



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

Combat Sports Commission

2023/24 Annual Report

For the safety and organisation of combat sports in Western Australia



PREPARE WELL
PERFORM BETTER

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Minister for Sport and Recreation

The Hon. David Templeman MLA

Minister for Sport and Recreation

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament the Annual Report for the Combat Sports Commission (the Commission) for the period 1 July 2023 to 30 June 2024.

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



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 the regulation of combat sports in Western Australia. This is achieved with a focus on the following key areas:

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

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

Minister responsible

The Combat Sports Commission reports to the Hon. David Templeman MLA, 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



As I welcome you to the 2023/24 Combat Sports Commission Annual Report, I'm happy to declare and celebrate another year of positive activity for our industry.

Firstly, I'm delighted to have had my tenure as Chair extended for another two years. I'm thankful for being able to chair a Commission comprised of committed people working with an industry of equally passionate people.

I'd also like to congratulate Dr Brian Galton-Fenzi, Karim Girgis and Renée Felton on the extension of their terms and for the valuable work they continue to do.

The Commission has welcomed Senior Sergeant Wayne Hendrie as our new Western Australia Police Force representative. Wayne brings with him more than 20 years on the force and experience in a variety of areas which will benefit the Commission, including legislation and guideline development.

We also welcomed new commissioner Matt Wynne who has been a competitor, coach and official across a lifetime of combat sports involvement. His expertise in officiating will be invaluable to the Commission.

Thank you to Milan Bevik and Inspector Troy Cooper for the diligent work. They both provided personal and professional commitment during their terms of office, which concluded during the last reporting year.

The legislative review into the *Combat Sports Act 1987* remains ongoing. Thank you to everyone who is working on this significant piece of work for the industry. It's a big job, requiring a lot of meticulous attention, but we're making strides in providing the Minister and the industry with a legislative framework that should endure well into the future.

I'd like to flag a congratulatory note from the Office of the Auditor General in recognition of the Combat Sports Commission as being one of the best practice entities for timeliness and quality of financial reporting and controls in last year's Auditor General's annual report.

Alongside the Department of Local Government, Sport and Cultural Industries, the Commission tabled a joint submission to the Senate Community Affairs References Committee inquiring into concussion and repeated head trauma in contact sports. The Committee received 92 submissions and conducted four public hearings across Australia. They released a report in September 2023. It's both an exciting and a strong strategic and leadership move to have the Commission engaging increasingly on a national level and contributing to the debate on an issue which affects our whole industry.

The George Kambosos v Vasily Lomachenko: Warriors of the Ring match for the IBF lightweight world title in May was a significant event. Enabled by Tourism WA and held in front of a sold-out crowd at RAC Arena, it was a great opportunity to see an international bout locally and to showcase Western Australia to the world.

The increase in the staging of these world-class events is great for WA and offers unique opportunities for the Commission and staff to gain valuable international experience on home territory. We've had four of these high calibre events in the last few years compared to just one in the previous 30 years.

Three international titled boxing events in WA had the Commission working with three different sanctioning bodies for the first time – IBF, WBC and WBA. The Commission handled all the medicals which needed to be done in Australia. Once again, providing excellent experience for the Commissioners, staff and local industry members.

My sincere thanks to the Minister for Sport and Recreation, the Hon. David Templeman MLA, chief of staff Tarnya Widdicombe and the Ministerial and Parliamentary staff for their support of the Commission and its mission over the last 12 months.

My thanks to Executive Officer Antoni Grover and his team for their smooth and efficient running of the Commission's day-to-day. They continue to be enthusiastic and focussed on the work we do and are passionate in continuing to make WA the safest and most community-minded combat sports industry in the country. You can find more details in the Highlights on pages 13-16.

Speaking of our community and industry, I'd like to acknowledge everyone involved in the combat sports industry over the past year. Whether you've driven a young, nervous competitor to their first bout, stood in as a second, coached someone or taken a chance and put on an event, every one of you has contributed to our industry. We're here because you are. We turn up because you do. We look forward to doing it for another year.



Hon. Bob Kucera APM JP
Commission Chair

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.

Combat Sports Commission structure

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

Commission Member	Role within the Commission	Term
Hon. Bob Kucera APM JP	Chair	Ends January 2026
Dr Brian Galton-Fenzi	A medical practitioner who, in the opinion of the Minister, has knowledge of injuries suffered by contestants.	Ends January 2026
Senior Sergeant Wayne Hendrie	A police officer nominated in writing by the Commissioner of Police.	Commenced January 2024*
Gary Ingraham	A person who in the opinion of the Minister has knowledge of the boxing industry.	Ends January 2025
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 2026
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 2026
Erin McGowan	A person who in the opinion of the Minister represents persons who are or have been registered as contestants in a class relevant to boxing.	Ends August 2025
Milan Bevk	A person who in the opinion of the Minister has knowledge of the industry relating to combat sports other than boxing.	Ends August 2025
Jacqui Jashari	An officer of the Department of Local Government, Sport and Cultural Industries nominated by its Director General.	Commenced February 2018*
Milan Bevk	A person who in the opinion of the Minister has knowledge of the industry relating to combat sports other than boxing.	Ended August 2023
Inspector Troy Cooper	A police officer nominated in writing by the Commissioner of Police.	Ended December 2023*

* 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 as Deputy Chair of Basketball WA for 10 years.

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

As a high-ranking police officer before entering politics, he received the Australian Police Medal (APM), the National Police Service Medal, the National Medal and the Western Australian Police Medal. He is a Winston Churchill Memorial Fellow, awarded life membership to the Fellowship.

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

Senior Sergeant Wayne Hendrie

With more than two decades in the Western Australia Police Force in general duties (metropolitan and regional WA), detective and leadership roles, Wayne is currently officer in charge of the Liquor Enforcement Unit.

His strengths include establishing and implementing guidelines, procedures and local policy, along with analytical and problem-solving skills. He was recently responsible for implementing the Protected Entertainment Precinct legislation for the State Government. The work included providing input into development of the legislation, advising relevant ministers and government, guideline production, training and digital solutions.

A former AFL goal umpire who has coached his children's sports teams, he believes in the power and responsibility of volunteering. He is also a board member and director at SEDA College WA.

Wayne's role on the Commission is to ensure those involved in the various professions are deemed fit and proper. On that basis, he assists and advises 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. In 2023 he was made a Life Member of the Fremantle Football Club. He's currently the boxing coach for the Fremantle Dockers and continues to work as a personal trainer with a strong and dedicated following.

Mr Karim Girgis

Joining the Commission in early 2020, Karim brings extensive experience in business management and the fitness industry. As an owner and director of several gyms, Karim is committed to promoting health, wellness and martial arts. With a strong background in mixed martial arts, his role on the Commission leverages his expertise to enhance the sport's image and foster industry growth through education and professional development.

Since joining the Commission, Karim has expanded his skill set to include significant legal experience. He has been involved in complex legal matters, including insurance, corporate, and consumer law litigation, effectively handling a wide range of legal challenges. Additionally, Karim is pursuing a Juris Doctor degree at The University of Western Australia to deepen his knowledge of governance and legislative frameworks, complementing his policy formulation and compliance oversight skills gained through real-world governance experience.

Mr Matt Wynne

Matt has a working history in training, defence and law enforcement.

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

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

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

Commission member profiles continued

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 effective 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 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 supports many state sporting associations and industry representative organisations, their chief executive officers and boards, to implement 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.

Highlights

Legislative review

The Commission continues its comprehensive review of the *Combat Sports Act 1987* and *Combat Sports Regulations 2004*. Ultimately, the goal is to improve their efficacy, modernise the general approach and expand on health, safety and integrity parameters.

Senate enquiry

In September 2023 the Australian Government released its report into *Concussions and repeated head trauma in contact sports*. The Commission's Contestant Safety Reference Group had been awaiting the final release of this report and the more recent release of the *Consensus statement on concussion in sport – 6th International Conference* to assist and inform the creation of the Commission's Concussion Management Guidelines.

Plan on a page

The Commission created a plan on a page for 2024 and 2025. Its priorities are good governance, clear regulation and policy, contestant health and safety, research and stakeholder engagement. Each are part of a completion timeline over the 24-month period and offer an immediate focus linked to the final years of the Strategic Plan 2021 – 2025 (see pages 6-7).

Child Safe Organisations

The Commission developed an action plan to address the National Principles for Child Safe Organisations. The principles for safe, happy and engaged children include equity upheld and diversity respected, safe physical and online environments and ongoing education and training. For more information: www.childsafe.humanrights.gov.au/national-principles

Highlights continued

Contests

The Commission approved 56 contest permits and processed 806 registrations in 2023/24 across all disciplines including boxing, mixed martial arts and Muay Thai. This included registrations for 18 judges, 8 promoters, 24 referees, 259 seconds, 8 timekeepers and 121 trainers. There were 92 clearances issued to Western Australian contestants to compete interstate and internationally.

In the second full year of competition since the start of COVID, registration numbers continued to climb gradually, signalling overall growth. Registering 806 competitors is the second highest participation number the Commission has recorded in a year. Factors contributing to this have included the entry of a number of new promoters, investment by Tourism WA in bringing international bouts to WA and the general increase in coverage of combat sports on digital, social and terrestrial networks.

Over the last year, there has been a slight gender shift with 13.9% of competitors being women, while general registration applicants in the 18 – 24-year-old age bracket climbed to 24.2%, up from 18.8%. There was an increase in Brazilian ju-jitsu participation as well as submission grappling with 21 grappling contest permits issued for these contests.

There were 52 breaches of the Act and the Regulations that occurred at promotions, primarily around low risk breaches. The Commission is pleased with how members and staff have handled these concerns.

Grappling permit conditions

In WA the Commission is responsible for the conduct of all combat sport disciplines, including submission grappling and Brazilian jiu jitsu (BJJ). Judo WA and Wrestling WA, as recognised state sporting associations (SSA), are exempt from the *Combat Sport Act 1987*, however there is no recognised SSA in WA that supports the facilitation of submission grappling or BJJ contests. The Commission developed and implemented tailored permit conditions for grappling-only based contests through registered promoters. The first contest under the new permit conditions was held on 13 August 2022. The primary focus of the permit conditions is to ensure health and safety standards are maintained at all grappling competitions in WA.

The Commission is aware of the significant growth in grappling training and competitions in WA in recent years, particularly for females. Since the inception of the grappling permit conditions in 2022, six registered promoters have facilitated 38 grappling competitions under a Commission-issued permit.

In grappling, there was a review of the Permit Condition 4.2a for male verses female junior contests to be permitted on the condition that the competitors have not yet turned 12 years of age and are a similar weight and skill set. The recommendation was considered with consultation from the industry, the Department of Local Government, Sport and Cultural Industries' The Law and Sport – junior sport policy and section 35 of the *Equal Opportunity Act 1984*.

New weigh-in rules

The Contestant Safety Reference Group (CSRG) reviewed rule 16 of section 62A of the *Combat Sports Act 1987* for the *Boxing Contest Rules 2020*, *Kickboxing Contest Rules 2020* and *Muay Thai Contest Rules* and rule 17 of the *MMA Contest Rules 2019*.

The CSRG agreed that there should be a number of amendments made to weigh-in contest rules for these sports. They are:

- The blanket approach to secondary weigh-ins should cease in 2024.
- To remove the 500g allowance from the contest rules but will consider an allowance as a threshold for policy related matters when dealing with athletes that have missed weight.
- Title fight contestants will not be given the current automatic 500g allowance but rather be provided with a second opportunity to meet the weight by losing 500g.
- Private weigh-ins for cultural reasons has been removed from the rules but only on the basis that it is better dealt with as a policy matter.

The Commission has approved these changes and have sought Ministerial approval and subsequent gazetting.

New Certificate of Fitness and serology reporting process

The new Certificate of Fitness processes include:

- Self-reporting concussions, knock outs and loss of consciousness directly related to combat sports.
- Self-reporting contest and training injuries.
- Streamlining applicant question and medical questionnaires.
- New weight assessments.
- An ability to commence a Therapeutic Use Exemption (TUE) process.

The new serology reporting process involves a serology clearance from a medical practitioner.

Highlights continued

Injury statistics

The Commission maintains 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 978 contestants participating in 489 contests directly overseen by the Commission in 2023/24, there were 76 reportable injuries. This equates to 7.77% of contestants suffering a reportable injury during a contest and is a 0.2% increase from 2022/23.

Further analysis of those 76 reportable injuries shows:

- 19 concussions or KO/TKO headshots.
- 37 cuts required steri-strips, glue or sutures.
- 9 dislocations, breaks or sprains.
- 10 miscellaneous injuries and 1 ambulance referral for an abdominal injury.

Across all contests, 28 mandatory medical suspensions were issued. Of the 92 interstate or international clearances issued, 7 returned with medical suspensions.

Industry development series

As part of ongoing industry development, the Commission held five seminars for officials in Muay Thai, boxing and mixed martial arts. The first regional workshop was held in Kalgoorlie and was co-facilitated by the Commission and sanctioning body ISKA (International Sport Karate and Kickboxing Association).

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
- Edith Cowan University.

Business management

Financial management

The Commission continues to receive an appropriation from the Department of Treasury.

The Commission's finances are managed by the Department of 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.

There were no requests received during 2023/24.

The policy is available at www.dlgsc.wa.gov.au

Public sector standards and ethical codes

No compliance issues arose during the 2023/24 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	\$0.00
Market research agencies	\$0.00
Direct mail agencies	\$0.00
Media advertising agencies	\$0.00
Total	\$0.00

Combat Sports Commission member remuneration

Members	Remuneration including superannuation
Bob Kucera (Chair)	\$22,009.36
Brian Galton-Fenzi	\$8,624.70
Renée Felton	\$27,733.95
Gary Ingraham	\$12,054.13
Karim Girgis	\$26,707.97
Erin McGowan	\$18,555.40
Milan Bevk	\$3,915.50
Matt Wynne	\$19,600.20
Total	\$139,201.21

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 Management Act 2006*
- *Salaries and Allowances Act 1975*
- *Procurement Act 2020*
- *State Records Act 2000*
- *Freedom of Information Act 1992*
- *State Superannuation Act 2000*
- *Work Health and Safety Act 2020*
- *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

2024

Combat Sports Commission

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

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

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Combat Sports Commission for the year ended 30 June 2024 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Responsibilities of the Commission for the financial statements

The Commission is responsible for:

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

Independent Auditor's Report

For the year ended 30 June 2024

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 Combat Sports Commission are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Combat Sports Commission are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2024, and the controls were implemented as designed as at 30 June 2024.

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 2024

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 2024 reported in accordance with *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 Combat Sports Commission for the year ended 30 June 2024 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Commission's performance and fairly represent indicated performance for the year ended 30 June 2024.

The Commission's responsibilities for the key performance indicators

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

Independent Auditor's Report

For the year ended 30 June 2024

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.

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

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

Other information

The Commission is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, 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.

Independent Auditor's Report

For the year ended 30 June 2024

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 2024 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.

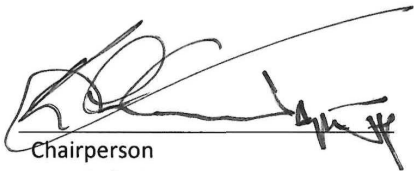


Aram Madnack
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
9 September 2024

Certification of Key Performance Indicators

For the year ended 30 June 2024

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Combat Sports Commission performance, and fairly represent the performance of the Combat Sports Commission for the financial year ended 30 June 2024.



Chairperson
Hon. Bob Kucera
Date: 5/9/24



Member
Renee Felton
Date: 05/09/2024



Performance Indicators

For the year ended 30 June 2024

Government Goals

Sustainable Finances: Responsible financial management and better service delivery.

Desired Outcome

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

Effectiveness Measure 1

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

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

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

Performance

2019-20	2020-21	2021-22	2022-23	2023-24 Target	2023-24 Actual
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Analysis

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

Effectiveness Measure 2

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

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

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

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

Performance

2019-20	2020-21	2021-22	2022-23	2023-24 Target	2023-24 Actual
2.07%	2.46%	2.97%	2.19%	0.00%	1.45%

Efficiency Indicators

For the year ended 30 June 2024

Analysis

The Commission is pleased to see a reduction in the number of breaches this year (2024: 52 breaches, 2023: 69 breaches) and attributes this to the Commission's contest feedback system, further, the number of events continued to increase this year (2024: 56 promotions, 2023: 50 promotions).

As with previous years, major breaches of the Act and/or Regulations that impact on contestant health and safety are not tolerated by the Commission and in these situations the breach is either addressed or the contest permit may be cancelled. Low level breaches of the Act and/or 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.

Service

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

Efficiency Indicator

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

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

Performance

Costs	2019-20	2020-21	2021-22	2022-23	2023-24 Target	2023-24 Actual
Members' remuneration	97,033	89,708	113,992	114,742		139,201
Supplies and Services	621,127	653,737	771,550	924,995		930,827
Grants and Subsidies	-	30,000	-	30,000		30,000
Amortisation expense	-	44,907	49,670	49,670		49,670
Total Operating Costs	718,160	818,352	935,212	1,119,407	1,273,000	1,149,698
Number of Promotions	23	20	29	50	50	56
Cost of issuing a permit	31,224	40,918	32,248	22,388	25,460	20,530

Analysis

The target cost of issuing a permit in 2023-24 was \$25,460. This is based on estimated total cost of \$1.273m and the number of promotions (50) for the 2023-24 financial year. The Commission has seen an improvement in this efficiency indicator in 2023-24, as a result of six additional promotion permits being issued than anticipated.

Certification of Financial Statements

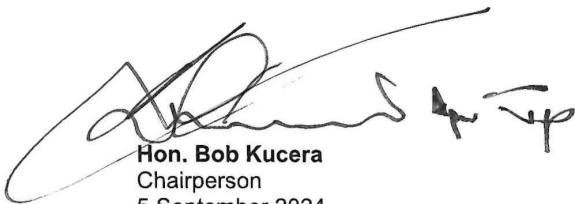
For the year ended 30 June 2024

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 2024 and the financial position as at 30 June 2024.

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.



Ludisha Kalasopatan
Chief Finance Officer
5 September 2024



Hon. Bob Kucera
Chairperson
5 September 2024



Renee Felton
Member
5 September 2024



Statement of Comprehensive Income

For the year ended 30 June 2024

	Notes	2024 \$	2023 \$
COST OF SERVICES			
Expenses			
Members' remuneration	2.1	139,201	114,742
Supplies and services	2.2	930,827	924,995
Grants and subsidies	2.3	30,000	30,000
Amortisation expense	4.1	49,670	49,670
Total cost of services		1,149,698	1,119,407
Income			
<i>Revenue</i>			
User charges and fees	3.2	81,565	98,989
Total revenue		81,565	98,989
Total income other than income from State Government		81,565	98,989
NET COST OF SERVICES		1,068,133	1,020,418
Income from State Government			
Grants and subsidies from State Government	3.1	964,000	956,000
Services received free of charge	3.1	-	12,348
Total income from State Government		964,000	968,348
DEFICIT FOR THE PERIOD		(104,133)	(52,070)
TOTAL COMPREHENSIVE LOSS FOR THE PERIOD		(104,133)	(52,070)

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



Statement of Financial Position

For the year ended 30 June 2024

	Notes	2024 \$	2023 \$
ASSETS			
Current assets			
Cash and cash equivalents	6.1	1,200,846	1,212,339
Receivables	5.1	22,905	33,911
Total current assets		1,223,751	1,246,250
Non-current assets			
Intangible assets	4.1	4,762	54,432
Total non-current assets		4,762	54,432
TOTAL ASSETS		1,228,513	1,300,682
LIABILITIES			
Current liabilities			
Payables	5.2	115,559	98,197
Other liabilities	5.3	25,452	10,850
Total current liabilities		141,011	109,047
TOTAL LIABILITIES		141,011	109,047
NET ASSETS		1,087,502	1,191,635
EQUITY			
Accumulated surplus		1,087,502	1,191,635
TOTAL EQUITY		1,087,502	1,191,635

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 2024

	Accumulated surplus	Total equity
	\$	\$
Balance at 1 July 2022	1,243,705	1,243,705
Deficit	(52,070)	(52,070)
Total comprehensive loss for the period	<u>(52,070)</u>	<u>(52,070)</u>
Balance at 30 June 2023	<u>1,191,635</u>	<u>1,191,635</u>
Balance at 1 July 2023	1,191,635	1,191,635
Deficit	(104,133)	(104,133)
Total comprehensive loss for the period	<u>(104,133)</u>	<u>(104,133)</u>
Balance at 30 June 2024	<u>1,087,502</u>	<u>1,087,502</u>

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 2024

	Notes	2024 \$	2023 \$
Cash flows from State Government			
Receipts from general government agencies		964,000	956,000
Net cash provided by State Government		964,000	956,000
<i>Utilised as follows:</i>			
Cash flows from operating activities			
Payments			
Members' remuneration		(121,904)	(128,817)
Supplies and services		(914,882)	(892,203)
Grants and subsidies		(30,000)	(30,000)
GST payments on purchases		(106,477)	(107,246)
GST payments to taxation authority		(7,649)	(9,141)
Receipts			
User charges and fees		80,287	96,882
GST receipts on sales		7,930	9,552
GST receipts from taxation authority		116,098	94,443
Other receipts		1,104	-
Net cash used in operating activities		(975,493)	(966,530)
Cash flows from investing activities			
Payments			
Purchase of non-current assets		-	-
Net cash provided by/(used in) investing activities		-	-
Net increase/(decrease) in cash and cash equivalents		(11,493)	(10,530)
Cash and cash equivalents at the beginning of the period		1,212,339	1,222,869
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.1	1,200,846	1,212,339

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 2024

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 'Mission Statement and Priorities' section of the Annual Report.

These annual financial statements were authorised for issue by the Commission on 5 September 2024.

Statement of compliance

These general purpose financial statements comply with Australian Accounting Standards – Simplified Disclosures. The general purpose financial statements 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 (the Act) 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. All values are rounded to the nearest dollar.

Accounting for Goods and Services Tax

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

(a) amount of GST incurred by the Commission as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and

(b) receivables and payables are stated with the amount of GST included.

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

Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements.

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 2024

Services performed for the 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 2024

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

	2024	2023
	\$	\$
Chairperson's fee	19,828	18,303
Other member's fees	106,225	86,170
Superannuation - defined contribution plans	13,148	10,269
Total members' remuneration	139,201	114,742

Members' remuneration includes wages and salaries for board members.

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

2.2 Supplies and services

	2024	2023
	\$	\$
Supplies and services		
Audit Fees	46,250	8,100
Services and Contracts	867,605	897,540
Travel	13,678	12,692
Materials	3,294	6,558
Portable and Attractive Equipment	-	105
Total supplies and services expenses	930,827	924,995

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

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

Notes to the Financial Statements

For the year ended 30 June 2024

2.3 Grants and subsidies

	2024	2023
	\$	\$
Edith Cowan University	30,000	30,000
Total grants and subsidies	30,000	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.

Notes to the Financial Statements

For the year ended 30 June 2024

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

	2024	2023
	\$	\$
Grants	964,000	956,000
Services received free of charge - legal services provided by State Solicitor's Office	-	12,348
Total income from State Government	964,000	968,348

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

Resources received relates to legal services received free of charge from the State Solicitor's Office. This is recognised as income equivalent to the fair value of services received that can be reliably determined and which would have been purchased if not donated.

3.2 User charges and fees

	2024	2023
	\$	\$
Industry participants' registration fees	58,076	73,795
Contest permits	19,273	17,455
Promoters' registration fees	4,216	7,739
Total user charges and fees	81,565	98,989

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.

Notes to the Financial Statements

For the year ended 30 June 2024

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	Total
Year ended 30 June 2024		
1 July 2023		
Gross carrying amount at start of the year	104,102	104,102
Accumulated amortisation	(49,670)	(49,670)
Carrying amount at start of period	54,432	54,432
Additions	-	-
Transfers	-	-
Amortisation expense	(49,670)	(49,670)
Carrying amount at 30 June 2024	4,762	4,762
	Computer software	Total
Year ended 30 June 2023		
1 July 2022		
Carrying amount at start of year	104,102	104,102
Additions	-	-
Transfers	-	-
Accumulated amortisation	(49,670)	(49,670)
Carrying amount at 30 June 2023	54,432	54,432

Initial recognition

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

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

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

Subsequent measurement

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

Useful lives

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

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

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

Notes to the Financial Statements

For the year ended 30 June 2024

Impairment of intangible assets

Intangible assets are tested for impairment annually. As at 30 June 2024 there were no indications of impairment to intangible assets.

5 Other assets and liabilities

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

	Notes
Receivables	5.1
Payables	5.2
Other liabilities	5.3

5.1 Receivables

	2024	2023
	\$	\$
Current		
GST receivable	22,905	32,807
Other receivables	-	1,104
Total receivables	22,905	33,911

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

5.2 Payables

	2024	2023
	\$	\$
Current		
Trade payables	115,559	98,197
Total payables	115,559	98,197

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

5.3 Other liabilities

	2024	2023
	\$	\$
Current		
Accrued sitting fees	23,588	7,708
Income received in advance	1,854	3,039
Receipts in suspense	10	103
Total other liabilities	25,452	10,850

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

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

Notes to the Financial Statements

For the year ended 30 June 2024

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

	2024	2023
	\$	\$
Cash and cash equivalents	1,200,846	1,212,339
Total cash and cash equivalents	1,200,846	1,212,339

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

7 Financial instruments and contingencies

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

	Notes
Financial instruments	7.1
Contingent assets & liabilities	7.2

7.1 Financial instruments

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

	2024	2023
	\$	\$
<u>Financial assets</u>		
Cash and cash equivalents	1,200,846	1,212,339
Financial assets at amortised cost ^(a)	-	1,104
Total financial assets	1,200,846	1,213,443
<u>Financial liabilities</u>		
Financial liabilities at amortised cost ^(b)	139,147	105,905
Total financial liability	139,147	105,905

(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).

7.2 Contingent assets and liabilities

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

Notes to the Financial Statements

For the year ended 30 June 2024

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.

8.2 Key management personnel

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

Compensation band of board members of the Commission

Compensation band (\$)	2024	2023
20,001 - 30,000	3	3
10,001 - 20,000	3	2
0 – 10,000	2	2
	<u>8</u>	<u>7</u>
	\$	\$
Compensation of members of the accountable authority	139,201	114,742
Total compensation of members of the accountable authority	<u>139,201</u>	<u>114,742</u>

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

Compensation band (\$)	2024	2023
0 – 10,000	2	2
	<u>2</u>	<u>2</u>
	\$	\$
Compensation of senior officer	-	-
Total compensation of senior officer	<u>-</u>	<u>-</u>

(a) Two senior officers are included in the compensation band, however, are not remunerated by the Commission as these officers are paid by DLGSC.

Notes to the Financial Statements

For the year ended 30 June 2024

8.3 Related party transactions

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

Related parties of the Commission include:

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

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 DLGSC for supplies and services received (Note 2.2);
- Income from other public sector entities relates to income paid annually from DLGSC (Note 3.1) ; and
- audit fee payments to the Office of the Auditor General (Note 8.6).

Significant transactions with other related parties

- superannuation payments to GESB (Note 2.1).

Material transactions with related parties

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

8.4 Related bodies

The Commission had no related bodies during the financial year.

8.5 Affiliated bodies

The Commission had no affiliated bodies during the financial year.

8.6 Remuneration of auditors

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

	2024	2023
	\$	\$
Auditing the accounts, controls, financial statements and key performance indicators	46,300	46,250
	<u>46,300</u>	<u>46,250</u>



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

Combat Sports Commission

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