 June 2026 with the return of South East Kimberley Football League competition, delivering lasting social, health and wellbeing benefits for the Halls Creek community.

\$1.5 million investment in the oval upgrade, including turf and lighting

Above: Halls Creek Oval

Creative industries bring culture closer in the regions

CITS continued to strengthen regional creative industries by supporting venues, galleries, artists and arts organisations to deliver more cultural experiences across regional WA.

The Regional Arts and Cultural Investment Program is supported by Royalties for Regions funding and facilitates job creation, tourism and social cohesion by supporting creative industries in the regions. Initiatives that were funded through the program include:

- CircuitWest, which delivered training for technical staff, professional development for regional venue managers and audience engagement projects.
- The Aboriginal Art Centre Hub Western Australia, which provided a development and capacity building program for

Aboriginal Art Centres and arts workers, including the annual Our Business Forum delivered in Port Hedland in 2025.

- Regional Arts WA, which delivered initiatives for young people including 6 Next Level fellowships for early career artists based in the Pilbara, South West, Great Southern and Wheatbelt.

Ten performing arts venues in the regions were able to expand their annual programming and reach more audiences through \$679,935 from the Regional Arts Venues Support Program. Seventeen regional arts organisations received \$791,000 under the Regional Arts Sector Investment Program delivered by Regional Arts WA.

Eight WA-produced performing arts shows and 2 commissions toured regionally, supported by \$1.3 million from the Regional Performing Arts Grants Program. The Arts Activities in Regional Communities Program

funded 17 community-led initiatives with \$779,131, increasing access to arts and culture in all 9 regions of WA.

Regional Aboriginal Arts Development funding of \$632,728 supported 4 significant artworks by regional Aboriginal artists and 3 business development projects for regional Aboriginal arts organisations.

Eighteen regional galleries received \$882,517 to improve venues and expand their reach through the Regional Arts Venue Support, Public Galleries and the Public Regional Galleries Improvement Fund.

Thanks to Royalties for Regions support, the Regional Exhibition Touring Boost increased access to high-quality arts and culture for regional communities, facilitating increased employment opportunities and ensuring a framework to support the continued development of telling WA stories.

Key delivery partners, including AGWA and Art on the Move, supported the delivery of touring exhibitions across WA, with Art on the Move also delivering a series of capacity building, residency and learning, and engagement activities.

Remediation works at the Albany Entertainment Centre are underway to address key safety, operational and maintenance issues. The works involve replacement of the roof and external wall systems, plus additional services to support safer and more efficient ongoing maintenance. These important works will ensure this much-loved venue continues to be the Great Southern's premier performing arts centre for years to come.



Regional tourism drives local growth

Regional tourism is supported by a coordinated network of 5 Regional Tourism Organisations (RTOs) that undertake intrastate destination marketing through Tourism WA funding.

Tourism WA works with RTOs and regional stakeholders to deliver local marketing campaigns and initiatives to encourage visitor spend across WA, driving local economies. Collaboration with these organisations helps identify tourism priorities, strengthen visitor experiences and support sustainable growth across regional destinations.

This work is delivered alongside the team of Tourism Experience Development

Managers based in Kinjarling / Albany, Goomburrup / Bunbury, Jambinu / Geraldton, Karratha and Boorloo / Perth.

Tourism WA delivered the annual Regional Events Program (REP) which supports medium to large regional events seeking more than \$40,000 in funding. Under REP, 12 events received support including major sporting and mass participation events, cultural and culinary festivals.

Complementing REP, the Regional Events Scheme and Regional Aboriginal Events Scheme supported 49 small and developing events across 9 regions, ranging from one-day events to month-long festivals.

Helping Coral Coast tourism recover

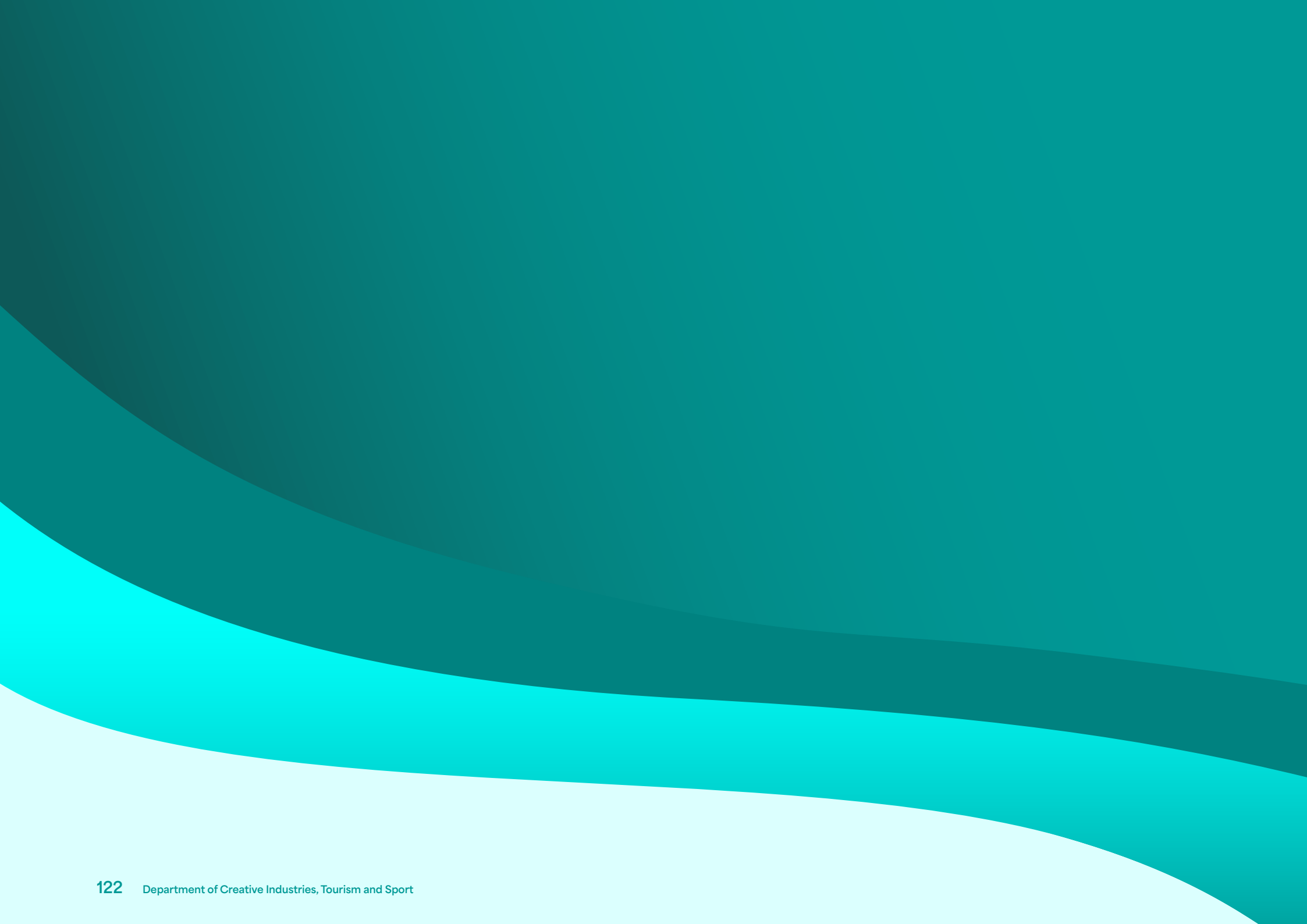
Following the impacts of ex-Tropical Cyclone Narelle in Exmouth in April 2026, Tourism WA supported the Coral Coast tourism industry with a \$1.5 million package, including direct business relief and a consumer voucher program for tourism experiences.

The voucher program sold out and generated more than \$500,000 in bookings for local operators, while the Business Support Package helped tourism operators to stabilise, recover and reconnect with visitors across affected regions.

Left: Dwellingup 100 and Might Jarrah Trail Run

Opposite page: Turquoise Bay, Exmouth

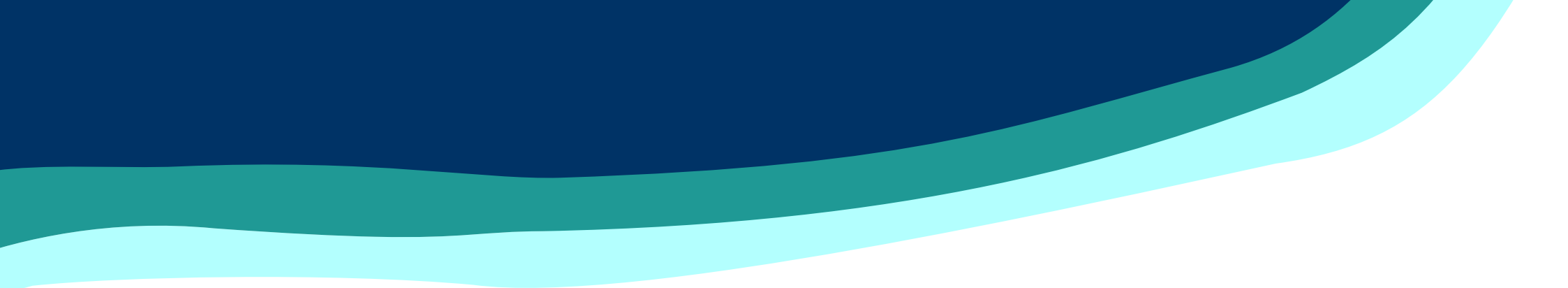




03

Capability development

Agency Capability Review	124
Internal audit	126
Governance and leadership	127
Workforce diversification, compliance and accountability	128
Work health and safety and injury management	130
Digital foundations	134
Integrity	135



Agency **Capability** Review

The former Department of Local Government, Sport and Cultural Industries underwent an Agency Capability Review in 2023.

The independent assessment identified 3 lines of enquiry to inform focus and direct the department's performance improvement efforts:

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

Across all lines of enquiry CITS has delivered important initiatives and reforms.

The annual Strategic Asset Plan and an asset Risk Prioritisation Framework are now embedded, guiding investment choices and routine decision-making.

Work to deliver maintenance through the Asset Maintenance Fund continues and a new Asset Management System has been procured. The system will improve asset management capability by consolidating data, improving lifecycle planning and enabling real-time operational insights to support better decision making and compliance with the State Strategic Asset Management Framework.

CITS has strengthened the department's governance and assurance capability for grants administration. The CITS Grants Administration Framework, divisional grants administration guidelines, and the Managing Grants Conflicts of Interest Procedure has embedded consistent, standardised administrative practice across grant programs and divisions.

This uplift provides a stable platform for the next phase of grant capability development focusing on outcomes based grants management.

CITS has applied a sustained focus on strengthening core operational capability and improving organisational efficiency. Significant effort has been directed towards remediating audit findings and strengthening financial, administrative and governance controls.

Key initiatives delivered include payroll remediation; streamlined budget estimates processes; re-establishment of a Project Management Office with new project management artefacts; and a new agency-wide system for project and election commitment management, monitoring and reporting.

Internal audit

CITS continued to strengthen the governance and assurance environment through delivery of the Strategic Internal Audit Plan, aligned to organisational priorities and emerging risks.

During 2025-26, internal audit functions supported implementation of PSR activities, providing practical insights, independent advice and improvement opportunities.

Regular engagement with the Audit and Risk Committee helped ensure audit coverage focused on areas of greatest value and were responsive to organisational change. Constructive collaboration with management and the Office of the Auditor General resulted in timely remediation of findings, stronger governance practices and an improved control environment across the department.

Governance and leadership

The CITS Strategic Plan 2026-2029 provides the department with a united purpose aligned with the WA Government Priorities 2025-2029.

A Corporate Planning Framework has been implemented to help turn this strategic direction into clear, actionable initiatives across the department.

CITS is also undertaking an organisational transformation project to ensure the department's structure, activities, processes and ways of working are focused on delivering the outcomes required to meet the WA Government's current and future objectives and priorities.

The department partnered with the PSC as one of the lead agencies helping with the development of courses for the Public Sector Skills Academy.

The Skills Academy provides employees with learning courses to improve their capability and build new skills and has been integrated into the CITS learning management system.

The department also launched a succession planning toolkit to support leadership development and employee growth. The toolkit helps align strategic workforce planning, risk mitigation and development opportunities with critical role identification, which is helping future-proof CITS' capability through clear and satisfying career pathways.

Right: CITS staff



Workforce diversification, compliance and accountability

CITS is committed to fostering a workplace where diversity and inclusion are part of the culture and everyday practice.

Workforce inclusiveness requirements

In April, CITS undertook a staff survey that provided an opportunity for staff to share feedback on their role, leadership and workplace culture. In summary:

- Over 80 per cent of respondents indicated they feel their line manager fosters an inclusive workplace.
- More than 75 per cent of respondents felt CITS was inclusive and supportive, or opted to remain neutral.
- For questions regarding the inclusiveness of specific cohorts (e.g. people with disability, CaLD employees, and Aboriginal and Torres Strait Islander employees), more than 30 per cent of respondents provided a neutral response. This suggests that respondents outside these cohorts did not consider themselves well placed to make a judgement. This view was confirmed by comments provided in the free-form responses.

The results suggest that CITS is performing well with respect to maintaining a culture of inclusivity. Importantly, there remains an opportunity to engage the workforce more broadly in inclusivity initiatives, including those that encourage cross-representation from multiple diverse groups.

The survey is part of an ongoing consultation process with staff, which includes providing regular updates on how feedback is being used to support staff inclusiveness and wellbeing.

Supporting disability and carer employees

In November, CITS was awarded Carer Friendly Employer Level 1 accreditation from Carers WA, demonstrating the department's commitment to supporting employees to balance work and care.

CITS was also reaccredited as a Disability Confident Recruiter in November 2025. This reflects an ongoing commitment to ensuring people with disability can fairly access public sector employment opportunities.

Inclusive workforce recruitment and establishment practices

Recruitment practices continue to support inclusive employment pathways, with all positions advertised on the Aboriginal Service Jobs Board via Job Skills and the National Disability Recruitment Coordinator through Job Access.

CITS uses real-time workforce data analytics, including gender pay gap and equity indicators, to inform evidence-based decision-making.

This includes using legislative and policy flexibilities to make appointments that further represent people from diverse groups.

CITS met or exceeded the public sector average for representation of several key diversity groups and is actively working to strengthen the attraction and retention of people from CaLD communities, people with disability, and Aboriginal and Torres Strait Islander people.

The CITS Multicultural Action Plan 2026–29 and Disability Access and Inclusion Plan 2026–31 incorporate initiatives to strengthen representation across targeted diversity groups.

All employees must complete comprehensive anti-discrimination training during induction. This includes mandatory Aboriginal and Torres Strait Islander cultural

awareness, disability awareness and Diverse WA cultural competency training, aimed at building awareness and reducing unconscious bias.

Diversity group	CITS as at 30 June 2026	Public sector average as at March 2026	Public sector target
Women in the Senior Executive Service (SES)	60.9%	52.5%	50.0%
Culturally and Linguistically Diverse people	12.6%	19.5%	15.5%
Aboriginal and Torres Strait Islander people	3.0%	2.7%	3.7%
People with Disability	2.7%	1.8%	5.0%
Youth (employees under 25)	8.5%	5.9%	5.8%

Work **health and safety** and injury management

CITS is committed to providing a safe, healthy and respectful workplace for all employees and visitors in accordance with the *Work Health and Safety Act 2020* and supporting regulations and codes of practice.

CITS supports employees with work-related injuries or illnesses through early intervention, timely access to appropriate medical treatment and tailored return-to-work arrangements in line with the *Workers' Compensation and Injury Management Act 2023*.

CITS maintained a strong focus on identifying, assessing and managing workplace hazards and risks, including physical and psychosocial risks. This work was supported by consultation with employees and health and safety representatives,

clear incident and hazard reporting, regular monitoring of trends and continuous improvement.

Responsibility for work health and safety (WHS) is shared across the department and with external duty holders. WHS committees, updated procedures, guidance materials and targeted engagement activities improved capability, compliance and effective risk management.

CITS also strengthened employee wellbeing initiatives, including mental health first aid capability and increased awareness of psychosocial risks. CITS implemented broader support through the Employee Assistance Program, including specialist assistance for neurodivergent staff.

Measures	Results - base year 2023-24	Results - prior year 2024-25*	Results - current reporting year 2025-26	Targets	Comments
Number of fatalities	0	0	0	0	Target achieved
Incidence of work-related injury or illness	9%	19%	13%	Reduce by 2% per year and 15% by 2033 compared with 2023	Target achieved
Incidence rate of serious claims with one or more weeks' lost time	2%	3%	0%	Reduce by 2.5% per year and 20% by 2033 compared with 2023	Target achieved
Incidence rate of claims resulting in permanent impairment	0%	1%	0%	Reduce by 2% per year and 15% by 2033 compared with 2023	Target achieved
Incidence rate of work-related respiratory disease	0%	0%	0%	Reduce by 2.5% per year and 20% by 2033 compared with 2023	Target achieved
Managers and supervisors trained in WHS as relevant to risk profile	92%	70%	80%	Greater than or equal to 80% of cohort trained within last two (2) years	Target achieved
Managers and supervisors trained in injury management	79%	79%	79%	Greater than or equal to 80% of cohort trained within last five (5) years	Target not achieved (data provided for 2022-2026)
Percentage of workers returned to work on full duties and hours within 13 weeks	83%	100%	60%	No target	
Percentage of workers returned to work on full duties and hours within 26 weeks	100%	100%	100%	Greater than or equal to 70% returned to work within 26 weeks	Target achieved

Measures	Results - base year 2023-24	Results - prior year 2024-25*	Results - current reporting year 2025-26	Targets	Comments
Agency has a WHS management system that has been independently assessed in last 5 years	Yes in 2023-24			Yes	Target achieved
Total number of health and safety representatives	7	7	8	No target - intended for agency trend information	
Number of health and safety representatives who have attended HSR training	6	6	6		
Number of health and safety representatives shown as a percentage of workers	1%	1%	1%		
Number of health and safety representatives shown as a ratio to the number of workplaces occupied by the Agency	7:19	7:19	8:19		
Name/s of health and safety committees and sub-committees	Corporate WHS Committee and WHS Consultative Committee				

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

Right: Point Walter Recreation Camp, Bicton



Digital foundations

In 2025-26, significant work was undertaken to support the delivery of the PSR. Work is continuing to ensure successful completion of all remaining activities in the ICT Transition Plan.

During the year, CITS implemented new technology and security initiatives including Windows 11, multi-factor authentication, a new project execution, tracking and evaluation system and the rollout of information classification labelling.

To further improve security, CITS introduced mandatory cyber security e-learning for all employees, restricted use of removable storage media and started geo-blocking to mitigate overseas threats.

CITS also introduced Microsoft 365 Copilot as an approved enterprise AI capability. This supports day-to-day business improvements while

complying with WA Government AI policy, data security and responsible use requirements.

A comprehensive data strategy is strengthening how information is governed, managed and used as a strategic asset across the department. The strategy will support data-driven decision-making, while improving planning and service delivery.

The Digital Transformation Strategy was also updated to align with the CITS Strategic Plan 2026-2029.

Right: *Momentum*, FORM Gallery



Integrity

The Integrity Unit supports ethical behaviour, compliance and accountability across CITS through policies, frameworks, education, misconduct assessments and investigations.

The CITS Integrity Framework aligns with PSC's Instruction 40: Ethical Foundations and the Embedding Integrity: Integrity Strategy for the WA Public Authorities 2024-2028.

The Fraud and Corruption Control Framework also aligns with the *Public Sector Management Act 1994* and Treasurer's Instruction 4: Risk Management and Internal Control. Supported by the Fraud and Corruption Prevention Policy, it outlines potential fraud and corruption risks, the controls used to prevent, detect and respond to these risks, and employee and

manager responsibilities, including reporting concerns.

In 2025-26, CITS launched Safe2Say, an integrity reporting platform developed by Crime Stoppers WA. The platform allows employees to anonymously report suspected unethical behaviour directly to the Integrity Unit and Human Resources. Education sessions delivered across CITS promoted Safe2Say and raised awareness of internal and external reporting pathways.

CITS also increased employee compliance requirements with

mandatory conflicts of interest and secondary employment policies. All employees are now required to complete an annual conflict of interest declaration.

The Gifts, Benefits and Hospitality Policy assists employees understand their responsibilities to declare and record such offers.



04 | Agency performance

Report on operations	138
Key performance indicators	138
Performance Management Framework	139
Audit Opinion	150
Certification of financial statements	158
Financial statements	159
Notes to the financial statements	165

Report on operations

2025-26

Actual results versus budget targets

	2025-26 Target ¹	2025-26 Actual	Variation ²
	(\$'000)	(\$'000)	(\$'000)
Total Cost of Services	561,287	606,123	(44,836)
Net Cost of Services	543,063	589,567	(46,504)
Total Equity	828,832	818,500	10,332
Salary Expense Level	61,993	69,325	(7,332)
Executive Salary Expense Limit	2,925	4,012	(1,087)

⁽¹⁾ The 2025-26 Financial Target reflect the financial targets in the 2025-26 Resource Agreement (Tourism WA Excluded)

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

Working Cash Targets

	2025-26 Target	2025-26 Actual	Variation
	(\$'000)	(\$'000)	(\$'000)
Working Cash Limit ¹	25,390	29,624	(4,234)

⁽¹⁾ The 2025-26 Working Cash Limit reflect the Working Cash Limit targets in the 2025-26 Resource Agreement (Tourism WA Excluded).

Key performance indicators

Certification of key performance indicators

The Department of Creative Industries, Tourism and Sport for the year ended 30 June 2026

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of Creative Industries, Tourism and Sport performance and fairly represent the performance of the Department of Creative Industries, Tourism and Sport for the financial year ended 30 June 2026.



Chad Anderson
Director General

Department of Creative Industries, Tourism and Sport
Accountable Authority

10 September 2026



Performance Management Framework

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

The Department did not establish a separate service within its Outcomes-Based Management (OBM) Framework for activities undertaken for Tourism WA in 2025-26. Consequently, no associated key efficiency indicator was reported, as required by *Treasurer's Instruction 3 - Requirement 5.1(ii)*, and an exemption from reporting a key efficiency indicator was not obtained from the Treasurer on or before 30 June 2026, as required by *Treasurer's Instruction 3 - Requirement 5.3(i)*. The costs associated with these activities have been disclosed in Note 2.2 of the financial statements as "General - Not Attributed". This disclosure does not constitute the retrospective establishment of a service within the Department's OBM Framework.

The Department will submit a formal OBM change submission to the Under Treasurer by 31 December 2026 to establish a new Service that captures the provision of corporate and business services to Tourism WA. Subject to approval, the new service will be implemented from the 2027-28 Budget Process onwards.

Left: Lesmurdie Falls, Perth Hills

Government Goal	Desired Outcome	Service
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Outcome 1 Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs. ^(a)	Service 1 Project Facilitation ^(a)
	Outcome 2 A sustainable arts and culture sector that facilitates attendance and participation in arts and cultural activity. ^(b)	Service 2 Creative Industries Industry Support
	Outcome 3 Efficient and effective asset and infrastructure support services to client agencies. ^(c)	Service 3 Asset and infrastructure support services to client agencies ^(c)
	Outcome 4 Efficient and effective corporate services to client agency. ^(d)	Service 4 Corporate Support - Transitional Arrangements ^(d)
Building Safe and Inclusive Communities.	Outcome 5 An inclusive and harmonious society where everyone has a strong sense of belonging, can participate and contribute fully in all aspects of life and can achieve their goals.	Service 5 Office of Multicultural Interests
Ensuring All Western Australians Can Access the Healthcare We Need, When We Need It.	Outcome 6 A strong sport and recreation sector that facilitates participation.	Service 6 Sport and Recreation Industry Support

^(a) Effectiveness and efficiency indicators are under development for this outcome and service. An exemption from the requirements of *Treasurer's Instruction 3 - Requirement 5*, has been provided by the Treasurer.

^(b) One of the effectiveness indicators for this outcome is not reported as it is currently undergoing a comprehensive review to ensure that it provides an accurate and meaningful assessment of the Department's performance: "Ratio of Government funding to other income earned for funded arts and cultural organisations". An exemption from the requirements of *Treasurer's Instruction 3 - Requirement 5*, has been provided by the Under Treasurer.

^(c) Effectiveness and efficiency indicators are not reported for this outcome and service as it relates to the services provided by CITS to support the outcome and activities of the client agencies. An exemption from the requirements of *Financial Management Act 2006 - Section 61 (1)(b)* has been provided by the Treasurer.

^(d) Effectiveness and efficiency indicators are not reported for this outcome and service as it relates to the temporary and finite nature of the corporate services provided to the Department of Local Government, Industry Regulation and Safety as part of the 2025 Public Sector Reform. An exemption from the requirements of *Financial Management Act 2006 - Section 61 (1)(b)* has been provided by the Treasurer.

Outcome 2: A sustainable arts and cultural sector that facilitates attendance and participation in arts and cultural activity.

Effectiveness KPI 2.2: Percentage of Western Australians attending or participating in an arts and cultural activity.
Outcome 2's Effectiveness KPI 2.1 has been exempted from reporting by the Under Treasurer under *Treasurer's Instruction 3, Requirement 5*. As a result, KPI reporting for Outcome 2 begins with KPI 2.2.

Why we measure

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

What we measure

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

How we measure

The annual Arts and Culture Monitor Survey measures the behaviour and attitudes towards arts and culture and is the study used to provide data for this indicator. The survey is a long standing and well-established time series and has been conducted since 2003.

The survey captures the frequency as well as the percentage of Western Australians (people aged 16 years and over) attending or participating in arts and culture activities over a range of time periods. Respondents are asked, amongst others, the following question within the survey:

'Did you attend or participate in an arts or cultural activity in the past 12 months?'

In 2026, 9,108 online panellists from Thinkfield were invited to complete an online survey between 25 March 2026 and 24 April 2026, and a total of 1,524 respondents aged 16 and over completed the online survey or were recruited by phone. This represents a sampling error of +/- 2.51 per cent at the 95 per cent confidence interval.

In 2026, respondents were recruited through the previously engaged online marketing panel, Thinkfield, as well as a partner panel. A total of 3,592 panellists received a direct invitation to participate in the survey from Thinkfield. In addition, the partner panel estimated that 5,516 panellists received an email notification inviting them to log into their member portal while the Arts and Culture Monitor Survey was active and available for completion.

Across both panels, an estimated 9,108 panellists were invited to participate in the survey. This figure is lower than, and not directly comparable to, those reported in previous years for two reasons: first, a partner panel was not engaged in previous years; and second, the previously reported figures included all panellists invited to log in to Thinkfield's portal, regardless of whether the survey was active and available to them at the time. In 2026, only panellists who were specifically notified of the survey and had the opportunity to access and complete it while it was active have been included in this total. CITS has assessed the impact of the additional partner panel in 2026 and there is no significant impact on comparability across reporting years, noting the methodology has not changed, and the demographics of the panellists are consistent with previous years.

Performance

2022-23	2023-24	2024-25	2025-26 Target	2025-26 Actual	2025-26 Variance
78%	69%	74%	69%	73%	4%

Analysis

In the 2025-26 period, 73 per cent of survey respondents stated they had attended or participated in arts and cultural activities over the past 12 months. The 2025-26 Actual of 73 per cent is higher than the 2025-26 Budget Target of 69 per cent by 4 per cent. The budget target of 69 per cent was set due to forecasted ongoing cost-of-living pressures and geopolitical instability. The 2025-26 Actual represents a nominal decrease of one per cent from 2024-25, despite 58 per cent of respondents noting that cost was the main barrier for attending and participating in arts and cultural activities in 2025-26 compared to 54 per cent noting cost as a barrier in 2024-25.

Outcome 5: An inclusive and harmonious society where everyone has a strong sense of belonging, can participate and contribute fully in all aspects of life and can achieve their goals.

Effectiveness KPI 5.1: Percentage of stakeholders who report that the Office of Multicultural Interests had a positive impact on the promotion and support of multiculturalism.

Why we measure

CITS, through OMI, supports the development of a vibrant and effective multicultural society in Western Australia. This is achieved through the promotion and support of multiculturalism in Western Australia and includes providing information, advice, funding, training and support, and facilitating partnerships and collaboration to achieve the full potential of multiculturalism within the State.

This effectiveness indicator provides a measure of OMI's key stakeholders that believe the support provided contributes to the achievement of a vibrant and effective multicultural society.

What we measure

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

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

How we measure

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

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

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

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

In 2025-26, a sample drawn from a final list of 2,477 valid stakeholders were surveyed. The distribution of the sample was consistent with the proportion of stakeholders as follows:

Stakeholder category	Stakeholder database population (%)	Unweighted survey sample (%)	Weighted survey sample for reporting (%)
Community organisation	37	40	37
State Government agency	17	11	17
Another type of non-Government organisation	13	12	13
Individual/Business	13	14	13
OMI Grants Applicants	13	17	13
Local Government	3	3	3
Consulate	2	2	2
Commonwealth Government agency	2	1	2
Uncategorised	-	-	-
Total	100	100	100

Emails were sent to all 2,477 stakeholders, with the final sample of 336 responses gained via email/SMS (228) and Computer-Assisted Telephone Interviewing (108). The overall response rate was approximately 13.6 per cent.

The sample size and comparable results from the online survey and interviews is sufficient to be representative and hence, the total sample provides a forecasting accuracy of +4.97 per cent at the 95 per cent level of confidence.

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

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

Performance

2022-23	2023-24	2024-25	2025-26 Target	2025-26 Actual	2025-26 Variance
94%	92%	92%	90%	92%	2%

Analysis

OMI's effectiveness KPI remains strong and steady at 92 per cent for 2025-26. This result is consistent with OMI's performance in recent years, showcasing stability and is indicative of OMI's continued commitment to fulfilling its role in assisting the Western Australian Government to achieve the full potential of multiculturalism.

Outcome 6: A strong sport and recreation sector that facilitates participation

Effectiveness KPI 6.1: percentage of Western Australians participating in organised sport and recreation.

Why we measure

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

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

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

What we measure

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

How we measure

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

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

Via the AusPlay Survey, baselines for the participation of adults and children in sport and physical activities, both at State and National level were established in 2016. In Western Australia, the baseline for participation by Western Australian adults (aged 15 years and over) in organised sport and active recreation was 56 per cent. This remained the Department's target until changes to the AusPlay Survey methodology were introduced in 2023.

The AusPlay survey has evolved since the first report was released in 2016 to continually meet Government and industry information needs. In July 2023, changes to the AusPlay survey methodology were introduced, including moving to online data collection and increasing the sample size Australia wide from 20,000 to 40,000 persons aged 15 years and over. New questions were also added about volunteer hours, education for some non-playing roles, types of disabilities, types of injuries, as well as new questions to help measure and understand inclusion in sport and physical activity. The first of this 'new' data series for data collected in the calendar year (from January 2024 to December 2024) was released in April 2025. The findings reported in April 2025 represent the new baselines for all metrics against which future performance will be measured for the time period January - December each year.

The relevant table/data providing levels of participation in organised sport and recreation activity¹ for the 2025-26 period is 'Table 3 - Organisational Nature of Activity - Overview (Adults)'.

AusPlay State/Territory data, Western Australia - <https://www.clearinghouseforsport.gov.au/research/ausplay>

Refer to the Western Australian tables - Table 3.

⁽¹⁾ Organised activity refers to an activity that is carried out on a formal or semi-formal basis, organised by an entity such as a sports or recreation club/association, a gym/fitness club/sports/aquatic centre, a private or commercial business, a personal trainer/coach, an event, work, educational institution, community organisation or social group.

Please note that due to the changes to the AusPlay Survey methodology introduced in July 2023, the data in the AusPlay reports published since the 2024 report is not directly comparable to the previous data series (2015-2023). Furthermore, the Budget Target is based on a different AusPlay data source table ('Table 9 - Frequency of Participation (Adults)') and is therefore not directly comparable with the 2025-26 Actual Result.

Performance

2022-23	2023-24	2024-25	2025-26 Target	2025-26 Actual	2025-26 Variance
63%	61%	44%	67%	44%	(23%)

Analysis

The variance between the 2025-26 Actual (44 per cent) and the Budget Target (67 per cent) is due to the Budget Target being based on a different data source table from the AusPlay Survey. Specifically, the Budget Target was derived from 'Table 9 - Frequency of Participation (Adults)', while the Actual Result was derived from 'Table 3 - Organisational Nature of Activity - Overview (Adults)'. Although the change in data source received in-principle endorsement from the Department of Treasury and Finance when the target was established, it has not yet been formally approved for KPI reporting in the annual report. A subsequent review determined that Table 3 better aligns with the Department's functions, activities and intended outcomes. Had the Budget Target been based on Table 3, the target would have been 44 per cent, based on the previous year's actual result. This Budget Target would have been met in 2025-26.

Service 2. Creative Industries Industry Support

Efficiency KPI 2.1: Grants operations expense as a percentage of direct grants approved.

Why we measure

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

What we measure

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

How we measure

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

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

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

Performance

2022-23	2023-24	2024-25	2025-26 Target	2025-26 Actual	2025-26 Variance
5%	6%	5%	6%	5%	(1%)

Analysis

The 2025-26 Actual percentage (5 per cent) was slightly below the 2025-2026 Target (6 per cent).

Service 5. Office of Multicultural Interests

Efficiency KPI 5.1: Average cost per project to support and promote multiculturalism.

Why we measure

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

What we measure

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

How we measure

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

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

Performance

2022-23	2023-24	2024-25	2025-26 Target	2025-26 Actual	2025-26 Variance
\$172,174	\$135,187	\$147,435	\$175,500	\$196,714	\$21,214

Analysis

The 2025-26 actual expenditure of \$196,714 was \$21,214 higher than the target expenditure of \$175,500, primarily due to additional resourcing costs associated with the drafting of the Multicultural Act for Western Australia. These additional costs resulted in higher cost of delivering the program during 2025-26 than forecasted.

Service 6. Sport and Recreation Industry Support

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

Why we measure

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

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

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

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

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

What we measure

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

How we measure

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

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

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

Performance

2022-23	2023-24	2024-25	2025-26 Target	2025-26 Actual	2025-26 Variance
\$11,793	\$11,178	\$12,942	\$20,786	\$16,397	(\$4,389)

Analysis

The variation of the 2025-26 Actual (\$16,397) to the 2025-26 Budget Target (\$20,786) was due to a higher than anticipated number of organisations funded (2025-26 Actual of 2,235 organisations against the 2025-26 Budget Target of 1,900 organisations), primarily due to above anticipated take-up of KidSport funding. KidSport organisations make up a high percentage of funded organisations, but have a significantly lower average cost compared to sport and recreation development and infrastructure grants.

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

Why we measure

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

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

These funding programs are based on a combination of identified industry need and current government policy priorities that contribute to the development of a strong sport and recreation sector in Western Australia that facilitates participation.

They cover a wide range of infrastructure, organisational development, capacity building and participation issues, which support:

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

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

What we measure

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

How we measure

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

Performance

2022-23	2023-24	2024-25	2025-26 Target	2025-26 Actual	2025-26 Variance
2%	1%	1%	1%	1%	0%

Analysis

The 2025-26 Actual (1 per cent) was in line with the 2025-26 Budget target (1 per cent).

Efficiency Measure 6.3: Average Cost per recreation camp experience.

Why we measure

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

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

What we measure

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

How we measure

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

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

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

Performance

2022-23	2023-24	2024-25	2025-26 Target	2025-26 Actual	2025-26 Variance
\$58	\$59	\$64	\$76	\$87	\$11

Analysis

The variance between the 2025-26 Actual to the 2025-26 Budget Target was primarily due external factors, such as adverse weather conditions, and periodic short-term closures of accommodation areas and recreation activities for essential routine and remedial maintenance contributing to softer occupancy or participations across parts of the year.

Right: Woodman Point recreation camp, Coogee



Audit Opinion



Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Department of Creative Industries, Tourism and Sport

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Department of Creative Industries, Tourism and Sport (Department) 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
- administered schedules comprising the administered assets and liabilities as at 30 June 2026 and administered income and expenses by service 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 Department for the year ended 30 June 2026 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Audit Opinion (continued)

Emphasis of Matter – Restatement of Comparative balances

I draw attention to Note 9.3 of the financial statements which states that the amounts reported in the previously issued 30 June 2025 financial statements have been restated and disclosed as comparatives in these financial statements. My opinion is not modified in respect of this matter.

Responsibilities of the Director General for the financial statements

The Director General is responsible for:

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

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

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

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.

Audit Opinion (continued)

Report on the audit of controls

Basis for Qualified Opinion

I identified significant weaknesses in the design and implementation of the Department's expenditure controls. The controls were inadequate in ensuring that purchase orders and grant payments were appropriately authorised within delegated authority and supported by appropriate system approval controls. In addition, the monthly monitoring process was not independently reviewed, and identified exceptions were not resolved promptly. These weaknesses increase the risk of unauthorised or inappropriate expenditure, erroneous or fraudulent payments, and misappropriation of public monies.

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department. The controls exercised by the Department 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, except for the possible effects of the matter described in the Basis for qualified opinion section of my report, the controls exercised by the Department of Creative Industries, Tourism and Sport 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 Director General's responsibilities

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

Auditor General's responsibilities

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

Audit Opinion (continued)

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Department 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 Department 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 Department's performance and fairly represent indicated performance for the year ended 30 June 2026.

Matter of Significance

From 1 July 2025, the Department assumed responsibility for providing corporate services to the Western Australian Tourism Commission (Tourism WA). While Tourism WA separately reports performance information relating to tourism activities, the Department has not updated their key performance indicators or reported a key efficiency indicator to measure their performance in providing these services. An exemption from the Treasurer from reporting a key efficiency indicator was not obtained. The Department will submit a formal Outcomes-Based Management (OBM) change submission to the Under Treasurer by 31 December 2026 to establish a new Service that captures the provision of corporate and business services to Tourism WA. Subject to approval, the new service will be implemented from the 2027-28 Budget Process onwards.

Audit Opinion (continued)

The Department had received an approval from the Treasurer, in accordance with Treasurer's Instruction 3 Financial Sustainability, Requirement 5.3(i) Key Performance Indicators, that it is not required to report key performance indicators for the associated Outcome and Service relating to Project Facilitation and Corporate Support – Transitional Arrangements for the year ended 30 June 2026 and as a result no key performance indicators were reported for:

- *Outcome 1: Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs,*
- *Service 1: Project Facilitation,*
- *Outcome 4: Efficient and effective corporate services to client agencies,*
- *Service 4: Corporate support - transitional arrangements,*

The Department also received approval from the Treasurer, in accordance with Treasurer's Instruction (TI) 3 Financial Sustainability, Requirement 5.3(i) Key Performance Indicators, that it is not required to report key performance indicators for the associated Outcome and Service relating to the provision of asset and infrastructure support services to client agencies for the year ended 30 June 2026, as well as for subsequent financial years and did not report key performance indicators for:

- *Outcome 3: Efficient and effective asset and infrastructure support services to client agencies; and*
- *Service 3: Asset and infrastructure support services to client agencies*

I am required by section 24 (1) of the *Auditor General Act 2006* to report on matters of such significance. My opinion is not modified in respect of these matters.

The Director General's responsibilities for the key performance indicators

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

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

Audit Opinion (continued)

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 Department'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.

Audit Opinion (continued)

Other information

The Director General is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 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.

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

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

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

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



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
14 September 2026

 OFFICE OF
MULTICULTURAL INTERESTS

KEY STAGES

- August – November 2022**
 - Under take cross jurisdictional research and review
- 20 November 2022**
 - Patient consultation opening and Discussion Paper released
- November 2022 – February 2023**
 - Consultation through forums, focus groups, meetings and surveys
- 15 February 2023**
 - End of consultation and Discussion Paper submissions
- April 2023**
 - Summary of consultation received
- May – June 2023**
 - Regulatory proposal development and Cabinet Submission





Certification of financial statements

Department of Creative Industries, Tourism and Sport For the year ended 30 June 2026

The accompanying financial statements of the Department of Creative Industries, Tourism and Sport 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

Department of Creative Industries,
Tourism and Sport

10 September 2026



Chad Anderson
Director General

Department of Creative Industries,
Tourism and Sport

10 September 2026

Financial statements

Statement of comprehensive income

For the year ended 30 June 2026

	Notes	2026 (\$'000)	2025 Restated (\$'000)
COST OF SERVICES			
Expenses			
Employee benefits expenses	3.1(a)	92,169	92,772
Supplies and services	3.3	29,152	40,301
Depreciation and amortisation expenses	5.1, 5.3	8,369	7,544
Finance costs	7.2	35	17
Accommodation expenses	3.3	26,497	24,310
Grants and subsidies	3.2	448,863	269,171
Finance lease derecognition	3.3	-	161
Other expenses	3.3	1,038	3,515
Total cost of services		606,123	437,791
Income			
User charges and fees	4.2	10,410	15,463
Commonwealth grants	4.3	2,748	625
Interest income		129	75
Other income	4.4	3,269	19,801
Total income		16,556	35,964
NET COST OF SERVICES		589,567	401,827

	Notes	2026 (\$'000)	2025 Restated (\$'000)
Income from State Government			
Service appropriation	4.1	540,883	408,232
Income from other public sector entities	4.1	1,463	13,787
Resources received	4.1	374	1,682
Royalties for Regions Fund	4.1	13,463	21,990
Total income from State Government		556,183	445,691
SURPLUS/(DEFICIT) FOR THE PERIOD		(33,384)	43,864
OTHER COMPREHENSIVE INCOME			
<i>Items not reclassified subsequently to profit or loss</i>			
Changes in asset revaluation surplus*	9.11	13,649	51,543
Total other comprehensive income		13,649	51,543
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(19,735)	95,407

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

*Refer to Note 9.3 for further details on the restatement of comparative information arising from the correction of a prior-period error.

Statement of financial position

As at 30 June 2026

	Notes	2026 (\$'000)	2025 Restated (\$'000)
ASSETS			
Current assets			
Cash and cash equivalents	7.3	166,378	119,993
Restricted cash and cash equivalents	7.3	48,528	76,395
Receivables	6.1	7,433	8,071
Amounts receivable for services	6.2	635	635
Other assets	6.3	265	2,562
Total current assets		223,239	207,656
Non-current Assets			
Receivables	6.1	2,300	3,190
Amounts receivable for services	6.2	100,108	88,069
Property, plant and equipment*	5.1	555,936	637,239
Intangible assets	5.2	-	6,304
Right-of-use assets	5.3	610	194
Other assets	6.3	27	68
Total non-current assets		658,981	735,064
TOTAL ASSETS		882,220	942,720

	Notes	2026 (\$'000)	2025 Restated (\$'000)
LIABILITIES			
Current liabilities			
Payables	6.4	41,090	10,748
Contract liabilities	6.5	2,000	287
Employee related provisions	3.1(b)	15,650	17,023
Lease liabilities	7.1	210	125
Other liabilities	6.6	1,168	1,383
Total current liabilities		60,118	29,566
Non-current liabilities			
Employee related provisions	3.1(b)	3,186	2,905
Lease liabilities	7.1	416	79
Total non-current liabilities		3,602	2,984
TOTAL LIABILITIES		63,720	32,550
NET ASSETS		818,500	910,170
EQUITY			
Contributed equity	9.11	859,745	931,680
Reserves	9.11	121,860	108,211
Accumulated deficit	9.11	(163,105)	(129,721)
TOTAL EQUITY		818,500	910,170

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

* Refer to Note 9.3 for further details on the restatement of comparative information arising from the correction of a prior-period error.

Statement of changes in equity

For the year ended 30 June 2026

		Contributed equity	Reserves	Accumulated (deficit)	Total equity
	Notes	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Balance at 1 July 2024		712,150	56,668	(173,585)	595,233
Surplus/(deficit)		-	-	43,864	43,864
Other comprehensive income for the period as restated*	9.3	-	51,543	-	51,543
Total comprehensive income for the period		-	51,543	43,864	95,407
<i>Transactions with owners in their capacity as owners:</i>	9.11				
Capital appropriation		219,809	-	-	219,809
Other contributions by owners		7,993	-	-	7,993
Distributions to owners		(8,272)	-	-	(8,272)
Total		219,530	-	-	219,530
Balance at 30 June 2025		931,680	108,211	(129,721)	910,170
Restated balance at 1 July 2025		931,680	108,211	(129,721)	910,170
Surplus/(deficit)		-	-	(33,384)	(33,384)
Other comprehensive income		-	13,649	-	13,649
Total comprehensive income for the period		-	13,649	(33,384)	(19,735)

		Contributed equity	Reserves	Accumulated (deficit)	Total equity
	Notes	(\$'000)	(\$'000)	(\$'000)	(\$'000)
<i>Transactions with owners in their capacity as owners:</i>	9.11				
Capital appropriation		165,130	-	-	165,130
Other contributions by owners		77	-	-	77
Distributions to owners		(215,957)	-	-	(215,957)
Total		(50,750)	-	-	(50,750)
<i>Restructure of administrative arrangements:</i>	12.1				
Net assets received		2,523	-	-	2,523
Net assets transferred out		(23,708)	-	-	(23,708)
Total		(21,185)	-	-	(21,185)
Balance at 30 June 2026		859,745	121,860	(163,105)	818,500

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

*Refer to Note 9.3 for further information on the restatement of comparative information arising from the correction of a prior-period error.

Statement of cash flows

For the year ended 30 June 2026

	Notes	2026 (\$'000)	2025 (\$'000)
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		533,879	401,961
Special Purpose Accounts transfers		-	7,943
Capital appropriation		156,074	216,495
Funds from other public sector entities		5,756	11,915
Holding account drawdown		635	160
Royalties for Regions Fund		13,463	21,540
Net cash provided by State Government		709,807	660,014
<i>Utilised as follows:</i>			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(90,506)	(92,266)
Supplies and services		(25,583)	(41,885)
Accommodation		(26,204)	(25,012)
Grants and subsidies		(449,263)	(274,110)
GST payments on purchases		(41,193)	(47,186)
Other payments		(922)	(3,507)
Receipts			
User charges and fees		9,735	15,012
Commonwealth grants		2,748	4,625
Interest received		143	19
GST receipts on sales		4,194	7,581
GST receipts from taxation authority		34,906	39,248
Other receipts		4,887	21,001
Net cash used in operating activities	7.3.2	(577,058)	(396,480)

	Notes	2026 (\$'000)	2025 (\$'000)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(114,231)	(170,906)
Net cash used in investing activities		(114,231)	(170,906)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Payment to accrued salaries account		-	(960)
Net cash used in financing activities		-	(960)
Net increase/(decrease) in cash and cash equivalents		18,518	91,668
Cash and cash equivalents at the beginning of the period		196,388	104,720
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7.3.1	214,906	196,388

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

Administered schedules

For the year ended 30 June 2026

Administered income and expenses by service

	Compliance Audits and Inspections		Building Capacity and Participation		Regulation and Support of Local Government		Total	
	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)
Income from administered items								
Income								
For transfer:								
Appropriation	-	70,184	985	974	-	240	985	71,398
Taxation - Casino Tax	-	62,997	-	-	-	-	-	62,997
Racing Bets Levies	-	61,717	-	-	-	-	-	61,717
Other revenue from Local Government	-	-	11,250	-	-	-	11,250	-
Total administered income	-	194,898	12,235	974	-	240	12,235	196,112
Expenses								
Supplies and services								
Grants to Combat Sports Commission	-	-	985	974	-	-	985	974
Payment to Racing and Wagering Western Australia	-	60,551	-	-	-	-	-	60,551
Grants to Charitable and Other Public Bodies:								
Regional Cemetery Boards	-	-	-	-	-	240	-	240
Subsidies and Concessions:								
Subsidies to gambling and betting agencies and bookmakers	-	52,897	-	-	-	-	-	52,897
Transfer payments ^(a) ^(b)	-	62,997	11,250	-	-	-	11,250	62,997
Total administered expenses	-	176,445	12,235	974	-	240	12,235	177,659

^(a) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account. (FY2024-25).

^(b) Transfer payments represent the transfer of Western Australian Cricket Association (WACA) Aquatic Facility funding received from City of Perth to Department of Treasury and Finance. (FY2025-26).

Administered schedules

For the year ended 30 June 2026

Administered assets and liabilities

	2026 (\$'000)	2025 (\$'000)
Assets		
Cash and cash equivalents	10,048	29,131
Receivables	-	14,220
Total administered assets	10,048	43,351
Liabilities		
Payables ^(c) ^(d)	10,048	37,155
Total administered liabilities	10,048	37,155

^(c) The Department administers a rebate scheme which is available to WA-based gambling operators claiming GST payable on gross gambling margin, transfer payments in relation to the Casino Tax by Crown Casino to the State Government and Racing Bets Levies payments to Racing and Wagering Western Australia. (FY2024-25).

^(d) Amount payable to Department of Local Government, Industry Regulation and Safety (LGIRS) as a result of Public Sector Reform. (FY2025-26). Refer to Note 12.2.

Notes to the financial statements

For the year ended 30 June 2026

1 – Basis of preparation

The Department of Creative Industries, Tourism and Sport (CITS) 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.

In March 2025, the Premier announced a targeted reform of the public sector, effective from 1 July 2025. As a result, the former Department of Local Government, Sport and Cultural Industries (DLGSC) became CITS.

As part of these changes, responsibility for local government and the Racing, Gaming and Liquor functions transferred to LGIRS. Responsibility for providing corporate services to Tourism WA, and for Tourism Investment Delivery, transferred from the Department of Energy and Economic Diversification (DEED) to CITS.

CITS provides resources to Tourism WA and retains the associated Government cash funding. These resources primarily comprise personnel costs, corporate support services and overheads, including accommodation, information systems, finance, human resources and procurement services.

As a result of these changes, the financial statements for the 2025–26 financial year are not directly comparable with those of the prior year.

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

Statement of compliance

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

The *Financial Management Act 2006* and Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

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

The financial statements have been prepared on a going concern basis. Based on the approved budgets and forward estimates, CITS will continue to receive funding from Parliament and other funding sources to enable it to continue delivering services.

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

1 – Basis of preparation (continued)

Accounting for Goods and Services Tax (GST)

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

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

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

Contributed equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated as contributions by owners (at the time of, or prior to, transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 8 - Requirement 8.1 (i) and will be credited directly to Contributed Equity.

Administered items

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

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

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

Comparative figures for departments affected by the 2025 Public Sector Reform

As a result of the Public Sector Reform from 1 July 2025, the former DLGSC, became CITS. As part of these changes, responsibility for providing corporate services to Tourism WA was transferred from DEED, while responsibility for the local government and the Racing, Gaming and Liquor functions was transferred to LGIRS. Accordingly, the financial statements for the 2025-26 financial year are not directly comparable with those of the prior year.

Notes to the financial statements

For the year ended 30 June 2026

2 – Agency outputs

How the agency operates

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

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

2.1 – Agency objectives

Vision

CITS' vision is Western Australia is an extraordinary place to live, work, play, create and explore – where imagination shapes our future.

Purpose

CITS' purpose is to deliver exceptional experiences and services that make Western Australia vibrant, healthy, connected and prosperous.

CITS is predominately funded by State Parliamentary appropriations.

Services

CITS provides the following services:

- **Service 1: Project Facilitation**
This service develops, coordinates and facilitates State-significant tourism projects and infrastructure to create jobs and grow regional development.
- **Service 2: Cultural and Arts Industry Support**
Supporting the delivery of arts and culture activities across Western Australia through funding programs and partnerships.
- **Service 3: Asset and Infrastructure Support Services to Client Agencies**
Provision of efficient and effective asset and infrastructure support services to client agencies.
- **Service 4: Corporate Support - Transitional Arrangements**
Provision of interim corporate support to LGIRS during the implementation of Public Sector Reform changes.
- **Service 5: General Not Attributed**
Tourism WA operations including Corporate Services provided by CITS.
- **Service 6: Office of Multicultural Interests**
Working to achieve the full potential of multiculturalism in Western Australia.
- **Service 7: Sport and Recreation Industry Support**
Provide support to maintain a strong sport and recreation sector that facilitates participation.

Notes to the financial statements

For the year ended 30 June 2026

2.2 – Schedule of income and expenses by service

	Project Facilitation		Culture and Arts Industry Support		Asset and Infrastructure Support Services to Client Agencies		Corporate Support - Transitional Arrangements		General - Not Attributed*		Office of Multicultural Interests	
	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)
COST OF SERVICES												
Expenses												
Employee benefits expenses	996	-	16,356	11,369	10,367	7,810	157	-	17,441	-	7,308	5,139
Supplies and services	114	-	5,653	4,522	4,893	3,511	4,074	-	-	-	2,155	1,872
Depreciation and amortisation expenses	-	-	80	41	6,461	5,770	-	-	-	-	33	18
Finance costs	-	-	5	2	4	1	-	-	-	-	2	1
Accommodation expenses	-	-	1,045	761	20,302	16,805	-	-	-	-	439	346
Grants and subsidies	-	-	96,033	69,617	5,690	2,439	-	-	151,238	-	18,160	15,556
Other expenses	-	-	227	342	200	926	-	-	-	-	95	144
Total cost of services	1,110	-	119,399	86,654	47,917	37,423	4,231	-	168,679	-	28,192	23,076
Income												
User charges and fees	-	-	11	4	145	134	4,480	-	-	-	5	2
Commonwealth grants	-	-	373	217	1,600	-	-	-	-	-	453	191
Interest income	-	-	-	-	-	-	-	-	-	-	-	-
Other income	-	-	91	301	1,368	938	3	-	14	-	4	3
Total income	-	-	475	522	3,113	1,072	4,483	-	14	-	462	196
NET COST OF SERVICES	1,110	-	118,924	86,132	44,804	36,351	(252)	-	168,665	-	27,730	22,880
Income from State Government												
Service appropriation	911	-	115,809	89,928	37,229	47,907	-	-	138,207	-	22,891	17,835
Income from other public sector entities	-	-	197	26	33	23	-	-	-	-	20	11
Resources received	-	-	90	54	45	45	-	-	-	-	28	23
Royalties for Regions Fund	-	-	11,654	11,148	115	182	-	-	-	-	-	-
Total income from State Government	911	-	127,750	101,156	37,422	48,157	-	-	138,207	-	22,939	17,869
SURPLUS/(DEFICIT) FOR THE PERIOD	(199)	-	8,826	15,024	(7,382)	11,806	252	-	(30,458)	-	(4,791)	(5,011)

Notes to the financial statements

For the year ended 30 June 2026

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

	Sport and Recreation Industry Support		Office of Independent Monitor		Regulation and Support of Local Government		Regulation of the Gambling and Liquor Industries		Total	
	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)
COST OF SERVICES										
Expenses										
Employee benefits expenses	39,544	28,842	-	682	-	12,240	-	26,690	92,169	92,772
Supplies and services	12,263	9,764	-	3,185	-	4,377	-	13,070	29,152	40,301
Depreciation and amortisation expenses	1,795	1,575	-	-	-	44	-	96	8,369	7,544
Finance costs	24	8	-	-	-	2	-	3	35	17
Accommodation expenses	4,711	3,573	-	124	-	844	-	1,857	26,497	24,310
Grants and subsidies	177,742	179,655	-	-	-	1,427	-	477	448,863	269,171
Other expenses	516	816	-	4	-	616	-	667	1,038	3,515
Total cost of services	236,595	224,233	-	3,995	-	19,550	-	42,860	606,123	437,791
Income										
User charges and fees	5,769	5,054	-	-	-	69	-	10,200	10,410	15,463
Commonwealth grants	322	114	-	-	-	92	-	11	2,748	625
Interest income	129	68	-	-	-	-	-	7	129	75
Other income	1,789	14,242	-	4,115	-	188	-	14	3,269	19,801
Total income	8,009	19,478	-	4,115	-	349	-	10,232	16,556	35,964
NET COST OF SERVICES	228,586	204,755	-	(120)	-	19,201	-	32,628	589,567	401,827
Income from State Government										
Service appropriation	225,836	206,942	-	-	-	19,894	-	25,726	540,883	408,232
Income from other public sector entities	1,213	4,254	-	-	-	28	-	9,445	1,463	13,787
Resources received	211	243	-	-	-	818	-	499	374	1,682
Royalties for Regions Fund	1,694	10,660	-	-	-	-	-	-	13,463	21,990
Total income from State Government	228,954	222,099	-	-	-	20,740	-	35,670	556,183	445,691
SURPLUS/(DEFICIT) FOR THE PERIOD	368	17,344	-	120	-	1,539	-	3,042	(33,384)	43,864

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

*The amounts presented in this column relate to activities undertaken for Tourism WA. These costs are disclosed for transparency as no separate service or associated key efficiency indicators were established within the Department's Outcomes-Based Management (OBM) Framework in 2025-26 to reflect the provision of these services to Tourism WA.

This disclosure is provided solely for financial reporting purposes and does not constitute the retrospective establishment of a separate service within the Department's OBM Framework.

Notes to the financial statements

For the year ended 30 June 2026

2.3 – Schedule of assets and liabilities by service

	Project Facilitation		Culture and Arts Industry Support		Asset and Infrastructure Support Services to Client Agencies		Corporate Support - Transitional Arrangements		Office of Multicultural Interests	
	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 Restated (\$'000)	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)
Assets										
Current assets	8	-	19,189	24,604	63,101	23,329	862	-	7,316	8,777
Non-current assets*	25	-	6,035	169,262	563,662	497,683	6,201	-	871	544
TOTAL ASSETS	33	-	25,224	193,866	626,763	521,012	7,063	-	8,187	9,321
Liabilities										
Current liabilities	238	-	4,804	3,024	12,237	4,798	24,179	-	1,915	1,323
Non-current liabilities	7	-	555	482	430	330	849	-	246	213
TOTAL LIABILITIES	245	-	5,359	3,506	12,667	5,128	25,028	-	2,161	1,536
NET ASSETS	(212)	-	19,865	190,360	614,096	515,884	(17,965)	-	6,026	7,785

Notes to the financial statements

For the year ended 30 June 2026

2.3 – Schedule of assets and liabilities by service (continued)

	Sport and Recreation Industry Support		Office of Independent Monitor		Regulation and Support of Local Government		Regulation of the Gambling and Liquor Industries		Total	
	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 (\$'000)	2026 (\$'000)	2025 Restated (\$'000)
Assets										
Current assets	132,763	130,048	-	76	-	13,060	-	7,762	223,239	207,656
Non-current assets	82,187	57,083	-	23	-	7,635	-	2,834	658,981	735,064
TOTAL ASSETS	214,950	187,131	-	99	-	20,695	-	10,596	882,220	942,720
Liabilities										
Current liabilities	16,745	11,010	-	3	-	2,856	-	6,552	60,118	29,566
Non-current liabilities	1,515	812	-	-	-	459	-	688	3,602	2,984
TOTAL LIABILITIES	18,260	11,822	-	3	-	3,315	-	7,240	63,720	32,550
NET ASSETS	196,690	175,309	-	96	-	17,380	-	3,356	818,500	910,170

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

*Refer to Note 9.3 for further information on the restatement of comparative information arising from the correction of a prior-period error.

Notes to the financial statements

For the year ended 30 June 2026

3 – Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how CITS' 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 CITS in achieving its objectives and the relevant notes are:

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

3.1(a) Employee benefit expenses

	2026 (\$'000)	2025 (\$'000)
Employee benefits	82,325	82,452
Termination benefits	163	737
Superannuation - defined contributions plans	9,681	9,583
Total employee benefits expenses	92,169	92,772
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	375	311
Less: Employee contributions (per the Statement of comprehensive income)	(56)	(66)
Net employee benefits expenses	92,488	93,017

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

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

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

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

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

Notes to the financial statements

For the year ended 30 June 2026

3.1(b) – Employee related provisions

	2026 (\$'000)	2025 (\$'000)
Current		
Employee benefits provisions		
Annual leave	7,206	7,456
Long service leave	8,127	9,308
Deferred salary scheme	169	98
	15,502	16,862
Other provisions		
Employment on-costs	148	161
Total current employee related provisions	15,650	17,023
Non-Current		
Employee benefits provisions		
Long service leave	3,154	2,876
	3,154	2,876
Other provisions		
Employment on-costs	32	29
Total non-current employee related provisions	3,186	2,905
Total employee related provisions	18,836	19,928

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

Annual leave liabilities are classified as current, as there is no right at the end of the reporting period to defer settlement for at least 12 months after the end of the reporting period.

Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2026 (\$'000)	2025 (\$'000)
Within 12 months of the end of the reporting period	6,604	6,834
More than 12 months after the end of the reporting period	602	622
	7,206	7,456

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

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

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

	2026 (\$'000)	2025 (\$'000)
Within 12 months of the end of the reporting period	2,178	2,524
More than 12 months after the end of the reporting period	9,103	9,660
	11,281	12,184

Notes to the financial statements

For the year ended 30 June 2026

3.1(b) – Employee related provisions (continued)

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

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

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

	2026 (\$'000)	2025 (\$'000)
Employment on-costs provision		
Carrying amount at start of period	190	1,531
Additional/(reversals of) provisions recognised	(10)	(1,341)
Carrying amount at end of period	180	190

Key sources of estimation uncertainty – long service leave

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

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

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

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

Notes to the financial statements

For the year ended 30 June 2026

3.2 – Grants and subsidies

	2026 (\$'000)	2025 (\$'000)
Recurrent		
Appropriation transfers to Tourism WA	151,238	-
Art Industry Programs	24,647	17,713
Arts Lotteries Account	28,336	26,280
CBD Activation Grants	-	250
Community Engagement and Funding	18,160	15,465
Facilities Grants	58,106	48,316
Perth Film Studio Grants	6,250	-
Perth Hockey Stadium	-	1,890
Recovery Programs	-	745
Royalties for Regions Fund	18,121	16,602
Rugby League Development	5,000	-
Screen Industry Program	20,940	13,276
Small Grants Election Commitments - 2021	218	125
Sports Financial Grants	27,040	25,696
Sports Lotteries Account	28,206	26,754
Sports Wagering Account	4,752	3,595
WACA Ground Redevelopment	19,200	39,660
Western Australian Football Commission	14,656	14,046
Other Grants	4,520	3,000
Capital		
Community Sporting and Recreational Facilities Fund	19,473	15,758
Total grants and subsidies	448,863	269,171

Transactions in which CITS 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'. Grants can either be operating or capital in nature.

Grants can be paid as general purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

Grants and other transfers to third parties (other than contribution to owners) are recognised as an expense in the reporting period in which they are paid or payable.

They include transactions such as grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

Notes to the financial statements

For the year ended 30 June 2026

3.3 – Other expenditure

	2026 (\$'000)	2025 (\$'000)
Supplies and services		
Advertising and promotion	52	707
Communications	2,630	2,331
Computing and IT related equipment	1,806	2,030
Consultants and contractors	976	5,913
Consumables	1,052	1,227
Freight and mail services	65	88
Insurance and licenses	7,325	10,216
Labour hire/temporary personnel	1,309	2,142
Minor works and management services	54	12
Operating lease, rental and hire costs	144	401
Portable and attractive equipment	553	899
Professional and administrative services	11,229	11,968
Repairs and maintenance	146	191
Travel	349	524
Other	1,462	1,652
Total supplies and services expenses	29,152	40,301
Accommodation expenses		
Office rental	8,315	9,922
Repairs and maintenance	16,531	12,924
Utilities	1,651	1,464
Total accommodation expenses	26,497	24,310

	2026 (\$'000)	2025 (\$'000)
Other expenses		
Act of Grace payments	-	100
Audit fees	790	1,224
Donations and sponsorships	32	455
Employment on-costs	135	109
Expected credit losses expense	19	32
Refund of previous year's revenue	-	82
Other	62	1,513
Total other expenses	1,038	3,515
Finance lease derecognition		
New Museum project ^(a)	-	161
	-	161
Total other expenditure	56,687	68,287

^(a) In November 2020, the Minister for Culture and Arts granted a 50 year lease to the WA Museum (WAM) to operate the WA Museum Boola Bardip for \$1 per annum. The lease is for the newly built museum and the four heritage buildings: the Beaufort Street Building, Jubilee Building, Hackett Hall and Old Gaol. The land and buildings were treated as separate components under AASB 16 with the land component recognised as an operating lease and the building being classified as a finance lease by CITS. Given that the lease with WAM is a concessionary lease, the lease payments to include in the measurement of the net investment in the lease is immaterial in value.

The museum building will still be required to be reported at the whole of government consolidation level as owned property, plant and equipment (PP&E). Therefore, an adjustment is required at consolidation level where, the lessor derecognises the asset from its books in accordance with AASB 16. The building costs are being treated as a finance lease and derecognised from CITS' financial statements. CITS as the lessor will maintain records of the owned PP&E assets and include these assets in its revaluation process at fair value.

Notes to the financial statements

For the year ended 30 June 2026

3.3 – Other expenditure (continued)

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

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

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

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

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

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

Notes to the financial statements

For the year ended 30 June 2026

4 – Our funding sources

How we obtain our funding

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

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

4.1 – Income from State Government

	2026 (\$'000)	2025 (\$'000)
Appropriation received during the period		
Service appropriation	540,883	408,232
Total service appropriation received	540,883	408,232
Income received from other public sector entities during the period		
Grants and subsidies from State Government	1,463	13,787
Total income from other public sector entities	1,463	13,787
Resources received from other public sector entities during the period		
Services received free of charge	374	1,682
Total resources received	374	1,682

	2026 (\$'000)	2025 (\$'000)
Royalties for Regions Fund		
Regional Infrastructure and Headworks Fund	13,463	21,990
Total Royalties for Regions Fund	13,463	21,990
Total income from State Government	556,183	445,691

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

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

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

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

Notes to the financial statements

For the year ended 30 June 2026

Summary of consolidated account appropriations

For the year ended 30 June 2026

	2026 Budget	2026 Additional funding*	2026 Revised budget	2026 Actual	2026 Variance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Delivery of services					
Item 44 Net amount appropriated to deliver services	452,935	31,144	484,079	484,079	-
Item 48 Contribution to Community Sporting and Recreation Facilities Fund	12,000	-	12,000	12,000	-
Amount authorised by other statutes					
- <i>Salaries and Allowances Act 1975</i>	998	-	998	998	-
- <i>Lotteries Commission Act 1990</i>	42,362	-	42,362	42,362	-
Total appropriations provided to deliver services	508,295	31,144	539,439	539,439	-
Capital					
Item 131 Capital appropriation	144,111	20,000	164,111	164,111	-
Total capital appropriation	144,111	20,000	164,111	164,111	-
Administered transactions					
Item 45 Administered grants, subsidies and other transfer payments	985	-	985	985	-
Total administered transactions	985	-	985	985	-
Total consolidated account appropriations	653,391	51,144	704,535	704,535	-

*Additional funding includes supplementary funding and new funding authorised under section 27 of the *Financial Management Act 2006* and amendments to standing appropriations.

Notes to the financial statements

For the year ended 30 June 2026

4.2 – User charges and fees

	2026 (\$'000)	2025 (\$'000)
Camps catering	684	656
Contributions	392	1,927
King Street Arts Centre studio hire	137	130
Liquor fees and other charges	-	8,150
Off-road vehicles	-	67
Programs and accommodation	4,667	4,183
Racing Bets Levy administration fees	-	316
State Records Office	49	33
Public Sector Reform service fees	4,480	-
Other fees and charges	1	1
Total User Charges and fees	10,410	15,463

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

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

4.3 – Commonwealth grants

	2026 (\$'000)	2025 (\$'000)
Indian Ocean Territories (Christmas and Cocos (Keeling) Islands)	1,148	625
General grants	1,600	-
Total Commonwealth grants	2,748	625

Recurrent grants are recognised as income when the grants are receivable.

Income from grants to acquire/construct a recognisable non-financial asset to be controlled by the CITS is recognised when CITS satisfies its obligations under the transfer.

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

4.4 – Other income

	2026 (\$'000)	2025 (\$'000)
Rentals	138	118
Recoup of expenditure	626	5,342
Car park revenue	921	468
Employee contributions	77	99
City of Perth contribution for WACA	-	13,750
Contribution from private organisation	1,503	-
Other	4	24
Total other income	3,269	19,801

Notes to the financial statements

For the year ended 30 June 2026

5 – Key Assets

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

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



Right: Museum of the Great Southern, Kinjarling / Albany

Notes to the financial statements

For the year ended 30 June 2026

5.1 – Property, plant and equipment

	Land	Buildings	Improvements	Works in progress	Plant, equipment and vehicles	Accommodation equipment*	Collections and works of art	Swan Bells	Exhibits - WIP	Total
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
1 July 2025										
Gross carrying amount	140,798	262,880	17,684	219,119	5,998	1,956	1,834	682	-	650,951
Accumulated depreciation	-	-	(7,563)	-	(4,295)	(1,608)	-	(246)	-	(13,712)
Accumulated impairment loss	-	-	-	-	-	-	-	-	-	-
Carrying amount at start of year	140,798	262,880	10,121	219,119	1,703	348	1,834	436	-	637,239
Additions	-	-	8	120,329	67	50	30	-	-	120,484
Cost adjustment	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
Public Sector Reform Transfer ^(a)	(246)	-	(14)	-	-	48	-	-	-	(212)
Transfers to other reporting entities	-	-	-	(207,194)	-	-	-	-	-	(207,194)
Transfers from/(to) other asset classes	-	-	-	-	-	-	-	-	-	-
Revaluation increments	35,454	(21,805)	-	-	-	-	-	-	-	13,649
Impairment losses	-	-	-	-	-	-	-	-	-	-
Impairment losses reversed	-	-	-	-	-	-	-	-	-	-
Depreciation	-	(6,506)	(871)	-	(537)	(109)	-	(7)	-	(8,030)
Carrying amount at 30 June 2026	176,006	234,569	9,244	132,254	1,233	337	1,864	429	-	555,936
Gross carrying amount ^(b)	176,006	234,569	17,677	132,254	6,065	1,718	1,864	682	-	570,835
Accumulated depreciation	-	-	(8,433)	-	(4,832)	(1,381)	-	(253)	-	(14,899)

^(a) Due to Public Sector Reform, CITS transferred the following assets to LGIRS: Land (at fair value \$246,000), Accommodation and Office Equipment (fully depreciated), Improvement (\$14,057) and Accommodation and Office Equipment (\$4,275). CITS received assets transferred from DEED: Accommodation and Office Equipment (\$52,227).

^(b) Of the total revalued amount, \$25,960,383 relates to professional and project management fees, which are included in the value of current use building assets under the current replacement cost basis.

*During the financial year, CITS disposed of assets that were fully depreciated for the Accommodation and Office Equipment (\$324,308).

Notes to the financial statements

For the year ended 30 June 2026

5.1 – Property, plant and equipment (continued)

	Land	Buildings	Improvements	Works in progress	Plant, equipment and vehicles*	Accommodation equipment*	Collections and works of art	Swan Bells	Exhibits - WIP	Total
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
1 July 2024										
Gross carrying amount	129,076	228,752	17,669	59,883	5,941	2,219	1,815	682	25	446,062
Accumulated depreciation	-	-	(6,680)	-	(3,751)	(1,833)	-	(239)	-	(12,503)
Accumulated impairment loss	-	-	-	-	-	-	-	-	-	-
Carrying amount at start of year	129,076	228,752	10,989	59,883	2,190	386	1,815	443	25	433,559
Additions	-	-	15	164,116	46	85	19	-	224	164,505
Cost adjustment	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
Transfers to other reporting entities	-	-	-	(4,869)	-	-	-	-	(249)	(5,118)
Transfers from/(to) other asset classes	-	-	-	(11)	11	-	-	-	-	-
Revaluation increments^ **	11,722	39,822	-	-	-	-	-	-	-	51,544
Impairment losses	-	-	-	-	-	-	-	-	-	-
Impairment losses reversed	-	-	-	-	-	-	-	-	-	-
Depreciation	-	(5,694)	(883)	-	(544)	(123)	-	(7)	-	(7,251)
Carrying amount at 30 June 2025	140,798	262,880	10,121	219,119	1,703	348	1,834	436	-	637,239
Gross carrying amount	140,798	262,880	17,684	219,119	5,998	1,956	1,834	682	-	650,951
Accumulated depreciation	-	-	(7,563)	-	(4,295)	(1,608)	-	(246)	-	(13,712)

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

^As part of the implementation of AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, the Department has applied the amendments prospectively.

Of the total revalued amount, \$29,029,156 relates to professional and project management fees, which have now been capitalised and included in the current replacement cost of building assets under their current use.

In addition, the valuation methodology for non-financial assets has been revised to reflect their highest and best use, taking into account financial feasibility. These changes have been made in accordance with the amended fair value measurement requirements and have been applied from the date of initial application.

**Refer to Note 9.3 for further information on the restatement of comparative information arising from the correction of a prior-period error.

Notes to the financial statements

For the year ended 30 June 2026

5.1 – Property, plant and equipment (continued)

Initial recognition

Items of property, plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition.

Items of property, plant and equipment costing less than \$5,000 are immediately expensed directly to the Statement of comprehensive income (other than where they form part of a group of similar items which are significant in total).

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

Subsequent measurement

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

- land; and
- buildings.

Land is carried at fair value.

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

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

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Landgate). The effective date was at 1 July 2025, with valuations performed during the year ended 30 June 2026 and recognised at 30 June 2026.

In addition, for buildings under the current replacement cost basis, estimated professional and project management fees are included in the valuation of current use assets.

These valuations are undertaken annually to ensure that the carrying amount of the assets do not differ materially from their fair value at the end of the reporting period.

5.1.1 – Depreciation and impairment

Charge for the period

	Notes	2026 (\$'000)	2025 (\$'000)
Depreciation			
Accommodation equipment	5.1	109	123
Buildings and improvements	5.1	7,377	6,577
Plant, equipment and vehicles	5.1	537	544
Swan Bells	5.1	7	7
Total depreciation for the period		8,030	7,251

As at 30 June 2026, there were no indications of impairment to property, plant and equipment.

All surplus assets at 30 June 2026 have either been classified as assets held for sale or have been written-off.

Notes to the financial statements

For the year ended 30 June 2026

5.1.1 – Depreciation and impairment (continued)

Useful lives

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

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

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

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

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

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

Impairment

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

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

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

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

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

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

Notes to the financial statements

For the year ended 30 June 2026

5.2 – Intangible assets

	Other intangibles	Licences	Computer software	Works in progress	Total
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Year ended 30 June 2026					
1 July 2025					
Gross carrying amount	97	1,244	7,627	6,304	15,272
Accumulated amortisation	(97)	(1,221)	(7,130)	-	(8,448)
Accumulated impairment loss	-	(23)	(497)	-	(520)
Carrying amount at start of period	-	-	-	6,304	6,304
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	(6,304)	(6,304)
Amortisation expense	-	-	-	-	-
Carrying amount at 30 June 2026	-	-	-	-	-

	Other intangibles	Licences	Computer software	Works in progress	Total
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Year ended 30 June 2025					
1 July 2024					
Gross carrying amount	97	1,244	7,627	-	8,968
Accumulated amortisation	(97)	(1,221)	(7,130)	-	(8,448)
Accumulated impairment loss	-	(23)	(497)	-	(520)
Carrying amount at start of period	-	-	-	-	-
Additions	-	-	-	6,304	6,304
Transfers	-	-	-	-	-
Amortisation expense	-	-	-	-	-
Carrying amount at 30 June 2025	-	-	-	6,304	6,304

Notes to the financial statements

For the year ended 30 June 2026

5.2 – Intangible assets (continued)

Initial recognition

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

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

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

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

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

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

Subsequent measurement

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

5.3 – Right-of-use assets

	Buildings	Plant, equipment and vehicles	Total
	(\$'000)	(\$'000)	(\$'000)
At 1 July 2025			
Gross carrying amount	252	1,164	1,416
Accumulated depreciation	(199)	(1,023)	(1,222)
Carrying amount at start of period	53	141	194
Additions	400	297	697
Cost adjustment	-	105	105
Disposals	(8)	(39)	(47)
Depreciation	(96)	(243)	(339)
Carrying amount at 30 June 2026	349	261	610
Gross carrying amount	644	1,527	2,171
Accumulated depreciation	(295)	(1,266)	(1,561)
At 1 July 2024			
Gross carrying amount	252	1,055	1,307
Accumulated depreciation	(120)	(809)	(929)
Carrying amount at start of period	132	246	378
Cost adjustment	-	122	122
Disposals	-	(13)	(13)
Depreciation	(79)	(214)	(293)
Carrying amount at 30 June 2025	53	141	194
Gross carrying amount	252	1,164	1,416
Accumulated depreciation	(199)	(1,023)	(1,222)

Notes to the financial statements

For the year ended 30 June 2026

5.3 – Right-of-use assets (continued)

Initial recognition

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

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

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

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

CITS has leases for vehicles and residential accommodations.

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

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

Subsequent Measurement

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

Depreciation and impairment of right-of-use assets

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

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

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

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

	2026 (\$'000)	2025 (\$'000)
Depreciation expense of right-of-use assets	339	293
Lease interest expense	35	17
Low-value leases	14	17

The total cash outflow for leases in 2026 was \$4.39 million. As at 30 June 2026 there were no indications of impairment to right-of-use assets.

Notes to the financial statements

For the year ended 30 June 2026

6 – Other assets and liabilities

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

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

Trade receivables are initially recognised at their transaction price. CITS holds the receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost, less an allowance for impairment.

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

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

6.1 – Receivables

	2026 (\$'000)	2025 (\$'000)
Current		
Trade receivables	829	3,970
Allowance for impairment of trade receivables	(119)	(99)
Accrued revenue	1,576	1,368
GST receivable	5,147	2,832
Total current	7,433	8,071
Non-current		
Accrued salaries account ^(a)	2,300	3,190
Total non-current	2,300	3,190
Total receivables	9,733	11,261

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

Notes to the financial statements

For the year ended 30 June 2026

6.1.1 – Movement in the allowance for impairment of trade receivables

	2026 (\$'000)	2025 (\$'000)
Reconciliation of changes in the allowance for impairment of trade receivables:		
Opening balance	99	67
Expected credit losses expense	20	32
Allowance for impairment at end of period	119	99

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

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

6.2 – Amounts receivable for services (Holding account)

	2026 (\$'000)	2025 (\$'000)
Current	635	635
Non-current	100,108	88,069
Total amounts receivable for services at end of period	100,743	88,704

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

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

6.3 – Other assets

	2026 (\$'000)	2025 (\$'000)
Current		
Prepayments	265	2,562
Total current assets	265	2,562
Non-current		
Prepayments	27	68
Total non-current assets	27	68
Total other assets at end of period	292	2,630

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

Notes to the financial statements

For the year ended 30 June 2026

6.4 – Payables

	2026 (\$'000)	2025 (\$'000)
Current		
Trade payables	2,017	524
Accrued expenses ^(a)	35,779	7,402
Accrued salaries	3,294	2,822
Total payables at end of period	41,090	10,748

^(a) Accrued expenses for 2026 include accruals largely relating to public sector reform (\$23.1 million), capital projects (\$7.3 million) and sporting facilities grants (\$1.7 million).

Payables are recognised at the amounts payable when CITS 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 CITS is generally within 15-20 days.

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

6.5 – Contract liabilities

	2026 (\$'000)	2025 (\$'000)
Reconciliation of changes in contract liabilities		
Opening balance	287	1,017
Additions	2,000	287
Revenue recognised in the reporting period	(287)	(1,017)
Total contract liabilities at end of period	2,000	287

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

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

6.6 – Other liabilities

	2026 (\$'000)	2025 (\$'000)
Current		
Deposits	1,133	1,086
Contractor retentions	24	285
Unclaimed monies	4	4
Other	7	8
Total other liabilities at end of period	1,168	1,383

Notes to the financial statements

For the year ended 30 June 2026

7 – Financing

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

	Notes
Lease liabilities	7.1
Finance costs	7.2
Cash and cash equivalents	7.3
Reconciliation of cash	7.3.1
Reconciliation of net costs of services to net cash flows used in operating activities	7.3.2
Capital commitments	7.4

7.1 – Lease liabilities

	2026 (\$'000)	2025 (\$'000)
Current	210	125
Non-current	416	79
Total lease liabilities	626	204

Initial measurement

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

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

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

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

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

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

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

Subsequent measurement

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

Notes to the financial statements

For the year ended 30 June 2026

7.2 – Finance costs

	2026 (\$'000)	2025 (\$'000)
Lease interest expense	35	17
Total finance costs expensed	35	17

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

7.3 – Cash and cash equivalents

7.3.1 – Reconciliation of cash

	2026 (\$'000)	2025 (\$'000)
Cash and cash equivalents	166,378	119,993
Restricted cash and cash equivalents	48,528	76,395
Total cash and cash equivalents at end of period	214,906	196,388

	2026 ('000)	2025 (\$'000)
Restricted cash and cash equivalents		
Current		
Arts Lotteries Account ^(a)	6,722	13,877
Community Recovery Grant Program ^(b)	(540)	236
Community Sporting and Recreation Facilities Fund ^(c)	25,597	34,091
Commonwealth Government grant - services to Indian Ocean Territories ^(d)	180	(46)
National Redress Scheme	1,559	1,114
Royalties for Regions Fund ^(e)	843	6,049
Sports Lotteries Account ^(a)	445	7,444
Gambling Harm Reduction Support Services Fund ^(f)	3,373	2,606
Gaming Community Trust ^(g)	-	687
Sports Wagering Account ^(h)	4,588	4,043
Sunset Reserve Account ⁽ⁱ⁾	152	657
Off-road Vehicles ^(j)	5,609	5,637
Balance at end of period	48,528	76,395

For the purpose of the Statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand which are subject to insignificant risk of changes in value.

Notes to the financial statements

For the year ended 30 June 2026

7.3.1 – Reconciliation of cash (continued)

- ^(a) The purpose of the Lotteries Accounts is to hold funds received by CITS from Lotterywest pursuant to Section 22(1)(a) and (b) of the *Lotteries Commission Act 1990*.
- ^(b) The Expenditure Review Committee approved \$2.12 million for the Cyclone Ellie program, with \$1.2 million received to date. The negative restricted balance at year-end is due to timing differences, as expenditure incurred prior to funding received. A further \$920,000 is expected from the Department of Fire and Emergency Services, which will offset the temporary use of unrestricted cash.
- ^(c) The Community Sporting and Recreation Facilities Fund is an appropriation funded special purpose account for the purpose of making grants for the development of public sporting and recreation facilities, and for the management and administration of those grants.
- ^(d) The CITS and the Commonwealth Government have a Service Delivery Arrangement for the provision of services to the Indian Ocean Territories. The Commonwealth Government reimburses CITS costs associated with these services (note 11). The balance at end of period included \$50,041 in funding relating to functions transferred to LGIRS as a result of the Public Sector Reform, with settlement of the cash occurring in FY2026-27.
- ^(e) An agreement with Department of Primary Industries and Regional Development for funding from the Royalties for Regions for a number of projects. Unspent funds are committed to projects and programs in WA regional areas.
- ^(f) The Gambling Harm Reduction Support Services Fund is to hold money for the purpose of gambling harm minimisation and related activities. This account was transferred to LGIRS as a result of the Public Sector Reform, with settlement of the cash occurring in FY2026-27.
- ^(g) The Gaming Community Trust Fund is to hold funds from winnings from gaming activities that remained unclaimed for more than 14 months plus interest pursuant to section 109C (2) of the *Gaming and Wagering Commission Act 1987*.
- ^(h) The Sports Wagering Account is to hold funds received by Racing and Wagering Western Australia pursuant to section 104 of the *Racing and Wagering Western Australia Act 2003* and appropriation from Department of Treasury and Finance pursuant to section 110A of the *Gaming and Wagering Commission Act 1987*.
- ⁽ⁱ⁾ Sunset Reserve Account funds are utilised for the conservation and management of the Sunset Heritage Precinct.
- ^(j) Off-Road Vehicles account funds are held to meet expenses in relation to the administration of *Control of Vehicles (off-road areas) Act 1978*. This account was transferred to LGIRS as a result of the Public Sector Reform, with settlement of the cash occurring in FY2026-27.

Right: CircusWA Creative Learning, All Saints College, Boorloo / Perth



Notes to the financial statements

For the year ended 30 June 2026

7.3.2 – Reconciliation of net cost of services to net cash flows used in operating activities

	Notes	2026 (\$'000)	2025 (\$'000)
Net cost of services		(589,567)	(401,827)
Non-cash items			
Depreciation and amortisation expenses	5.1, 5.3	8,369	7,544
Expected credit losses/expense	3.3	19	32
Resources received	4.1	374	1,682
Finance lease derecognition	3.3	-	161
Adjustment for other non-cash items		13	17
(Increase)/decrease in assets			
Receivables ^(a)		1,665	3,490
Other current assets		2,297	(43)
Non-current receivables		889	-
Non-current assets		(6,262)	107
Increase/(decrease) in liabilities			
Payables ^(a)		8,430	(8,662)
Current provisions		(1,372)	162
Contract liabilities		(87)	(929)
Current lease liabilities		85	(48)
Other current liabilities		(215)	47
Non-current provisions		281	(108)
Non-current lease liabilities		337	(137)
Net GST receipts/payments ^(b)		(2,314)	2,032
Net cash used in operating activities		(577,058)	(396,480)

^(a) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

^(b) This is the net GST paid/received. i.e. cash transactions.

7.4 – Capital commitments

	2026 (\$'000)	2025 (\$'000)
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements are payable as follows:		
Within 1 year	235,898	75,048
Later than 1 year and not later than 5 years	116,128	15,273
Later than 5 years	-	-
	352,026	90,321

Notes to the financial statements

For the year ended 30 June 2026

8 – Risks and contingencies

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

	Notes
Financial risk management	8.1
Contingent assets and liabilities	8.2
Fair value measurements	8.3

8.1 – Financial risk management

Financial instruments held by CITS are cash and cash equivalents, restricted cash and cash equivalents, receivables, payables and leases. CITS has limited exposure to financial risks. CITS' overall risk management program focuses on managing the risks is identified below.

a) Summary of risks and risk management

Credit risk

Credit risk arises when there is the possibility of CITS' receivables defaulting on their contractual obligations resulting in financial loss to CITS.

Credit risk associated with CITS' financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than Government, CITS trades only with recognised, creditworthy third parties. CITS has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that CITS' exposure to bad debts is minimal. Debt will be written-off against the allowance account when it is improbable or uneconomical to recover the debt. At the end of the reporting period there were no significant concentrations of credit risk.

Liquidity risk

Liquidity risk arises when CITS is unable to meet its financial obligations as they fall due.

CITS is exposed to liquidity risk through its trading in the normal course of business.

CITS has appropriate procedures to manage cash flows including drawdown of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect CITS' income or the value of its holdings of financial instruments. CITS does not trade in foreign currency and is not materially exposed to other price risks.

Other than as detailed in the interest rate sensitivity analysis table at note 8.1(e), CITS is not exposed to interest rate risk because the majority of cash and cash equivalents and restricted cash are non-interest bearing.

Notes to the financial statements

For the year ended 30 June 2026

8.1 – Financial risk management (continued)

b) Categories of financial instruments

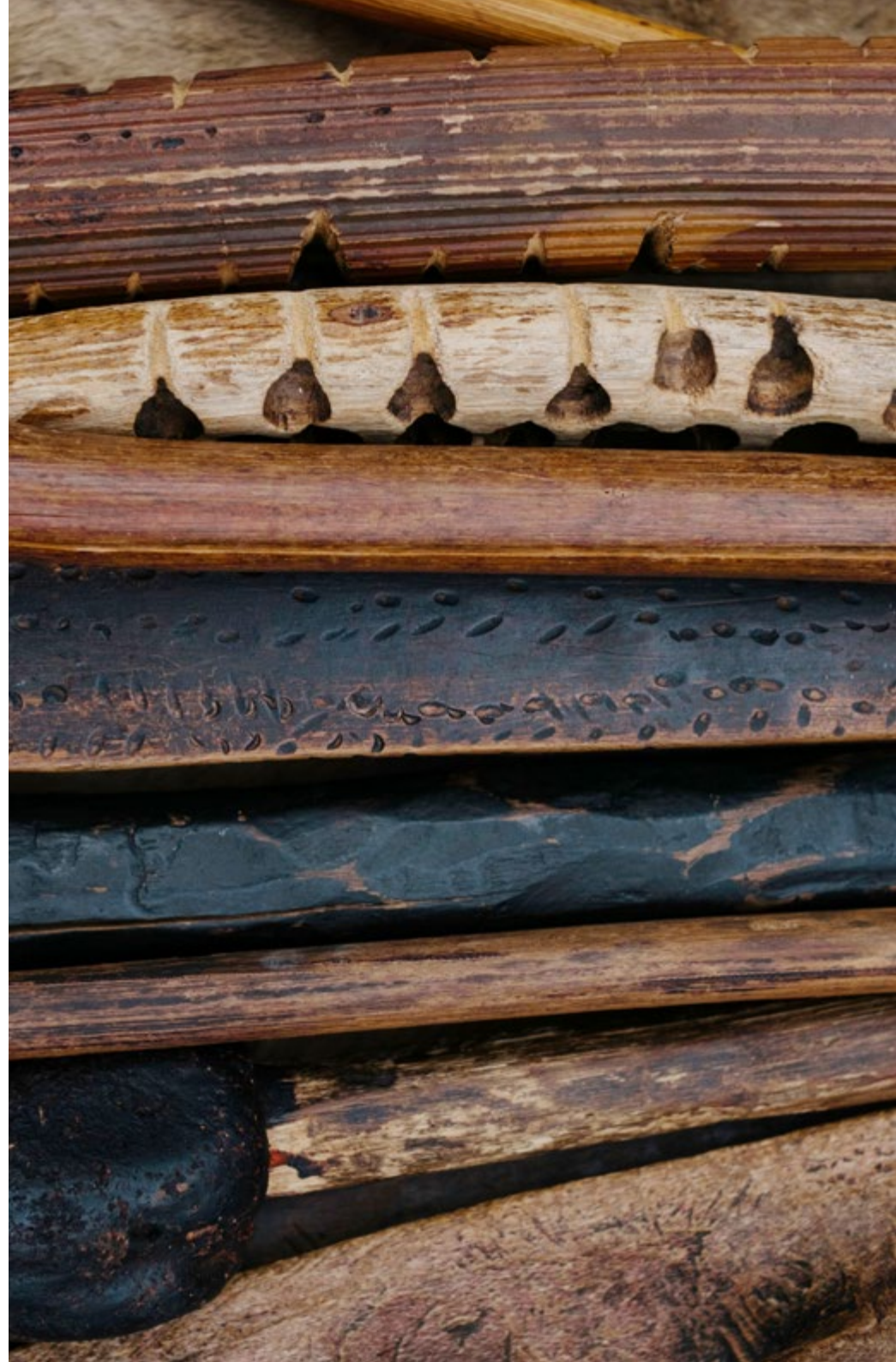
The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2026 (\$'000)	2025 (\$'000)
Financial assets		
Cash and cash equivalents	166,378	119,993
Restricted cash and cash equivalents	48,528	76,395
Financial assets at amortised cost ^(a)	105,329	97,133
Total financial assets	320,235	293,521
Financial liabilities		
Payables	41,090	10,748
Financial liabilities at amortised cost ^(b)	626	204
Other current liabilities	1,168	1,383
Total financial liabilities	42,884	12,335

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

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

Right: Koomal Dreaming, Ngilgi Cave Ancient Lands Experience



Notes to the financial statements

For the year ended 30 June 2026

8.1 – Financial risk management (continued)

c) Credit risk exposure

The following table details the credit risk exposure on CITS' trade receivables using a provision matrix.

	Days past due								
	Total (\$'000)	Current (\$'000)	31-90 days (\$'000)	91-150 days (\$'000)	151-210 days (\$'000)	211-270 days (\$'000)	271-330 days (\$'000)	331-395 days (\$'000)	>390 days (\$'000)
30 June 2026									
Expected credit loss rate		0.00%	0.00%	0.00%	0.00%	0.00%	12.50%	0.00%	100.00%
Estimated total gross carrying amount at default	829	651	6	1	31	5	16	3	116
Expected credit losses	(119)	-	-	-	-	-	(2)	(1)	(116)

	Days past due								
	Total (\$'000)	Current (\$'000)	31-90 days (\$'000)	91-150 days (\$'000)	151-210 days (\$'000)	211-270 days (\$'000)	271-330 days (\$'000)	331-395 days (\$'000)	>390 days (\$'000)
30 June 2025									
Expected credit loss rate		0.00%	0.00%	0.83%	0.00%	0.00%	7.14%	0.00%	100.00%
Estimated total gross carrying amount at default	3,970	3,591	134	121	-	-	28	-	96
Expected credit losses	(99)	-	-	(1)	-	-	(2)	-	(96)

Notes to the financial statements

For the year ended 30 June 2026

8.1 – Financial risk management (continued)

d) Liquidity risk and interest rate exposure

The following table details the CITS' interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

		Interest rate exposure and maturity analysis of financial assets and financial liabilities										
		Weighted average effective interest rate %	Interest rate exposure				Nominal amount (\$'000)	Maturity dates				
			Carrying amount (\$'000)	Fixed interest rate (\$'000)	Variable interest rate (\$'000)	Non-interest bearing (\$'000)		Up to 1 month (\$'000)	1 to 3 months (\$'000)	3 months to 1 year (\$'000)	1 to 5 years (\$'000)	More than 5 years (\$'000)
2026												
Financial assets												
Cash and cash equivalents	-	166,378	-	-	166,378	166,378	166,378	-	-	-	-	
Restricted cash and cash equivalents	4.6	48,528	-	4,588	43,940	48,528	48,528	-	-	-	-	
Receivables ^(a)	-	4,586	-	-	4,586	4,586	2,286	-	-	2,300	-	
Amounts receivable for services	-	100,743	-	-	100,743	100,743	635	-	-	640	99,468	
		320,235	-	4,588	315,647	320,235	217,827	-	-	2,940	99,468	
Financial liabilities												
Payables	-	41,090	-	-	41,090	41,090	41,090	-	-	-	-	
Lease liabilities ^(b)	6.5	626	626	-	-	690	22	42	179	447	-	
Other liabilities	-	1,168	-	-	1,168	1,168	1,168	-	-	-	-	
		42,884	626	-	42,258	42,948	42,280	42	179	447	-	

^(a) The amount of receivables excludes the GST receivable from the ATO (statutory receivable).

^(b) The amount of lease liabilities includes \$273,000 from leased buildings and \$353,000 from leased vehicles.

Notes to the financial statements

For the year ended 30 June 2026

8.1 – Financial risk management (continued)

d) Liquidity risk and interest rate exposure (continued)

Interest rate exposure and maturity analysis of financial assets and financial liabilities											
	Weighted average effective interest rate %	Interest rate exposure				Nominal amount (\$'000)	Maturity dates				
		Carrying amount (\$'000)	Fixed interest rate (\$'000)	Variable interest rate (\$'000)	Non-interest bearing (\$'000)		Up to 1 month (\$'000)	1 to 3 months (\$'000)	3 months to 1 year (\$'000)	1 to 5 years (\$'000)	More than 5 years (\$'000)
2025											
Financial assets											
Cash and cash equivalents	-	119,993	-	-	119,993	119,993	119,993	-	-	-	-
Restricted cash and cash equivalents	4.5	76,395	-	4,730	71,665	76,395	76,395	-	-	-	-
Receivables ^(a)	-	8,429	-	-	8,429	8,429	5,239	-	-	3,190	-
Amounts receivable for services	-	88,704	-	-	88,704	88,704	635	-	-	640	87,429
		293,521	-	4,730	288,791	293,521	202,262	-	-	3,830	87,429
Financial liabilities											
Payables	-	10,748	-	-	10,748	10,748	10,748	-	-	-	-
Lease liabilities ^(b)	5.6	204	204	-	-	219	15	28	90	86	-
Other liabilities	-	1,383	-	-	1,383	1,383	1,383	-	-	-	-
		12,335	204	-	12,131	12,350	12,146	28	90	86	-

^(a) The amount of receivables excludes the GST receivable from the ATO (statutory receivable).

^(b) The amount of lease liabilities includes \$55,000 from leased buildings and \$149,000 from leased vehicles.

Notes to the financial statements

For the year ended 30 June 2026

8.1 – Financial risk management (continued)

e) Interest rate sensitivity analysis

The following table represents a summary of the interest rate sensitivity of CITS financial assets and liabilities at the end of the reporting period on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

	Carrying amount (\$'000)	- 100 point basis		+ 100 point basis	
		Deficit (\$'000)	Equity (\$'000)	Deficit (\$'000)	Equity (\$'000)
2026					
Financial assets					
Restricted cash and cash equivalents	4,588	(45.9)	(45.9)	45.9	45.9
Financial liabilities					
Lease liabilities	626	6.3	6.3	(6.3)	(6.3)
Total increase/(decrease)		(39.6)	(39.6)	39.6	39.6

	Carrying amount (\$'000)	- 100 point basis		+ 100 point basis	
		Deficit (\$'000)	Equity (\$'000)	Deficit (\$'000)	Equity (\$'000)
2025					
Financial assets					
Restricted cash and cash equivalents	4,730	(47.3)	(47.3)	47.3	47.3
Financial liabilities					
Lease liabilities	204	2.0	2.0	(2.0)	(2.0)
Total increase/(decrease)		(45.3)	(45.3)	45.3	45.3

8.2 – Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

8.2.1 – Contingent assets

As at the reporting period date, CITS had no contingent assets.

8.2.2 – Contingent liabilities

As at the reporting period date, CITS had no contingent liabilities.

Contaminated sites

Under the *Contaminated Sites Act 2003*, CITS is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the *Contaminated Sites Act 2003*, DWER classifies these sites on the basis of the risk to human health, the environment and environmental values. Where sites are classified as contaminated – remediation required or possibly contaminated – investigation required, CITS may have a liability in respect of investigation or remediation expenses.

CITS has identified one site which has been classified as “contaminated - remediation required” under the *Contaminated Sites Act 2003*. CITS has received Ministerial approval to relinquish the Management Order to allow the land to be transferred to Christ Church Grammar School to develop. The cost of remediation will be borne by Christ Church Grammar School therefore CITS is not expected to incur any costs associated with any remediation required. The Department of Planning, Lands and Heritage (DPLH) has now completed negotiating the transfer of the land on behalf of CITS and Landgate has advised that the majority of the land has been transferred as conditional freehold. CITS still retains two small parcels of land on the site.

Notes to the financial statements

For the year ended 30 June 2026

8.3 – Fair value measurements

Assets measured at fair value:

	Level 1	Level 2	Level 3	Fair value at end of period
	(\$'000)	(\$'000)	(\$'000)	(\$'000)
2026				
Land (Note 5.1)	-	1,404	174,602	176,006
Buildings (Note 5.1)	-	732	233,837	234,569
	-	2,136	408,439	410,575
	Level 1	Level 2	Restated Level 3	Fair value at end of period
	(\$'000)	(\$'000)	(\$'000)	(\$'000)
2025				
Land (Note 5.1)*	-	1,170	139,628	140,798
Buildings (Note 5.1)	-	610	262,270	262,880
	-	1,780	401,898	403,678

* Refer to Note 9.3 for further information on the restatement of comparative information arising from the correction of a prior-period error.

Valuation techniques and inputs

Level 2 assets

Fair values of non-current assets held for sale, and market type land and buildings (office accommodation) are derived using the market approach. Market evidence of sales prices of comparable assets in close proximity is used to determine price per square metre.

Level 3 assets

Land assets (High utility land use assets)

High utility land values are measured by drawing comparison between the subject asset as a going concern and market pricing data of assets having similar utility and service capacity.

The assessed Highest & Best Use Value is based upon comparable utility transactions and is adjusted for valuation deferment recognition. Valuation deferment is the practice of delaying the recognition or calculation of an asset's value until a future date, primarily used to manage uncertainty, account for value over time, restrictions on ownership and current use considerations. The value of the land reflects differences between public and private sector market associated with title conversion, time deferments, and other factors including encumbrances, title status, management orders or lease conditions.

Building assets

Fair value for current use buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.

Valuation using current replacement cost utilises the significant Level 3 input of obsolescence estimated by Landgate. The fair value measurement is sensitive to the estimate of obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings.

In addition, professional and project management fees estimated and added to the current replacement costs provided by Landgate for current use buildings represent significant Level 3 inputs used in the valuation process. The fair value of these assets will increase with a higher level of professional and project management fees.

Notes to the financial statements

For the year ended 30 June 2026

8.3 – Fair value measurements (continued)

Fair value measurements using significant unobservable inputs (Level 3)

	Land	Buildings	Total
	(\$'000)	(\$'000)	(\$'000)
2026			
Fair value at start of period	139,628	262,270	401,898
Revaluation increments/(decrements) recognised in other comprehensive income	35,220	(21,960)	13,260
Transfers from/(to) Level 2			-
Transfer to LGIRS due to Public Sector Reform	(246)	-	(246)
Depreciation expense	-	(6,473)	(6,473)
Fair value at end of period	174,602	233,837	408,439
2025			
Fair value at start of period	123,576	227,212	350,788
Revaluation increments recognised in other comprehensive income*	11,632	39,656	51,288
Transfers from Level 2	4,420	1,047	5,467
Depreciation expense	-	(5,645)	(5,645)
Fair value end of period	139,628	262,270	401,898

* Refer to Note 9.3 for further information on the restatement of comparative information arising from the correction of a prior-period error.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer. Transfers are generally limited to assets newly classified as non-current assets held for sale as Treasurer's guidance deem valuations of land and buildings to be categorised within Level 3 where the valuations will utilise significant Level 3 inputs on a recurring basis.

Basis of valuation

In the absence of market-based evidence, due to the specialised nature of some non-financial assets, these assets are valued at Level 3 of the fair value hierarchy on a current use basis (presumed to be the highest and best use), which recognises that restrictions or limitations have been placed on their use and disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held to deliver a specific community service.

Information about significant unobservable inputs (Level 3) in fair value measurements					
Description	Fair value 2026 (\$'000)	Restated Fair value 2025* (\$'000)	Valuation technique(s)	Unobservable inputs	Relationship of unobservable inputs to fair value
Buildings	233,837	262,270	Depreciated replacement cost	Historical cost per square metre floor area (m ²)	Historical cost per m ² increases fair value
Land	174,602	139,628	Market approach	Selection of land with similar approximate utility	Higher historical cost per m ² increases fair value

* Refer to Note 9.3 for further information on the restatement of comparative information arising from the correction of a prior-period error.

Notes to the financial statements

For the year ended 30 June 2026

9 – Other disclosures

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

	Notes
Events occurring after the end of the reporting period	9.1
Initial application of Australian Accounting Standards	9.2
Restatement of prior period comparatives	9.3
Future impact of Australian Accounting Standards issued but not yet operative	9.4
Key management personnel	9.5
Related party transactions	9.6
Related bodies	9.7
Affiliated bodies	9.8
Special purpose accounts	9.9
Remuneration of auditor	9.10
Equity	9.11
Supplementary financial information	9.12

9.1 – Events occurring after the end of the reporting period

There have been no material events since the reporting date which would require adjustment to, or disclosure in the financial statements.

9.2 – Initial application of Australian Accounting Standards

The following standards are first applied for the reporting period ended on 30 June 2026:

- AASB 2023-5 – Amendments to Australia Accounting Standards – Lack of Exchangeability
- AASB 2024-4a – Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128
- AASB 2026-1 – Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements

9.3 – Restatement of Prior Period Comparatives

During 2025-26, CITS became aware that the land valuation related to the Old Sunset Hospital was incorrectly reported at 30 June 2025. This omission occurred as CITS had not been formally notified of the incorrect valuation before the Department's 2024-25 financial statements were authorised for issue.

Based on Landgate's 2024-25 valuation report, the land was valued at \$119.0 million. Following further investigation during 2025-26, the Department became aware that the valuation of the Old Sunset Hospital land had been revised to \$10.0 million by Landgate at 30 June 2025 to correctly identify the restrictions and heritage classification of this building. However, an amended 2024-25 valuation report was not provided by Landgate to the Department.

As a result, a retrospective adjustment has been made to the 2024-25 comparative figures to correct the prior year error and to restate Property, Plant and Equipment and Contributed Equity.

Notes to the financial statements

For the year ended 30 June 2026

9.3 – Restatement of Prior Period Comparatives (continued)

Statement of Financial Position (extract)

		As reported previously	Adjustment	Restated
	Notes	(\$'000)	(\$'000)	(\$'000)
As at 30 June 2025				
ASSETS				
Non-current assets				
Property, plant and equipment	5.1	746,239	(109,000)	637,239
Total non-current assets		844,064	(109,000)	735,064
TOTAL ASSETS		1,051,720	(109,000)	942,720
NET ASSETS		1,019,170	(109,000)	910,170
EQUITY				
Reserves	9.11	217,211	(109,000)	108,211
TOTAL EQUITY		1,019,170	(109,000)	910,170

Statement of Comprehensive Income (extract)

		As reported previously	Adjustment	Restated
	Notes	(\$'000)	(\$'000)	(\$'000)
As at 30 June 2025				
OTHER COMPREHENSIVE INCOME				
<i>Items not reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	9.11	160,543	(109,000)	51,543
Total other comprehensive income		160,543	(109,000)	51,543
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		204,407	(109,000)	51,543

9.4 – Future impact of Australian Accounting Standards issued but not yet operative

CITS cannot early adopt an Australian Accounting Standard unless specifically permitted by *TI 9 Requirement 4 Application of Australian Accounting Standards and Other Pronouncements* or by an exemption from TI 9. Where applicable, CITS plans to apply the following Australian Accounting Standards from their application date.

Operative for reporting periods beginning on/after 1 Jan 2026	Operative for reporting periods beginning on/after
AASB 2024-2 <i>Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments</i> This Standard amends AASB 7 and AASB 9 as a consequence of the issuance of Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7) by the International Accounting Standards Board in May 2024. CITS has not assessed the impact of the Standard.	1 Jan 2026
AASB 2024-3 <i>Amendments to Australian Accounting Standards – Annual Improvements Volume 11</i> This Standard amends AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107 as a consequence of the issuance of Annual Improvements to IFRS Standards – Volume 11 by the International Accounting Standards Board in July 2024. CITS has not assessed the impact of the Standard.	1 Jan 2026

Notes to the financial statements

For the year ended 30 June 2026

9.4 – Future impact of Australian Accounting Standards issued but not yet operative (continued)

Operative for reporting periods beginning on/after 1 Jan 2026	Operative for reporting periods beginning on/after	Operative for reporting periods beginning on/after 1 Jan 2028	Operative for reporting periods beginning on/after
AASB 2025-1 <i>Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity</i> This Standard amends AASB 7 and AASB 9 as a consequence of the issuance of IFRS <i>Contracts Referencing Nature-dependent Electricity</i> (Amendments to IFRS 9 and IFRS 7) by the International Accounting Standards Board in December 2024. CITS has not assessed the impact of the Standard.	1 Jan 2026	AASB 2024-4b <i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]</i> This Standard defers (to 1 January 2028) the amendments to AASB 10 and AASB 128 relating to the sale or contribution of assets between an investor and its associate or joint venture. The Standard also includes editorial corrections. There is no financial impact.	1 Jan 2028
Operative for reporting periods beginning on/after 1 Jan 2028	Operative for reporting periods beginning on/after	AASB 18 (NFP /super) <i>Presentation and Disclosure in Financial Statements (Appendix D) [for not-for-profit and superannuation entities]</i> This Standard replaces AASB 101 with respect to the presentation and disclosure requirements in financial statements applicable to not-for-profit and superannuation entities. This Standard is a consequence of the issuance of IFRS 18 <i>Presentation and Disclosure in Financial Statements</i> by the International Accounting Standards Board in April 2024. This Standard also makes amendments to other Australian Accounting Standards set out in Appendix D of this Standard. CITS has not assessed the impact of the Standard.	1 Jan 2028
AASB 2014-10 <i>Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> This Standard amends AASB 10 and AASB 128 to address an inconsistency between the requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture. There is no financial impact.	1 Jan 2028		



9.5 – Key management personnel

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

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

Compensation band (\$)	2026	2025
450,001 - 500,000	-	1
400,001 - 450,000	1	-
250,001 - 300,000	2	2
200,001 - 250,000	6	7
150,001 - 200,000	1	2
100,001 - 150,000	6	2
50,001 - 100,000	3	5
	19	19

	2026 (\$'000)	2025 (\$'000)
Short-term employee benefits	2,754	2,874
Post-employment benefits	366	364
Other long-term benefits	332	349
Total compensation of senior officers	3,452	3,587

Total compensation includes the superannuation expense incurred by CITS in respect of senior officers.

Left: KidSport

Notes to the financial statements

For the year ended 30 June 2026

9.6 – Related parties

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

Related parties of CITS include:

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

Significant transactions with Government-related entities

In conducting its activities, CITS is required to transact with the State and entities related to the State. These transactions are generally based on the standard terms and conditions that apply to all agencies. Such transactions include:

- service appropriation (Note 4.1);
- capital appropriation (Note 9.11);
- lease rental payments to the Department of Housing and Works (Government Office Accommodation and State Fleet) (Note 3.3) and related outstanding balances (Note 7.1);
- insurance payments to the Insurance Commission and Riskcover fund (Note 3.3);
- Royalties for Regions Fund (Note 4.1);
- resources received (Note 4.1);
- remuneration for services provided by the Auditor General (Note 9.10);

- payments to the Combat Sports Commission (Note 9.8);
- payments to Tourism WA (Note 3.2 and 9.8);
- grants provided to West Australian Institute of Sport and West Australian Tourism Commission (Note 3.2 and 9.8); and
- superannuation contributions to GESB (Note 3.1(a)).

Material transactions with other related parties

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

9.7 – Related bodies

CITS has no related bodies.

Notes to the financial statements

For the year ended 30 June 2026

9.8 – Affiliated bodies

In accordance with *TI 8 Requirement 6.3 Affiliated Bodies*, CITS provided funding for the following services to a significant number of government and non-government affiliated bodies during the financial year. These affiliated bodies are not subject to the operational control by CITS.

	2026 (\$'000)	2025 (\$'000)
2021 Small Grants Election Commitments	-	50
Arts Lotteries Account	12,946	12,393
Arts projects and programs	9,770	6,117
CBD Activation Grants	-	250
Community Engagement and Funding	11,822	9,062
Community Sporting and Recreational Facilities Fund	1,737	3,811
Facilities Grants	8,488	1,551
Royalties for Regions fund	8,800	8,513
Rugby League Development	5,000	-
ScreenWest	20,940	9,746
Sports Financial Grants	13,313	10,367
Sports Lotteries Account	16,931	17,707
Sports Wagering Account	3,347	2,373
Tourism WA	151,238	-
WACA Ground Redevelopment	19,200	39,660
Other Grants	-	400
Total	283,532	122,000

9.9 – Special purpose accounts

Arts Lotteries Account^(a)

The purpose of the account is to hold moneys received, pursuant to section 22(1)(a) and 22(5) of the *Lotteries Commission Act 1990*, to be applied in such proportions and among such bodies engaged in the conduct of cultural activities in the State.

	2026 (\$'000)	2025 (\$'000)
Balance at start of period	13,877	17,173
Receipts	21,181	22,957
Payments	(28,336)	(26,253)
Balance at end of period	6,722	13,877

Community Sporting and Recreation Facilities Fund^(b)

The purpose of the account is to hold monies appropriated for the purpose of making grants for the development of public sporting and recreation facilities, and for the management and administration of those grants.

	2026 (\$'000)	2025 (\$'000)
Balance at start of period	34,091	24,296
Receipts	12,036	25,591
Payments	(20,530)	(15,796)
Balance at end of period	25,597	34,091

^(a) Established under section 16(1)(b) of FMA.

^(b) Established under section 16(1)(d) of FMA.

Notes to the financial statements

For the year ended 30 June 2026

9.9 – Special purpose accounts (continued)

Sports Lotteries Account^(a)

The purpose of the account is to hold moneys received, pursuant to section 22(1)(a) and 22(4) of the *Lotteries Commission Act 1990*, to be applied in such proportions and among such bodies engaged in the conduct of sport in the State.

	2026 (\$'000)	2025 (\$'000)
Balance at start of period	7,444	11,787
Receipts	21,208	22,973
Payments	(28,207)	(27,316)
Balance at end of period	445	7,444

Sports Wagering Account^(a)

The Sports Wagering Account holds monies paid by Racing and Wagering Western Australia under section 104 of the *Racing and Wagering Western Australia Act 2003* and monies appropriated by the Department of Treasury and Finance collected from the Point of Consumption Tax introduced in 2019. These monies are held in trust until distributed as directed by the Minister for Sport and Recreation, pursuant to section 110A of the *Gaming and Wagering Commission Act 1987*.

	2026 (\$'000)	2025 (\$'000)
Balance at start of period	4,043	-
Receipts	5,297	7,718
Payments	(4,752)	(3,675)
Balance at end of period	4,588	4,043

Sunset Reserve Account^(a)

The purpose of the account is to hold funds received from the Department of Housing and Works to operate the Sunset Heritage Properties.

	2026 (\$'000)	2025 (\$'000)
Balance at start of period	657	553
Receipts	235	600
Payments	(740)	(496)
Balance at end of period	152	657

Off-Road Vehicle Fund^(a)

The purpose of the account is to hold funds collected for the registration of vehicles under the *Control of Vehicles (off-road areas) Act 1978* and to provide funds to meet the expenses of CITS in connection with administration of the Act pursuant to section 44(3) of the Act. This account was transferred to LGIRS as a result of the Public Sector Reform, with settlement of the cash occurring in FY2026-27.

	2026 (\$'000)	2025 (\$'000)
Balance at start of period	5,637	831
Receipts	69	4,865
Payments	(97)	(59)
Balance at end of period	5,609	5,637

^(a) Established under section 16(1)(b) of FMA.

Notes to the financial statements

For the year ended 30 June 2026

9.9 – Special purpose accounts (continued)

Gambling Harm Reduction Support Service Fund^(a)

The purpose of the account is to hold monies appropriated for the purpose of gambling harm minimisation and related activities. This account was transferred to LGIRS as a result of the Public Sector Reform, with settlement of the cash occurring in FY2026-27.

	2026 (\$'000)	2025 (\$'000)
Balance at start of period	2,606	-
Receipts	1,403	4,531
Payments	(636)	(1,795)
Balance at end of period	3,373	2,606

Gaming Community Trust Fund^(a)

The Gaming Community Trust Fund comprises winnings from gaming activities that have remained unclaimed for more than 14 months, plus interest income. The fund is held for purposes as recommended by the Trust, and approved by the Minister, for the benefit of the community pursuant to section 109C (2) of the *Gaming and Wagering Commission Act 1987*. This account was transferred to LGIRS as a result of the Public Sector Reform. The SPA account was maintained a separate bank account, and was transferred to LGIRS in FY2025-26.

	2026 (\$'000)	2025 (\$'000)
Balance at start of period	687	-
Receipts	-	687
Payments	-	-
Transfer to LGIRS due to Public Sector Reform ^(c)	(687)	-
Balance at end of period	-	687

Racing Bets Levy Account (Aministered)^(a)

The Racing Bets Levy Account receives monies under section 14A of the *Betting Control Act 1954*. This Account is to be applied for the purposes of making payments to the Western Australian racing industry under the *Betting Control Act 1954*, and outgoings and expenses incurred by the Commission in managing the Account. This account was transferred to LGIRS as a result of the Public Sector Reform. The SPA account was maintained a separate bank account, and was transferred to LGIRS in FY2025-26.

	2026 (\$'000)	2025 (\$'000)
Balance at start of period	2,085	-
Receipts	-	53,704
Payments	-	(51,619)
Transfer to LGIRS due to Public Sector Reform ^(c)	(2,085)	-
Balance at end of period	-	2,085

^(a) Established under section 16(1)(b) of FMA.

^(c) These transfers to LGIRS are reflected in the balances shown in Notes 12.1 and 12.2.

9.10 – Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the reporting period is as follows:

	2026 (\$'000)	2025 (\$'000)
Auditing the accounts, controls, financial statements and key performance indicators	480	972
	480	972

Notes to the financial statements

For the year ended 30 June 2026

9.11 – Equity

	2026 (\$'000)	2025 (\$'000)
Contributed equity		
Balance at start of period	931,680	712,150
Restructure of administrative arrangements		
Net assets received	2,523	-
Contribution by owners		
Capital appropriation	165,130	219,809
Other contributions by owners		
Transfer from the Gaming and Wagering Commission	77	7,993
Total contributions by owners	1,099,410	939,952
Restructure of administrative arrangements		
Net assets transferred out	23,708	-
Distributions to owners		
Transfer of net assets to other agencies:		
Transfer to the Arts and Culture Trust	206,722	2,515
Transfer to the WA Museum	-	1,064
Transfer to VenuesWest	9,235	4,693
Total distributions to owners	239,665	8,272
Total contributed equity at end of period	859,745	931,680

	2026 (\$'000)	2025 (\$'000)
Reserves		
Balance at the start of period	108,211	56,668
Correction of prior period errors*	-	(109,000)
Changes in asset revaluation surplus		
Land	35,454	120,722
Buildings	(21,805)	39,821
Total asset revaluation surplus at end of period	121,860	108,211
Accumulated surplus/(deficit)		
Balance at start of period	(129,721)	(173,585)
Result for the period	(33,384)	43,864
Balance at end of period	(163,105)	(129,721)
Total equity at end of period	818,500	910,170

* Refer to Note 9.3 for further information on the restatement of comparative information arising from the correction of a prior-period error.

9.12 – Supplementary financial information

a) Write-offs

During the financial year, NIL was written off CITS asset register under the authority of:

	2026 (\$'000)	2025 (\$'000)
The accountable authority	-	-
	-	-

Notes to the financial statements

For the year ended 30 June 2025

10 – Explanatory statements

This section explains variations in the financial performance of CITS.

	Notes
Explanatory statement for controlled operations	10.1
Explanatory statement for administered items	10.2

10.1 – Explanatory statement for controlled operations

This explanatory section explains variations in the financial performance of CITS undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2026 are shown below. Narratives are provided for major variances which are more than 10% of the comparative and which are also more than 1% of the following:

1. Estimate and actual results for the current year:

- total cost of services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$561,287,000); and
- total assets of the annual estimates for the Statement of financial position (i.e. 1% of \$912,233,000).

2. Actual results between the current year and previous year:

- total cost of services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$437,791,000); and
- total assets of the annual estimates for the Statement of financial position (i.e. 1% of \$942,720,000).

Notes to the financial statements

For the year ended 30 June 2026

10.1.1 – Statement of comprehensive income variances

Variance Notes	Estimate 2026 ¹ (\$'000)	Actual 2026 (\$'000)	Actual 2025 Restated (\$'000)	Variance between actual and estimate (\$'000)	Variance between actual results for 2026 and 2025 (\$'000)
COST OF SERVICES					
Expenses					
Employee benefits expenses	87,185	92,169	92,772	4,984	(603)
Supplies and services 1,A	13,377	29,152	40,301	15,775	(11,149)
Depreciation and amortisation expenses	6,335	8,369	7,544	2,034	825
Finance costs	53	35	17	(18)	18
Accommodation expenses 2	34,118	26,497	24,310	(7,621)	2,187
Grants and subsidies 3,B	394,390	448,863	269,171	54,473	179,692
Finance lease derecognition	-	-	161	-	(161)
Other expenses 4	25,829	1,038	3,515	(24,791)	(2,477)
Total cost of services	561,287	606,123	437,791	44,836	168,332
Income					
User charges and fees C	6,386	10,410	15,463	4,024	(5,053)
Commonwealth grants 5	9,283	2,748	625	(6,535)	2,123
Interest income	-	129	75	129	54
Other income D	2,555	3,269	19,801	714	(16,532)
Total income	18,224	16,556	35,964	(1,668)	(19,408)
NET COST OF SERVICES	543,063	589,567	401,827	46,504	187,740

Variance Notes	Estimate 2026 ¹ (\$'000)	Actual 2026 (\$'000)	Actual 2025 Restated (\$'000)	Variance between actual and estimate (\$'000)	Variance between actual results for 2026 and 2025 (\$'000)
Income from State Government					
Service appropriation E	508,310	540,883	408,232	32,573	132,651
Income from other public sector entities 6,F	32,175	1,463	13,787	(30,712)	(12,324)
Resources received	1,320	374	1,682	(946)	(1,308)
Royalties for Regions Fund G	14,271	13,463	21,990	(808)	(8,527)
Total income from State Government	556,076	556,183	445,691	107	110,492
SURPLUS/(DEFICIT) FOR THE PERIOD	13,013	(33,384)	43,864	(46,397)	(77,248)
OTHER COMPREHENSIVE INCOME					
Items not reclassified subsequently to profit or loss					
Changes in asset revaluation surplus* H	-	13,649	51,543	13,649	(37,894)
Total other comprehensive income	-	13,649	51,543	13,649	(37,894)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	13,013	(19,735)	95,407	(32,748)	(115,142)

⁽¹⁾ The estimates are included in the published State Budget 2025-26, Budget Papers No.2 'Budget Statements'.

* Refer to Note 9.3 for further information on the restatement of comparative information arising from the correction of a prior-period error.

Notes to the financial statements

For the year ended 30 June 2026

Major estimate and actual (2026) variance narratives:

1. Supplies and services expenses were \$15.8 million higher than budget, largely reflecting the classification of RiskCover insurance premiums and professional and administrative services costs under Supplies and Services, while the related budget was under Other Expenses.
2. Accommodation expenses are \$7.6 million lower than estimate largely reflecting timing of works under the Asset Maintenance Fund.
3. Grants and Subsidies are \$54.5 million higher than estimate largely due to the transfer of operational funding to Tourism WA under a Service Delivery Agreement, offset by the timing of expenditure in a number of sport infrastructure grant programs.
4. Other expenses were \$24.8 million lower than estimate, largely reflecting payments relating to the Western Australian Cricket Association (WACA) Ground Improvement Project that were budgeted as other expenses but were ultimately classified as administered expenditure. The variance was also driven by RiskCover insurance premiums, administration costs, and repair and maintenance expenditure being reported under Supplies and Services, whereas these costs were budgeted under Other Expenses as outlined on note 1.
5. Commonwealth grants are lower than estimate by \$6.5 million, largely reflecting a variance between the funding assumptions adopted during budget development and actual funding received from the Commonwealth Government.
6. Income from other public sector entities is \$30.7 million lower than estimated, largely due to the timing of funding drawdowns from the Asset Maintenance Fund for projects such as the Albany Entertainment Centre.

Major actual (2026) and comparative (2025) variance narratives:

- A. Supplies and services expenses are lower than 2024-25 by \$11.1 million largely due to expenses incurred to implement the Gambling Harm Reduction Support Service Fund in 2025-26 which was subsequently transferred to LGIRS following the Public Sector Reform effective from 1 July 2025.
- B. Grants and subsidies expenses are \$179.7 million higher than 2024-25 primarily due to transfer of funding to Tourism WA under a Service Delivery Agreement as part of the Public Sector Reform effective 1 July 2025.
- C. User charges and fees are \$5 million lower than 2024-25 largely reflecting the transfer of liquor fees and other charges to LGRIS following the Public Sector Reform effective from 1 July 2025.
- D. Other income is \$16.5 million lower than 2024-25 largely due to once-off contribution from the City of Perth towards the development of WACA Aquatic Facility and recoup of expenditure related to the Casino Royal Commission from Crown Perth in 2024-25.
- E. Service appropriation is \$132.7 million higher than 2024-25 largely reflecting appropriation received for Tourism WA following the Public Sector Reform effective from 1 July 2025.
- F. Income from other public entities is \$12.3 million lower than 2024-25 due to timing of funding drawdowns from the asset maintenance fund.
- G. Royalties for Regions Fund is \$8.5 million lower than 2024-25 largely reflecting cessation of funding for time limited projects such as Kununurra Aquatic Leisure Centre Redevelopment, Dalyellup Multipurpose Community and Youth Centre, Motorplex Complex in Albany, Albany Entertainment Centre and Kalgoorlie Motorsports Precinct.
- H. Changes in asset revaluation surplus is \$37.9 million lower than 2024-25 largely reflecting a reduction in the valuation of the Perth Concert Hall, which is currently under redevelopment.

Notes to the financial statements

For the year ended 30 June 2026

10.1.2 – Statement of financial position variances

Variance Notes	Estimate 2026 ¹ (\$'000)	Actual 2026 (\$'000)	Actual 2025 Restated (\$'000)	Variance between actual and estimate (\$'000)	Variance between actual results for 2026 and 2025 (\$'000)
ASSETS					
Current assets					
Cash and cash equivalents	6,317	166,378	119,993	160,061	46,385
Restricted cash and cash equivalents	28,414	48,528	76,395	20,114	(27,867)
Receivables	8,853	7,433	8,071	(1,420)	(638)
Amounts receivable for services	405	635	635	230	-
Other assets	4,523	265	2,562	(4,258)	(2,297)
Total current assets	48,512	223,239	207,656	174,727	15,583
Non-current assets					
Receivables	4,821	2,300	3,190	(2,521)	(890)
Amounts receivable for services	A 104,574	100,108	88,069	(4,466)	12,039
Property, plant and equipment*	1,B 754,326	555,936	637,239	(198,390)	(81,303)
Intangible assets	-	-	6,304	-	(6,304)
Right-of-use assets	-	610	194	610	416
Other assets	-	27	68	27	(41)
Total non-current assets	863,721	658,981	735,064	(204,740)	(76,083)
TOTAL ASSETS	912,233	882,220	942,720	(30,013)	(60,500)

Variance Notes	Estimate 2026 ¹ (\$'000)	Actual 2026 (\$'000)	Actual 2025 Restated (\$'000)	Variance between actual and estimate (\$'000)	Variance between actual results for 2026 and 2025 (\$'000)
LIABILITIES					
Current liabilities					
Payables	15,940	41,090	10,748	25,150	30,342
Contract liabilities	-	2,000	287	2,000	1,713
Employee related provisions	19,086	15,650	17,023	(3,436)	(1,373)
Lease liabilities	250	210	125	(40)	85
Other liabilities	3,206	1,168	1,383	(2,038)	(215)
Total current liabilities	38,482	60,118	29,566	21,636	30,552
Non-current liabilities					
Employee related provisions	3,013	3,186	2,905	173	281
Lease liabilities	439	416	79	(23)	337
Other non-current liabilities	2 41,467	-	-	(41,467)	-
Total non-current liabilities	44,919	3,602	2,984	(41,317)	618
TOTAL LIABILITIES	83,401	63,720	32,550	(19,681)	31,170
NET ASSETS	828,832	818,500	910,170	(10,332)	(91,670)
EQUITY					
Contributed equity	977,673	859,745	931,680	(117,928)	(71,935)
Reserves*	3,C 76,771	121,860	108,211	45,089	13,649
Accumulated surplus/ (deficit)	(225,612)	(163,105)	(129,721)	62,507	(33,384)
TOTAL EQUITY	828,832	818,500	910,170	(10,332)	(91,670)

⁽¹⁾ These estimates are included in the published State Budget 2025-26, Budget Papers No.2 'Budget Statements'.

* Refer to Note 9.3 for further information on the restatement of comparative information arising from the correction of a prior-period error.

Notes to the financial statements

For the year ended 30 June 2026

Major estimate and actual (2026) variance narratives:

1. Property, plant and equipment is \$198.4 million lower than estimate largely due to unbudgeted revaluation decrements of the Old Sunset Hospital Site and Perth Concert Hall, and timing of capital works expenditure, including the Australian Hockey Centre, Perth Cultural Centre and Malaga Sports Precinct.
2. Other non-current liabilities are \$41.5 million lower than estimated, largely due to the accounting treatment of the National Rugby League financial assistance to the Perth Bears. Although the full funding commitment was budgeted in 2025-26 and recognised as a liability, payments are scheduled to be made over seven years and recognised as an expense as they occur.
3. Reserves exceed budget by \$45.1 million, largely attributable to changes in land and building valuations arising from the annual Landgate valuation process. Given the externally assessed nature of these valuations and their sensitivity to market movements, the resulting impacts may fluctuate materially between reporting periods.

Major actual (2026) and comparative (2025) variance narratives:

- A. Amounts receivable for services are \$12 million higher than 2024-25 primarily reflecting the ageing portfolio of assets held by CITS and the offsetting Department of Treasury and Finance holding account receivable intended to fund the like for like replacement of assets.
- B. Property, plant and equipment are \$81.3 million lower than 2024-25 primarily reflecting the transfer of Perth Film Studio to the Art and Culture Trust following practical completion.
- C. Reserves are \$13.6 million higher than in 2024-25, primarily as a result of favourable movements in the valuation of land and buildings owned by CITS, arising from the annual Landgate valuation process. As these valuations are externally determined, the resulting movements may vary from year to year.

Below: Sunset Hospital site, Dalkeith



Notes to the financial statements

For the year ended 30 June 2026

10.1.3 – Statement of cash flows variances

		Estimate 2026 ¹	Actual 2026	Actual 2025	Variance between actual and estimate	Variance between actual results for 2026 and 2025
	Variance Notes	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation	A	501,306	533,879	401,961	32,573	131,918
Special Purpose Accounts transfers	B	-	-	7,943	-	(7,943)
Capital appropriation	C	144,111	156,074	216,495	11,963	(60,421)
Funds from other public sector entities	1,D	54,788	5,756	11,915	(49,032)	(6,159)
Holding account drawdown		635	635	160	-	475
Royalties for Regions Fund	E	14,271	13,463	21,540	(808)	(8,077)
Net cash provided by State Government		715,111	709,807	660,014	(5,304)	49,793
Utilised as follows:						
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits		(88,526)	(90,506)	(92,266)	(1,980)	1,760
Supplies and services	2,F	(10,733)	(25,583)	(41,885)	(14,850)	16,302
Accommodation	3	(37,210)	(26,204)	(25,012)	11,006	(1,192)
Grants and subsidies	4,G	(348,552)	(449,263)	(274,110)	(100,711)	(175,153)
GST payments on purchases	5,H	(15,137)	(41,193)	(47,186)	(26,056)	5,993
Other payments	6	(22,770)	(922)	(3,507)	21,848	2,585

	Variance Notes	Estimate 2026 ¹ (\$'000)	Actual 2026 (\$'000)	Actual 2025 (\$'000)	Variance between actual and estimate (\$'000)	Variance between actual results for 2026 and 2025 (\$'000)
Receipts						
User charges and fees	I	5,523	9,735	15,012	4,212	(5,277)
Commonwealth grants	7	9,350	2,748	4,625	(6,602)	(1,877)
Interest received		-	143	19	143	124
GST receipts on sales		371	4,194	7,581	3,823	(3,387)
GST receipts from taxation authority	8	15,190	34,906	39,248	19,716	(4,342)
Other receipts	J	1,703	4,887	21,001	3,184	(16,114)
Net cash provided by/ (used in) operating activities		(490,791)	(577,058)	(396,480)	(86,267)	(180,578)
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets	9,K	(172,509)	(114,231)	(170,906)	58,278	56,675
Net cash used in investing activities		(172,509)	(114,231)	(170,906)	58,278	56,675
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease payments		(1,283)	-	-	1,283	-
Payment to accrued salaries account		-	-	(960)	-	960
Net cash used in financing activities		(1,283)	-	(960)	1,283	960
Net increase/(decrease) in cash and cash equivalents		50,528	18,518	91,668	(32,010)	(73,150)
Cash and cash equivalents at the beginning of the year		104,840	196,388	104,720	91,548	91,668
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		155,368	214,906	196,388	59,538	18,518

⁽¹⁾ These estimates are included in the published State Budget 2025-26, Budget Papers No.2 'Budget Statements'.

Notes to the financial statements

For the year ended 30 June 2026

Major estimate and actual (2026) variance narratives:

1. Funds from other public sector entities are lower than estimate by \$49 million, largely due to the timing of funding drawdowns from the Asset Maintenance Fund.
2. Supplies and services are higher than estimate by \$14.9 million, largely reflecting the classification of RiskCover insurance premiums and professional and administrative services costs under Supplies and Services, while the related budget was under Other Expenses.
3. Accommodation is lower than estimates by \$11 million, largely reflecting the timing of works under the Asset Maintenance Fund.
4. Grants and subsidies are \$100.7 million higher than estimates largely due to the transfer of operational funding to Tourism WA under Service Delivery Agreement offset by timing of expenditure in a number of sport infrastructure grant programs.
5. GST payments on purchases were \$26.1 million higher than estimate, largely due to higher departmental expenditure, which resulted in increased GST payments.
6. Other payments were \$21.8 million lower than estimate largely reflecting payments relating to the WACA Ground Improvement Project that were budgeted as other expenses but were ultimately classified as administered expenditure. The variance was also driven by RiskCover insurance premiums, administration costs, and repair and maintenance expenditure being reported under Supplies and Services, whereas these costs were budgeted under Other Expenses.
7. Commonwealth grants were \$6.6 million lower than estimate, primarily reflecting a variance between the funding assumptions adopted during budget development and actual funding received from the Commonwealth Government.
8. GST receipts were \$19.7 million higher than estimate, largely due to higher input tax credit recoveries by CITS resulting from increased expenditure.
9. Purchase of non-current assets is \$58.3 million lower than estimate largely reflecting timing of capital works expenditure including the Australian Hockey Centre, Perth Cultural Centre and Malaga Sports Precinct.

Major actual (2026) and comparative (2025) variance narratives:

- A. Service appropriation is higher than 2024-25 by \$131.9 million largely reflecting appropriation received for Tourism WA following the Public Sector Reform effective from 1 July 2025.
- B. Special Purpose Accounts transfer is \$7.9 million lower than 2024-25 due to transfer of the Gaming Community Trust and Sports Wagering Account from the Gaming Wagering Commission of Western Australia in 2024-25.
- C. Capital Appropriation is \$60.4 million lower than 2024-25 reflecting timing of funding for the Perth Film Studio project following practical completion in 2025-26.
- D. Funds from other public sector entities are \$6.2 million lower than 2024-25 due to the timing of funding drawdowns from the Asset Maintenance Fund for projects such as the Albany Entertainment Centre works.
- E. Royalties for Regions Fund are lower than 2024-25 by \$8.1 million primarily due to cessation of time limited funding for projects such as Kununurra Aquatic Leisure Centre Redevelopment, Dalyellup Multipurpose Community and Youth Centre, Motorplex Complex in Albany, Albany Entertainment Centre and Kalgoorlie Motorsports Precinct.
- F. Supplies and services are \$16.3 million lower than 2024-25 due to expenses incurred to implement the Gambling Harm Reduction Support Service Fund in 2024-25 which was subsequently transferred to LGRIS following the Public Sector Reform effective from 1 July 2025.
- G. Grants and subsidies expenses higher than 2024-25 by \$175.2 million primarily due to transfer of operational funding to Tourism WA under a Service Delivery Agreement, following the Public Sector Reform effective from 1 July 2025.
- H. GST payments on purchases are \$6 million lower than 2024-25 largely due to lower departmental expenditure, which resulted in decreased GST payments.
- I. User charges and fees are lower than 2024-25 by \$5.3 million due to transfer of liquor fees and other charges to LGRIS following the Public Sector Reform effective from 1 July 2025.
- J. Other receipts are \$16.1 million lower than 2024-25 primarily due to a contribution received from the City of Perth for the WACA Ground Improvement project in 2024-25.
- K. Purchase of non-current assets are \$56.7 million lower than 2024-25 primarily reflecting lower expenditure following the practical completion of the Perth Film Studio project in 2025-26.

Notes to the financial statements

For the year ended 30 June 2026

10.2 – Explanatory statement for administered items

This explanatory section explains variations in the financial performance of CITS undertaking transactions that it does not control but has responsibility to the government for, as detailed in the administered schedules.

All variances between annual estimates and actual results for 2026 are shown below.

Narratives are provided for major variances which are more than 10% of the comparative and which are more than 1% of the Total administered income of the comparative (i.e. 1% \$985,000 for the current year).

	Variance Notes	Estimate 2026 ⁽¹⁾ (\$'000)	Actual 2026 (\$'000)	Actual 2025 (\$'000)	Variance between actual and estimate (\$'000)	Variance between actual results for 2026 and 2025 (\$'000)
Income from administered items						
Income						
For transfer:						
Appropriation	A	985	985	71,398	-	(70,413)
Taxation - Casino Tax	B	-	-	62,997	-	(62,997)
Racing Bets Levies	C	-	-	61,717	-	(61,717)
Other revenue		-	11,250	-	11,250	11,250
Total administered income		985	12,235	196,112	11,250	(183,877)
Expenses						
Grants to Combat Sports Commission		985	985	974	-	11
Payment to Racing and Wagering Western Australia	D	-	-	60,551	-	(60,551)
Grants to Charitable and Other Public Bodies:						
Regional Cemetery Boards		-	-	240	-	(240)
Subsidies and Concessions:						
Subsidies to gambling and betting agencies and bookmakers	E	-	-	52,897	-	(52,897)
Transfer payments	F	-	11,250	62,997	11,250	(51,747)
Total administered expenses		985	12,235	177,659	11,250	(165,424)

⁽¹⁾ These estimates are included in the published State Budget 2025-26, Budget Papers No.2 'Budget Statements'.

Notes to the financial statements

For the year ended 30 June 2026

Major actual (2026) and comparative (2025) variance narratives:

- A. Appropriation is lower than 2024-25 by \$71.4 million largely due to appropriation received for Gambling Tax reimbursement in 2024-25 that subsequently transferred to LGIRS as part of the Public Sector Reform.
- B. The variance between 2024-25 and 2025-26 reflects Taxation – Casino Tax which was transferred to LGIRS as part of the Public Sector Reform.
- C. The variance between 2024-25 and 2025-26 reflects Racing Bets Levies were transferred to LGIRS as part of the Public Sector Reform.
- D. The variance between 2024-25 and 2025-26 reflects payment to Racing and Wagering Western Australia which was transferred to LGIRS as part of the Public Sector Reform.
- E. The variance between 2024-25 and 2025-26 reflects Subsidies to gambling and betting agencies and bookmakers which were transferred to LGIRS as part of the Public Sector Reform.
- F. Transfer payments are lower than 2024-25 by \$51.7 million largely due to payments to the Consolidated Account for Casino Tax which was transferred to LGIRS as part of the Public Sector Reform.

11 – Indian Ocean Territories

CITS and the Commonwealth Government have entered into Service Delivery Arrangements for the provision of services to the Indian Ocean Territories (Christmas and Cocos [Keeling] Islands). The receipts and payments are as below:

	2026 (\$'000)	2025 (\$'000)
Balance at start of period	(46)	78
Receipts	1,217	625
Payment	(991)	(749)
Balance at end of period^(a)	180	(46)

^(a) The balance at end of period included \$50,041 in funding relating to functions transferred to LGIRS as a result of the Public Sector Reform, with settlement of the cash occurring in FY2026-27.

Below: Aliwah Bardinar!, CircuitWest, Breaksea, WAnjoo, Indian Ocean Territories tour



Notes to the financial statements

For the year ended 30 June 2026

12 – Restructure of administrative arrangements

This section summarises the assets and liabilities transferred during restructures of administrative arrangements during the reporting period in accordance with AASB 1004.

	Notes
Restructuring of administrative arrangements (controlled) as at transfer date	12.1
Restructuring of administrative arrangements (administered) as at transfer date	12.2

12.1 – Restructuring of administrative arrangements (controlled)

Any net assets received by, or transferred from, the department as a result of the administrative restructure are recognised in the financial statements as a contribution by owners or distribution to owners, respectively. The following net assets were transferred to/from other agencies as a result of the public sector reform effective from 1 July 2025.

	Transfers in DEED	Transfers out LGIRS
	(\$'000)	(\$'000)
ASSETS		
Cash and cash equivalent	326	13,248
Restricted cash and cash equivalent	-	8,911
Receivables	-	896
Other assets	-	121
Amounts receivable for services	5,761	91
Infrastructure, property, plant and equipment	52	264
Intangible assets	-	6,304
Total Assets	6,139	29,835
LIABILITIES		
Payables	460	707
Contract liabilities	-	87
Other liabilities	-	282
Employee related provisions	3,156	5,051
Total Liabilities	3,616	6,127
Net transfer in/(out)	2,523	(23,708)

Notes to the financial statements

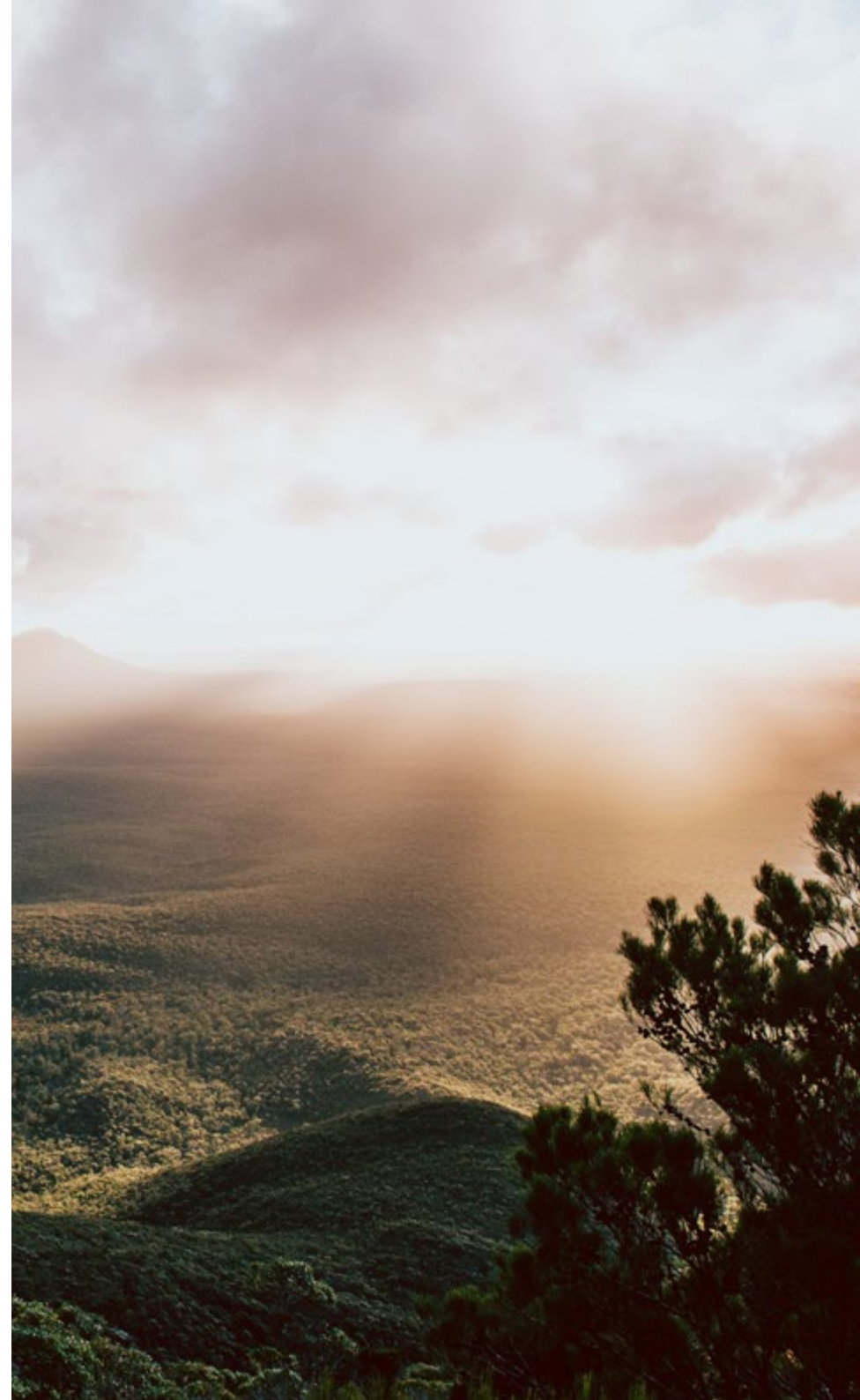
For the year ended 30 June 2026

12.2 – Restructuring of administrative arrangements (administered)

These balances are not reflected in the department's financial statements but are provided for information purposes.

		Transfers out LGIRS
		(\$'000)
ASSETS		
Cash and cash equivalent		29,131
Receivables		14,220
Total Assets		43,351
LIABILITIES		
Payables		37,155
Total Liabilities		37,155
Net transfer out		(6,196)
	Notes	(\$'000)
Reconciliation of cash and cash equivalent		
Cash Balances as at 1 July 2025		29,131
Racing Bets Levy SPA Account transferred to LGIRS	9.9	(2,085)
Payment to Lotterywest		(16,998)
Cash Balances as at 30 June 2026 to be transferred to LGIRS		10,048

Right: Stirling Ranges, Mount Barker





05

Other disclosures,
compliance and
requirements

Government policy requirements	226
Record keeping plan (digital transformation)	236
State Records Office Record Keeping Plan compliance statement	238
Substantive equality	239

Government **policy requirements**

CITS is committed to embedding and advancing inclusion across its workplaces, systems and services. This supports equitable access to sporting, recreational, arts, cultural and tourism experiences for all people.

Opposite page: CircusWA, Disability Services Awards, Burswood

Disability Access and Inclusion Plan 2026–31

In April 2026, CITS launched its new Disability Access and Inclusion Plan 2026–31 (DAIP). The plan was informed by consultation with people with lived experience of disability. Responsibility for the DAIP is shared across all divisions, ensuring implementation of the 7 DAIP outcomes is embedded throughout the department.

Key achievements:

- Achieved Level 1 Carer Friendly Employer Accreditation, recognising the department's commitment to supporting employees with caring responsibilities through inclusive workplace policies, practices and culture. CITS also reaffirmed its Disability Confident Recruiter

status, demonstrating its ongoing commitment to accessible and inclusive recruitment practices. Together, these support a more inclusive workplace and help reduce barriers to employment and career development for people with disability, carers and families.

- Through the Inclusive Participation Program, CITS invested more than \$750,000 to support 8 organisations delivering inclusive sport and recreation initiatives for people with disability. Funded projects included Surf Life Saving WA's All-Abilities Inclusive Surf Sport Program and WA Rugby Union's All Abilities Rugby Program, which are creating new participation pathways and increasing opportunities

for people with disability to engage in community sport and recreation across metropolitan and regional WA.

- CITS continued its commitment to accessible communication and digital inclusion, with the department's website recognised as a finalist for Government Website of the Year at the 2025 Centre for Accessibility Australia Access Awards.
- Accessibility improvements were delivered across CITS assets and infrastructure projects. At the Swan Bell Tower, upgrades included tactile ground surface indicators, non-slip stair treads and widened public access doorways improved safety and accessibility for visitors.





Multicultural Plan 2026-29

Following an extensive development process, CITS launched the Multicultural Plan 2026-29 (MCP) in March. Reflecting the important role that multiculturalism plays in WA, the MCP provides a whole of agency framework to strengthen inclusion, cultural safety and equitable participation across all portfolios.

The MCP features commissioned artwork by CaLD artists, with the artwork displayed at the launch event and now displayed in the CITS Leederville and 140 William offices, as well as the Minister for Multicultural Interests' office.

Implementation of the MCP is a shared responsibility.

Actions include inclusive recruitment and workforce development, accessible and culturally responsive service design, community partnerships, employee training and recognition of cultural diversity across programs and funded activities.

Key achievements:

- The KidSport program continued to improve access to sport and recreation for children from CaLD backgrounds. In 2025-26, KidSport supported 4,619 CaLD children through more than \$1.2 million in funding, enabling participation across 857 sporting clubs throughout WA. The program also provides targeted support for children from asylum seeker, refugee and humanitarian entrant backgrounds through a Special Consideration category, helping to remove financial barriers
- and increase participation, inclusion and community connection.
- OMI strengthened community capability and engagement through forums and information sessions to enable community associations to better understand government funding and policy development opportunities, support services and strengthen CaLD community networks.
- OMI undertook extensive consultation to inform the development of WA's first proposed Multicultural Act. The consultation process engaged community members, government agencies, non-government organisations, professional associations, faith leaders and CaLD community representatives.
- CaLD community infrastructure was strengthened through the Community Capital Works Fund. In 2025-26, 17 projects valued at more than \$3 million were completed, supporting facilities used for cultural, social and community activities.
- Through Creative Industries programs and multicultural initiatives, WA artists showcased their work at World Expo 2025 Osaka, including performances, visual arts and contemporary dance presentations. CaLD community events such as Diwali Mela, the Arab Festival and Africa Week also featured internationally recognised performers, strengthening global cultural links and increasing the visibility of WA's diverse communities.



Opposite page: Artworks commissioned by emerging CaLD artists for the CITS Multicultural Plan 2026-29

Above: Maatakitj, Boorloo / Perth

Closing the Gap

During 2025–26, CITS supported commitments under the National Agreement on Closing the Gap, with a primary focus on Outcome 16: Aboriginal and Torres Strait Islander cultures and languages are strong, supported and flourishing. The department's approach is underpinned by strengthened partnerships, targeted investment in community-led initiatives, organisational reform and improved data practices.

Through targeted programs, CITS supported stronger cultural identity, participation in cultural and economic activities and improved social and emotional wellbeing outcomes for Aboriginal people and communities. This included the Connecting to Country and Wirnan programs, which supported 23 on-Country projects, and arts and cultural initiatives including Reconciliation Week Banners, Partnership Acceptance Learning and Sharing, and Revealed, which had over 700 Aboriginal artists involved, attracted 8,175 opening weekend visitors and generated more than \$600,000 in sales. This also included tourism-related activities such as the launch of the *Jina: Western*

Australian Aboriginal Tourism Action Plan 2026–2030 which will support Aboriginal-led tourism development, strengthen cultural representation and deliver economic, social and cultural benefits for Aboriginal people and communities.

CITS also supported community wellbeing and resilience through Community Place Based Grants, the Kimberley Investment Framework, Community Recovery Grants, and the Aboriginal History Research Service, which supports reconnection with family histories, strengthening identity and wellbeing.

Highlights of CITS' contribution in 2025–26 to progressing the 4 Closing the Gap priority reforms include:

Priority Reform 1: Formal partnerships and shared decision-making

CITS strengthened partnerships with Aboriginal stakeholders through structured engagement, co-design and governance participation. The ACC Project exemplifies this approach, having been informed by more than 170 State-wide engagements with Aboriginal communities and organisations, with Aboriginal representation embedded in governance, advisory

and delivery arrangements. The ACC further supports cultural strength and economic participation through employment, procurement and governance outcomes.

Priority Reform 2: Building the community-controlled sector

CITS supported Aboriginal community-controlled organisations through targeted investment and sector development, including approximately \$270,000 to establish ALWA as a peak body to strengthen language preservation, coordination and sector capability.

CITS also funded Aboriginal-led arts, cultural and language programs that supported organisational capability and community-led delivery.

Priority Reform 3: Transforming government organisations

CITS strengthened organisational capability and accountability through cultural competency training, with participation reaching 92.1 per cent and exceeding the RAP target of 85 per cent.

The department also increased engagement with Aboriginal Community Controlled Organisations and Aboriginal-owned businesses

through funding programs and procurement practices aligned to the Aboriginal Procurement Policy. In 2024–25, CITS awarded 4.2 per cent of eligible contracts to Aboriginal businesses, exceeding the target, and is on track to meet the 2025–26 target of 4.5 per cent.

CITS is developing an Agency Aboriginal Procurement Plan to strengthen engagement with Aboriginal businesses and increase procurement opportunities from 2026–27.

Priority Reform 4: Shared access to data and information

CITS supported improved data sharing and evidence-informed decision-making through its leadership role in Outcome 16 and work to develop a state partnership model for the Aboriginal languages sector. Collaboration with sector stakeholders, including Aboriginal Interpreting WA, is helping build more transparent, accessible and culturally appropriate data collection, reporting and use.

Opposite page: Creative workshops, Boorloo / Perth





Consultants engaged by Government

Engagement of consultants less than \$50,000:

- The agency had 1 engagement with an actual cost of \$33,971 inc GST.

Engagement of consultants greater than \$50,000:

- The agency had no engagement of consultants greater than \$50,000.

Pricing policies

When analysing the department's fees and charges, CITS considers the Department of Treasury and Finance's recommendation that agencies should achieve full cost recovery where possible. When a fee was charged it was reviewed annually under Treasurer's Instruction 6 and the fee set in accordance with the Costing and Pricing Government Services Guidelines published by the Department of Treasury and Finance, unless prescribed by legislation.

Acts of Grace payments

There were no Acts of Grace payments in 2025-26.

Ministerial Directives

No Ministerial Directives were received in 2025-26.

Public Interest Disclosures

No Public Interest Disclosures were received in 2025-26.

Left: Albany Entertainment Centre, Kinjarling / Albany

Unauthorised use of credit cards

Officers of CITS hold corporate credit cards where their functions warrant their usage. Cardholders are reminded of their obligations annually under CITS's purchasing card policy, however, 15 employees inadvertently utilised the corporate credit card for personal expenses (22 instances). The matter was not referred for disciplinary action as the Chief Financial Officer noted prompt advice and settlement of the personal use amount and that the nature of the expenditure was immaterial and characteristic of an honest mistake.

2025-26

Number of instances State Government purchasing cards have been used for personal purposes	22
Aggregate amount of personal use expenditure for the reporting period	\$1,071.55
Aggregate amount of personal use settled by due date (within 5 working days)	\$987
Aggregate amount of personal use settled after the period (after 5 working days)	\$85
Aggregate amount of personal use remaining unpaid at the end of the reporting period	-
Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	-

Compliance with Public Sector Standards and ethical codes

In accordance with the *Public Sector Management Act 1994*, CITS maintains compliance with the department's Code of Conduct as well as the Public Sector Standards and Code of Ethics.

There were no breaches of standards claims upheld by the PSC in 2025-26.

There were no breaches found by CITS of the Public Sector Code of Ethics or CITS Code of Conduct in 2025-26.

CITS continues to strengthen its integrity culture through improvements to the Code of Conduct, including provisions relating to child safeguarding and

mandatory disclosure of reportable conduct. This includes the introduction of a secure reporting portal for child-related allegations.

CITS reinforces integrity and accountability by requiring mandatory acknowledgement of the Code of Conduct and ICT Acceptable Use Policy before commencement, as well as pre-employment conflict of interest declarations. All employees are

required to complete an annual conflict of interest declaration.

All CITS employees must complete a comprehensive suite of integrity and behaviour-focused training upon commencement. This includes mandatory training in accountable and ethical decision-making, child safeguarding, anti-bullying, anti-discrimination and anti-sexual harassment.

Opposite page: Gascoyne Dash, Gwoonwardu / Carnarvon



Record keeping plan (digital transformation)

CITS is committed to continuously improving information management culture and capabilities to ensure compliance with the *State Records Act 2000*, and to contribute to the effective delivery of experiences and services.

In November 2025, the CITS Record Keeping Plan was approved by the State Records Commission in accordance with section 19 of the *State Records Act 2000*.

The plan reflects the strategic direction of the department with an increased focus on privacy practices, improving internal governance and improving processes.

The following information is provided as evidence of compliance with Principle 6 of the State Records Commission Standard 2 Record Keeping Plans.

Systems evaluation

As part of the CITS refreshed Digital Transformation Strategy, the department is implementing a more holistic approach to managing and using information. This considers

alignment of technology, people, processes and governance to drive greater efficiency in the use of information.

To support this, an Architecture Review Board has been established to provide oversight on proposed initiatives and architectural guidance. The model will enable improved lifecycle management, data structure design and governance.

Identification and refinement of information in the Information Asset Register has moved into the operational phase and will continue to improve the information landscape including systems, associated risks and data sensitivity.

The approved record keeping system and business systems are maintained through ongoing patch and release management to address security vulnerabilities, improve system performance and take advantage of improved functionality.



Training and induction programs

CITS supports strong customer service by helping employees understand their compliance responsibilities and giving people the knowledge, tools and development opportunities to meet them.

All new employees complete record keeping training through induction, online learning, quick reference guides and regular intranet updates. Content Manager training has also been updated to explain how to create, capture, collate and share information, with a focus on managing records as evidence of business activities over time.

CITS has also improved management accountability training, with a stronger focus on the Information Management Framework and the importance of transparency and accountability in public policy, programs and services. Together, these initiatives strengthen information management maturity and support the ethical creation, use, maintenance and disposal of information.

Opposite page: CITS digital transformation

Right: WOW Wilderness Eco Adventures, Walpole





State Records Office **Record Keeping Plan** compliance statement

The following information is provided as evidence of compliance with legislative requirements under the *State Records Act 2000* and the State Records Commission Standards.

The SRO's Record Keeping Plan, approved in November 2021, includes the SRO Records Management Policy and Procedures, the SRO Corporate Records Disaster Recovery Plan, its retention and disposal authority and relevant CITS Policies.

Employees are informed of changes to record keeping processes at internal meetings and through email. Up-to-date policies and procedures are accessible through the SRO and CITS intranets.

Employees are also required to complete mandatory CITS online Record Keeping Awareness Training as part of their induction and every 2

years as a refresher. Record keeping training and awareness needs are regularly monitored, and employees who need help are provided with one-on-one instruction. Training requirements are documented in SRO Records Management Procedures, which are reviewed and updated when practices change.

All new SRO employees receive an in-person induction tailored to their position, delivered by the SRO Records Management Administrators. The induction covers an overview of SRO records management policies and practices and the systems in place to manage

records, including the EDRMS and other information repositories.

The SRO is committed to helping employees meet their record keeping responsibilities in accordance with the SRO Record Keeping Plan.

Record keeping and the use of information, and employee responsibilities under the *State Records Act 2000*, are also set out in the CITS Code of Conduct, which SRO employees are required to acknowledge and adhere to.

Substantive equality

CITS provides services in local communities which support Aboriginal and Torres Strait Islander peoples, seniors, youth, carers, women, volunteers, children and families, people with disability and people from CaLD backgrounds.

CITS applies substantive equality principles to recruitment and selection practices, ensuring fair and inclusive decision-making in appointments, transfers and promotions.

The flexibility available under the Public Sector Commissioner's Instructions strengthens recruitment, capability building and career pathways for targeted diversity groups.

CITS' Human Resources function provides specialised advice and support to business areas to drive improved workforce diversity outcomes and promote equitable employment practices across the department.

Right: Revealed Art Market, Boorloo / Perth



Freedom of information

The *Freedom of Information Act 1992* (FOI Act) creates a general right of access to documents held by CITS and offices and bodies regarded as part of CITS for the purposes of the FOI Act. This also provides a mechanism for the public to ensure that personal information held by CITS is accurate, complete, up to date and not misleading.

CITS is committed to making information available outside the Freedom of Information (FOI) process, wherever possible, to improve openness and transparency in the delivery of services to the community.

CITS received 59 new FOI applications in 2025-26, excluding applications transferred in full to other agencies. In addition, 6 existing FOI applications carried over from 2024-25 were completed in 2025-26.

A total of 64 applications were finalised during 2025-26. Four applications for internal review were received, and 2 applications for external review were raised with the Office of the Information Commissioner.

Five external reviews were carried over from 2024-25, including 3 for Tourism WA.

Application type	2025-26
Requests for access to non-personal information	23
Requests for access to personal information	38
Requests for amendment of personal information	0
Less applications transferred in full to other agencies	2
Total – new valid applications received in 2025-26	59

Application outcome	2025-26
Total new valid applications received in 2025-26	59
Applications carried forward from 2024-25	6
Less valid applications still outstanding at 30 June 2026	1
Total – applications finalised in 2025-26	64

Boards and Committee remuneration

Individual and aggregated costs of remunerating positions on all boards and committees, as defined in the Premier's Circular 2025/15 – State Government Boards and Committees, have been outlined in the tables below.

Aboriginal Cultural Centre Steering Committee – Phase 2 (project funded)

The Aboriginal Cultural Centre Steering Committee – Phase 2 met in August and October 2025. The committee was abolished in October 2025.

Position on board	Member's name	Type of remuneration	Period of membership	Term of appointment/ tenure	Base salary / sitting fees	Gross/actual remuneration 2025-26
Chair	Ms Divina D'Anna MLA	N/A	10 months	Until October 2025	N/A	N/A
Deputy	N/A	N/A	N/A	N/A	N/A	N/A
Member	Mr Chad Anderson	N/A	3 months	Until October 2025	N/A	N/A
Member	Ms Fiona Hunt	N/A	2 years, 10 months	Until October 2025	N/A	N/A
Member	Mr Michael Court	N/A	2 years, 10 months	Until October 2025	N/A	N/A
Member	Mr Anthony Kannis	N/A	2 years, 10 months	Until October 2025	N/A	N/A
Member	Ms Angela Komninos	N/A	2 years, 10 months	Until October 2025	N/A	N/A
Member	Mr Peter Woronzow	N/A	10 months	Until October 2025	N/A	N/A
Member	Mr Anthony Lee	Sitting fees	2 years, 10 months	Until October 2025	Half day - \$309 Full day - \$476	\$2,497

Position on board	Member's name	Type of remuneration	Period of membership	Term of appointment/ tenure	Base salary / sitting fees	Gross/actual remuneration 2025-26
Member	Mr Barry Winmar	Sitting fees	2 years, 10 months	Until October 2025	Half day - \$309 Full day - \$476	\$2,497
Member	Ms Carol Martin	Sitting fees	2 years, 10 months	Until October 2025	Half day - \$309 Full day - \$476	\$2,188
Member	Ms Cheryl Martin	Sitting fees	2 years, 10 months	Until October 2025	Half day - \$309 Full day - \$476	\$1,570
Member	Dr Ronald (Doc) Reynolds	Sitting fees	10 months	Until October 2025	Half day - \$309 Full day - \$476	\$2,188
Member	Ms Geraldine Hayden	Sitting fees	4 months	Until October 2025	Half day - \$309 Full day - \$476	\$1,261
Member	Mr John McGuire	Sitting fees	2 years, 10 months	Until October 2025	Half day - \$309 Full day - \$476	\$476
Member	Ms Lorraine Coppin	Sitting fees	2 years, 10 months	Until October 2025	Half day - \$309 Full day - \$476	\$785
Member	Ms Taliah Payne	Sitting fees	2 years, 10 months	Until October 2025	Half day - \$309 Full day - \$476	\$1,879
Total	(Non-government) Aboriginal members					\$15,341

Ministerial Multicultural Advisory Council (MMAC)

Position on board	Member's name	Type of remuneration*	Period of membership	Term of appointment/tenure	Base salary/sitting fees	Gross/actual remuneration for 2025-26
Chair	Hon Dr Tony Buti MLA	N/A	Ex officio	Ex officio	Nil	-
Co-Chair	Mr Enzo Sirna AM	N/A	1 July 2025 to 30 June 2026	Sessional	Nil	-
Co-Chair	Mr Yaz Mubarakai MLA	N/A	1 July 2025 to 30 June 2026	Sessional	Nil	-
Member	Ms Karla Benitez	Sitting fee	1 July 2025 to 30 June 2026	Sessional	\$251	\$3,012
Member	Dr Ting Chen	Sitting fee	1 July 2025 to 30 June 2026	Sessional	\$251	\$6,275
Member	Hon Ayor Makur Chuot MLC	N/A	1 July 2025 to 30 June 2026	Sessional	Nil	-
Member	Ms Naomi Cyrus	N/A	1 July 2025 to 30 June 2026	Sessional	Nil	-
Member	Ms Anna Maria Harrison JP	Sitting fee	1 July 2025 to 30 June 2026	Sessional	\$251	\$2,761
Member	Mr Abdullah Khan OAM	Sitting fee	1 July 2025 to 30 June 2026	Sessional	\$251	\$5,656
Member	Mr Amit Khullar	Sitting fee	1 July 2025 to 30 June 2026	Sessional	\$251	\$3,012
Member	Mr Geoff Midalia	Sitting fee	1 July 2025 to 30 June 2026	Sessional	\$251	\$4,769

Position on board	Member's name	Type of remuneration*	Period of membership	Term of appointment/tenure	Base salary/sitting fees	Gross/actual remuneration for 2025-26
Member	Ms Syeda Maisara Muzaffar	Sitting fee	1 July 2025 to 30 June 2026	Sessional	\$251	\$2,510
Member	Mr Satish Nair	Sitting fee	1 July 2025 to 30 June 2026	Sessional	\$251	\$3,012
Member	Dr S Zaung Nau	Sitting fee	1 July 2025 to 30 June 2026	Sessional	\$251	\$2,008
Member	Dr Casty Nyaga	Sitting fee	1 July 2025 to 30 June 2026	Sessional	\$251	\$2,761
Member	Ms Wendy Rose	Sitting fee	1 July 2025 to 30 June 2026	Sessional	\$251	\$4,267
Member	Mr Balwinder Singh	Sitting fee	1 July 2025 to 30 June 2026	Sessional	\$251	\$3,263
Member	Mr Morteza Tabatabaee	Sitting fee	1 July 2025 to 30 June 2026	Sessional	\$251	\$5,773
Member	Dr Ba-Ngu Vo	N/A	1 July 2025 to 30 June 2026	Sessional	Nil	-
Member	Ms Yati Winfield	Sitting fee	1 July 2025 to 30 June 2026	Sessional	\$251	\$4,267
Member	Mrs Amal Youssef	N/A	1 July 2025 to 30 June 2026	Sessional	Nil	-
Total					\$3,514	\$53,346

Right: Perth City skyline, Boorloo / Perth



Creative Industries peer assessors

Peer assessment panels are an important part of the CITS grant application and evaluation process.

Panels assessing Creative Industries grant programs are made up of practising artists and industry personnel with specialist expertise, experience in specific practices and sectors, and awareness of community trends, needs and interests, representing diverse communities.

This can include consideration of different types of creative practice, regional representation, Aboriginal representation and CaLD representation.

The primary role of the panel is to assess applications and make recommendations for funding on behalf of the people of WA.

Panels also provide assessors with professional and skills development opportunities, increasing sector capabilities and capacity.

Peer assessors are not formally a board or committee, however remuneration for 2025-26 is listed below.

Assessor	\$ Amount
Ms Alana Culverhouse	\$9,240
Mr Andrew Varano	\$3,000
Ms Anna Louise Richardson	\$3,300
Ms Annette Carmichael	\$1,500
Ms Barbara Cotter	\$2,700
Ms Brooke Leeder	\$3,000
Mrs Caitlin Stewart	\$2,100
Mr Campbell Whyte	\$3,300
Ms Chloe Elizabeth Flockart	\$3,300
Ms Chloe Ogilvie	\$1,700

Assessor	\$ Amount
Mr Christopher Wheeldon	\$7,800
Ms Corinne Fogarty	\$2,100
Ms Cristy Burne	\$1,800
Mr Daron Keogh	\$2,100
Dr Dean Chan	\$8,700
Mrs Deborah Fitzpatrick	\$2,700
Mr Eduardo Maher	\$600
Ms Elizabeth Spencer	\$1,760
Ms Ella McNeill	\$7,980
Ms Emma Franz	\$2,100

Assessor	\$ Amount
Ms Erin Coates	\$2,700
Ms Eva Grace Mullaley	\$1,200
Mr Guy Boyce	\$5,200
Mr Gwen Knox	\$2,100
Ms Hannah Chambers	\$1,200
Mr Harrison Lorenz-Daniel	\$600
Mrs Hayley-Jane Ayres	\$4,800
Ms Helah Milroy	\$2,700
Mrs Helen Kruger	\$2,100
Mr Holden Sheppard	\$6,000

Assessor	\$ Amount
Ms Irma Woods	\$900
Mr Jack Mitchell	\$3,000
Mr James Berlyn	\$3,300
Mr Jason Cleary	\$2,100
Dr Jennifer Everingham Banyard	\$3,300
Ms Joana Miqueleiz-Hogg TA Jo Morris	\$1,400
Mr Joel Evans	\$800
Ms Karly Gwynaire	\$6,000
Ms Katherine Sarah Parker	\$12,120
Ms Katie Henebery	\$7,140
Mr Kobi Morrison	\$3,300
Ms Luisa Mitchell	\$2,700
Mr Luke Rinaldi	\$5,780
Mr Maitland Schnaars	\$200
Ms Manella Shenali Perera	\$2,100
Dr Marie-Muriel Toulcanon	\$2,700

Assessor	\$ Amount
Mr Michael Barlow	\$3,000
Ms Michelle White	\$7,140
Mr Mohammed-Saheed Busari	\$3,300
Ms Natalie Di Risio	\$2,900
Ms Natalie Jenkins	\$1,760
Ms Natalie Scholtz	\$600
Mr Nicholas MacLaine	\$1,700
Ms Pamela Gaunt	\$2,700
Dr Patrick (Ric) Spencer	\$3,300
Dr Paul Boye	\$3,300
Ms Penelope Shaw	\$2,700
Ms Rachael Dease	\$2,700
Ms Rachel Bin Salleh	\$5,400
Ms Rachel Davison	\$2,400
Mr Ryan Taaffe	\$2,700
Mx Scarlet Davis	\$2,700

Assessor	\$ Amount
Mr Scott Elstermann	\$2,700
Mr Sean Walsh	\$3,880
Ms Shandell Cummings	\$3,900
Ms Shannon Clohessy	\$2,100
Mrs Shona McGregor	\$5,800
Mr Shung Ming Yew (Ben Yew)	\$2,700
Ms Siân Corden Maria Roberts	\$3,300
Ms Storm Helmore	\$1,700
Ms Suzie Haslehurst	\$3,080
Ms Tara Gower	\$3,900
Ms Terri-Ann White	\$6,540
Mr Tom Freeman	\$800
Mr Tristen Parr	\$5,400
Ms Valeria Scoponi	\$800
TOTAL	\$251,120

Other Boards and Committees

Details for membership and remuneration of the below boards and committees are published in their respective 2025-26 annual reports:

- Art Gallery of Western Australia
- Arts and Culture Trust
- Combat Sports Commission
- State Library of Western Australia
- State Records Commission
- Swan Bells Foundation
- Western Australian Museum
- Western Australian Tourism Commission (trading as Tourism WA).

Right: Performance of *Mungangga Garlagula*, Heath Ledger Theatre, Boorloo / Perth

Advertising, market research, polling and direct mail

In accordance with section 175ZE of the *Electoral Act 1907*, CITS incurred the following expenditure to organisations providing the services.

Expenditure	Organisation	Amount (\$)	Total (\$)
Advertising agencies	-	Nil	-
Market research organisations	-	Nil	-
Polling organisations	-	Nil	-
Direct mail	-	Nil	-
Media advertising organisations*			\$12,205.04
	Government Gazette	\$731.29	
	Seek	\$3,082.95	
	Carat	\$1,552.50	
	Department of the Premier and Cabinet (State Law Publisher)	\$818.51	
	LinkedIn	\$800	
	Public Notices (incl. Indian Ocean Territories, Cocos Keeling Islands)	\$2,858.83	
	Public Sector	\$2,211.86	
	Meta	\$149.10	
Total			\$12,205.04



Image credits

CITS staff feature in photos in this annual report.

Image credits with no photographer attribution have been supplied by CITS and other agency staff.

Front cover

Opening ceremony, AFC Women's Asian Cup, Perth Stadium, Boorloo / Perth, March 2026. Courtesy Tourism WA

Inside cover

Max Barton, Wednesdays At The End Of The World (2025). Fremantle Biennale, SANCTUARY 25. Walyalup / Fremantle. Photography by Duncan Wright

Page 8

Chad Anderson, Director General, Department of Creative Industries, Tourism and Sport

Page 11

Images By Tang Ming Tung/ DigitalVision collection via Getty Images

Page 12

Student enjoying a run on the flying fox at Point Walter Recreation Camp, Bicton.

SolStock/E+ collection via Getty Images

Morsa Images/ DigitalVision collection via Getty Images

Page 13

Mowanjum Festival 2025. Courtesy Tourism WA

Page 14

Dragon dancing, Chinese New Year Fair, Northbridge, 2026

Page 15

Paddle-trails to Nature Project, Lake Goegrup. Photography by Visit Mandurah

Page 16

Perth Concert Hall construction, Boorloo / Perth

The statewide Aboriginal Cultural Centre planned for Boorloo / Perth will become a powerful platform for truth telling, healing, and reconciliation. Concept render for illustration purposes. Courtesy Hassell Architects

Page 17

Perth Cultural Centre artist's impression. Courtesy Cox Architects, Boorloo / Perth

Waterbank, East Perth. Courtesy DevelopmentWA

Skaters take to the new plaza. McCallum Park Active Area, Victoria Park. Photography by Daniel Tenakor. Courtesy Town of Victoria Park

Australian Hockey Centre, render showing main pitch. Courtesy Hunt Architects

Page 18

Giants of Mandurah by Thomas Dambo, Mandjoogoordap / Mandurah. Courtesy Tourism WA

Page 20

Wula Gura Nyinda Eco Cultural Adventures, Francois Peron National Park. Courtesy Tourism WA

Page 26

Adventure Connections Trails Centre, Wellington National Park, Collie. Courtesy Tourism WA

Page 28

Maxxi Minaxi May, *Re-PLAY* (detail), Art Gallery of Western Australia, Boorloo / Perth, September 2025. Photography by Louise Coghill

Page 29

Pippin Drysdale, *Infinite Terrain*, Art Gallery of Western Australia, Boorloo / Perth, December 2025. Photography by Rift Photography

X-Press Magazine: 41 Years on the Streets exhibition launch, State Library of Western Australia, Boorloo / Perth, June 2026. Photography by Miles Noel

A Recipe for Life exhibition launch, State Library of Western Australia, Boorloo / Perth, September 2025. Photography by Tori Lill

Page 31

Terracotta Warriors closing week, Western Australian Museum, Boorloo / Perth, February 2026. Photography by Luke Riley Creative

Page 33

Walking On A Dream event, Sydney, February 2026. Photo by Cassandra Hannagan. Courtesy Tourism WA

Page 34

SolStock/E+ collection via Getty Images

Page 35

CITS staff collaborating. Courtesy Public Sector Commission

Page 36

Karla Hart and Kwarbah Djookian, Warndarn Dreaming, Sculptures by the Sea Cottesloe, March 2026. Photography by Michael Goh. Courtesy Tourism WA

Page 38

AFL Origin, Optus Stadium, Boorloo / Perth, February 2026. Photography by Base Imagery. Courtesy Tourism WA

Spectators show their support during the 2026 AFL Origin match between Western Australia and Victoria at Perth Stadium on February 14, 2026 in Boorloo / Perth, Australia. Photo by Paul Kane/Getty Images via AFL Photos)

Page 39

Opening ceremony, AFC Women's Asian Cup, Perth Stadium, Boorloo / Perth, March 2026. Courtesy Tourism WA

Audrey Nuna performs at opening ceremony, AFC Women's Asian Cup, Perth Stadium, Boorloo / Perth, March 2026. Courtesy Tourism WA

Page 40

Scenes from the Climate Era, WA Youth Theatre Company, Victoria Hall, Walyalup / Fremantle, February 2025. Photography by Grace Sanders

Page 42

Perth Film Studios Malaga. Photography by Simon Westlake Photo

Page 43

Perth Film Studios Malaga. Photography by Simon Westlake Photo

Page 44

Creative Industries Taskforce meeting, State Theatre Centre of WA, Boorloo / Perth, March 2026

Witthaya Prasongsin/Moment collection via Getty Images

John Burke/Stockbyte collection via Getty Images

Page 45

Peta Roebuck, Secret Shores Creative Learning Program, Fremantle Biennale, SANCTUARY 25, Spearwood Primary School, Walyalup / Fremantle. October 2025. Photography by Duncan Wright

Page 46

Briefs, Fringe World 2026, Ice Cream Factory, Boorloo / Perth, February 2026. Photography by Sean Breadsell

Page 47

Mayume Noguromi with dancers from West Australian Ballet as nymphs and fauns, *Cinderella*, West Australian Ballet, His Majesty's Theatre, Boorloo / Perth, November 2025. Photography by Matt Jelonek

The Little Mermaid, The Blue Room Theatre, Northbridge, November 2025. Photography by Josh Wells Photography

Child participates in the *Messy Bears* creative hub, 2025 AWESOME Festival, Urban Orchard, Boorloo / Perth, October 2025. Photography by Catch Create. Courtesy Barking Gecko Arts

Page 48

Opening of Bruno Booth *Exquisite Bodies*, a partnership between ART ON THE MOVE, The Art Gallery of Western Australia and Healthway, Shire of Carnarvon Library and Gallery, October 2025. Photography by Gascoyne Media

Networking event at Australian Performing Arts Market, Walyalup Fremantle Arts Centre, Walyalup / Fremantle, February 2026. Photography by Edwin Sitt

Page 49

Angie Colman performing at the WAM Showcase, The Rechabite, Northbridge, September 2025. Photography by Foreva Media

Page 50

Jila Kujarra: Two Snakes Dreaming, an exhibition by Desmond Taylor and Mariaan Pugh, ART ON THE MOVE, Painted Tree Gallery, August 2025. Photography by Fiona Sinclair. Courtesy Southern Forest Arts

Page 51

A band of unicycling brumbies gather in the bush, *Sandstorm*, Sandfly Circus, Rubibi / Broome, September 2025. Photography by Queentide Creative. Courtesy Theatre Kimberley

Artwork by Sophia Brown, Spinifex Arts Project, *Revealed: New and Emerging WA Aboriginal Artists* exhibition, Aboriginal Art Centre Hub WA, Perth Institute of Contemporary Arts, Boorloo / Perth, 2026. Photography by Jessica Russell

Page 52

The statewide Aboriginal Cultural Centre planned for Boorloo / Perth will become a powerful platform for truth telling, healing, and reconciliation. Concept render for illustration purposes. Courtesy Hassell Architects

Page 53

Perth Cultural Centre artist's impression, Boorloo / Perth. Courtesy Cox Architects

Page 54

Perth Concert Hall artist's impression, Boorloo / Perth. Courtesy With Studio and OMA

His Majesty's Theatre, Boorloo / Perth 2025. Photography by Robert Frith. © Robert Frith, Acorn Photo

Page 56

Shinju Matsuri Festival of the Pearl, Cable Beach, Rubibi / Broome, 2025. Courtesy Tourism WA

Page 57

Trek Ningaloo, Exmouth. Courtesy Tourism WA

Page 59

Busselton Jetty Swim, Undalup / Busselton, February 2025. Photography by Daniela Tommasi. Photography. Courtesy Tourism WA

Page 60

Perth Sail Grand Prix, Walyalup / Fremantle, January 2026. Courtesy Tourism WA

Page 61

Skydive Geronimo, Wadjemup / Rottnest Island. Courtesy Tourism WA

Page 62

Wula Gura Nyinda Eco Adventures, Shark Bay World Heritage Area. Courtesy Tourism WA

Page 63

Anton Lord, *Golden Fields*, Sculptures by the Sea Cottesloe, March 2026. Photography by Michael Goh. Courtesy Tourism WA

Page 64

Jack Della Maddalena and Carlos Prates ahead of UFC Fight Night, Boorloo / Perth, RAC Arena, Perth, May 2026. Courtesy Tourism WA

Australia vs Philippines, AFC Women's Asian Cup 2026, Perth Stadium, Boorloo / Perth, March 2026. Courtesy Tourism WA

Page 65

AFL Origin, Perth Stadium, Boorloo / Perth, February 2026. Photography by Daniel Carson. Courtesy Tourism WA

Page 66

West Test, Perth Stadium, Perth, November 2025. Photography by Base Imagery. Courtesy Tourism WA

Ord Valley Muster 2025, Goonoonoorang / Kununurra. Courtesy Tourism WA

Page 67

Coral Princess at Albany Port, Kinjarling / Albany. Photography by Colm Doyle. Courtesy Tourism WA

Page 68

Paddle Squad Urban H2O, a youth-focused paddling program funded by the CITS Outdoor Active Recreation Program grant, Paddle Western Australia, Maylands, March 2026. Photography by Elyse Hudson

Page 69

Broome Marathon, Rubibi / Broome. Courtesy Tourism WA

Paddle-trails to Nature Project, All Abilities launch, Greenfields, October 2025. Photography by Visit Mandurah

Page 71

Participants at the Neuromuscular WA Camp, Bickley Recreation Camp, Orange Grove, 2025. Photography by A Design Creativ Photography. Courtesy Neuromuscular WA

Page 72

Girls Go Surfing Day, Secret Harbour, March 2026. Image courtesy Surfing WA

SolStock/E+ collection via Getty Images

Page 73

Zero Creatives/Connect Images collection via Getty Images

Page 74

High ropes course, Bickley Recreation Camp, Orange Grove, August 2025

Page 75

Aerial view of group paddling on reservoir, Bickley Recreation Camp, Orange Grove, August 2025

Page 76

McCallum Park Active Area redevelopment, Victoria Park, October 2025. Photo by Derrin Kee, KeeFrame Creative Pty Ltd

Page 78

Australian Hockey Centre, Bentley. Courtesy ADCO Constructions

Page 79

Denmark Surf Life Saving Club kiosk, storage and changerooms

Sounness Park, Club Night Lights Program upgrade. Courtesy Shire of Plantagenet

Page 81

WA Local Sporting Stars Volunteer Recognition Program recipient Erin Stocks, Mineral Resources Park, May 2026

Page 82

Inez Miller and Iona Anderson. Courtesy Western Australian Institute of Sport

Page 83

WA 7s, February 2026. Courtesy RugbyWA

Page 84

ZL Entertainment perform at the 2025 Arab Festival, Burswood Park, November 2025

Page 86

Nigerian singer Rudeboy performs at Africa Week 2026, Charles Paterson Park, Burswood, April 2026

Page 87

Christine Reger, winner of Outstanding Community Language Teacher of the Year Award 2025, WA Museum Boola Bardip, Boorloo / Perth, August 2025. Photography by Ezra Alcantra

Page 88

Guests applaud at the 2026 WA Multicultural Awards, Ritz Carlton Perth, Boorloo / Perth, March 2026. Photography by Michael O'Hara

Page 89

2026 WA Multicultural Award winners

Back (L – R): Ramdas Sankaran OAM, Mayor Logan Howlett (City of Cockburn), Dr Siddier Chambers, Mike Rowe, Inspector Don Emanuel-Smith, Avijit Bose

Front (L – R): Menon Goonawardana, Stephanie Chan, Rodrigues Niyongere, Wendy Rose, Caroline Speirs, Elvie Yap, Miranda Ho

Ritz Carlton Perth, Boorloo / Perth, March 2026. Photography by Michael O'Hara

Page 90

Performers at Diwali Mela 2025, Langley Park, Boorloo / Perth, October 2025.

Wadumbah Aboriginal Dance Group perform a traditional Noongar dance as part of the Welcome to Country for the 2026 WA Multicultural Awards, Boorloo / Perth. Photography by Michael O'Hara

Page 91

Participants at the first WA Multicultural Act consultation session, Serbian Community Centre, November 2025

Page 92

Nigerian singer Rudeboy performs at Africa Week 2026, Charles Paterson Park, Burswood, April 2026

Page 93

Lion dancing, Chinese New Year Fair, Northbridge, February 2026

Page 94

Morsa Images/DigitalVision collection via Getty Images

Child Safeguarding Speak Up poster project

Page 96

Historical Registers of Births, Deaths and Marriages

Page 97

Senior Archivist Mr Damien Hassan with Ms Janet Holmes à Court AC at the State Archives

State Archives Collection of Western Australia (State Records Office)

Page 98

1926 land survey plan for White Wells Station. Courtesy State Records Office

Page 99

1974 model for the Perth Cultural Centre. Courtesy State Records Office

Page 101

Artwork by Justin Martin, 'Beeliar Nyoon's', 2017. Artist country: Noongar/Yamatji

Page 102

Duane Kelly, AHWA, providing a family history information session at the Bundiyarra Aboriginal Community Aboriginal Corporation, Jambinu / Geraldton, August 2025

L-R: Tiffany Blurton, Geraldine Hogarth, Samantha Banks, Collen Berry, AHWA Aboriginal Family history information session at Nyunnga Ku Aboriginal Corporation, Leonora, March 2026

Page 105

Wickham Sound Lab Community Making Workshop, Perth Symphony Orchestra, Karratha, May 2025. Photography by Trik Photography

Page 106

National Reconciliation Week Street Banner Project. Melissa Sunfly, *Murruppa*, Warlayirti Artists © Melissa Sunfly/Copyright Agency, 2026

Page 107

Aboriginal artist Gabriella Bruce with Kingsway Christian College students creating a collaborative art piece during NAIDOC week, supported by the Partnership Acceptance Learning Sharing (PALS) program. Photography by Odette Davies

Page 108

The statewide Aboriginal Cultural Centre planned for Boorloo / Perth will become a powerful platform for truth telling, healing, and reconciliation. Concept render for illustration purposes. Courtesy Hassell Architects

Page 109

Koomal Dreaming, Ngilgi Cave Ancient Lands Experience, Yallingup. Courtesy Tourism WA

Murujuga Cultural Landscape, Pilbara. Courtesy Tourism WA

Page 110

Yamaji Art, Revealed Art Market, Aboriginal Art Centre Hub WA, WA Museum Boola Bardip, Boorloo / Perth, 2026. Photography by Jessica Russell

Renee Fox and Tanisha Fox pictured with collaborative artwork by Tjanpi Desert Weavers, *Revealed: New and Emerging WA Aboriginal Artists* exhibition, Aboriginal Art Centre Hub WA, Perth Institute of Contemporary Arts, Boorloo / Perth, 2026. Photography by Jessica Russell

Beryl Jennings Lane, Laverton Aboriginal Art Gallery, Revealed Art Market, Aboriginal Art Centre Hub WA, WA Museum Boola Bardip, Boorloo / Perth, 2026. Photography by Jessica Russell

Page 111

Revealed: New and Emerging WA Aboriginal Artists exhibition, Aboriginal Art Centre Hub WA, Perth Institute of Contemporary Arts, Boorloo / Perth, 2026. Photography by Jessica Russell

Page 112

Dwellingup 100 and Might Jarrah Trail Run 2025, Dwellingup, Shire of Murray, September 2025. Photography by Daniela Tommasi Photography

Page 114

2026 Severne Margaret River Wave Classic, Windsurfing WA, Surfers Point, Margaret River, February 2026. Photography by Scott Bauer, Digital Monster

Page 115

WA Chip SSA 2026 WA state title, Manjimup Speedway Club, Manjimup, January 2026. Photography by Whild Images

Page 116

KidSport and community team up to get Kimberley kids in the game Kununurra Football Club. Photography by Timbee Photography

Page 117

Gascoyne Sport and Recreation Forum, Exmouth, May 2026

Page 118

Halls Creek Oval. Photography by Line Vision Australia

Page 120

Dwellingup 100 and Might Jarrah Trail Run 2025, Dwellingup, Shire of Murray, September 2025. Photography by Daniela Tommasi Photography

Page 121

Turquoise Bay, Exmouth. Courtesy Tourism WA

Page 127

CITS staff collaborating. Courtesy Public Sector Commission

Page 133

Students and teachers receive a safety briefing prior to a flying fox session at Point Walter Recreation Camp, Bicton, December 2025

Page 134

Momentum, FORM Gallery, Boorloo / Perth, February 2026

Page 139

Lesmurdie Falls, Perth Hills. Courtesy Tourism WA

Page 149

Abseiling at Woodman Point recreation camp, Coogee

Page 157

Participants at a WA Multicultural Act consultation session for Not-for-profit Associations held at 140 Willam, Boorloo / Perth, February 2026

Page 181

Visitors at the Museum of the Great Southern, Kinjarling / Albany, December 2025. Photography by Krysta Guille Photography

Page 194

Preparing Design a Circus, 2 term training program, All Saints College, Boorloo / Perth, June 2025. Photography by Tashi Hall. Courtesy CircusWA

Page 197

Koomal Dreaming, Ngilgi Cave Ancient Lands Experience, Yallingup. Courtesy Tourism WA

Page 207

FatCamera/E+ collection via Getty Images

Page 217

Old Sunset Hospital site, Dalkeith

Page 221

CircuitWest, Breaksea and WAnjoo deliver the 2026 Indian Ocean Territories Tour of Aliwah Bardinar! as part of the Creative Industries CITS Indian Ocean Territories Service Delivery Agreement with the Australian Government. Photography by Meagan Powell

Page 223

Stirling Ranges, Mount Barker. Courtesy Tourism WA

Page 227

CircusWA, Disability Services Awards ceremony presentation, Crown Ballroom, Burswood, June 2025

Page 228

Original artworks from young emerging artists from CaLD backgrounds living in WA, curated by Zac Cawdron, Chairperson of the Youth at Risk Network (auspiced by the Youth Affairs Council of WA). Artists expressed 'what they see and wish for in the future in this country'. Published in the CITS Multicultural Plan 2026-29

Clockwise from top left:

Mermaid and Whaleshark, by Jiehua (Eva); Western Australia; 2024

Beach Girl, by Karma; Western Australia; 2024

Stable Love, by Fatemah; Western Australia; 2024

Viola, by Edicmar (Edi); Western Australia; 2024

Dynasty, by Ella; Western Australia; 2024

Hope, by Somaya; Western Australia; 2024

Page 229

Maatakitj, Boorloo / Perth, July 2025. Photography by Cole Baxter

Page 231

Facilitator Keira Gentle and Paula Lyons, Papulankutja Artists, Aboriginal Art Centre Hub WA Creative workshops with North Metropolitan TAFE, Boorloo / Perth, 2026. Photography by Jessica Russell

Page 232

Wundig wer Wilura, West Australian Opera, Albany Entertainment Centre and Bunbury Regional Entertainment Centre, Kinjarling / Albany and Goomburup / Bunbury, November 2025. Photography by Nic Duncan

Page 235

Gascoyne Dash, Gwoonwardu / Carnarvon 2025. Courtesy Tourism WA

Page 236

Yosi Azwan/iStock/Getty Images Plus collection via Getty Images

Page 237

WOW Wilderness Eco Adventures, Walpole. Courtesy Tourism WA

Page 239

Revealed Art Market, WA Museum Boola Bardip, Boorloo / Perth, 2026. Photography by Luke Riley

Page 245

Perth City Skyline, Boorloo / Perth. Courtesy Tourism WA

Page 249

Performance of *Mungangga Garlagula*, Heath Ledger Theatre, Boorloo / Perth, August 2025. Photography by Andrew Clarke

Page 257

Pair'd Festival Natures Table, Wooditup / Margaret River Region, 2025. Courtesy Tourism WA

Page 259

Lions Lookout, Korung National Park. Courtesy Tourism WA

Right: Pair'd Festival, Wooditup / Margaret River

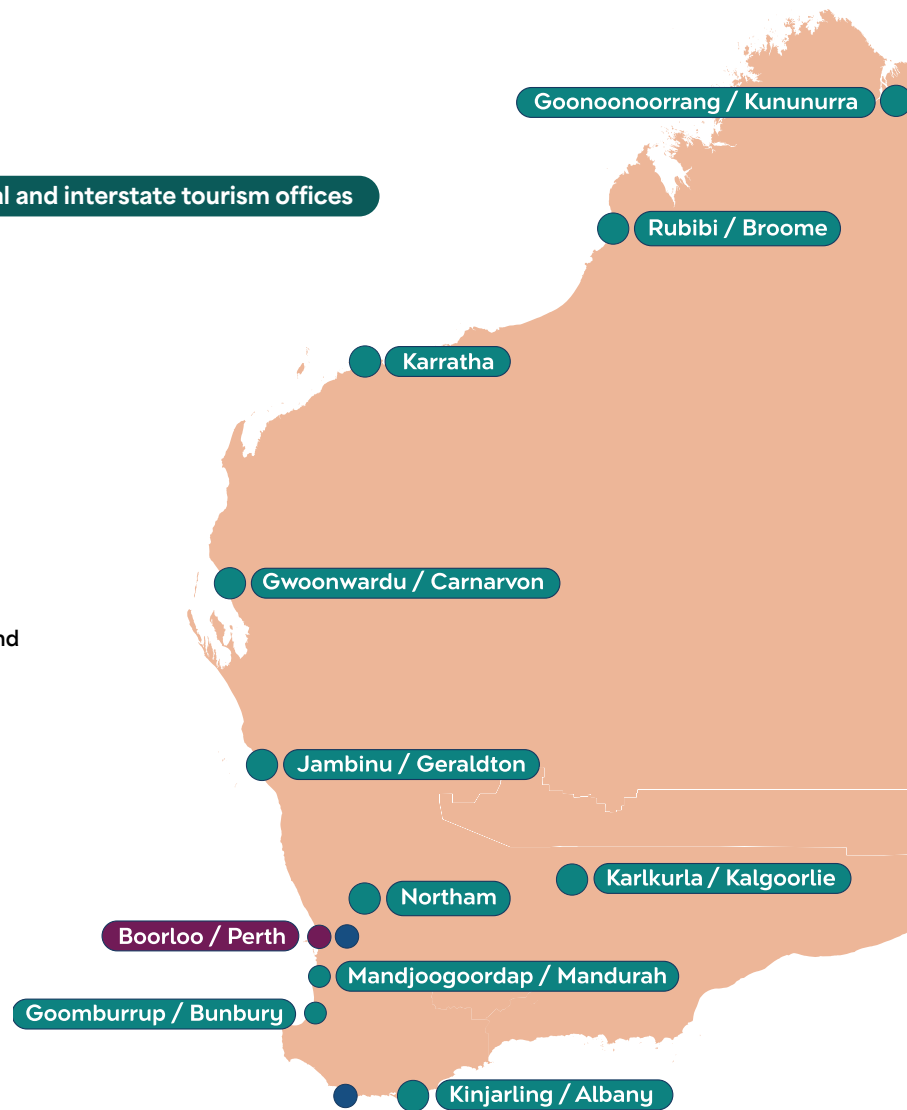


CITS office locations



International and interstate tourism offices

- Australia
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- England
- France
- Germany
- India
- Indonesia
- Italy
- Japan
- Malaysia
- New Zealand
- Singapore
- U.S.



Legend:

Metropolitan Offices

Regional Offices

Camps



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Left: Lions Lookout, Korung National Park



Department of Creative Industries, Tourism and Sport

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