



Department of Local Government,
Sport and Cultural Industries
Combat Sports Commission

Combat Sports Commission

2021/22 Annual Report

For the safety and organisation of combat sports in Western Australia



PREPARE WELL
PERFORM BETTER

2022 © Combat Sports Commission (WA)

This work is copyright. Apart from any use as permitted under the Copyright Act 1968, no part may be reproduced by any process without prior written permission from the Combat Sports Commission.

Requests and enquiries concerning reproduction should be addressed to combatsport@dlgsc.wa.gov.au

Cover photo: Jacobs Stock Photography Ltd/DigitalVision via Getty Images.

General enquiries

Combat Sports Commission

246 Vincent Street, Leederville WA 6007

Tel: (08) 6552 7300

Email: combatsport@dlgsc.wa.gov.au

Web: www.dlgsc.wa.gov.au/sport-and-recreation/combat-sports-commission

Contents

Minister for Sport and Recreation	2
Vision	2
Mission statement and priorities	3
Minister responsible	3
Objectives	3
Message from the Commission Chair	4
Combat Sports Commission structure	6
Commission member profiles	7
Strategic Plan 2021 - 2025.....	10
Highlights	12
Supporters and partners	15
Business management	15
Statutory reporting	16
Enabling legislation	18
Legislation impacting activities of the Commission	18
Financial Statements	19
Independent Auditor’s Report	19
Certification of Key Performance Indicators	24
Performance Indicators	25
Efficiency Indicators	26
Certification of Financial Statements	27
Statement of Comprehensive Income	28
Statement of Financial Position	29
Statement of Changes in Equity	30
Statement of Cash Flow	31
Notes to the Financial Statements	32
Budget Estimates	42

Minister for Sport and Recreation

The Hon David Templeman, MLA

Minister for Sport and Recreation

In accordance with Section 66 of the Financial Administration and Audit Act 1985, I hereby submit for your information and presentation to Parliament the Annual Report for the Combat Sports Commission (the Commission) for the period 1 July 2021 to 30 June 2022.

The Annual Report has been prepared in accordance with the provisions of the Financial Administration and Audit Act 1985.



Hon. Bob Kucera APM JP

Commission Chair



Jacqui Jashari

Commission Member on behalf of
the Department of Local Government,
Sport and Cultural Industries

Vision

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

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

Mission statement and priorities

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

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

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

Minister responsible

The Combat Sports Commission reports to the Hon. David Templeman, in his capacity as Minister for Sport and Recreation.

Objectives

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

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

Message from the Commission Chair



It has been another challenging 12 months as I welcome you to the 2021/22 Combat Sports Commission Annual Report.

When the Western Australian border opened in March 2022, we saw a gradual return to normal, with interstate and international contestants finally returning. This has also meant WA contestants have been able to participate in interstate and overseas events.

The good news is that the Commission has seen a steady increase of registrations during the COVID period. This indicates a continued strengthening interest in combat sports generally and a reminder of the valuable work done by the Commission in ensuring the industry is a safe arena to compete in.

These ups and downs have challenged the Commission and its staff in continuing to build a strong, connected and aware combat sports community. I believe we are getting the messages out successfully, despite an entrenched culture and perceived barriers. We continue to be mindful of working hard in the present, whilst proactively looking toward the horizon – of our own sport and the wider sporting landscape – to see what the ever-evolving terrain will look like over the coming few years.

Significantly, in March 2022 the Commission had its first round of industry consultation in relation to the legislative review of the Combat Sports Act 1987. The Commission has also established a Legislative Review Working Group. This is the first significant review of the act since 2009 and gives us the opportunity to re-visit the framework which governs the sport and our activities. Of particular interest is testing any elements which are considered outmoded in today's environment.

During the year, we had a change in Minister. Thank you to the Hon. Dr Tony Buti and his staff for the exemplary work we did together, especially in dealing with the implementation of recommendations arising from a previous coronial inquiry.

We welcomed a new Minister for Sport and Recreation, the Hon. David Templeman. We have already started to build a close working relationship, with him, his valued advisers and his office. I was personally delighted when the Minister extended my tenure as Chair of the Commission this year for a further two years. I thank him for his confidence in our team.

Once again Executive Officer Antoni Grover has calmly and steadily steered the Commission through the restrictive waters of the pandemic. He has used the Strategic Plan 2021 – 2025 deftly and been guided by its goals and aspirations. I thank him for his insight, hard work and attention to detail.

The Commission staff have continued to work diligently in ensuring the demands of the relevant legislation are met, in all their work and dealings. They have again been a solid support and source of information for the Commissioners. We said goodbye to Melissa Baker and welcomed Ryan Wells as the new administration officer.

I am pleased to mention the extension of terms for commissioners Dr Brian Galton-Fenzi, Renée Felton and Karim Girgis to January 2024. We welcomed new Commission members in Erin McGowan and Milan Bevk. Erin has decades of professional experience as a champion boxer while Milan has trained in most styles of combat sports. Both Milan and Karim are completing their law degrees and bring invaluable expertise in their respective fields.

The Commission is further bolstered with the support of the Department of Local Government, Sport and Cultural Industries representative Jacqui Jashari and highly respected boxing official Gary Ingraham, both of whom are acknowledged experts in their fields.

The Combat Sports Commission always has a Western Australia Police Force representative. After four years we said goodbye to Inspector Marcus Murray and thank him for his knowledge and service. Appointed to this position is Inspector of the Licensing Enforcement Division, Inspector Troy Cooper, who brings with him a wealth of experience that will be beneficial to our activities.

I'd personally like to thank the Commissioners for their support over the last year and their fervent commitment to continuous improvement of the industry they are so passionate about. A member's role in the field is difficult and often misunderstood, subject to all the usual passions and abuse that any official experiences in contestant sports. As Chair I do not and will not tolerate inappropriate behavior toward appointed officials. This has been amply demonstrated over the past year with any such instances being swiftly and properly dealt with. The Commissioners have handled themselves professionally and with an understanding of their roles that is a credit to them and the sport they represent.

Even though we now live with COVID and times remain uncertain, there is a growing demand for combat sport throughout the community, especially with the return of international and national events. I am confident the Commission and its staff – infused with new blood – are well prepared. They will rise to any challenge that the coming year brings with the diligence, passion and commitment that signifies the underpinning strength of the combat sports industry.



Hon. Bob Kucera APM JP
Commission Chair

Combat Sports Commission structure

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

Commission Member	Role within the Commission	Term
Hon. Bob Kucera APM JP	Chair	Ends January 2024
Dr Brian Galton-Fenzi	A medical practitioner who, in the opinion of the Minister, has knowledge of injuries suffered by contestants.	Ends January 2024
Inspector Troy Cooper	A police officer nominated in writing by the Commissioner of Police.	Commenced September 2021*
Gary Ingraham	A person who in the opinion of the Minister has knowledge of the boxing industry.	Ends January 23
Renée Felton	A person who in the opinion of the Minister represents persons who are or have been registered as contestants in a class other than a class relevant to boxing.	Ends January 2024
Karim Girgis	A person who in the opinion of the Minister has knowledge of the industry relating to combat sports known as mixed martial arts.	Ends January 2024
Erin McGowan	A person who in the opinion of the Minister has knowledge of the boxing industry.	Ends July 2023
Milan Bevk	A person who in the opinion of the Minister has knowledge of the industry relating to combat sports other than boxing.	Ends July 2023
Jacqui Jashari	An officer of the Department of Local Government, Sport and Cultural Industries nominated by its Director General.	Commenced February 2018*
Ben Cant	A person who in the opinion of the Minister has knowledge of the industry relating to combat sports other than boxing.	Ceased July 2021
Senior Sergeant Marcus Murray	A police officer nominated in writing by the Commissioner of Police.	Ceased September 2021*

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

Commission member profiles

Hon. Bob Kucera APM JP

Commission Chair

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

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

As a high-ranking police officer before entering politics, he received the Australian Police Medal (APM), the National Police Service Medal, the National Medal and the Western Australian Police Medal.

Dr Brian Galton-Fenzi

Brian was appointed to the Commission in June 2018. He's an occupational and environmental physician and a public health physician with an interest in safety and risk management. He gained his Fellowships with the Australasian Faculties of Occupational and Environmental Medicine and the Faculty of Public Health Medicine, is a Certified Professional of the Safety Institute of Australia and an Adjunct Clinical Associate Professor, Faculty of Health Sciences at Curtin University.

Brian has extensive experience in health and wellbeing in the workplace, injury management and musculoskeletal medicine, pain medicine, health surveillance programs and their effectiveness, fitness for work with appropriate risk reviews and workplace risk and safety assessments.

Brian continues his role as a clinical consultant both privately and in the public system as well as on a medical board.

Ms Renée Felton

With an extensive career and experience as a competitor, promoter and contestant manager, Renée was appointed to the Commission in January 2017. She continues to develop her knowledge and skills to build ongoing relationships between contestants, industry participants and the Commission.

As the combat sports industry grows, Renée utilises her passion and knowledge of more than a decade to ensure all competitors have a healthy and safe environment to perform in.

Commission member profiles continued

Inspector Troy Cooper

Troy has a diverse background in law enforcement with 28 years' experience in Western Australia and Victoria as well as participating in a law-enforcement exchange with UK Metropolitan Police in 2007 that involved West and North Yorkshire Police.

Troy has served most of his operational policing roles in regional WA, detective and specialist units. After serving five years in Victoria, in July 2014 Troy was re-appointed back to WA Police Force as a Detective Inspector. Since then he has served in executive services, Perth Metropolitan District Office, the Tactical Response Group and his current position in the Licensing Enforcement Division.

Like his predecessor, Troy's focus has been on ensuring those involved in the various professions are deemed to be fit and proper. On that basis, he provides valuable assistance and advice to the Commission during the assessment of permit applications.

Mr Gary Ingraham

Gary has more than 30 years of experience in the boxing industry. His initial involvement as an amateur boxer saw him turn to officiating as his interest in the sport progressed. An extensive history as a professional referee and judge has provided him with the opportunity to officiate at Commonwealth and World Title fights throughout Australia, South Africa, Japan and around South East Asia. He has also made a significant contribution to WA events as a head referee.

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

Gary has had a lifelong involvement with sport, particularly boxing and Australian Rules. He's currently boxing coach for the Fremantle Dockers and continues to work as a personal trainer with a strong and dedicated following.

Mr Karim Girgis

Starting with the Commission in early 2020, Karim is an owner and director of a UFC gym, which is not a fight club, but embodies a sound respect for health, wellness and martial arts.

Karim has been training in mixed martial arts for a decade and on the Commission has been using his experience and long-standing passion to enhance the image of the sport, while at the same time facilitating industry expansion through education and professional development.

His range of professional experience includes project management, budgets and reporting, legal disputes, operations, health and safety management, sales and retention marketing. Since 2021, Karim has also been following his passion and studying a JD of Law at UWA to enhance his knowledge in governance and legislative frameworks.

Mr Milan Bevk

Milan started boxing in 2005 and has competed at the Australian National Championships in Queensland and the ACT. He received a scholarship to the Australian Institute of Sport for boxing through the National Talent Identification Program in 2009.

Milan has trained in most styles of combat sports including BJJ, MMA, Muay Thai and boxing. As an amateur boxer he has competed in more than 20 fights.

While in his final year of law at ECU, Milan works as a trainer and assessor for a company specialising in occupational health and safety. As a new member of the Commission, Milan wants to ensure contestants have a life beyond combat sport, which starts by ensuring their health and safety is maintained whilst competing.

Ms Erin McGowan

Working out of her North Beach studio, Erin is a world champion boxer who specialises in boxing, strength and conditioning, as well as health and lifestyle coaching.

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

She brings to the Commission a wealth of industry and practical experience, including an intimate understanding of the sphere of competition, training, injuries and life balance. Erin strives to build and encourage strong communication and understanding between the Commission and the combat sports community. She believes understanding each other's roles and responsibilities will help build and grow the sport in Western Australia in a healthy, safe and controlled environment.

Ms Jacqui Jashari

Jacqui was appointed to the Commission in February 2018 and is currently Acting Director, Sport Development and Engagement at the Department of Local Government, Sport, and Cultural Industries, having previously worked across many other areas including Sport Business Development, Community Participation and High Performance.

In this role, Jacqui works with and leads a team that support many state sporting associations and industry representative organisations, their chief executive officers and boards, to support implementation of strong governance, leadership and management practices. She has a strong governance background through the Australian Institute of Company Directors course and the Governance Institute of Australia – Governance and Risk Management Certificate as well as sitting on various boards and nominations committees. A key component of her work is to support the delivery of strategic sport and recreation priorities of both the industry and the State Government.

Through work in and out of government Jacqui contributes a strong working knowledge of community and elite level sport.

Strategic Plan 2021 – 2025

Endorsed in March 2021, the Commission released its Strategic Plan 2021 – 2025.

Foundation

OUR MISSION

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

OUR CORE VALUES

Integrity

We act with care and diligence and make decisions that are honest, impartial, transparent and timely considering all relevant information.

Accountability

We work to ensure that all aspects of the legislation and regulations are adhered to by all.

Commitment

We are committed to providing guidance to ensure the safety, integrity and organisation of contests and the broader aspects of the industry.

Respect

We will treat everyone with respect and dignity.

OUR VISION

A healthier and safer Combat Sports community.

FOCUS AREAS

Our key focus areas are the foundation of our strategic plan. They expand on our Vision and help us to achieve our mission:

1. Continue to develop good governance.
2. Evidenced based research.
3. Clear and enforceable regulations and policies.
4. Targeted education and training programs.
5. Contestant health, wellbeing and safety first.

Strategic Objectives

FOCUS AREA 1

Continue to develop good governance

1. Develop bespoke board governance training for Commission members.
2. Evaluate board performance and conduct a skills audit annually.
3. Continue to provide advice to the Minister to ensure the Board is fit-for-purpose, including gender diversity.
4. Provide Commission members and staff with the necessary training and mentoring to enable the Commission's role at events to be fulfilled.

FOCUS AREA 2

Evidenced-based research

1. Compile a prioritised list of required research for all aspects of the industry and identify potential research partners.
2. Develop an annual research plan and engage research partners.
3. Completed research is provided to industry as it becomes available.

FOCUS AREA 3

Clear and enforceable regulations and policies

1. Complete review of the Combat Sports Act 1987 and subsidiary regulations.
2. Progress any identified legislative changes.
3. Review processes and procedures for Commission members, staff and industry.
4. Deliver awareness seminars and workshops on legislation, regulations and policies.

FOCUS AREA 4

Targeted industry education and training programs

1. Identify industry training needs annually.
2. Increase delivery of education and training programs to industry.
3. Improve communications and marketing strategies for the programs.

FOCUS AREA 5

Contestant health, wellbeing and safety first

1. Research into all aspects of industry health and safety.
2. Develop and implement an engagement strategy with the medical and health professions.
3. Continue to implement the strategy to address Rapid Weight Loss by Dehydration across the industry.

FOCUS AREA 6

Meaningful engagement with stakeholders

1. Develop a stakeholder engagement and communications strategy.
2. Implement the stakeholder engagement and communications strategy.
3. Develop stronger relationships with government agencies and the broader sports industry.

HOW WE WILL MEASURE OUR SUCCESS

1. By having Commission members and staff appropriately trained in board governance and the operational matters required to fulfill the Commission’s responsibilities when attending events.
2. By developing and progressing a prioritised research list and engaging research partners to work with us.
3. Ensuring our Act, regulations and polices are fit-for-purpose.
4. By identifying industry education and training needs and increasing delivery of programs.
5. By having an engagement strategy with the medical profession.
6. Having a strong focus on contestant health and safety.
7. Through having meaningful engagement with stakeholders and developing stronger relationships with government agencies and the broader sports industry.

HOW WE WILL GET THERE

Organisation strategies

- 2021** Focusing on good governance, stakeholder engagement, identifying our research needs and industry training and education needs.
- 2022** Reviewing the Combat Sports Act 1987 and subsidiary regulations and progressing key research annually. Engaging with the medical profession on contestant health, wellbeing and safety.
- 2023** Progressing legislative change, reviewing policies, processes and procedures.
- 2024** Ensuring that industry is aware of changes in legislation, regulation, policies and procedures.
- 2025** Finalising the strategic plan and commencing work on the new Strategic Plan 2026 – 2031.

IMPLEMENTATION – HOW WE MAKE STRATEGY A HABIT

- Assign responsibility for each strategic objective and project.
- Hold people accountable.
- Commission Board has clear oversight over the strategic plan and receives regular reporting updates.
- Engage our stakeholders in the journey.
- Review our strategy and how we are going annually to ensure we stay on track.

Highlights

New requirements

Over the last year a secondary weigh-in was imposed, which takes place for two hours after doors open at an event. The commission was pleased with the 96% - 97% compliance rate.

The Commission also lowered the age of a person who can act as a second from 18 years to 16 years. A second supports the trainer during a contest. This gives young participants the opportunity to undertake duties outside being a competitor and fosters an understanding of compliance and non-competitive roles. The development of the combat sports industry happens at all levels and it's important that the youngest members of the community are nurtured and given opportunities while also being educated on safety and best practice.

Online portal and education unit

The online portal for registrations and promotion applications continues to provide a streamlined process for all registrations, permit applications and submission of key documents such as certificates of fitness and serology reports. Registrants can view and update personal details, view their fight records and the expiry dates of their registration, certificate of fitness and serology. Promoters can now lodge both parts of their permits online as a result of part 2 going online in the last 12 months.

Fight results from combat sports events in Perth and around Western Australia are now on the website and date back a year. They include the promotion date, discipline, location and name of the promoter.

The online education unit within the portal continues to be widely used and is providing contestants and industry participants with essential information for Commission registration and participation in combat sports. This is proving particularly useful to those new to the sport, offering the most up-to-date information in one location. New and renewing registrants are required to complete the online education unit as a condition of registration.

Access the online education unit: www.dlgsc.wa.gov.au/csc-education

Industry Development Series

The Industry Development Series is part of the Commission's commitment to ongoing training and development. Unfortunately, COVID-19 restrictions curtailed much of the work in this area. There was however, one boxing and MMA seminar and an opportunity offered to industry personnel to do a first aid course.

Contests

The Commission approved 29 contests in 2021/22 across all disciplines including boxing, mixed martial arts and Muay Thai. Once again, a number of contests were cancelled or not staged due to COVID-19.

Overall though registration numbers have continued to climb. In 2021/22 there were 559 contestants registered, compared to 197 in 2016/17. Over the last year, 14.6% of the contestants were women and 85.4% men.

With Western Australia opening its borders, international and interstate competitors travelled more freely and returned to be part of Western Australian events. Local competitors were finally able to head over east and overseas to join cards.

There were 56 breaches of the Act and the Regulations occurred this financial year, primarily around non-compliance. The Commission is pleased with how they were all handled.

Injury Statistics

The Commission continued to maintain a database of reportable injuries suffered by contestants. Reportable injuries are defined as any injury sustained during a contest that is recorded on the Post Contest Medical Examination Form and required treatment from the ringside medical practitioner or follow-up treatment after the contest.

Of the 640 contestants participating in 29 contests directly overseen by the Commission in 2021/22, there were 40 reportable injuries. This equates to 6.25% of contestants suffering a reportable injury during a contest and is a 0.4% decrease from 2020/21.

Further analysis of those 40 reportable injuries shows:

- Nine concussions or TKO headshots.
- 18 cuts required steri-strips, glue or sutures.
- Four dislocations, breaks or referrals for x-rays.
- Nine miscellaneous injuries ranging from bruises and sprains to strains.

Across all contests, 16 mandatory medical suspensions were issued.

Highlights continued

Communications and industry contact

With COVID making plenty of in-person interactions difficult, the Commission has done much of its engagement work with the community via Facebook, the online portal and the website. We continue to engage with the industry by providing information on proposed contest dates, current projects, opportunities for engagement and policies as well as focussed activities around the Strategic Plan.

Facebook remains a key stakeholder engagement tool. It's used to share important information, messages and policies with the industry and community. Like our page to connect with the Commission and the combat sports community: [@combatsportscommissionwa](#)

The commission actively uses Mailchimp for global emails and the website to regularly communicate with the industry.

The tagline "prepare well, perform better" remains important and has continued to be embedded in communications and branded documents. It talks to the Commission's view on the dangerous practice of weight cutting, further emphasising it as an important issue.

Supporters and partners

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

- Department of Local Government, Sport and Cultural Industries
- Western Australia Police
- New South Wales Combat Sports Authority
- Professional Boxing and Combat Sports Board of Victoria
- South Australian Boxing and Martial Arts Advisory Committee
- Controlled Sports – ACT.

Business Management

Financial Management

The Commission remains in a funding arrangement with the Department of Treasury.

The Commission's finances are managed by the Department of Local Government, Sport and Cultural Industries finance branch under a service level agreement. The finance branch provides effective governance of the Commission's financial policies and processes.

The Commission thanks the Department for the ongoing support it provides.

Statutory Reporting

Freedom of Information (FOI) Act 1992

The Commission abides by the Department of Local Government, Sport and Cultural Industries Freedom of Information Policy. The Department provides all FOI services to the Commission and liaises with the community, public and media regarding FOI requests. The policy is available at www.dlgsc.wa.gov.au

There was one FOI request received during 2021/22.

Public sector standards and ethical codes

No compliance issues arose during the 2021/22 year in relation to the Public Sector Standards. The Commission monitors all complaints made to the Commission Chair.

Equity, access, inclusion and substantive equality

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

Advertising and marketing expenditure

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

Advertising spending:

Government Gazette	\$1,407.60
Initiative Media	\$2,482.68
Market research agencies	\$0.00
Direct mail agencies	\$0.00
Media advertising agencies	\$0.00
Total	\$3,890.28

Combat Sports Commission member remuneration

Members	Remuneration
Bob Kucera (Chair)	\$20,133.30
Benjamin Cant	\$770.00
Brian Galton-Fenzi	\$9,053.00
Renée Felton	\$22,055.00
Gary Ingraham	\$10,846.00
Karim Girgis	\$20,394.00
Erin McGowan	\$11,990.00
Milan Bevk	\$15,543.00
Total	\$110,784.30

Enabling legislation

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

Legislation impacting activities of the Commission

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

- Equal Opportunity Act 1984
- Disability Services Act 1993
- Financial Administration and Audit Act 1985
- Salaries and Allowances Act 1975
- State Supply Commission Act 1991
- State Records Act 2000
- Freedom of Information Act 1992
- Government Employees Superannuation Act 1987
- Occupational Health and Safety Act 1984
- Workers' Compensation and Rehabilitation Act 1981 (as the amended Workers' Compensation and Rehabilitation Amendment Act 1993)
- Public Interest Disclosure Act 2003.

Financial Statements



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 Combat Sports Commission

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

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

- the Statement of Financial Position at 30 June 2022, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Notes comprising a summary of significant 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 Combat Sports Commission for the year ended 30 June 2022 and the financial position at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Responsibilities of the Commission for the financial statements

The Commission is responsible for:

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

Independent Auditor's Report

For the year ended 30 June 2022

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Opinion

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

In my opinion, in all material respects, the controls exercised by the Combat Sports Commission are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2022.

The Commission's responsibilities

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

Independent Auditor's Report

For the year ended 30 June 2022

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Combat Sports Commission for the year ended 30 June 2022. 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 of the Combat Sports Commission are relevant and appropriate to assist users to assess the Commission's performance and fairly represent indicated performance for the year ended 30 June 2022.

The Commission's responsibilities for the key performance indicators

The Commission is responsible for the preparation and fair presentation of the key performance indicators in accordance with the Financial Management Act 2006 and the Treasurer's Instructions and for such internal control as the Commission 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 Commission is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 Key Performance *Indicators*.

Independent Auditor's Report

For the year ended 30 June 2022

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 entity'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 904 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 control relating to the reports on 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 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Commission is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial statements and my auditor's report.

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

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

Independent Auditor's Report

For the year ended 30 June 2022

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 Combat Sports Commission for the year ended 30 June 2022 included in the annual report on the Commission's website. The Commission's management is responsible for the integrity of the Commission's website. This audit does not provide assurance on the integrity of the Commission's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Nayna Raniga
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
10 November 2022

Certification of Key Performance Indicators

For the year ended 30 June 2022

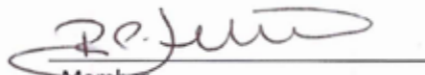
Certification of key performance indicators

For the year ended 30 June 2022

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Combat Sports Commission's performance, and fairly represent the performance of the Combat Sports Commission for the financial year ended 30 June 2022.



Chairperson
Hon. Bob Kucera
Date:



Member
Renee Felton
Date: 09/11/2022

Performance Indicators

For the year ended 30 June 2022

Government Goals

Sustainable Finances: Responsible financial management and better service delivery.

Desired Outcome

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

Service

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

Effectiveness Measure 1

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

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

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

Performance

2017-18	2018-19	2019-20	2020-21	2021-22 Target	2021-22 Actual
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Analysis

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

Effectiveness Measure 2

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

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

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

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

Efficiency Indicators

For the year ended 30 June 2022

Performance

2017-18	2018-19	2019-20	2020-21	2021-22 Target	2021-22 Actual
1.71%	1.54%	2.07%	2.46%	0.00%	2.97%

Analysis

Despite the Commission's best efforts there were breaches of the Act and the Regulations this financial year. However, the Commission is pleased to see that the number of breaches remained relatively low (2022: 56 breaches, 2021: 27 breaches) this year and attributes this to the Commission's contest feedback system, further, the number of events has increased this year (2022: 29 promotions, 2021: 20 promotions) due to the removal of border and venue restrictions. As with previous years, major breaches of the Act/Regulations that impact on contestant health and safety are not tolerated by the Commission and in these situations the breach is either addressed or the contest permit is cancelled. Low level breaches of the Act/Regulations that do not impact on contestant health and safety are generally raised with the relevant people at the time and if not addressed, the Commission acts after the contest through the promotion feedback process.

Efficiency Indicator

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

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

Performance

Costs	2017-18	2018-19	2019-20	2020-21	2021-22 Target	2021-22 Actual
Chairman's fee	13,250	21,040	23,674	18,313		18,303
Commissioner fees and allowances	99,890	85,682	65,067	63,838		85,569
Commissioner superannuation	10,748	10,108	8,292	7,557		10,120
Operating costs	728,582	682,030	621,127	728,644		821,220
Total	852,470	798,860	718,160	818,352	1,053,000	935,212
Number of Promotions	35	33	23	20	40	29
Cost of issuing a permit	24,356	24,208	31,224	40,918	26,325	32,248

Analysis

The target cost of issuing a permit in 2021-22 was \$26,325. This is based on estimated total cost of \$1.053m and the number of contests 40 for the 2021-22 financial year.

The Commission did not meet its efficiency indicator in 2021-22 due to the COVID-19 pandemic reducing the number of promotions being held. There was 11 less promotions than the target of 40.

Certification of Financial Statements

For the year ended 30 June 2022

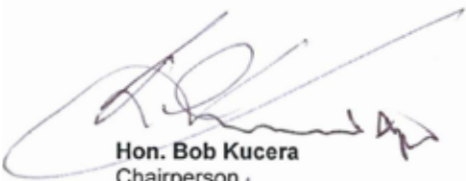
The accompanying financial statements of the Combat Sports Commission have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2022 and the financial position as at 30 June 2022.

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.



21/11/22

Liam Carren
Chief Finance Officer
Date:



Hon. Bob Kucera
Chairperson
Date: 9/11/2022



Renee Felton
Member
Date: 09/11/2022



Statement of Comprehensive Income

For the year ended 30 June 2022

	Notes	2022 \$	2021 \$
COST OF SERVICES			
Expenses			
Members' remuneration	2.1	113,992	89,708
Supplies and services	2.2	771,550	653,737
Grants and subsidies	2.3	-	30,000
Amortisation expense	4.1	49,670	44,907
Total cost of services		935,212	818,352
Income			
<i>Revenue</i>			
User charges and fees	3.2	54,569	48,191
Total revenue		54,569	48,191
Total income other than income from State Government		54,569	48,191
NET COST OF SERVICES		880,643	770,161
Income from State Government			
Grants and subsidies from State Government	3.1	945,000	860,000
Services received free of charge	3.1	-	4,517
Total income from State Government		945,000	864,517
SURPLUS FOR THE PERIOD		64,357	94,356
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		64,357	94,356

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.



Statement of Financial Position

For the year ended 30 June 2022

	Notes	2022 \$	2021 \$
ASSETS			
Current assets			
Cash and cash equivalents	6.1	1,222,869	1,094,346
Receivables	5.1	57,151	29,261
Other current assets	5.2	-	5,910
Total current assets		1,280,020	1,129,517
Non-current assets			
Intangible assets	4.1	104,102	153,772
Total non-current assets		104,102	153,772
TOTAL ASSETS		1,384,122	1,283,289
LIABILITIES			
Current liabilities			
Payables	5.3	85,023	74,460
Other current liabilities	5.4	55,394	29,481
Total current liabilities		140,417	103,941
TOTAL LIABILITIES		140,417	103,941
NET ASSETS		1,243,705	1,179,348
EQUITY			
Accumulated surplus		1,243,705	1,179,348
TOTAL EQUITY		1,243,705	1,179,348

The Statement of Financial Position should be read in conjunction with the accompanying notes.



Statement of Changes in Equity

For the year ended 30 June 2022

	Accumulated surplus	Total equity
	\$	\$
Balance at 1 July 2020	1,084,992	1,084,992
Surplus	94,356	94,356
Total comprehensive income for the period	94,356	94,356
Balance at 30 June 2021	1,179,348	1,179,348
Balance at 1 July 2021	1,179,348	1,179,348
Surplus	64,357	64,357
Total comprehensive income for the period	64,357	64,357
Balance at 30 June 2022	1,243,705	1,243,705

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.



Statement of Cash Flow

For the year ended 30 June 2022

	Notes	2022 \$	2021 \$
Cash flows from State Government			
Receipts from general government agencies		945,000	860,000
Net cash provided by State Government		945,000	860,000
<i>Utilised as follows:</i>			
Cash flows from operating activities			
Payments			
Members' remuneration		(112,354)	(81,000)
Supplies and services		(762,874)	(620,906)
Grants and subsidies		-	(30,000)
GST payments on purchases		(84,935)	(70,005)
GST payments to taxation authority		(5,907)	(3,440)
Receipts			
User charges and fees		59,554	48,191
GST receipts on sales		5,865	4,628
GST receipts from taxation authority		84,168	68,514
Other receipts		6	-
Net cash used in operating activities		(816,477)	(684,018)
Cash flows from investing activities			
Payments			
Purchase of non-current assets		-	-
Net cash provided by/(used in) investing activities		-	-
Net increase in cash and cash equivalents		128,523	175,982
Cash and cash equivalents at the beginning of the period		1,094,346	918,364
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.1	1,222,869	1,094,346

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

Notes to the Financial Statements

For the year ended 30 June 2022

1 Basis of Preparation

The Combat Sports Commission (the "Commission") is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The Commission is a not-for-profit entity (as profit is not its principal objective).

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

These annual financial statements were authorised for issue by the Commission on 9th November 2022.

Statement of compliance

These general purpose financial statements are prepared in accordance with:

- 1) The *Financial Management Act 2006 (FMA)*
- 2) The Treasurer's Instructions (**TIs**)
- 3) Australian Accounting Standards (**AAS**) – Simplified Disclosures
- 4) Where appropriate, those **AAS** paragraphs applicable for not-for-profit entities have been applied.

The FMA and TIs take precedence over AASs. Several AASs are modified by TIs to vary application, disclosure format and wording. 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.

Accounting for Goods and Services Tax (GST)

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

- (a) amount of GST incurred by the Agency 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.

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.

Services Performed for the Combat Sports Commission by the Department of Local Government, Sport and Cultural Industries

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

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

Notes to the Financial Statements

For the year ended 30 June 2022

2 Use of our funding

Expenses incurred in the delivery of services

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

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

2.1 Members' remuneration

	2022	2021
	\$	\$
Chairperson's fee	18,303	18,313
Other member's fees	85,569	63,838
Superannuation - defined contribution plans ^(a)	10,120	7,557
Total members' remuneration	113,992	89,708

a) Defined contribution plans include West State Superannuation Scheme (WSS), Government Employees Superannuation Board Schemes (GESBs) and other eligible funds.

Superannuation: The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the WSS, the GESB schemes, or other superannuation funds.

2.2 Supplies and services

	2022	2021
	\$	\$
Supplies and services		
Audit fees	44,600	17,100
Services and contracts (a)	713,677	621,231
Advertising for vacancies	2,257	4,529
Travel	8,101	7,357
Materials	2,915	2,450
Portable and attractive equipment	-	1,070
Total supplies and services expenses	771,550	653,737

Supplies and services:

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.

(a) Services and contracts comprise of the services provided to the Commission by the Department of Local Government, Sport and Cultural Industries.

Notes to the Financial Statements

For the year ended 30 June 2022

2.3 Grants and subsidies

	2022	2021
	\$	\$
Edith Cowan University	-	30,000
Total grants and subsidies	-	30,000

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

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

3 Our funding sources

How we obtain our funding

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

	Notes
Income from State Government	3.1
User charges and fees	3.2

3.1 Income from State Government

	2022	2021
	\$	\$
Grants ^(a)	945,000	860,000
Services received free of charge - legal services provided by State Solicitor's Office	-	4,517
Total income from State Government	945,000	864,517

- a) Grant from Department of Local Government, Sport and Cultural Industries is paid annually as an appropriation. Service Appropriations are recognised as income at the fair value of consideration received in the period in which the Commission gains control of the appropriated funds. The Commission gains control of appropriated funds at the time those funds are deposited in the bank account by the Department of Local Government, Sport and Cultural Industries.

Notes to the Financial Statements

For the year ended 30 June 2022

3.2 User charges and fees

	2022	2021
	\$	\$
Industry participants' registration fees	41,287	38,730
Contest permits	10,545	7,636
Promotors' registration fees	2,737	1,825
Total user charges and fees	54,569	48,191

Registrations and Permits

Revenue is recognised at the transaction price when the Commission transfers control of the services to customers. Revenue is recognised for the major activities as follows:

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

4 Key assets

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

	Notes
Intangible assets	4.1

4.1 Intangible assets

	Computer software \$'000	Total \$'000
Year ended 30 June 2022		
1 July 2021		
Gross carrying amount at start of the year	198,679	198,679
Accumulated amortisation	(44,907)	(44,907)
Carrying amount at start of period	153,772	153,772
Additions	-	-
Transfers	-	-
Amortisation expense	(49,670)	(49,670)
Carrying amount at 30 June 2022	104,102	104,102

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.

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

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

Notes to the Financial Statements

For the year ended 30 June 2022

4.1 Intangible assets (continued)

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.

Useful lives

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

The estimated useful life for Software class of intangible assets is 3 to 5 years.

Software is not integral to the operation of any related hardware.

Impairment

Intangible assets with indefinite useful lives are tested for impairment annually or when an indication of impairment is identified.

As at 30 June 2022 there were no indications of impairment to intangible assets.

Notes to the Financial Statements

For the year ended 30 June 2022

5 Other assets and liabilities

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

	Notes
Receivables	5.1
Other assets	5.2
Payables	5.3
Other liabilities	5.4

5.1 Receivables

	2022	2021
	\$	\$
Current		
GST receivable	31,784	28,052
Other receivables	25,367	1,209
Total receivables	<u>57,151</u>	<u>29,261</u>

The Commission does not hold any collateral or other credit enhancements as security for receivables.

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

5.2 Other assets

	2022	2021
	\$	\$
Current		
Prepayments	-	5,910
Total other assets	<u>-</u>	<u>5,910</u>

Other non-financial 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.

5.3 Payables

	2022	2021
	\$	\$
Current		
Trade payables	85,023	74,460
Total payables	<u>85,023</u>	<u>74,460</u>

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

Notes to the Financial Statements

For the year ended 30 June 2022

5.4 Other liabilities

	2022	2021
	\$	\$
Current		
Accrued sitting fees	10,364	10,671
Accrued audit fees	40,040	18,810
Income received in advance	4,795	-
Receipts in suspense	195	-
Total other liabilities	55,394	29,481

6 Financing

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

	Notes
Cash and cash equivalents	6.1

6.1 Cash and cash equivalents

	2022	2021
	\$	\$
Cash and cash equivalents	1,222,869	1,094,346
Total cash and cash equivalents	1,222,869	1,094,346

7 Financial instruments and contingencies

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

	Notes
Financial instruments	7.1
Contingent assets & liabilities	7.2

7.1 Financial instruments

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

	2022	2021
	\$	\$
Financial assets		
Cash and cash equivalents	1,222,869	1,094,346
Financial assets at amortised cost ^(a)	25,367	7,119
Total financial assets	1,248,236	1,101,465
Financial liabilities		
Financial liabilities at amortised cost ^(b)	124,057	95,462
Total financial liability	124,057	95,462

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).

Measurement

All financial assets and liabilities are carried without subsequent remeasurement.

Notes to the Financial Statements

For the year ended 30 June 2022

7.2 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 best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

7.2.1 Contingent assets

The Members of the Commission are not aware of any contingent assets as at reporting date.

7.2.2 Contingent liabilities

The Members of the Commission are not aware of any contingent liabilities as at reporting date.

8 Other disclosures

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

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

8.1 Events occurring after the end of the reporting period

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

Notes to the Financial Statements

For the year ended 30 June 2022

8.2 Key management personnel

The Commission has determined key management personnel to include cabinet ministers, board members and senior officers of the Commission. The Commission does not incur expenditures to compensate 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 members of the Commission for the reporting period are presented within the following bands:

Compensation band of members of the Commission

Compensation band (\$)	2022	2021
20,001 - 30,000	3	1
10,001 - 20,000	3	3
0 – 10,000	5	6
	<u>11</u>	<u>10</u>
	\$	\$
Compensation of members of the accountable authority	<u>113,992</u>	<u>89,708</u>
Total compensation of members of the accountable authority	<u>113,992</u>	<u>89,708</u>

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

Compensation band of senior officers

Compensation band (\$)	2022	2021
0 – 10,000	2	2
	<u>2</u>	<u>2</u>
	\$	\$
Compensation of senior officer	<u>-</u>	<u>-</u>
Total compensation of senior officer	<u>-</u>	<u>-</u>

Total compensation includes the superannuation expense incurred by the Commission in respect of senior officers.

Notes to the Financial Statements

For the year ended 30 June 2022

8.3 Related party disclosures

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

Related parties of the Commission include:

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

Significant transactions with Government-related entities

In conducting its activities, the Commission 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:

- operating expenses recoup paid to Department of Local Government, Sport and Cultural Industries for supplies and services received (Note 2.2);
- grants received from Department of Local Government, Sport and Cultural Industries (Note 3.1) ; and
- remuneration for services provided by the Auditor General (Note 8.6).

Material transactions with other related parties

- superannuation payments to GESB (Note 2.1).

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

8.4 Related bodies

The Combat Sports Commission has no related bodies.

8.5 Affiliated bodies

The Combat Sports Commission has no affiliated bodies.

8.6 Remuneration of auditors

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

	2022	2021
	\$	\$
Auditing the accounts, controls, financial statements and key performance indicators	36,400	25,300
	<u>36,400</u>	<u>25,300</u>

Budget Estimates

Statement of Comprehensive Income for year ended 30 June 2023

	ANNUAL BUDGET 2021/22 \$	ANNUAL BUDGET 2022/23 \$
COST OF SERVICES		
Operating expenses		
Members' remuneration	47,000	47,000
Supplies and services	1,006,000	1,015,000
Amortisation	51,000	51,000
Total cost of services	1,104,000	1,113,000
Operating revenues		
User Fees & Charges	93,000	93,000
Total operating revenues	93,000	93,000
NET COST OF SERVICES Surplus/(Deficit)	(1,011,000)	(1,020,000)
Income from State Government		
Grants and subsidies from State Government	945,000	953,000
Resources received free of charge	15,000	16,000
Total Income from State Government	960,000	969,000
SURPLUS/(DEFICIT) FOR THE PERIOD	(51,000)	(51,000)
OTHER COMPREHENSIVE INCOME		
Total other comprehensive income	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	(51,000)	(51,000)

Budget Estimates

Statement of Financial Position for year ended 30 June 2023

	ANNUAL BUDGET 2021/22 \$	ANNUAL BUDGET 2022/23 \$
ASSETS		
Current Assets		
Cash and cash equivalents	918,000	1,094,000
Receivables	24,000	27,000
Other current assets	1,000	6,000
Total Current Assets	943,000	1,127,000
Non-Current Assets		
Intangible assets	102,000	52,000
Total Non-Current Assets	102,000	52,000
TOTAL ASSETS	1,045,000	1,179,000
LIABILITIES		
Payables	57,000	102,000
Total current liabilities	57,000	102,000
Non-Current Liabilities		
Other	-	-
Total Non-Current Liabilities	-	-
TOTAL LIABILITIES	57,000	102,000
NET ASSETS	988,000	1,077,000
EQUITY		
Accumulated surplus/(deficit)	988,000	1,077,000
TOTAL EQUITY/(DEFICIT)	988,000	1,077,000

Budget Estimates

Statement of Cash Flows for year ended 30 June 2023

	ANNUAL BUDGET 2021/22	ANNUAL BUDGET 2022/23
	\$	\$
	Inflows (Outflows)	Inflows (Outflows)
CASH FLOWS FROM STATE GOVERNMENT		
Grants and subsidies from State Government	945,000	953,000
Net cash provided by State Government	945,000	953,000
CASH FLOWS FROM OPERATING ACTIVITIES		
Payments		
Members' remuneration	(47,000)	(47,000)
Supplies and service	(991,000)	(999,000)
Receipts		
User Fees & Charges	93,000	93,000
Net cash provided by/(used in) operating activities	(945,000)	(953,000)
Net increase/(decrease) in cash and cash equivalents	-	-
Cash and cash equivalents at the beginning of the period	918,000	1,094,000
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	918,000	1,094,000



Department of **Local Government,
Sport and Cultural Industries**
Combat Sports Commission

Combat Sports Commission

246 Vincent Street, Leederville WA 6007

Tel: (08) 6552 7300

Email: combatsport@dlgsc.wa.gov.au

Web: www.dlgsc.wa.gov.au/sport-and-recreation/combat-sports-commission



PREPARE WELL
PERFORM BETTER