



POLICE SERVICE

CERTIFICATION OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

The accompanying financial statements of the Police Service have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ending 30 June 2013 and the financial position as at 30 June 2013.

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



KARL J O'CALLAGHAN APM
Commissioner of Police



MICK DE MAMIEL
Director of Finance
(Chief Finance Officer)

2 September 2013

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2013

	Note	2013 \$'000	2012 \$'000
COST OF SERVICES			
Expenses			
Employee expenses	6	868,031	866,865
Supplies and services	7	247,371	256,095
Depreciation and amortisation expense	8	45,187	42,062
Grant payments	9	4,122	3,106
Loss on disposal of non-current assets	15(b)	7	3
Other expenses	10	4,220	6,305
Total cost of services		1,168,938	1,174,436
Income			
Revenue			
User charges and fees	11	36,424	35,310
Commonwealth grants	12	534	1,657
Contributions, sponsorships and donations	13	9,318	7,836
Other revenue	14	525	849
Total Revenue		46,801	45,652
Gains			
Gain on disposal of non-current assets	15(a)	130	-
Gains on foreign exchange		1	445
Total Gains		131	445
Total Income other than Income from State Government		46,932	46,097
NET COST OF SERVICES		1,122,006	1,128,339
Income from State Government			
Service appropriation	16	1,136,382	1,121,807
State grants	17	18,760	10,227
Services received free-of-charge	18	7,756	8,182
Royalties for Regions Fund	19	8,340	6,212
Total Income from State Government		1,171,238	1,146,428
SURPLUS FOR THE PERIOD		49,232	18,089
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	31(b)	22,725	(13,216)
Total other comprehensive income		22,725	(13,216)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		71,957	4,873

Refer to the 'Schedule of Income and Expenses by Service'.

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

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2013

	Note	2013 \$'000	2012 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	20	79,782	38,609
Restricted cash and cash equivalents	21(a)	21,442	18,930
Receivables	22	6,598	10,411
Amounts receivable for services	23	16,600	16,700
Non-current assets classified as held for sale	24	17	2,134
Inventories	25	621	870
Other current assets	26	6,598	6,571
Total Current Assets		131,658	94,225
Non-Current Assets			
Restricted cash and cash equivalents	21(b)	24,925	20,925
Amounts receivable for services	23	260,462	218,604
Property, plant and equipment	27	888,788	829,356
Intangible assets	28	60,194	63,504
Total Non-Current Assets		1,234,369	1,132,389
TOTAL ASSETS		1,366,027	1,226,614
LIABILITIES			
Current Liabilities			
Provisions	29	151,008	146,689
Payables		12,368	12,237
Other current liabilities	30	24,556	26,097
Total Current Liabilities		187,932	185,023
Non-Current Liabilities			
Provisions	29	54,781	54,575
Total Non-Current Liabilities		54,781	54,575
TOTAL LIABILITIES		242,713	239,598
NET ASSETS		1,123,314	987,016
EQUITY			
Contributed equity	31	557,040	492,699
Reserves		371,315	350,955
Accumulated surplus		194,959	143,362
TOTAL EQUITY		1,123,314	987,016

Refer to the 'Schedule of Assets and Liabilities by Service'.

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 2013

	Contributed equity	Reserves	Accumulated surplus/ (deficit)	Total equity
Note	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2011	469,709	362,934	126,510	959,153
Correction of prior period errors	-	6,350	(6,350)	-
Restated balance at 1 July 2011	469,709	369,284	120,160	959,153
Total comprehensive income for the year	-	(13,216)	18,089	4,873
Transfer to accumulated surplus/(deficit) of assets disposed	-	(5,113)	5,113	-
Transactions with owners in their capacity as owners:				
Capital appropriations	2,976	-	-	2,976
Other contributions by owners	33,100	-	-	33,100
Distributions to owners	(13,086)	-	-	(13,086)
Total	22,990	-	-	22,990
Balance at 30 June 2012	492,699	350,955	143,362	987,016
Balance at 1 July 2012	492,699	350,955	143,362	987,016
Correction of prior period errors	-	-	-	-
Restated balance at 1 July 2012	492,699	350,955	143,362	987,016
Total comprehensive income for the year	-	22,725	49,232	71,957
Transfer to accumulated surplus/(deficit) of assets disposed	-	(2,365)	2,365	-
Transactions with owners in their capacity as owners:				
Capital appropriations	54,691	-	-	54,691
Other contributions by owners	10,000	-	-	10,000
Distributions to owners	(350)	-	-	(350)
Total	64,341	-	-	64,341
Balance at 30 June 2013	557,040	371,315	194,959	1,123,314

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

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2013

	Note	2013 \$'000	2012 \$'000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		1,077,924	1,064,172
Capital appropriations		54,691	2,976
Holding account drawdowns		16,700	18,993
Grants from State Government		21,210	9,486
Royalties for Regions Fund		18,340	39,312
Transfer of net assets from/(to) other agencies		-	(7,462)
Net cash provided by State Government		1,188,865	1,127,477
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee payments		(865,268)	(839,651)
Supplies and services		(210,353)	(229,607)
Grant payments		(4,096)	(4,422)
GST payments on purchases		(33,448)	(40,833)
Other payments		(30,551)	(39,563)
		(1,143,716)	(1,154,076)
Receipts			
User charges and fees		34,566	32,204
Commonwealth grants		524	1,645
Contributions, sponsorships and donations		8,584	7,224
GST receipts on sales		5,540	2,694
GST receipts from taxation authority		30,544	35,181
Other receipts		2,251	1,833
		82,009	80,781
Net cash provided by/(used in) operating activities	32(b)	(1,061,707)	(1,073,295)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current physical assets		(79,690)	(123,805)
Receipts			
Proceeds from sale of non-current physical assets		217	10
Net cash provided by/(used in) investing activities		(79,473)	(123,795)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		47,685	(69,613)
Cash and cash equivalents at the beginning of period		78,464	148,077
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	32(a)	126,149	78,464

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

SUMMARY OF CONSOLIDATED ACCOUNT APPROPRIATIONS AND INCOME ESTIMATES FOR THE YEAR ENDED 30 JUNE 2013

	2013 Estimate \$'000	2013 Actual \$'000	2013 Variation \$'000	2013 Actual \$'000	2012 Actual \$'000	Variation \$'000
DELIVERY OF SERVICES						
Item 67 Net amount appropriated to deliver services	1,111,215	1,132,270	21,055	1,132,270	1,120,083	12,187
Section 25 transfer from Director of Public Prosecutions	-	226	226	226	-	226
Section 25 transfer to Department of Agriculture and Food	-	-	-	-	(253)	253
Section 25 transfer to Department of Corrective Services	-	-	-	-	(1,500)	1,500
Amounts Authorised by Other Statutes <i>Salaries and Allowances Act 1975</i>	3,603	3,886	283	3,886	3,477	409
Total appropriations provided to deliver services	1,114,818	1,136,382	21,564	1,136,382	1,121,807	14,575
CAPITAL						
Item 140 Capital Appropriation	87,659	54,691	(32,968)	54,691	2,976	51,715
GRAND TOTAL OF APPROPRIATIONS	1,202,477	1,191,073	(11,404)	1,191,073	1,124,783	66,290
Details of Expenses by Service						
Intelligence and protective services	131,346	104,941	(26,405)	104,941	161,664	(56,723)
Crime prevention and public order	86,955	100,143	13,188	100,143	95,848	4,295
Community support (non-offence incidents)	94,935	85,409	(9,526)	85,409	84,448	961
Emergency management and co-ordination	26,289	35,728	9,439	35,728	35,207	521
Response to and investigation of offences	476,157	502,001	25,844	502,001	474,277	27,724
Services to the judicial process	121,599	112,479	(9,120)	112,479	112,170	309
Traffic law enforcement and management	239,937	228,237	(11,700)	228,237	210,821	17,416
Total Cost of Services	1,177,218	1,168,938	(8,280)	1,168,938	1,174,435	(5,497)
Less Total income	(67,376)	(46,932)	20,444	(46,932)	(46,097)	(835)
Net Cost of Services	1,109,842	1,122,006	12,164	1,122,006	1,128,338	(6,332)
Adjustments	4,976	14,376	9,400	14,376	(6,532)	20,908
Total appropriations provided to deliver services	1,114,818	1,136,382	21,564	1,136,382	1,121,806	14,576
Capital Expenditure						
Purchase of non-current physical assets	131,637	66,749	(64,888)	66,749	97,305	(30,556)
Adjustments for other funding sources	(43,978)	(12,058)	31,920	(12,058)	(94,329)	82,271
Capital Contribution (appropriation)	87,659	54,691	(32,968)	54,691	2,976	51,715
DETAILS OF INCOME ESTIMATES						
Income disclosed as Administered Incomes	650	660	10	660	770	(110)
Total Income Estimates	650	660	10	660	770	(110)

Note: The Summary of Consolidated Account Appropriations and Income Estimates including variance to budget and actual should be read in conjunction with Note 41.

SCHEDULE OF INCOME AND EXPENSES BY SERVICE FOR THE YEAR ENDED 30 JUNE 2013

	Intelligence and protective services		Crime prevention and public order		Community support (non-offence incidents)		Emergency management and co-ordination		Response to and investigation of offences	
	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES										
Expenses										
Employee expenses	79,482	109,208	71,188	64,865	66,836	65,527	26,479	25,438	378,694	362,447
Supplies and services	20,303	46,399	21,041	23,935	15,009	15,202	6,875	6,987	104,240	93,006
Depreciation and amortisation expense	4,927	5,046	3,629	3,251	3,525	3,336	2,241	2,517	18,386	16,301
Grant payments	8	8	4,022	3,048	62	3	2	46	21	(3)
Loss on disposal of non-current assets	-	-	-	-	-	-	-	-	1	2
Other expenses	221	1,003	263	749	(23)	380	131	219	659	2,524
Total cost of services	104,941	161,664	100,143	95,848	85,409	84,448	35,728	35,207	502,001	474,277
Income										
Revenue										
User charges and fees	1,634	3,264	8,904	10,887	1,037	1,056	905	1,450	7,155	6,818
Commonwealth grants	12	(71)	463	313	1	9	-	1,328	40	43
Contributions, sponsorships and donations	545	506	2,499	1,852	871	643	346	345	3,007	2,547
Other revenue	71	142	64	75	34	65	23	33	192	285
Total Revenue	2,262	3,841	11,930	13,127	1,943	1,773	1,274	3,156	10,394	9,693
Gains										
Gain on disposal of non-current assets	10	-	11	-	10	-	2	-	58	-
Gains on foreign exchange	-	40	-	34	-	30	-	15	1	197
Total Gains	10	40	11	34	10	30	2	15	59	197
Total Income other than Income from State Government	2,272	3,881	11,941	13,161	1,953	1,803	1,276	3,171	10,453	9,890
NET COST OF SERVICES	102,669	157,783	88,202	82,687	83,456	82,645	34,452	32,036	491,548	464,387
Income from State Government										
Service appropriation	105,430	157,356	90,524	82,673	85,955	82,693	35,475	31,927	505,018	461,206
State grants	313	945	318	285	8	225	12	213	1,256	4,705
Services received free-of-charge	895	944	644	692	518	576	185	238	3,333	3,430
Royalties for Regions Fund	872	556	918	505	478	450	143	191	3,705	2,640
Total Income from State Government	107,510	159,801	92,404	84,155	86,959	83,944	35,815	32,569	513,312	471,981
SURPLUS/(DEFICIT) FOR THE PERIOD	4,841	2,018	4,202	1,468	3,503	1,299	1,363	533	21,764	7,594

SCHEDULE OF INCOME AND EXPENSES BY SERVICE

FOR THE YEAR ENDED 30 JUNE 2013

	Services to the judicial process		Traffic law enforcement and management		TOTAL	
	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000
COST OF SERVICES						
Expenses						
Employee expenses	85,722	86,446	159,630	152,934	868,031	866,865
Supplies and services	22,851	21,536	57,052	49,030	247,371	256,095
Depreciation and amortisation expense	3,832	3,665	8,647	7,946	45,187	42,062
Grant payments	6	1	1	3	4,122	3,106
Loss on disposal of non-current assets	1	-	5	1	7	3
Other expenses	67	523	2,902	907	4,220	6,305
Total cost of services	112,479	112,171	228,237	210,821	1,168,938	1,174,436
Income						
Revenue						
User charges and fees	1,369	1,726	15,420	10,109	36,424	35,310
Commonwealth grants	15	14	3	21	534	1,657
Contributions, sponsorships and donations	826	890	1,224	1,053	9,318	7,836
Other revenue	36	66	105	183	525	849
Total Revenue	2,246	2,696	16,752	11,366	46,801	45,652
Gains						
Gain on disposal of non-current assets	15	-	24	-	130	-
Gains on foreign exchange	-	44	-	85	1	445
Total Gains	15	44	24	85	131	445
Total Income other than Income from State Government	2,261	2,740	16,776	11,451	46,932	46,097
NET COST OF SERVICES	110,218	109,431	211,461	199,370	1,122,006	1,128,339
Income from State Government						
Service appropriation	113,196	109,031	200,784	196,921	1,136,382	1,121,807
State grants	322	759	16,531	3,095	18,760	10,227
Services received free-of-charge	775	784	1,406	1,518	7,756	8,182
Royalties for Regions Fund	1,011	610	1,213	1,260	8,340	6,212
Total Income from State Government	115,304	111,184	219,934	202,794	1,171,238	1,146,428
SURPLUS/(DEFICIT) FOR THE PERIOD	5,086	1,753	8,473	3,424	49,232	18,089

Note: The schedule of Income and Expenses by service should be read in conjunction with the accompanying notes.

SCHEDULE OF ASSETS AND LIABILITIES BY SERVICE AS AT 30 JUNE 2013

	Intelligence and protective services		Crime prevention and public order		Community support (non-offence incidents)		Emergency management and co-ordination		Response to and investigation of offences	
	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000
ASSETS										
Current assets	-	-	-	-	-	-	-	-	-	-
Non-current assets	105,755	109,748	78,257	70,575	75,949	72,396	47,823	54,043	397,002	354,774
Total Assets	105,755	109,748	78,257	70,575	75,949	72,396	47,823	54,043	397,002	354,774
LIABILITIES										
Current liabilities	15,479	20,998	13,864	12,472	13,016	12,599	5,156	4,892	73,751	69,690
Non-current liabilities	5,016	6,875	4,493	4,084	4,218	4,125	1,671	1,601	23,899	22,818
Total Liabilities	20,495	27,873	18,357	16,556	17,234	16,724	6,827	6,493	97,650	92,508
NET ASSETS	85,260	81,875	59,900	54,019	58,715	55,672	40,996	47,550	299,352	262,266

	Services to the judicial process		Traffic law enforcement and management		Not reliably attributable to services		TOTAL	
	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000
ASSETS								
Current assets	-	-	-	-	131,658	94,225	131,658	94,225
Non-current assets	82,938	79,885	186,182	172,364	260,463	218,604	1,234,369	1,132,389
Total Assets	82,938	79,885	186,182	172,364	392,121	312,829	1,366,027	1,226,614
LIABILITIES								
Current liabilities	16,695	16,621	31,088	29,405	18,883	18,346	187,932	185,023
Non-current liabilities	5,410	5,442	10,074	9,628	-	2	54,781	54,575
Total Liabilities	22,105	22,063	41,162	39,033	18,883	18,348	242,713	239,598
NET ASSETS	60,833	57,822	145,020	133,331	373,238	294,481	1,123,314	987,016

Note: The schedule of Assets and Liabilities by service should be read in conjunction with the accompanying notes.

1. AUSTRALIAN ACCOUNTING STANDARDS

General

The Police Service's financial statements for the year ended 30 June 2013 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' refers to Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

The Police Service has adopted any applicable, new and revised Australian Accounting Standards from their operative dates.

Early adoption of standards

The Police Service cannot early adopt an Australian Accounting Standard unless specifically permitted by Treasurer's Instruction (TI) 1101 'Application of Australian Accounting Standards and Other Pronouncements'. No Australian Accounting Standards that have been issued or amended but not yet operative have been early adopted by the Police Service for the annual reporting period ended 30 June 2013.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) General statement

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

The *Financial Management Act 2006* and the TIs are legislative provisions governing the preparation of financial statements and take precedence over the Australian Accounting Standards, the Framework, Statements 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.

(b) Basis of preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, except for land and buildings which have been measured at fair value.

The accounting policies applied in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars and all values are rounded to the nearest thousand dollars (\$'000).

The judgements that have been made in the process of applying the Police Service's accounting policies that have the most significant effect on the amounts recognised in the financial statements are disclosed at Note 3 'Judgements made by management in applying accounting policies'.

The key assumptions made concerning the future, and other key sources of estimation uncertainty at the end of the reporting period that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed at Note 4 'Key sources of estimation uncertainty'.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

(c) Reporting entity

The reporting entity comprises the Police Service. The Police Service is a not-for-profit reporting entity.

Mission

The mission of the Police Service and the outcome of its policing activities are “to enhance the quality of life and wellbeing of all people in Western Australia by contributing to making our State a safe and secure place”.

The Police Service is mainly funded by Parliamentary appropriations supplemented by fees charged on a cost-recovery basis including police clearance certificates, firearms licensing, vehicle escorts, security services, private prosecution reports, freedom of information reports, conviction records and crash information.

Services

The Police Service provides the following services:

Service 1: Intelligence and Protective Services

Incorporating a range of specialist criminal intelligence analysis techniques and partnerships to target offenders and crime hot spots in order to ensure safety in the community, prevent and reduce crime.

Service 2: Crime Prevention and Public Order

Providing general support to the community including a visible police presence and crime prevention activities.

Service 3: Community Support (non-offence incidents)

Providing support to the community, which involves provision of general information over the telephone, counter or in person, responding to public enquiries, handling non-offence related matter and incidents.

Service 4: Emergency Management and Co-ordination

Responding in timely and effective manner to a range of emergencies and disasters to increase public feelings of safety and security.

Service 5: Response to and Investigation of Offences

Providing a timely response and effectively investigating offences to bring individuals who commit offences before the justice system.

Service 6: Services to the Judicial Process

Providing effective services to the judicial process is essential in bringing offenders before the criminal justice system.

Service 7: Traffic Law Enforcement and Management

Providing traffic management and road safety strategies contributes to the whole-of-government initiative of improving road user behaviour and minimizing road fatalities and injuries.

The Police Service administers assets, liabilities, income and expenses on behalf of Government which are not controlled by, nor integral to the function of, the Police Service. These administered balances and transactions are not recognised in the principal financial statements of the Police Service but schedules are prepared using the same basis as the financial statements and are presented in Note 42 ‘Schedule of administered items’.

(d) Contributed equity

AASB Interpretation 1038 ‘Contributions by Owners Made to Wholly-Owned Public Sector Entities’ requires transfers in the nature of equity contributions to be designated by the Government (owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions in the financial statements. Capital appropriations have been designated as contributions by owners by TI 955 ‘Contributions by Owners made to Wholly Owned



Public Sector Entities' and have been credited directly to Contributed Equity.

Transfer of net assets to/from other agencies are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal. See Note 31 'Equity'.

(e) Income

Revenue Recognition

Revenue is recognised and measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

Sale of Goods

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership control transfer to the purchaser and can be measured reliably.

Rendering of Services

Revenue is recognised upon the delivery of the service to the customer or by reference to the stage of completion of the transaction.

Service Appropriations

Service Appropriations are recognised as revenues at fair value in the period in which the Police

Service gains control of the appropriated funds. The Police Service gains control of appropriated funds at the time those funds are deposited into the Police Service's bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury. See Note 16 'Service appropriation' for further detail.

Net Appropriation Determination

The Treasurer may make a determination providing for prescribed revenues to be retained for services under the control of the Police Service. In accordance with the determination specified in the 2012-13 Budget Statements, the Police Service retained \$46.932 million in 2012-13 (\$46.097 million in 2011-12) from the following:

- Proceeds from fees and charges
- Recoups of services provided
- Commonwealth specific-purpose grants
- Sponsorships and donations
- One-off gains with a value less than \$10,000 from the sale of property other than real property.

Grants and Other Contributions

Revenue is recognised at fair value when the Police Service obtains control over the assets

comprising the contributions which is usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Royalties for Regions funds are recognised as revenue at fair value in the period in which the Police Service gains control over the funds. The Police Service gains control of funds at the time the funds are deposited into the Police Service's bank account.

Gains

Realised or unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets.

(f) Property, plant and equipment

Capitalisation/Expensing of assets

Land vested within the Police Service is capitalised irrespective of value.

All other items of property, plant and equipment costing \$5,000 or more are recognised as assets. The cost of utilising these assets is expensed

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

(depreciation) over their useful lives. Items of property, plant and equipment costing less than \$5,000 are immediately expensed directly to the Statement of Comprehensive Income.

Initial recognition and measurement

All items of property, plant and equipment are initially recognised at cost.

For items of property, plant and equipment acquired at no cost or for nominal consideration, cost is their fair value at the date of acquisition.

Subsequent measurement

Subsequent to initial recognition as an asset, the revaluation model is used for the measurement of land and buildings and historical cost for all other property, plant and equipment. Land and buildings at 30 June 2013 are carried at the fair value less accumulated depreciation on buildings and accumulated impairment losses. All other items of property, plant and equipment are carried at historical cost less accumulated depreciation and accumulated impairment losses.

Where market-based evidence is available, the fair value of land and buildings is determined on the basis of current market buying values determined by reference to recent market transactions. When buildings are revalued by reference to recent

market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Where market evidence is not available, the fair value of land and buildings is determined on the basis of existing use. This normally applies where buildings are specialised or where land use is restricted. Fair value for existing use assets is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the depreciated replacement cost. When buildings are revalued, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

Independent valuations of land and buildings is provided on an annual basis by the Western Australian Land Information Authority (Landgate) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

Derecognition

Upon disposal or derecognition of an item of land and building, any revaluation surplus relating to that asset is transferred to Accumulated surplus.

Asset revaluation surplus

The asset revaluation surplus is used to record increments and decrements on the revaluation of non-current assets as described in Note 27 'Property, plant and equipment'.

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner that reflects the consumption of their future economic benefits.

Land is not depreciated. Depreciation is provided for on either a straight-line basis net of residual values as is the case for vehicle, aircraft and vessels or on a straight line for all other plant and equipment. Depreciation rates are reviewed annually and the useful lives for each class of depreciable asset are:

Class of Assets	Years
Buildings	
- Buildings	50
- Transportables	20
Computing and Communication Equipment	
- Computing Software and Hardware	4 to 7
- Radio Network and Equipment	7 to 25



Class of Assets	Years
- Radio Site Infrastructure and Equipment	10 to 25
- Communication Equipment	7
Plant, Equipment and Vehicles	
- Office Equipment	7
- Furniture and Fittings	10
- Aircraft	20
- Vessels	10 to 15
- Dogs and Horses	8 to 20
- Motor Vehicles and Cycles	5
- All Other Vehicles	7
- Audio-Visual Equipment	7
- Photographic and Traffic Equipment	8
- Firearms and Scientific Equipment	10
- Other Plant and Equipment	10
Leasehold Improvements	3 to 10

Works of Art controlled by the Police Service are classified as property, plant and equipment. They are anticipated to have very long and indeterminate useful lives. Their service potential has not, in any material sense, been consumed during the reporting period. As such, no amount for depreciation has been recognised in respect of them.

(g) Intangible assets

Capitalisation/expensing of assets

Acquisitions of intangible assets (being software licences) costing \$5,000 or more and other internally developed intangible assets costing \$50,000 or more are capitalised. The costs of utilising the assets is expensed (amortised) over their useful life. Costs incurred below these thresholds are expensed directly to the Statement of Comprehensive Income.

All acquired and internally developed intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is their fair value at the date of acquisition.

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

Amortisation

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life) on the straight-line basis using rates which are reviewed annually. All intangible assets controlled by the Police Service have a finite useful life and zero residual value. The expected useful lives for each class of intangible asset are:

Licences	4 years
Software and related system developments	8 years.

Licences

Licences have a finite useful life and are carried at cost less accumulated amortisation and accumulated impairment losses.

System developments

For system developments, research costs are expensed as incurred. Development costs incurred on an individual project are carried forward when their future recoverability can reasonably be regarded as assured and that the total project costs are likely to exceed \$50,000. Other development expenditures are expensed as incurred.

Computer software

Software that is an integral part of the related hardware is treated as property, plant and equipment. Software that is not an integral part of the related hardware is treated as an intangible asset. Software costing less than \$5,000 is expensed in the year of acquisition.

In some cases, base software is purchased and then re-configured to the needs of the Police

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

Service. These are treated in accordance with system development policies.

(h) Impairment of assets

Property, plant and equipment, and intangible assets are tested for any indication of impairment at the end of each reporting period. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is written down to the recoverable amount and an impairment loss is recognised. As the Police Service is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

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

Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested for impairment at the end of each reporting period irrespective of whether there is any indication of impairment.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market-based evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairment at the end of each reporting period.

(i) Non-current assets (or disposal groups) classified as held for sale

Non current assets (or disposal groups) held for sale are recognised at the lower of carrying amount and fair value less costs to sell and are presented separately from other assets in the Statement of Financial Position. These assets are not depreciated or amortised while they are classified as held for sale.

All land holdings are Crown land vested in the Police Service by the Government. The Department of Regional Development and Lands (DRDL) is the only agency with the power to sell Crown land. The Police Service transfers Crown land and their buildings to the DRDL when the assets become available for sale.

(j) Leases

The Police Service holds a number of operating leases for buildings and office equipment. Lease payments are expensed on a straight-line basis over the lease term as this represents the pattern of benefits derived from the lease properties.

(k) Financial instruments

In addition to cash, the Police Service has two categories of financial instrument:

- Receivables; and
- Financial liabilities measured at amortised cost.

These have been disaggregated into the following classes:

Financial Assets

- Cash and cash equivalents
- Restricted cash and cash equivalents



- Receivables
- Amount receivable for services
- Derivative Financial Instruments

Financial Liabilities

- Payables
- Accrued Expenses
- Derivative Financial Instruments

The fair value of short-term receivable and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

Derivative Financial Instruments

The Police Service has entered into a number of forward foreign exchange contracts that do not qualify for hedge accounting. Derivative financial instruments are initially recognised at fair value and are subsequently remeasured to their fair value at each reporting date. Changes in the fair value of derivative financial instruments are included in the Statement of Comprehensive Income to the extent that hedge accounting is not applied. Fair value is based on the quoted spot rates at the reporting date.

(l) Cash and cash equivalents

For the purpose of the Statement of Cash Flows, cash and cash equivalents (and restricted cash and cash equivalents) include cash on hand and cash deposits that are readily convertible to a known amount of cash and are subject to insignificant risk of changes in value.

Restricted cash assets are those cash assets, the uses of which are restricted, wholly or partly, by regulations or externally imposed requirements.

(m) Amounts receivable for services (Holding account)

The Police Service receives appropriation funding on an accrual basis that recognises the full annual cash and non-cash cost of services. The appropriations are paid partly in cash and partly as an asset (Holding account receivable) that is accessible on the emergence of the cash funding requirement to cover items such as leave entitlements and asset replacement. See also Note 16 'Service appropriation' and Note 23 'Amounts receivable for services'.

(n) Receivables

Receivables are recognised at original invoice amount less an allowance for uncollectable

amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectable are written off against the allowance account. The allowance for uncollectable amounts (doubtful debts) is raised when there is objective evidence that the Police Service will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days. See also Note 2(k) 'Financial instruments' and Note 22 'Receivables'.

(o) Inventories

Inventories include those items held for distribution and are measured at the lower of cost and net realisable value. The values have been confirmed through an annual stocktake.

(p) Payables

Payables, including accruals not yet billed, are recognised when the Police Service 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 they are generally settled within 30 days. See Note 34 'Financial instruments'.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

(q) Accrued salaries

The accrued salaries suspense account (refer Note 21(b) 'Restricted cash and cash equivalents') consists of amounts paid annually into a suspense account over a period of ten financial years to largely meet the additional cash outflow in each eleventh year when 27 pay days occur in that year instead of the normal 26. No interest is received on this account.

Accrued salaries (refer Note 30 'Other current liabilities') represent the amount due to staff but unpaid at the end of the financial year, as the pay date for the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a fortnight of the financial year-end. The Police Service considers the carrying amount of accrued salaries to be equivalent to the net fair value. For 2013, the accrued salaries calculation is based on six working days, as the last pay day was 20 June.

(r) Provisions

Provisions are liabilities of uncertain timing and amount. The Police Service only recognises provisions where there is a present legal or constructive obligation as a result of a past event and when the outflow of economic benefits is

probable and can be measured reliably. Provisions are reviewed at the end of each reporting period. Refer Note 29 'Provisions'.

Provisions – Employee benefits

Annual leave and long service leave

The liability for annual leave and long service leave expected to be settled within 12 months after the end of the reporting period is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual leave and long service leave expected to be settled more than 12 months after the end of the reporting period is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the end of the reporting period.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions and medical benefits. In addition, the long service leave liability also considers the experience of employee departures and periods of service.

The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash flows.

All annual leave and unconditional long service leave provisions are classified as current liabilities as the Police Service does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Police Service has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

Annual leave loading

The provision for annual leave loading represents the present amount payable for annual leave accrued up to April 2011 for Public Service and wages employees. This entitlement is measured in accordance with annual leave above.

In April 2011, the Public Service and Government Officers General Agreement was amended so that annual leave loading shall be paid to Public Service



employees on the first pay period in December in the calendar year in which the leave accrues.

For police officers, police auxiliary officers and Public Service employees, the annual leave loading is reported as an accrued expense as payment is made annually irrespective of whether leave is taken.

38-hour leave liability

The provision for 38-hour leave liability represents a commitment by Cabinet in 1986 to honour an agreement to accrue additional hours worked between 1 January and 30 September 1986. This was after the Government of the day granted a 38-hour week to Police Officers, back-dated to 1 January 1986.

The hours accrued are only payable on retirement, resignation or termination. This liability is measured on the same basis as long service leave.

Special paid leave

The provision for special paid leave represents the negotiated leave entitlement to police officers who previously accrued long service leave on a ten-year basis prior to the accrual period changing to seven years. This liability is measured on the same basis as annual leave.

Time off in lieu

This liability represents accumulated days off (time off in lieu) expected to be paid out within two months of the reporting date and is measured on the same basis as annual leave.

Sick leave

No provision is made for non-vesting sick leave as the sick leave taken each reporting period is less than the entitlement accruing, and this is expected to recur in future reporting periods.

Deferred leave

The provision for deferred leave relates to Public Service employees who have entered into an agreement to self-fund an additional twelve months leave in the fifth year of the agreement. The provision recognises the value of salary set aside for employees to be used in the fifth year. This liability is measured on the same basis as annual leave. Deferred leave is reported as a current provision as employees can leave the scheme at their discretion at any time.

Purchased leave

The provision for purchased leave relates to Public Service employees who have entered into an agreement to self-fund up to an additional four

weeks leave per calendar year. The provision recognises the value of salary set aside for employees and is measured at the nominal amounts expected to be paid when the liabilities are settled. This liability is measured on the same basis as annual leave.

Post-separation medical benefits

The provision for post-separation medical benefits relates to the cost of providing medical benefits to injured Western Australian police officers after they cease work with the Police Service. Medical benefits expected to be settled within 12 months after the balance sheet date are recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Medical benefits expected to be settled more than 12 months after balance sheet date are measured at the present value of amounts expected to be paid when the liabilities are settled.

An actuarial assessment of the amounts expected to be settled was performed at 30 June 2012.

Superannuation

The Government Employees Superannuation Board (GESB) and other funds administer the public sector superannuation arrangements in Western Australia in accordance with legislative

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

requirements. Eligibility criteria for membership in particular schemes for public sector employees varies according to commencement and implementation dates.

Eligible employees contribute to the Pension Scheme, a defined benefit pension scheme closed to new members since 1987, or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme closed to new members since 1995.

The GSS is a defined benefit scheme for the purposes of employee and whole-of-government reporting. However, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the Police Service to GESB extinguishes the Police Service's obligations to the related superannuation liability.

The Police Service has no liabilities under the Pension Scheme or the GSS Scheme. The liabilities for the unfunded Pension Scheme and the unfunded GSS Scheme transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS Scheme obligations are funded by concurrent contributions made by the Police Service to the GESB.

Employees commencing employment prior to 16 April 2007 who are not members of either the Pension or the GSS Scheme became non-contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). From 30 March 2012, existing members of the WSS or GESBS and new employees became able to choose their preferred superannuation fund. The Police Service makes concurrent contributions to GESB or other funds on behalf of employees in compliance with the Commonwealth Government's *'Superannuation Guarantee (Administration) Act 1992'*. Contributions to these accumulation schemes extinguish the Police Service's liability for superannuation charges in respect of employees who are not members of the Pension Scheme or GSS.

The GESB makes all benefit payments in respect of the Pension and GSS Schemes, and is recouped by the Treasurer for the employer's share.

See also Note 2(s) 'Superannuation expense'.

Provisions - Other

Employment on-costs

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are not included as part of the Police Service's 'Employee benefits expense' and the related liability is included in Employment on-costs provision. The associated expense is included under Note 6 'Employee expenses'.

(s) Superannuation expense

The superannuation expense in the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS and the GESBS. The employer contribution paid to the GESB in respect of the GSS is paid back into the Consolidated Account by the GESB.

(t) Assets and services received free-of-charge or for nominal cost

Resources received free-of-charge or for nominal value which can be reliably measured are recognised as income at fair value. Where



the resource received represents a service that the Police Service would otherwise pay for, a corresponding expense is recognised. Receipts of assets are recognised in the Statement of Financial Position.

Assets or services received from another State Government agency are separately disclosed under 'Income from State Government' in the Statement of Comprehensive Income.

(u) Assets and services provided free-of-charge or for nominal cost

The Police Service provides a range of services free-of-charge to other government agencies. Information on resources provided free-of-charge has not been reported at balance date.

(v) Monies held in trust

The Police Service receives money in a trustee capacity in the form of Found Money, Stolen Monies, Seized Monies and Deceased Estate Monies. As the Police Service only performs a custodial role in respect of these monies, and because the monies cannot be used for achievement of the Police Service objectives, they are not brought to account in the financial statements, but are reported within the notes to the financial statements (refer Note 43 'Special purpose accounts').

(w) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case, it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with receivables or payables in the Statement of Financial Position.

The GST component of a receipt or payment is recognised on a gross basis in the Statement of Cash Flows.

(x) Comparative figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

(y) Rounding

Amounts in the financial statements have been rounded to the nearest thousand dollars or in certain cases, to the nearest dollar.

3. JUDGEMENTS MADE BY MANAGEMENT IN APPLYING ACCOUNTING POLICIES

The preparation of financial statements requires management to make judgements about the application of accounting policies that have a significant effect on the amounts recognised in the financial statements. The Police Service evaluates these judgements regularly.

Operating lease commitments

The Police Service has entered into a number of leases for buildings for branch office accommodation. Some of these leases relate to buildings of a temporary nature and it has been determined that the lessor retains substantially all the risks and rewards incidental to ownership. Accordingly, these leases have been classified as operating leases.

4. KEY SOURCES OF ESTIMATION UNCERTAINTY

The key estimates and assumptions made concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year include:

Employee provisions estimation

In calculating the Police Service's long service leave provision, several estimations and assumptions have been made. These include expected future salary rates, salary inflation, discount rates, employee retention rates and expected future payments. Any changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Post-separation medical benefits calculations include estimations of future medical payments to ceased police officers. There is uncertainty in the determination of these estimates due to the lack of claims history which could impact on the liability recognised.

5. DISCLOSURE OF CHANGES IN ACCOUNTING POLICY AND ESTIMATES

Initial application of an Australian Accounting Standard

The Police Service has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2012.

AASB 2011-9	Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049]
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This Standard requires to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently (reclassification adjustments). There is no financial impact.

Future impact of Australian Accounting Standards not yet operative

The Police Service cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. Consequently, the Police Service has not applied early any following Australian Accounting Standards that have been issued that may impact on the Police Service. Where applicable, these Australian Accounting Standards will be applied from their application date.

The Police Service has determined that there is no or minimal financial impact of the following Standards:

Title	Operative for reporting periods beginning on/after
AASB 10 Consolidated Financial Statements *	1 January 2014
AASB 13 Fair Value Measurement	1 January 2013
AASB 119 Employee Benefits	1 January 2013
AASB 127 Separate Financial Statements *	1 January 2014
AASB 128 Investments in Associates and Joint Ventures *	1 January 2014

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013



Title	Operative for reporting periods beginning on/after
AASB 1053 Application of Tiers of Australian Accounting Standards.	1 July 2013
AASB 1055 Budgetary Reporting	1 July 2014
AASB 2010-2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements [AASB 1, 2, 3, 5, 7, 8, 101, 102, 107, 108, 110, 111, 112, 116, 117, 119, 121, 123, 124, 127, 128, 131, 133, 134, 136, 137, 138, 140, 141, 1050, & 1052 and Interpretations 2, 4, 5, 15, 17, 127, 129 & 1052].	1 July 2013
AASB 2011-2 Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project – Reduced Disclosure requirements [AASB 101 & 1054].	1 July 2013
AASB 2011-6 Amendments to Australian Accounting Standards – Extending Relief from Consolidation, the equity Method and Proportionate Consolidation – Reduced Disclosure Requirements [AASB 127, 128 & 131].	1 July 2013
AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13 [AASB 1, 2, 3, 4, 5, 7, 101, 102, 108, 110, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023, & 1038 and Interpretations 2, 4, 12, 13, 14, 17, 19, 131, & 132].	1 January 2013
AASB 2011-10 Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) [AASB 1, 8, 101, 124, 134, 1049 & 2011-8 and Interpretation 14].	1 January 2013
AASB 2011-11 Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements.	1 July 2013
AASB 2012-1 Amendments to Australian Accounting Standards – Fair Value Measurement – Reduced Disclosure Requirements [AASB 3, 7, 13, 140 & 141].	1 July 2013
AASB 2012-2 Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities [AASB 7 & 132].	1 January 2013
AASB 2012-3 Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132].	1 January 2014

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

Title	Operative for reporting periods beginning on/after
AASB 2012-5 Amendments to Australian Accounting Standards arising from Annual Improvements 2009-11 Cycle [AASB 1, 101, 116, 132 & 134 and Interpretation 2].	1 January 2013
AASB 2012-6 Amendments to Australian Accounting Standards – Mandatory Effective Date of AASB 9 and Transition Disclosures [AASB 9, 2009-11, 2010-7, 2011-7 & 2011-8].	1 January 2013
AASB 2012-7 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements [AASB 7, 12, 101 & 127].	1 July 2013
AASB 2012-11 Amendments to Australian Accounting Standards – Reduced Disclosure Requirements and Other Amendments [AASB 1, 2, 8, 10, 107, 128, 133, 134, & 2011-4].	1 July 2013

The Police Service has not yet determined the application or the potential impact of the following Standards:

Title	Operative for reporting periods beginning on/after
AASB 9 Financial Instruments	1 January 2015
AASB 11 Joint Arrangements *	1 January 2014
AASB 12 Disclosure of Interests in Other Entities *	1 January 2014
AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023, & 1038 and Interpretations 2, 5, 10, 12, 19, & 127]	1 January 2015
AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17]	1 January 2013
AASB 2012-10 Amendments to Australian Accounting Standards – Transition Guidance and Other Amendments [AASB 1, 5, 7, 8, 10, 11, 12, 13, 101, 102, 108, 112, 118, 119, 127, 128, 132, 133, 134, 137, 1023, 1038, 1039, 1049 & 2011-7 and Interpretation 12].	1 January 2013

* Mandatory application of these Standards was deferred by one year for not-for-profit entities by AASB 2012-10

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013



	2013	2012
	\$'000	\$'000
6. EMPLOYEE EXPENSES		
Employee benefits expense		
Salaries and wages	630,470	628,868
Annual leave (a)	69,310	65,472
Long service leave (a)	20,623	32,079
Other leave (a)	272	700
Superannuation - defined contribution plans (b)	71,554	68,582
Employee housing	44,044	38,333
Relocation and relieving expenses	7,613	6,800
Fringe benefits tax	5,049	5,238
Uniforms and protective clothing	4,151	4,510
Medical expenses (c)	5,964	5,428
Other employee benefits expense	2,395	2,443
	861,445	858,453
Other employee expenses		
Training expenses	3,134	4,247
Workers' compensation including on-costs	3,456	3,999
Other employee expenses	(4)	166
	6,586	8,412
	868,031	866,865
(a) Includes a superannuation contribution component.		
(b) Defined contribution plans include West State, Gold State and GESB Super Scheme (contributions paid).		
(c) Medical expenses includes post-separation medical benefits.		
7. SUPPLIES AND SERVICES		
Repairs and maintenance	33,216	36,141
Rental, leases and hire	31,579	31,952
Insurances and licences	14,864	13,289
Travel expenses	7,682	11,976
Energy, water and rates	12,424	10,024
Communication expenses	8,240	8,027
Services and contracts	112,845	115,340
Equipment acquisitions	10,707	11,869
Fuels and oils	8,917	9,247
Consumables	6,897	8,230
	247,371	256,095

	2013	2012
	\$'000	\$'000
8. DEPRECIATION AND AMORTISATION EXPENSE		
<i>Depreciation</i>		
Buildings	13,059	13,458
Plant, equipment and vehicles	8,723	7,637
Computing and communication equipment	7,193	6,578
Leasehold improvements	3,471	1,790
	32,446	29,463
<i>Amortisation</i>		
Software and software developments	12,741	12,599
	45,187	42,062
9. GRANT PAYMENTS		
State Crime Prevention Grants	4,084	3,040
Other grants	38	18
Transfer payments	-	48
	4,122	3,106
10. OTHER EXPENSES		
Doubtful debts	588	2,514
Loss on forward foreign exchange contracts	3	67
Other assets written off (a)	1,219	830
Other expenses from ordinary activities	2,410	2,894
	4,220	6,305
(a) Other assets written off include surplus assets and those write-offs in accordance with the <i>Financial Management Act 2006</i> located within Note 38.		

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

	2013	2012
	\$'000	\$'000
11. USER CHARGES AND FEES		
Regulated fees		
Firearms	4,968	5,978
Security and related activities	2,560	1,872
Pawnbrokers and second-hand dealers	297	58
Vehicle escorts	5,790	3,836
Clearance certificates	8,569	8,055
Crash information	176	166
Other regulated fees	528	835
	<u>22,888</u>	<u>20,800</u>
Recoups of services provided	3,766	5,351
Towage and storage recoups	7,661	6,790
Other recoups	2,109	2,369
	<u>36,424</u>	<u>35,310</u>
12. COMMONWEALTH GRANTS		
National Campaign Against Drug Abuse	146	146
Substance Abuse	300	-
National Counter-terrorism	78	1,325
Other	10	186
	<u>534</u>	<u>1,657</u>
13. CONTRIBUTIONS, SPONSORSHIPS AND DONATIONS		
Contributions		
Employee rental contributions	5,355	4,923
Executive vehicle contributions	219	222
Special series plate contributions	1,826	820
Other contributions	1,382	1,421
	<u>8,782</u>	<u>7,386</u>
Sponsorships and Donations		
Sponsorships	-	207
Cash donations	1	1
Non-cash donations	535	242
	<u>536</u>	<u>450</u>
	<u>9,318</u>	<u>7,836</u>

	2013	2012
	\$'000	\$'000
14. OTHER REVENUE		
Proceeds from Sale of Equipment items	21	84
Other revenues from ordinary activities	504	765
	<u>525</u>	<u>849</u>
15. NET GAIN / (LOSS) ON DISPOSAL OF NON-CURRENT ASSETS		
(a) Net gain on Disposal of non-current assets		
<i>Property, plant and equipment</i>		
Plant, Equipment and Vehicles	130	-
Net gain	<u>130</u>	<u>-</u>
(b) Net (loss) on Disposal of non-current assets		
<i>Property, plant and equipment</i>		
Plant, Equipment and Vehicles	(7)	(3)
Net (loss)	<u>(7)</u>	<u>(3)</u>
(c) Net gain/(loss) on Disposal of non-current assets		
Costs of Disposal		
Property, plant and equipment	94	13
	<u>94</u>	<u>13</u>
Proceeds from Disposal		
Property, plant and equipment	217	10
Net gain/(loss)	<u>123</u>	<u>(3)</u>
16. SERVICE APPROPRIATION		
Appropriations received during the year:		
Service appropriation	1,132,496	1,118,330
Salaries and Allowances Act 1975	3,886	3,477
	<u>1,136,382</u>	<u>1,121,807</u>

Service appropriations fund the net cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013



	2013 \$'000	2012 \$'000
17. STATE GRANTS		
Department of Indigenous Affairs (a)	-	3,000
Road Trauma Trust Account (b)	16,590	2,727
Department of the Attorney General (c)(d)	2,170	4,500
	18,760	10,227

- (a) The grant must be used to fund the establishment of Multi-Function Policing Facilities and associated Infrastructure at remote Indigenous communities. At 30 June 2013, \$572,873 of funds allocated remains unspent.
- (b) Funds received from the Office of Road Safety - Road Trauma Trust Account are allocated to the Police Service for road safety initiatives in Western Australia. At 30 June 2013, \$1,493,741 of funds allocated remains unspent.
- (c) Funds collected under the Criminal Property Confiscation Account are allocated to the Police Service to combat organised crime in Western Australia. At 30 June 2013, \$1,576,481 of funds allocated remains unspent.
- (d) Funds received from the Department of the Attorney General to facilitate the production of training resources for the management of, and response to, psycho-stimulant-related situations. At 30 June 2013, \$33,136 of the funds allocated remains unspent.

	2013 \$'000	2012 \$'000
18. SERVICES RECEIVED FREE-OF-CHARGE		
Services received free-of-charge is determined by the following estimates provided by agencies:		
- Legal services provided by the State Solicitor's Office	1,370	1,270
- Procurement services, building and maintenance project management services and lease management services provided by the Department of Finance	5,712	5,267
- Title searches and valuation services provided by the Western Australian Land Information Authority (Landgate)	588	1,506
- Collection of firearm licences provided by the Department of Transport	86	139
	7,756	8,182

Where assets or services have been received free-of-charge or for nominal cost, the Police Service recognises revenues equivalent to the fair value of the assets and/or the fair value of those services that can be reliably measured and which would have been purchased if not donated, and those fair values shall be recognised as assets or expenses, as applicable. Where the contribution of assets or services are in the nature of contributions by owners, the Police Service makes an adjustment directly to equity.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

	2013	2012
	\$'000	\$'000
19. ROYALTIES FOR REGIONS FUND		
Regional Infrastructure and Headworks Account	2,062	1,300
Regional Community Services Account	6,278	4,912
	8,340	6,212
<p>This is a sub-fund within the over-arching 'Royalties for Regions Fund'. The recurrent funds are committed projects and programs in WA regional areas.</p>		
20. CASH AND CASH EQUIVALENTS		
Operating Account		
Amounts appropriated and any revenues subject to net appropriation determinations are deposited into this account, from which all payments are made.	78,362	36,310
Advances		
Advances include permanent and temporary advances allocated to areas within the Police Service.	1,420	2,299
	79,782	38,609
21. RESTRICTED CASH AND CASH EQUIVALENTS		
<p>Restricted cash assets are those cash assets, the uses of which are restricted, wholly or partly, by regulations or an externally imposed requirement.</p>		
- Current assets (a)	21,442	18,930
- Non-current assets (b)	24,925	20,925
	46,367	39,855
(a) CURRENT ASSETS		
Multi-Function Policing Facilities - Grants Capital Works	573	-
<p>Grant monies from the Department of Indigenous Affairs to fund the establishment of Multi-Function Policing Facilities and associated infrastructure at remote Indigenous communities.</p>		
Police Recruit Traineeship Fund	698	721
<p>To hold grant monies received from the Commonwealth for the funding of the Recruit Traineeship program.</p>		

	2013	2012
	\$'000	\$'000
21. RESTRICTED CASH AND CASH EQUIVALENTS (cont.)		
National Drug Strategy	502	477
<p>To hold grant monies received from the Commonwealth and the Police Service for the funding of law-enforcement programs relating to alcohol and drug use.</p>		
Receipts in Suspense	-	1,014
<p>Receipts in suspense refer to monies being retained pending the identification of their purpose. The funds may be cleared by refund to the payer, transfer to the correct account, payment to another government agency or transfer to Treasury.</p>		
International Academy of Law Enforcement and Safety	25	-
<p>To hold monies received in relation to activities of the International Academy of Law Enforcement and Safety for the research and development of training programs, curriculum development and professional development opportunities.</p>		
Royalties for Regions Fund	14,790	13,763
<p>To hold monies committed for projects and programs in WA regional areas.</p>		
National Counter-Terrorism Committee	-	187
<p>To hold monies received by the Police Service from the Commonwealth for the funding of national counter-terrorism exercises.</p>		
Road Trauma Trust Account	1,493	-
<p>To hold monies received from the Road Trauma Trust Account to facilitate the implementation of road safety programs and initiatives.</p>		
Organised Crime Investigation Fund	1,576	1,229
<p>To hold monies received from the Confiscation Proceeds Account for the purpose of combating organised crime in Western Australia.</p>		

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

	2013	2012
	\$'000	\$'000
21. RESTRICTED CASH AND CASH EQUIVALENTS (cont.)		
Psycho-Stimulant Training	33	34
To hold monies received from the Department of the Attorney General to facilitate the production of training resources for the management and response to psycho-stimulant-related situations.		
Woodside Crime and Safety Initiative	-	26
To hold monies received from Woodside Energy for crime and safety initiatives in the Shire of Roebourne.		
Substance Abuse Grant	345	255
To hold grant monies received from the Commonwealth to facilitate strategic initiatives and support for substance abuse activities in Indigenous communities.		
Early Intervention Pilot Project	350	468
To hold grant monies received from the Commonwealth to implement a pilot project to reduce underage drinking through Police referral of eligible young people to treatment agencies.		
BHP Billiton Community Sponsorship	24	-
To hold monies received from BHP Billiton to support community policing initiatives and operations to address criminal and anti-social behaviour in rural communities.		
Leavers WA	892	652
To hold monies received in relation to the activities of Leavers WA – South West.		
Parental Leave	58	23
To hold monies received from the Commonwealth for the payment of paid parental leave to eligible employees.		
State Counter-Terrorism	83	81
To hold monies received from the Department of Premier and Cabinet for State counter-terrorism exercises.		
	21,442	18,930

	2013	2012
	\$'000	\$'000
(b) NON-CURRENT ASSETS		
Accrued Salaries Suspense Account	24,925	20,925
Amount held in the suspense account is only to be used for the purpose of meeting the 27th pay in a financial year that occurs every 11 years.		
	24,925	20,925
22. RECEIVABLES		
Receivables	5,858	9,663
Allowance for impairment of receivables	(3,016)	(6,072)
GST-receivables	3,254	5,513
Accrued income	502	1,307
	6,598	10,411
Reconciliation of changes in the allowance for impairment of receivables:		
Balance at the start of year	6,072	4,411
Doubtful debts expense recognised in the Statement of Comprehensive Income	588	2,514
Amounts written off during the year	(3,644)	(853)
Balance at end of year	3,016	6,072
The Police Service does not hold any collateral as security or other credit enhancements relating to receivables.		
23. AMOUNTS RECEIVABLE FOR SERVICES		
Current asset	16,600	16,700
Non-current asset	260,462	218,604
	277,062	235,304

This asset represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability. See Note 2(m) 'Amounts receivable for services'.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

	2013 \$'000	2012 \$'000
24. NON-CURRENT ASSETS CLASSIFIED AS HELD FOR SALE		
Land	17	867
Buildings	-	1,267
	<u>17</u>	<u>2,134</u>
This is reconciled as follows:		
Opening Balance	2,134	18,012
Less net assets transferred back to property, plant and equipment	(1,861)	(10,539)
Total assets held for sale	273	7,473
Less assets sold	(256)	(5,339)
Closing Balance	<u>17</u>	<u>2,134</u>
See also Note 2(i) 'Non-current assets (or disposal groups) classified as held for sale' and Note 15 'Net Gain/Loss on Disposal of Non-Current Assets'.		
25. INVENTORIES		
Inventories held for distribution	621	870
	<u>621</u>	<u>870</u>
26. OTHER CURRENT ASSETS		
Prepayments	6,598	6,568
Forward Foreign Exchange Contracts	-	3
	<u>6,598</u>	<u>6,571</u>
27. PROPERTY, PLANT AND EQUIPMENT		
(a) PROPERTY, PLANT AND EQUIPMENT COMPRISE THE FOLLOWING ASSET CLASSES:		
Land		
At fair value (i)	243,279	200,216
	<u>243,279</u>	<u>200,216</u>
Buildings		
At fair value (i)	514,896	455,230
Accumulated depreciation	(15,076)	(14,739)
	<u>499,820</u>	<u>440,491</u>

	2013 \$'000	2012 \$'000
27. PROPERTY, PLANT AND EQUIPMENT (cont.)		
Works in Progress		
Buildings under construction	14,755	75,114
Other	12,423	19,496
	<u>27,178</u>	<u>94,610</u>
Plant, Equipment and Vehicles		
At cost	106,680	86,458
Accumulated depreciation	(43,835)	(41,024)
	<u>62,845</u>	<u>45,434</u>
Computing and Communication Equipment		
At cost	83,723	75,572
Accumulated depreciation	(45,402)	(40,475)
	<u>38,321</u>	<u>35,097</u>
Artwork		
At cost	548	548
	<u>548</u>	<u>548</u>
Leasehold Improvements		
At cost	23,903	16,931
Accumulated amortisation	(7,106)	(3,971)
	<u>16,797</u>	<u>12,960</u>
	<u>888,788</u>	<u>829,356</u>

(i) Land and buildings were revalued as at 1 July 2012 by the Western Australian Land Information Authority (Landgate). The valuations were performed during the year ended 30 June 2013 and recognised at 1 July 2012. In undertaking the revaluation, fair value was determined by reference to market values for land: \$85,709,750 and buildings: \$14,745,800. For the remaining balance, fair value of land and buildings was determined on the basis of depreciated replacement cost. See Note 2(f) 'Property, plant and equipment'.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013



27. PROPERTY, PLANT AND EQUIPMENT (cont.)

(b) RECONCILIATIONS OF THE CARRYING AMOUNT OF PROPERTY, PLANT AND EQUIPMENT AT THE BEGINNING AND END OF THE REPORTING PERIOD ARE SET OUT BELOW:

2012-13

	Carrying amount at start of the year	Additions	Retirements	Transfers between classes	Transfer (to) /from assets held for sale	Revaluation	Depreciation	Carrying amount at end of year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	200,216	399	(1)	-	769	41,896	-	243,279
Buildings	440,491	767	(95)	89,795	1,092	(19,171)	(13,059)	499,820
Works in progress	94,610	51,117	(137)	(118,412)	-	-	-	27,178
Plant, equipment and vehicles	45,434	6,760	(1,527)	20,901	-	-	(8,723)	62,845
Computing and communication equipment	35,097	5,172	(209)	5,454	-	-	(7,193)	38,321
Artwork	548	-	-	-	-	-	-	548
Leasehold improvements	12,960	-	-	7,308	-	-	(3,471)	16,797
	829,356	64,215	(1,969)	5,046	1,861	22,725	(32,446)	888,788

2011-12

	Carrying amount at start of the year	Additions	Retirements	Transfers between classes	Transfer (to) /from assets held for sale	Revaluation	Depreciation	Carrying amount at end of year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	179,627	-	(85)	-	7,654	13,020	-	200,216
Buildings	452,627	112	(201)	24,762	2,885	(26,236)	(13,458)	440,491
Works in progress	40,454	90,110	(192)	(35,762)	-	-	-	94,610
Plant, equipment and vehicles	41,610	9,661	(382)	2,181	-	-	(7,636)	45,434
Computing and communication equipment	33,921	7,441	(45)	359	-	-	(6,579)	35,097
Artwork	548	-	-	-	-	-	-	548
Leasehold improvements	6,004	-	-	8,746	-	-	(1,790)	12,960
	754,791	107,324	(905)	286	10,539	(13,216)	(29,463)	829,356

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

	2013	2012
	\$'000	\$'000
28. INTANGIBLE ASSETS		
(a) INTANGIBLE ASSETS COMPRISE THE FOLLOWING ASSET CLASSES:		
Computing software		
At cost	160,975	149,562
Accumulated amortisation	(119,352)	(106,612)
	41,623	42,950
Software Development in Progress	18,571	20,554
	60,194	63,504

(b) RECONCILIATIONS OF THE CARRYING AMOUNT OF INTANGIBLES AT THE BEGINNING AND END OF THE REPORTING PERIOD ARE SET OUT BELOW:

2012-13

	Carrying amount at start of the year	Additions	Retirements	Transfers between classes	Transfer (to) /from assets held for sale	Revaluation	Amortisation	Carrying amount at end of year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Computing software	42,950	282	-	11,132	-	-	(12,741)	41,623
Software development in progress	20,554	14,232	(37)	(16,178)	-	-	-	18,571
	63,504	14,514	(37)	(5,046)	-	-	(12,741)	60,194

2011-12

	Carrying amount at start of the year	Additions	Retirements	Transfers between classes	Transfer (to) /from assets held for sale	Revaluation	Amortisation	Carrying amount at end of year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Computing software	51,621	19	-	3,909	-	-	(12,599)	42,950
Software development in progress	7,154	17,815	(220)	(4,195)	-	-	-	20,554
	58,775	17,834	(220)	(286)	-	-	(12,599)	63,504

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

	2013	2012
	\$'000	\$'000
29. PROVISIONS		
PROVISIONS COMPRISE THE FOLLOWING ITEMS:		
(i) Current liabilities		
(a) Employee benefits provision	150,529	146,209
(b) Other provisions	479	480
	151,008	146,689
(ii) Non-current liabilities		
(a) Employee benefits provision	54,607	54,397
(b) Other provisions	174	178
	54,781	54,575
	205,789	201,264
(a) EMPLOYEE BENEFITS PROVISIONS HAVE BEEN RECOGNISED IN THE FINANCIAL STATEMENTS AS FOLLOWS:		
- Current liabilities (i)	150,529	146,209
- Non-current liabilities (ii)	54,607	54,397
	205,136	200,606
(i) CURRENT LIABILITIES		
- Annual leave *	50,956	50,354
- Long service leave **	93,634	90,639
- 38-hour leave	681	528
- Special paid leave	238	256
- Time off in lieu/banked leave	403	513
- Purchased leave	2,041	1,749
- Deferred leave ***	1,282	876
- Post-separation medical benefits	1,294	1,294
	150,529	146,209
(ii) NON-CURRENT LIABILITIES		
- Long service leave	49,266	48,703
- 38-hour leave	2,502	2,855
- Post-separation medical benefits	2,839	2,839
	54,607	54,397

	2013	2012
	\$'000	\$'000
(a) EMPLOYEE BENEFITS PROVISIONS (cont.)		
* Annual leave liabilities including leave loading have been classified as current as there is no unconditional right to defer settlement for at least 12 months after reporting date. Assessments indicate that actual settlement of the liabilities will occur as follows:		
- Within 12 months of reporting date	45,147	44,805
- More than 12 months after reporting date	5,809	5,549
	50,956	50,354
** Long service leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after reporting date. Assessments indicate that actual settlement of the liabilities will occur as follows:		
- Within 12 months of reporting date	24,807	22,780
- More than 12 months after reporting date	118,093	116,562
	142,900	139,342
*** Deferred leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after reporting date. Assessments indicate that actual settlement of the liabilities will occur as follows:		
- Within 12 months of reporting date	680	193
- More than 12 months after reporting date	602	683
	1,282	876

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

	2013	2012
	\$'000	\$'000
(b) OTHER PROVISIONS HAVE BEEN RECOGNISED IN THE FINANCIAL STATEMENTS AS FOLLOWS:		
(i) Current liabilities		
- Non-Employee Benefits On-Costs	479	480
	479	480
(ii) Non-current liabilities		
- Non-Employee Benefits On-Costs	174	178
	174	178
The settlement of leave liabilities gives rise to the payment of employment on-costs including workers' compensation and medical benefits.		
Movement in Other provisions		
Carrying amount at start of year	658	492
Net amount of additional provision recognised	(5)	166
	653	658

30. OTHER CURRENT LIABILITIES

Sundry Accruals		
- Accrued salaries *	16,373	18,410
- Accrued superannuation *	1,668	1,579
- Staff leave loading expense	5,326	4,821
- Fringe benefit tax liability	1,189	1,287
	24,556	26,097

* Accrued salaries and superannuation have been calculated for six working days from 21 June to 30 June 2013.

31. EQUITY

Equity represents the residual interest in the net assets of the Police Service. The Government holds the equity interest in the Police Service on behalf of the community. The Asset Revaluation Surplus represents that portion of equity resulting from the revaluation of non-current assets.

	2013	2012
	\$'000	\$'000
Contributed equity (a)	557,040	492,699
Asset revaluation surplus (b)	371,315	350,955
Accumulated surplus/(deficit)	194,959	143,362
	1,123,314	987,016
(a) CONTRIBUTED EQUITY		
Balance at the start of the year	492,699	469,709
Contributions by Owners		
Capital appropriations (i)	54,691	2,976
Royalties for Regions Fund - Regional Infrastructure and Headworks Account	10,000	33,100
Transfer of net assets from other agencies (ii)		
- Land and buildings assumed	-	-
	64,691	36,076
Total contributions by owners		
Distributions to owners		
Transfer of net assets to other agencies (iii)		
- Land and buildings transferred to the Department for Regional Development and Lands	(350)	(5,624)
- Other transfers	-	(7,462)
	(350)	(13,086)
Total distributions to owners		
Balance at the end of the year	557,040	492,699
(i) Under TI 955 'Contributions by Owners Made to Wholly Owned Public Sector Entities' Capital appropriations have been designated as contributions by owners in accordance with AASB Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities'.		

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013



2013 2012
\$'000 \$'000

31. EQUITY (Cont.)

- (ii) Under TI 955, non-discretionary (non-reciprocal) transfers of net assets between State government agencies have been designated as contributions by owners in accordance with AASB Interpretation 1038, where the transferee agency accounts for a non-discretionary (non-reciprocal) transfer of net assets as a contribution by owners and the transferor agency accounts for the transfer as a distribution to owners.
- (iii) TI 955 requires non-reciprocal transfers of net assets to Government to be accounted for as distribution to owners.

(b) ASSET REVALUATION SURPLUS

Balance at the start of the year	350,955	362,934
Correction of prior period errors	-	6,350
Restated balance at start of the year	350,955	369,284
Net revaluation increments/(decrements):		
Land	41,896	13,020
Buildings	(19,171)	(26,236)
	22,725	(13,216)
Transfer to accumulated surplus/(deficit) on sale	(2,365)	(5,113)
Balance at the end of the year	371,315	350,955

(c) ACCUMULATED SURPLUS/(DEFICIT)

Balance at the start of the year	143,362	126,510
Correction of prior period errors	-	(6,350)
Restated balance at start of the year	143,362	120,160
Result for the year	49,232	18,089
Transfer of revalued amounts of assets sold	2,365	5,113
Balance at the end of the year	194,959	143,362

2013 2012
\$'000 \$'000

32. NOTES TO THE STATEMENT OF CASH FLOWS

(a) RECONCILIATION OF CASH

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash and cash equivalents (see Note 20)	79,782	38,609
Restricted cash and cash equivalents (see Note 21)	46,367	39,855
	126,149	78,464

(b) RECONCILIATION OF NET COST OF SERVICES TO NET CASH FLOWS PROVIDED BY/(USED IN) OPERATING ACTIVITIES

Net cost of services	(1,122,006)	(1,128,339)
Adjustment for non-cash items:		
Depreciation, amortisation and impairment expense	45,187	42,062
Services received free-of-charge	7,701	7,971
Donated assets	(535)	(209)
Doubtful and bad debts expense	588	2,514
Net loss/(gain) on sale of non-current assets	(123)	3
Net loss/(gain) on foreign currency transactions	2	(377)
Adjustment for state government grants	(536)	(741)
Adjustment for other non-cash items	864	(2,173)
(Increase)/decrease in assets:		
Receivables (iii)	1,555	(1,389)
Prepayments	(27)	291
Inventories	249	324
Increase/(decrease) in liabilities:		
Payables (iii)	130	(20,766)
Sundry accruals	(1,542)	6,529
Provisions	4,527	21,631
Net GST receipts/(payments) (i)	2,636	(2,958)
Change in GST (receivables)/payables (ii)	(377)	2,332
	60,299	55,044
Net cash provided by/(used in) operating activities	(1,061,707)	(1,073,295)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

	2013	2012
	\$'000	\$'000
32. NOTES TO THE STATEMENT OF CASH FLOWS (Cont.)		
(i) This is the net GST paid/received, i.e. cash transactions.		
(ii) This reverses out the GST in receivables and payables.		
(iii) The Australian Taxation Office (ATO) receivables/ payables in respect of GST and the receivables/ payables in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.		

(c) NON-CASH FINANCING AND INVESTING ACTIVITIES

During the financial year, the Police Service received donated assets from external parties totalling \$486,242 compared to \$209,100 in 2011-12.

During the year, there were \$350,467 of assets transferred to Department for Regional Development and Lands compared to \$5,624,208 in 2011-12. In addition, there were no assets transferred to other government agencies in 2012-13 compared to \$7,461,631 in 2011-12.

33. COMMITMENTS

(a) CAPITAL EXPENDITURE COMMITMENTS

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements are payable as follows:

Within one year	17,215	22,209
Later than one year and not later than five years	5,789	25,262
	23,004	47,471

(b) LEASE COMMITMENTS

Operating lease commitments contracted for at the reporting date but not recognised in the financial statements are payable as follows:

Within one year	31,291	29,693
Later than one year and not later than five years	82,725	94,147
Later than five years	-	46
	114,016	123,886

Representing:

Non-cancellable operating leases	114,016	123,886
	114,016	123,886

(c) OTHER EXPENDITURE COMMITMENTS

Other expenditure commitments at the reporting date arising through the placement of purchase orders or non-cancellable agreements and are payable as follows:

Within one year	44,119	69,672
Later than one year and not later than five years	143,896	120,184
Later than five years	-	16
	188,015	189,872

The above commitments are all inclusive of GST.

34. FINANCIAL INSTRUMENTS

(a) FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Financial instruments held by the Police Service are cash and cash equivalents, restricted cash and cash equivalents, receivables, payables and derivative financial instruments. All of the Police Service's cash is held in the public bank account (non-interest bearing). The Police Service has limited exposure to financial risks. The Police Service's overall risk management program focuses on managing the risks identified below.

Credit risk

Credit risk arises when there is the possibility of third parties defaulting on their contractual obligations resulting in financial loss to the Police Service.

The maximum exposure to credit risk at reporting date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any provisions for impairment, as shown in the table at Note 34(c).

Credit risk associated with the Police Service's financial assets is minimal because the main receivable is the amounts receivable for services (Holding Account). For receivables other than from Government, the Police Service recovers costs associated with providing services and has policies in place to ensure that receivable balances are monitored on an ongoing basis to mitigate exposure to bad debt. Overall, there are no significant concentrations of credit risk.



	2013	2012
	\$'000	\$'000

34. FINANCIAL INSTRUMENTS (Cont.)

Allowance for impairment of receivables is determined by reviewing each debt at reporting date and assessing its collectability.

Liquidity risk

Liquidity risk arises when the Police Service is unable to meet its financial obligations as they fall due. The Police Service is exposed to liquidity risk through its trading in the normal course of business.

The Police Service has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

The Police Service is not exposed to interest rate risk because cash and cash equivalents and restricted cash are non-interest bearing and have no borrowings.

(b) CATEGORIES OF FINANCIAL INSTRUMENTS

In addition to cash, the carrying amounts of each of the following categories of financial assets and financial liabilities at the reporting date are as follows:

Financial Assets

Cash and cash equivalents	79,782	38,609
Restricted cash and cash equivalents	46,367	39,855
Receivables (i)	280,406	240,202
Derivative Financial Instruments	-	3

Financial Liabilities

Financial liabilities measured at amortised cost	36,924	38,334
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(i) The amount of receivables excludes GST recoverable from ATO.

(c) FINANCIAL INSTRUMENT DISCLOSURES

Interest Rate Sensitivity Analysis

The Police Service is not subject to interest rate risk because cash and cash equivalents and restricted cash and cash equivalents are non-interest bearing and have no borrowings.

Fair Values

All financial assets and liabilities recognised in the Statement of Financial Position, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

Credit Risk

The following table details the Police Service's maximum exposure to credit risk and the ageing analysis of financial assets. The Police Service's maximum exposure to credit risk at the end of the reporting period is the carrying amount of financial assets shown below. The table discloses the ageing of financial assets that are past due but not impaired. The table is based on information provided to senior management of the Police Service. The contractual maturity amounts in the table are representative of the undiscounted amounts at reporting date.

The Police Service does not hold any collateral as security or other credit enhancements relating to the financial assets it holds.

The Police Service does not hold any financial assets that required their terms re-negotiated that would have otherwise resulted in them being past due or impaired.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

34. FINANCIAL INSTRUMENTS (Cont.)

Ageing Analysis of Financial Assets

	Carrying Amount	Not past due and not impaired	Past due but not impaired			
			Less than 2 months	2 to 4 months	4 months to 1 year	More than 1 year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>2012-13</u>						
Cash and cash equivalents	79,782	79,782	-	-	-	-
Restricted cash and cash equivalents	46,367	46,367	-	-	-	-
Receivables	3,344	1,271	295	289	1,422	67
Amounts receivable for services	277,062	277,062	-	-	-	-
Derivative Financial Instruments	-	-	-	-	-	-
	406,555	404,482	295	289	1,422	67
<u>2011-12</u>						
Cash and cash equivalents	38,609	38,609	-	-	-	-
Restricted cash and cash equivalents	39,855	39,855	-	-	-	-
Receivables	4,898	2,664	761	211	1,187	75
Amounts receivable for services	235,304	235,304	-	-	-	-
Derivative Financial Instruments	3	3	-	-	-	-
	318,669	316,435	761	211	1,187	75

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

34. FINANCIAL INSTRUMENTS (Cont.)

Liquidity Risk and Interest Rate Exposure

The following table discloses the Police Service's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities.

Interest Rate Risk Exposure and Maturity Analysis of Financial Assets and Financial Liabilities

2012-13	Weighted average effective interest rate %	Interest Rate Exposure		Maturity Dates				Carrying Amount \$'000
		Non-interest bearing \$'000	Nominal amount \$'000	Less than 3 months \$'000	3 months to 1 year \$'000	1 to 5 years \$'000	More than 5 years \$'000	
Financial Assets								
Cash and cash equivalents	-	79,782	79,782	79,782	-	-	-	79,782
Restricted cash and cash equivalents	-	46,367	46,367	46,367	-	-	-	46,367
Receivables	-	3,344	3,344	3,344	-	-	-	3,344
Amounts receivable for services	-	277,062	277,062	-	16,600	30,940	229,522	277,062
Derivative Financial Instruments	-	-	-	-	-	-	-	-
		406,555	406,555	129,493	16,600	30,940	229,522	406,555
Financial Liabilities								
Payables	-	12,368	12,368	12,368	-	-	-	12,368
Other accrued expenses	-	24,556	24,556	24,556	-	-	-	24,556
		36,924	36,924	36,924	-	-	-	36,924
Net Financial Assets (Liabilities)		369,631	369,631	92,569	16,600	30,940	229,522	369,631

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

34. FINANCIAL INSTRUMENTS (Cont.)

2011-12	Weighted average effective interest rate %	Interest Rate Exposure		Maturity Dates			Carrying Amount \$'000	
		Non-interest bearing \$'000	Nominal amount \$'000	Less than 3 months \$'000	3 months to 1 year \$'000	1 to 5 years \$'000		More than 5 years \$'000
Financial Assets								
Cash and cash equivalents	-	38,609	38,609	38,609	-	-	-	38,609
Restricted cash and cash equivalents	-	39,855	39,855	39,855	-	-	-	39,855
Receivables	-	4,898	4,898	4,898	-	-	-	4,898
Amounts receivable for services	-	235,304	235,304	2,904	13,796	41,060	177,544	235,304
Derivative Financial Instruments	-	3	3	3	-	-	-	3
		318,669	318,669	86,269	13,796	41,060	177,544	318,669
Financial Liabilities								
Payables	-	12,237	12,237	12,237	-	-	-	12,237
Other accrued expenses	-	26,097	26,097	26,097	-	-	-	26,097
		38,334	38,334	38,334	-	-	-	38,334
Net Financial Assets (Liabilities)		280,335	280,335	47,935	13,796	41,060	177,544	280,335

The amount of receivables excludes GST recoverable from the ATO (statutory receivable).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013



	2013 \$'000	2012 \$'000
35. CONTINGENT LIABILITIES		
UNSETTLED LEGAL CLAIMS		
The value reported represents the maximum obligation potentially payable for the claims on hand	848	437
MEDICAL EXPENSES		
Under Police Regulations and the current Enterprise Bargaining and Workplace Agreement, the Police Service is obliged to reimburse sworn officers for their medical expenses. Work-related medical expenses are met in full by the Police Service. Non-work-related medical expenses are reimbursed to the amount not covered by Medicare and private health providers. The total liability in respect of work-related medical costs is not able to be reliably measured at 30 June 2013.		
36. REMUNERATION OF AUDITOR		
Remuneration payable to the Auditor General for the financial year is as follows:		
Auditing the accounts, financial statements and performance indicators	173	163

37. REMUNERATION OF SENIOR OFFICERS

DEFINITION OF A SENIOR OFFICER

A Senior Officer means a person, by whatever the position title is called, who is concerned or takes part in the management of the agency. The agency's Senior Officers comprise uniformed members of the Police Service Command group and other senior public servants.

REMUNERATION BENEFITS

The number of Senior Officers, whose total of fees, salaries, superannuation and other benefits for the financial year, fall within the following bands:

\$	2013	2012	\$	2013	2012
50,001 - 60,000	1	2	220,001 - 230,000	1	-
70,001 - 80,000	1	-	230,001 - 240,000	1	2
90,001 - 100,000	2	-	240,001 - 250,000	1	1
100,001 - 110,000	-	1	250,001 - 260,000	2	1
110,001 - 120,000	2	-	260,001 - 270,000	1	2
130,001 - 140,000	-	1	270,001 - 280,000	-	1
140,001 - 150,000	1	-	280,001 - 290,000	-	1
150,001 - 160,000	2	1	290,001 - 300,000	1	1 (iii)
160,001 - 170,000	4	3	330,001 - 340,000	1	-
170,001 - 180,000	1	2	370,001 - 380,000	-	1
180,001 - 190,000	1	-	510,001 - 520,000	1	1
210,001 - 220,000	1	-		<u>25</u>	<u>21</u>

	2013 \$'000	2012 \$'000
Total cash remuneration and superannuation	4,856	4,271
Annual and long service leave accruals	(160)	97
Other benefits	149	207
The total remuneration of Senior Officers is:	<u>4,845</u>	<u>4,575</u>

- (i) Includes senior officers where periods of service is less than twelve months.
- (ii) No senior officers are members of the Pension Scheme.
- (iii) 2012 band includes a payout of long service leave.
- (iv) Calculation methodology changed in 2013, the 2012 comparative figures have been amended to be comparable with current years figures.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

	2013	2012
	<u>\$'000</u>	<u>\$'000</u>
38. SUPPLEMENTARY FINANCIAL INFORMATION		
(a) WRITE-OFFS		
Write-offs approved in accordance with section 48 of the <i>Financial Management Act 2006</i> related to:		
Bad debts *	4,030	923
Assets written off from the asset register *	19	34
Other public property **	95	145
	4,144	1,102
* Bad debts and asset register write-offs have been reflected within the Statement of Comprehensive Income.		
** Other public property written off includes items of equipment not capitalised within the asset register. The value reported above is the estimated written down replacement cost. This amount is not reflected within the Statement of Comprehensive Income.		
Public and other property, revenue and debts due to the State were written-off in accordance with section 48 of the <i>Financial Management Act 2006</i> under the authority of:		
(i) Bad Debts		
The Accountable Authority	4,030	923
	4,030	923
(ii) Assets		
The Accountable Authority	19	34
	19	34
(iii) Other Public Property		
The Accountable Authority	95	145
	95	145
(b) GIFTS OF PUBLIC PROPERTY		
Gifts of public property provided by the Police Service	174	236

39. AFFILIATED BODIES

An affiliated body is one which receives more than half its funding and resources from the Police Service but is not subject to operational control by the Police Service. The Police Service had no affiliated bodies during the financial year.

40. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Police Service is not aware of any events occurring after the reporting date that have a significant financial effect on the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013



2013 Estimate	2013 Actual	2013 Variation
\$'000	\$'000	\$'000

41. EXPLANATORY STATEMENT

Significant variations between estimates and actual results for income and expense as presented in the financial statement titled 'Summary of Consolidated Account Appropriations and Income Estimates' are shown below. Significant variations are considered to be those greater than 10 per cent.

(a) SIGNIFICANT VARIANCES BETWEEN ESTIMATES AND ACTUAL

(i) TOTAL APPROPRIATIONS TO DELIVER SERVICES

Service Expenditure

The minor variation between the 2013 estimate and 2013 actual total cost of service is a net result of several factors including additional funding for GROH cost and demand pressures, 2011 Police Officer EBA and ICT Programs repositioning. Such additional funding has been offset by efforts to meet expenditure savings targets in light of Government savings initiatives, such as procurement and advertising savings and an FTE ceiling reduction. In addition, there have been savings in depreciation expense and capital expensed as a result of delays to capital programs.

Variations between estimate and actual for the following services are driven by operational needs and circumstances that occur during the year, which necessitate the redirection of resources to meet the service needs. The service mix is defined by survey results which fluctuate depended on the demands during the survey period, due to the reactive nature of Policing. Subsequently, operational needs may result in diversion from the original allocation. The survey records the hours officers spent on each service. This forms the basis for actual allocations for the financial year.

Intelligence and protective services	131,346	104,941	(26,405)
Crime prevention and public order	86,955	100,143	13,188
Community support (non-offence incidents)	94,935	85,409	(9,526)
Emergency management and co-ordination	26,289	35,728	9,439
Response to and investigation of offences	476,157	502,001	25,844
Services to the judicial process	121,599	112,479	(9,120)
Traffic law enforcement and management	239,937	228,237	(11,700)
	1,177,218	1,168,938	(8,280)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

	2013 Estimate \$'000	2013 Actual \$'000	Variation \$'000
41. EXPLANATORY STATEMENT (Cont.)			
(ii) CAPITAL CONTRIBUTION	87,659	54,691	(32,968)
The decrease of \$32.968 million represents the cashflow requirement for the year for various asset investment projects where implementation dates have varied from original estimates. The decrease is the net impact of the capital works re-positioning into future years, changing the mix between the capital contribution and service appropriation and some new asset investment projects.			
The major projects contributing to the decrease are the Information and Communications Technology program, Speed and Red Light Camera upgrades and Perth Police Complex. New asset investment projects include the relocation of the Fremantle Police Complex and the Criminal Law Amendment for Out-of-control gatherings.			
(iii) CONSOLIDATED ACCOUNT INCOME	650	660	10
Administered Income mainly comprises of Sale of Lost, Stolen and Forfeited Property and Firearm Infringement Fines. The volumes for both, and values of stolen property auctioned can fluctuate substantially from year to year.			
	2013 Actual \$'000	2012 Actual \$'000	Variation \$'000
(b) SIGNIFICANT VARIANCES BETWEEN ACTUAL AND PRIOR YEAR ACTUALS			
(i) TOTAL APPROPRIATIONS TO DELIVER SERVICES			
Service Expenditure			
The minor variation of -\$5.497 million represents the decrease in total cost of service. This is mainly attributable to new initiatives and normal cost increases, offset by efforts to meet expenditure savings targets (such as efficiency dividends, reduction in FTE ceiling, procurement and advertising savings) and the occurrence of the once-off CHOGM event held in October 2011. Also the reactive nature of policing causes fluctuations in the internal allocation and application of resources according to the operational demands that exist at the time. Whilst the overall variation is minimal, the significant change to the distribution of the cost of service from Intelligence and Protective services to other services in 2013 has largely resulted from the impact of the CHOGM event held in October 2011 which was attributed to Intelligence and Protective Services.			
Intelligence and protective services	104,941	161,664	(56,723)
Crime prevention and public order	100,143	95,848	4,295
Community support (non-offence incidents)	85,409	84,448	961
Emergency management and co-ordination	35,728	35,207	521
Response to and investigation of offences	502,001	474,277	27,724
Services to the judicial process	112,479	112,170	309
Traffic law enforcement and management	228,237	210,821	17,416
	1,168,938	1,174,435	(5,497)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013



41. EXPLANATORY STATEMENT (Cont.)

(ii) CAPITAL CONTRIBUTION

The Asset Investment Program annual expenditures will vary each year dependant upon the planned expenditures for the various projects within the program. Normally there may be substantial variations from one year to the next. Significant programs for 2012-13 include Perth Police Complex, Information and Communications Technology program, Speed and Red Light Camera upgrades, West Metropolitan District Accommodation upgrade and Payments for Fixed Asset purchases.

2013 Actual \$'000	2012 Actual \$'000	Variation \$'000
54,691	2,976	51,715

(iii) CONSOLIDATED ACCOUNT INCOME

Revenue

Administered Income mainly comprises of Sale of Lost, Stolen and Forfeited Property and Firearm Infringement Fines. Revenue from Firearms Infringement Revenue has decreased marginally by \$0.03m and revenue from the Sale of Lost, Stolen and Forfeited Property has decreased by \$0.07m million in 2012-13.

660	770	(110)
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(c) DETAILS OF AUTHORISATION TO EXPEND IN ADVANCE OF APPROPRIATION

To meet initiatives approved during the financial year and other unavoidable costs, the following supplementary funding appropriation requests were approved.

Delivery of services

2013
\$'000

21,055
21,055

Delivery of services

Increases to appropriation limits included:

GROH Cost and Demand Pressure	9,489
EBA Police Officers pay increase	7,653
ICT Infrastructure and Replacement and Continuity, Core Business Development	7,776
Leave liability cap	(4,628)
Other	765

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2013

	2013	2012
	\$'000	\$'000
42. SCHEDULE OF ADMINISTERED ITEMS		
ADMINISTERED EXPENSES AND INCOME		
EXPENSES		
Transfer payments	554	686
Commission expenses	106	85
Total administered expenses	660	771
INCOME		
Sale of lost, stolen and forfeited property	559	631
Fines and infringements	101	140
Total administered income	660	771

There were no administered assets or liabilities for the period.

Administered income and expenses are not reported by service because they cannot be reliably attributed to the services provided by the Police Service.

43. SPECIAL PURPOSE ACCOUNTS

Special purpose accounts includes receipts of monies, for which the Police Service only performs a custodial role. As the monies collected cannot be used for the achievement of the agency's objectives, they are not brought to account in the Statement of Financial Position. These include:

(a) FOUND MONEY TRUST

Opening Balance 1 July 2012	73	87
Receipts	317	247
Payments	243	261
Closing Balance at 30 June 2013	147	73

Purpose

To hold monies which have been found and surrendered to the Police Service, and for which the lawful owner has not been ascertained within seven days of receipt of the monies by the receiving officer.

	2013	2012
	\$'000	\$'000
43. SPECIAL PURPOSE ACCOUNTS (Cont.)		
(b) STOLEN MONIES TRUST		
Opening Balance 1 July 2012	203	184
Receipts	1,869	228
Payments	1,659	209
Closing Balance at 30 June 2013	413	203
Purpose		
To hold monies seized by the Police Service believed to be stolen monies pending prosecution.		
Monies seized by police officers and believed to be stolen are held pending identification of the rightful owner. In the event that the funds remain unclaimed, they are dealt with in accordance with the application of the <i>Unclaimed Money Act 1990</i> .		
(c) SEIZED MONIES TRUST		
Opening Balance 1 July 2012	13,142	9,802
Receipts	9,500	6,662
Payments	4,864	3,322
Closing Balance at 30 June 2013	17,778	13,142
Purpose		
To hold monies seized by officers of the Police Service in the exercise of relevant statutory powers.		
(d) DECEASED ESTATE MONIES		
Opening Balance 1 July 2012	18	32
Receipts	123	53
Payments	131	67
Closing Balance at 30 June 2013	10	18

Purpose

To hold monies found on deceased persons by officers of the Police Service in the exercise of relevant statutory powers.