



WESTERN AUSTRALIA
POLICE FORCE
ANNUAL REPORT
2024





ACKNOWLEDGEMENT OF COUNTRY

The Western Australia Police Force respectfully acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to Aboriginal and Torres Strait Islander peoples and their cultures, and to Elders past and present.

CONTENTS

Agency Performance	4
Audit Opinion	7
Key Performance Indicators	14
Financial Statements	38
Other Legal Requirements	99
Government Policy Requirements	108
Appendices	116

STATEMENT OF COMPLIANCE

Hon. Paul Papalia CSC MLA Minister for Police

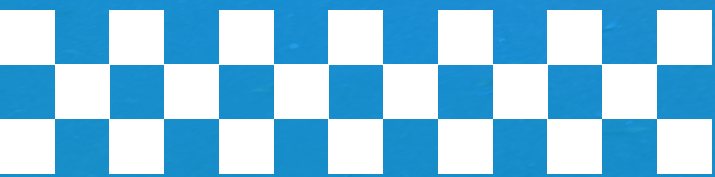
In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament the Annual Report of the Western Australia Police Force for the year ended 30 June 2024.

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



Col Blanch APM
Commissioner of Police

17 September 2024



AGENCY PERFORMANCE

Summary of key performance indicator results

WA Police Force performance is measured through key performance indicators established in the Outcome-Based Management Framework agreed with State Government.

Government goal: Safe, Strong and Fair Communities:

	Target ^(b)	2023-24 Actual	Variation ^(c)
KEY EFFECTIVENESS INDICATORS^(a)			
Outcome 1: Contribute to community safety and security			
Community demand			
Rate of offences against the person (excluding family violence-related offences) per 100,000 people	810.0	1,014.7	204.7
Rate of offences against property (excluding family violence-related offences) per 100,000 people	6,200.0	4,442.4	(1,757.6)
Organisational capacity			
Percentage of sworn police officer hours available for frontline policing duties	75.0	69.6	(5.4pp)
Internal process			
Percentage of priority 1 and 2 incidents in the metropolitan area responded to within 12 minutes	80.0	85.8	5.8pp
Percentage of priority 3 incidents in the metropolitan area responded to within 60 minutes	80.0	84.2	4.2pp
Percentage of family and domestic-related incidents where an offender was processed for an offence against the person within 7 days	75.0	81.4	6.4pp
Percentage of offences against the person investigations finalised within 60 days	85.0	91.1	6.1pp
Percentage of offences against property investigations finalised within 30 days	90.0	90.3	0.3pp
Percentage of traffic law enforcement contacts made by police officers that target 'Category A' offences	90.0	98.8	8.8pp
Community satisfaction and confidence			
Percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police	82.0	75	(7.0 pp)
Percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police	85.0	68.4	(16.6 pp)
Outcome 2: Improve coordination and community awareness of road safety in Western Australia			
Road safety			
Effectiveness of road safety awareness campaigns	70%	81%	11 pp
KEY EFFICIENCY INDICATORS^(a)			
Outcome 1: Contribute to community safety and security			
Service 1: Metropolitan policing services			
Average cost of metropolitan policing services per person in the Perth metropolitan area	\$278	\$295	\$17
Service 2: Regional and remote policing services			
Average cost of regional and remote policing services per person in regional WA	\$984	\$974	(\$10)
Service 3: Specialist policing services			
Average cost of specialist policing services per person in WA	\$219	\$226	\$7
Outcome 2: Improve coordination and community awareness of road safety in Western Australia			
Service 4: Road Safety Commission			
Percentage of Road Safety Commission projects completed on time	90	82	(8 pp)
Percentage of Road Safety Commission projects completed on budget	95	53	(42 pp)

Notes:

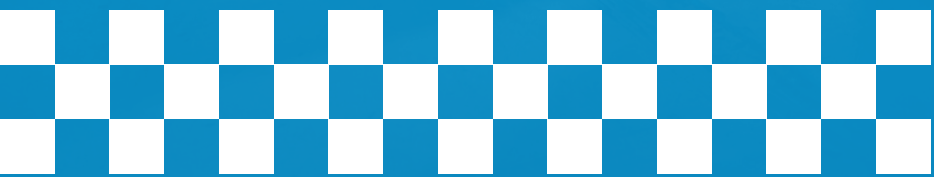
- This table is a summary of the 2023-24 WA Police Force Key Performance Indicators. **For more detailed information refer to the Key Performance Indicators section of this report.**
- Targets as specified in the 2023-24 Budget Statements.
- Variations shown in brackets represent the amount that the actual figure is lower compared with the target. Depending on the Key Performance Indicator, a lower actual figure does not necessarily mean that the target has not been achieved. A variation between percentages should be interpreted as a percentage point change.

Summary of results against financial targets

		2023-24	
	Target	Actual	Variation
	\$,000	\$,000	\$,000
FINANCIAL TARGETS			
Total cost of services	1,892,883	1,961,224	68,341
The variance is primarily due to the additional approved budget for the New State Wages Policy; the replacement of computer hardware and delivery of essential works associated with radio devices and upgrade of the emergency radio network in 2023-24. This target has been updated in the 2024-25 Budget Statements.			
Net cost of services	1,731,708	1,777,581	45,873
The variance is primarily due to the additional approved budget for the New State Wages Policy; the replacement of computer hardware and delivery of essential works associated with radio devices and upgrade of the emergency radio network in 2023-24, as well as increased Road Safety Commission revenues from collection of fees. This target has been updated in the 2024-25 Budget Statements.			
Total equity	1,989,689	2,203,599	213,910
The variance is mainly due to asset re-evaluation and resultant surplus in operations compared to budget.			
Agreed salary expense level	1,135,421	1,106,459	(28,962)
The variance is primarily attributable to lower salary expense due to under authorised strength for police officers.			
Agreed Executive Salary Expense Limit	2,171	2,191	20
	Agreed Limit	Target^(a) /Actual^(b)	Variation
	\$,000	\$,000	\$,000
WORKING CASH TARGETS			
Agreed Working Cash Limit (at Budget)	90,582	90,582	0
Agreed Working Cash Limit (at Actuals)	93,148	(16,729)	(109,877)
The working cash actual remains within the working cash limit.			

Notes:

- (a) Target reflects the agency's anticipated working cash for the relevant financial year.
- (b) Actual reflects the actual working cash at the close of the financial year.
- (c) Explanations are required for any variation where the actual working cash held at the close of the financial year exceeds the agreed limit.
- (d) Variations shown in brackets represent the amount that the actual figure is lower compared with the target.



AUDIT
OPINION



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

Police Service

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Police Service which comprise:

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

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Police Service for the year ended 30 June 2024 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Emphasis of matter – Road Trauma Trust Account

I draw attention to Note 9.11 to the financial statements, which states that the Police Service did not obtain subsequent confirmation of the Minister's decision on the projects to be funded by the Road Trauma Trust Account before making payments. My opinion is not modified in respect of this matter.

Responsibilities of the Commissioner for the financial statements

The Commissioner is responsible for:

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Qualified Opinion

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

In my opinion, in all material respects, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the controls exercised by the Police Service are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2024, and the controls were implemented as designed as at 30 June 2024.

Basis for Qualified Opinion

I identified the following weakness in controls:

Procurement to pay process

I identified significant weaknesses in the procurement controls designed and implemented by the Police Service. In particular, the use of purchase orders was not mandated, there were many instances where appropriate segregation of duties between ordering, receiving, incurring and certifying could not be demonstrated and authorisation limits for incurring and certifying officers were not established. In addition, I also identified several instances where purchases were certified by an officer without a delegation to do so. These weaknesses increase the risk of incorrect or fraudulent payments and ordering of inappropriate or unnecessary goods and services.

Special purpose account – Road Trauma Trust Account

There were significant weaknesses in controls over the approval of payments from the Road Trauma Trust Account (RTTA) designed and implemented by the Police Service. The Police Service did not obtain the Minister's final determination of the projects to be funded from the RTTA for 2023-24 before making payments. Consequently, controls to ensure that payments out of this special purpose account are appropriately approved in line with legislative requirements were inadequate.

The Commissioner's responsibilities

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

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Police Service for the year ended 30 June 2024 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Police Service for the year ended 30 June 2024 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Police Service's performance and fairly represent indicated performance for the year ended 30 June 2024.

The Commissioner's responsibilities for the key performance indicators

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

In preparing the key performance indicators, the Commissioner is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 Key Performance Indicators.

Auditor General's responsibilities

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

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

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

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

Other information

The Commissioner is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial statements, key performance indicators and my auditor's report.

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

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

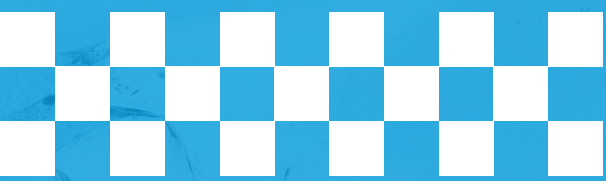
If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there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

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

This auditor's report relates to the financial statements and key performance indicators of the Police Service for the year ended 30 June 2024 included in the annual report on the Police Service's website. The Police Service's management is responsible for the integrity of the Police Service's website. This audit does not provide assurance on the integrity of the Police Service's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate for the Auditor General for Western Australia
Perth, Western Australia
16 September 2024



KEY PERFORMANCE INDICATORS

CERTIFICATION

FOR THE YEAR ENDED 30 JUNE 2024

I hereby certify that the Key Performance Indicators are based on proper records, are relevant and appropriate for assisting users to assess the Agency's performance, and fairly represent the performance of the Agency for the financial year ended 30 June 2024.



Col Blanch APM
Commissioner of Police

12 September 2024

OUTCOME BASED MANAGEMENT FRAMEWORK

Under the provisions of the *Financial Management Act 2006*, agencies are required to disclose, in their annual report, key effectiveness and efficiency indicators that provide information on the extent to which agency-level government desired outcomes have been achieved, or contributed to, through the delivery of services and the allocation of resources.

The Western Australia Police Force's Outcome Based Management Framework describes the relationship between services provided, agency outcomes and the Western Australian Government Goals. Key Performance Indicators (KPIs) are made up of effectiveness indicators measuring outcome achievement, and efficiency indicators measuring resources used to deliver services. The WA Police Force Outcome Based Management Framework did not change during 2023-24.

Government Goal: Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive	
Outcome 1: Contribute to community safety and security	
Key Effectiveness Indicators	
Community Demand	
KPI 1	Rate of offences against the person (excluding family violence-related offences) per 100,000 people
KPI 2	Rate of offences against property (excluding family violence-related offences) per 100,000 people
Organisational Capacity	
KPI 3	Percentage of sworn police officer hours available for frontline policing duties
Internal Process	
KPI 4	Percentage of priority 1 and 2 incidents in the metropolitan area responded to within 12 minutes
KPI 5	Percentage of priority 3 incidents in the metropolitan area responded to within 60 minutes
KPI 6	Percentage of family and domestic-related incidents where an offender was processed for an offence against the person within 7 days
KPI 7	Percentage of offences against the person investigations finalised within 60 days
KPI 8	Percentage of offences against property investigations finalised within 30 days
KPI 9	Percentage of traffic law enforcement contacts made by police officers that targeted 'Category A' offences
Community Satisfaction and Confidence	
KPI 10	Percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police
KPI 11	Percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police
Key Efficiency Indicators	
Service 1 Metropolitan policing services	Average cost of metropolitan policing services per person in the metropolitan area
Service 2 Regional and remote policing services	Average cost of regional and remote policing services per person in regional WA
Service 3 Specialist policing services	Average cost of specialist policing services per person in WA
Outcome 2: Improve coordination and community awareness of road safety in Western Australia	
Key Effectiveness Indicator	
Road Safety	
KPI 12	Effectiveness of road safety awareness campaigns
Key Efficiency Indicators	
Service 4 Road Safety Commission	Percentage of Road Safety Commission projects completed on time
Service 4 Road Safety Commission	Percentage of Road Safety Commission projects completed on budget

KEY PERFORMANCE INDICATORS

Outcome 1: Contribute to community safety and security

Key Effectiveness Indicators

Community Demand

The WA Police Force undertakes a range of policing activities that combat the incidence and prevalence of crime, thereby contributing to community safety and security. These activities include crime prevention, investigating offences, apprehending offenders, supporting the judicial process and collaborating with other agencies to address causal factors of crime and disrupt criminal activities.

The indicators are a rate of offences per 100,000 people. The use of a rate is an internationally recognised standard for comparing the prevalence of crime over time.

A low or decreasing rate of offences below the target is desirable.

KPI 1: Rate of offences against the person (excluding family violence-related offences) per 100,000 people

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
804.8	847.5	862.0	960.5	1,014.7	810.0

What does this indicator show?

The 2023-24 rate was 25.3 percent above the target. The rate increased compared with the previous year's rate.

The variance between the 2023-24 result and the target is mainly due to an upward trend in the rate of assault (non-family) offences. The rate of threatening behaviour (non-family) has also increased.

Community demand for police services has increased. Factors contributing to demand include cost of living pressures (including housing pressures), alcohol and substance abuse, and mental health.

The WA Police Force continued to focus on the policing fundamentals to support community safety. This included the use of technology such as Body Worn Cameras to improve investigative responses to violent incidents, and collaboration with other agencies to encourage the reporting of sexual offences and support victim safety.

The WA Police Force also invested additional resources to support communities experiencing violence through highly visible operations including Regional Shield, Heat Shield and NightSafe. These operations are ongoing.

- Operation Heat Shield targeted high harm offenders through high visibility patrols and targeted action in high demand locations, particularly entertainment precincts.
- Operation NightSafe enabled support for high visibility patrolling during high demand periods in entertainment precincts to address anti-social behaviour and associated violence.
- Operation Regional Shield was established in February 2022 to respond to an increase in crime committed by young people, and to increase the safety of children deemed 'at risk' predominately in the Kimberley and Pilbara Districts. It was expanded to other areas including Kalgoorlie to provide a highly visible presence in the central business area targeting anti-social behaviour.

Unlawful sale or supply of alcohol in the West Kimberley was targeted through Operation Lansdowne. The operation resulted in seizures, prosecutions and point of sale interventions at licensed premises.

Notes for KPI 1:

- (a) These indicators are based on selected recorded offences reported to or becoming known to police and resulting in the submission

of an incident report in the Frontline Incident Management System (IMS). It excludes a number of other offences against statute laws of this State and the Commonwealth. The number of reported offences is not within the direct control of the police.

- (b) Recorded offences are offences reported to or becoming known to police within the relevant period that have not been recorded with an offence outcome of: 'No Criminal Offence', 'Offence Substituted', 'False Report', 'Mistakenly Reported', or 'Entered in Error'. That is, statistics exclude offences that have been determined to be non-substantiated or that have been substituted for another offence.
- (c) 'Offences against the person' includes homicide, assault, sexual offences, threatening behaviour, deprivation of liberty and robbery.
- (d) Counting Rules have been applied which exclude facilitation and duplication offences in specific circumstances. These rules are applied to certain reporting categories (typically those known to have been prone to over-recording of offences historically) to provide a more accurate picture of crime volumes and trends. Counting Rules are applied historically to ensure comparability.
- (e) The number of recorded offences for the financial year comprises all offences reported to or becoming known to police during that period and may include recorded offences committed during earlier periods.
- (f) The rate per 100,000 people is determined using the estimated resident population (ERP) for Western Australia, as at the mid-point of the financial year.

Sources for KPI 1:

WA Police Force, Frontline Incident Management System.

Australian Bureau of Statistics, National, state and territory population as at 31 December 2023.

KPI 2: Rate of offences against property (excluding family violence-related offences) per 100,000 people

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
5,172.7	3,880.4	4,248.3	4,607.4	4,442.4	6,200.0

What does this indicator show?

The 2023-24 rate was 28.3 percent below the target. The rate decreased compared with the previous year's rate.

The variance between the 2023-24 result and the target is mainly due to ongoing effort to sustain the suppression of offences against property in 2020-21, related to the COVID-19 emergency measures.

The WA Police Force has put effort into sustaining the suppression of offences against property observed during periods of the COVID-19 emergency measures. In 2023-24, burglary and stealing of motor vehicle offence numbers were driven towards or below the 2020-21 low. Stealing from retail premises (shoplift) offence numbers have driven the total number of offences against property above the 2020-21 low.

Rapid Apprehension Squad and Regional Operations Group worked with Rapid High Harm Offender Response across the Metropolitan Region. This provided a dynamic capability to respond to prolific, high harm offenders who often cross District boundaries. Rapid apprehension of these active recidivist offenders at the earliest opportunity prevented crime and reduced long term crime sprees by individuals or groups. The coordinated, rapid response was effective in apprehending burglary and stealing offenders. In late 2023, the first Rapid High Harm Offender Response was established in Regional WA in the South West District, with success in apprehending offenders, and recovering property for property-related offences including large-scale copper theft.

Through Operation Heat Shield and Regional Shield, additional police resources supported rapid apprehension of offenders. Operation Regional Shield used intelligence to deploy investigative teams to high harm locations to target burglary, stealing and stealing of motor vehicle offences.

Operation Condinup in the Metropolitan Region targeted offenders committing multiple stealing from retail premises offences through high visibility patrols of high harm retail precincts and joint actions with retailers' security officers. Operation Revill established a dedicated landline for retailers' security officers to share real-time information with the police about observed offences to facilitate deployment of officers to incidents that require their attendance.

The percentage of stealing from retail premises offences for which an offender has been processed (e.g. arrested, summonsed, cautioned, referred to a Juvenile Justice Team, issued a Cannabis Intervention Requirement, issued a Criminal Code Infringement Notice or other infringement) increased in 2023-24 above previous years.

Notes for KPI 2:

- (g) These indicators are based on selected recorded offences reported to or becoming known to police and resulting in the submission of an incident report in the Frontline Incident Management System (IMS). It excludes a number of other offences against statute laws of this State and the Commonwealth. The number of reported offences is not within the direct control of the police.
- (h) Recorded offences are offences reported to or becoming known to police within the relevant period that have not been recorded with an offence outcome of: 'No Criminal Offence', 'Offence Substituted', 'False Report', 'Mistakenly Reported', or 'Entered in Error'. That is, statistics exclude offences that have been determined to be non-substantiated or that have been substituted for another offence.
- (i) 'Offences against property' includes burglary, stealing of motor vehicle, stealing, arson, and property damage.
- (j) Counting Rules have been applied which exclude facilitation and duplication offences in specific circumstances. These rules are applied to certain reporting categories (typically those known to have been prone to over-recording of offences historically) to provide a more accurate picture of crime volumes and trends. Counting Rules are applied historically to ensure comparability.
- (k) The number of recorded offences for the financial year comprises all offences reported to or becoming known to police during that period and may include recorded offences committed during earlier periods.
- (l) The rate per 100,000 people is determined using the estimated resident population (ERP) for Western Australia, as at the mid-point of the financial year.

Sources for KPI 2:

WA Police Force, Frontline Incident Management System.
Australian Bureau of Statistics, National, state and territory population as at 31 December 2023.

Organisational Capacity

The percentage of sworn police officer hours available for frontline policing duties can be used as a measure of the effectiveness of the agency in achieving its outcome of contributing to community safety and security.

This indicator is the proportion of all sworn police officer hours (not including annual and long service leave hours) within the reporting period that were available for frontline policing duties.

Frontline policing duties are conducted by operational police officers attached to organisational units that have been deemed to be 'frontline'. For the purpose of this indicator, an organisational unit is classified as 'frontline' if:

- the unit is comprised of operational police officers,
- the unit is delivering a police or police-related service, and
- the police or police-related service is delivered directly to members of the public, predominantly face-to-face or via an electronic communication device.

Some examples of frontline organisational units include police stations, detective units, specialist operational support units, and dedicated investigative teams.

KPI 3: Percentage of sworn police officer hours available for frontline policing duties

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
73.3	72.7	69.0	69.1	69.6	75.0

What does this indicator show?

The 2023-24 result was 5.4 percentage points below the target. The result increased compared with the previous year's result.

The indicator is calculated as the number of hours available for frontline duties divided by baseline hours, expressed as a percentage.

The variance between the 2023-24 result and the target has been caused in part by increased baseline hours associated with recruits, whilst hours available for frontline duties remained comparatively steady.

The WA Police Force has invested significantly in the recruitment of new officers, with a sustained high volume of recruits throughout 2023-24. Extra staff have been diverted to support the development of recruits into competent frontline constables. Recruits and training staff are allocated to non-frontline units and therefore not included in frontline hours, but contribute to baseline hours. This has contributed to a below target performance.

Notes for KPI 3:

- Sworn police officer hours available for frontline policing duties include:
 - hours worked by Aboriginal Police Liaison Officers.
 - overtime hours worked by frontline police officers
- Sworn police officer hours available for frontline policing duties exclude:
 - frontline police officer variable leave hours (sick leave, carer's leave, parental leave, military service leave etc.)
 - Police Auxiliary Officers
 - sworn police officers of the rank of Superintendent and above
 - sworn police officers who are permanently or temporarily non-operational
 - sworn police officers working in non-frontline areas such as prosecuting and legal services, specialist projects, and administration and management.
- This indicator does not account for the impact of training on the hours available for frontline policing duties.

Sources for KPI 3:

WA Police Force Resource Management Information System (RMIS), payroll data.

Internal Process – metropolitan area response times

The WA community expects that the police will respond promptly to calls for police assistance. The ability of the WA Police Force to respond in a timely and appropriate manner contributes to community safety and security.

These indicators are the number of eligible calls for assistance in the Perth metropolitan area responded to within the target time, expressed as a percentage of all eligible calls for assistance in the Perth metropolitan area in the reporting period.

Calls for assistance are allocated a response priority:

- Priority 1 incidents require urgent attendance to an imminent threat to life or a serious incident in progress.
- Priority 2 incidents require immediate attendance to a serious incident in progress.
- Priority 3 incidents require routine attendance to an incident in progress, suspect at scene or to preserve evidence.

In the Perth metropolitan area, the target response time is 12 minutes for priority 1 and 2 incidents, and 60 minutes for priority 3 incidents. Response times are affected by many factors including safety considerations, number of available police, existing tasking, and road and weather conditions. The WA Police Force aims to respond to 80% of incidents within the target time.

KPI 4: Percentage of priority 1 and 2 incidents in the metropolitan area responded to within 12 minutes

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
80.0	76.4	80.8	87.5	85.8	80.0

KPI 5: Percentage of priority 3 incidents in the metropolitan area responded to within 60 minutes

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
76.8	79.0	83.1	86.7	84.2	80.0

What do these indicators show?

The 2023-24 result for priority 1 and 2 incidents was 5.8 percentage points above the target. The result decreased compared with the previous year's result.

The 2023-24 result for priority 3 incidents was 4.2 percentage points above the target. The result decreased compared with the previous year's result.

In 2023-24 the number of priority 1, 2 and 3 calls for assistance increased. The WA Police Force continued to focus on the policing fundamentals, including timely and quality response to calls for help, to support community safety.

Streamlined communications, especially with partner agencies, reduced avoidable delays in getting appropriate support to people in need. The recent consolidation of the State Operations Command Centre with the Police Operations Centre further optimised response times.

Metropolitan Region scrutinised rosters to ensure officers were deployed at times of peak demand across the week. Further, the State Communications Division and District Operations directed resources in real time to locations in need. Targeted operations including Heat Shield and NightSafe allowed flexible deployment of officers, enhancing response capability at high demand locations and times.

OneForce mobile technology enabled officers to conduct more business from their vehicles, with

dividends in terms of visibility and availability for response and investigations.

Notes for KPIs 4 and 5:

- (a) To provide an accurate indication of response times, the following incident types have been excluded from calculations, as they do not contribute to measuring service delivery and/or have the potential to skew results:
- Scheduled Events, which are incidents created for attendance at a later time or date, e.g. curfew checks and Royal Flying Doctor Service escorts;
 - Field Initiated Incidents, which are deemed 'arrived' at the time of initiating the Computer Aided Dispatch system (CAD) incident, e.g. pursuits or any incident created directly by a unit from their electronic device;
 - Change of Incident Response Priority, where incidents are subject to a priority upgrade, e.g. priority 3 to priority 2. Upon such a change the applicable response target time becomes that of the new priority group, however the target response time for that priority may already have expired;
 - Incidents with no recorded arrival at scene time, which may occur due to a number of circumstances; and
 - Incidents where there is no police attendance – matters dealt with other than by police attending the location.
- (b) The response time has been calculated from the time the incident was submitted in the CAD system by the Call Agent to the time of arrival of the first resource at the scene. The response time does not include the time taken by the Call Agent to obtain critical information from the caller such as the attend location in order to submit the incident. The response times of other resources that may also attend the same incident are excluded.

Sources for KPIs 4 and 5:

WA Police Force, Computer Aided Dispatch (CAD) Premier One system

Internal Process – family and domestic violence offenders processed

Victim safety and offender accountability are key priorities of the WA Police Force when responding to family violence incidents. Prompt investigation is one strategy to achieve these priorities.

The indicator reflects the number of family violence related incidents where an offender was processed for one or more offences against the person within 7 days during the reporting period, expressed as a percentage of the total number of family violence related incidents where an offender was processed for one or more offences against the person during the reporting period.

KPI 6: Percentage of family and domestic-related incidents where an offender was processed for an offence against the person within 7 days

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
75.2	73.7	74.4	76.6	81.4	75.0

What does this indicator show?

The 2023-24 result was 6.4 percentage points above the target. The result increased compared with the previous year's result.

Community demand for police has increased, particularly in relation to family violence. Factors contributing to offending include cost of living pressures (including housing pressures), alcohol and substance abuse, and mental health. The WA Police Force continued to focus on the policing fundamentals including timely and quality investigations, victim safety, respectful engagement and accountable prosecutions.

Each District has a Family Violence Team, and family violence is a focus of District command meetings. Teams are predominantly co-located with the Department of Communities and non-government family violence services agencies to better support victims. Teams within Special Crime Squad targeted suspects with a protracted history of serious family violence and targeted high harm offenders.

The WA Police Force is working to bring partner agencies closer to the frontline. Operation Keelia aimed to enhance victim safety and perpetrator accountability through expedited contact with Crisis Care, daily triage of Family Violence Incident Reports by the Family Domestic Violence Response Team, and co-location of the WA Police Force and the Department of Communities at the State Operations Command Centre.

While expeditious investigation is a key strategy to support victim safety and hold perpetrators accountable, processing an offender within 7 days is not appropriate or feasible in every case.

Multiple factors contribute to effective family violence investigations including establishment of victim confidence in the safety of the process and the availability of admissible evidence to substantiate a charge.

Prosecution relies upon willing and sustained engagement by the victim in the prosecution process, and various factors independent of police can influence that decision.

Notes for KPI 6:

- This indicator is based on selected recorded offences reported to or becoming known to police, and resulting in the submission of an incident report in the Frontline Incident Management System (IMS). It excludes a number of other offences against statute laws of this State and the Commonwealth. The number of reported offences is not within the direct control of the police.
- Recorded offences are offences reported to or becoming known to police within the relevant time period that have not been recorded with an offence outcome of: 'No Criminal Offence', 'Offence Substituted', 'False Report', 'Mistakenly Reported', or 'Entered in Error'. That is, statistics exclude offences that have been determined to be non-substantiated or that have been substituted for another offence.
- 'Offences against the person' includes homicide, assault, sexual offences, threatening behaviour, deprivation of liberty, and robbery.
- An offence outcome of 'offender processed' is applied when one or more persons are processed for an offence by arrest, summons, or other means. It does not imply that persons processed were subsequently convicted of the offence.
- Counting Rules have been applied which exclude facilitation and duplication offences in specific circumstances. These rules are applied to certain reporting categories (typically those known to have been prone to over-recording of offences historically) in order to provide a more accurate picture of crime volumes and trends. Counting Rules are applied historically to ensure comparability.
- The number of recorded offences for the financial year comprises all offences reported to or becoming known to police during that

period, and may include recorded offences committed during earlier periods.

- (g) Family Violence is defined in s.5A of the *Restraining Orders Act 1997* as:
 - a. violence, or a threat of violence, by a person towards a family member of the person; or
 - b. any other behaviour by the person that coerces or controls the family member or causes the member to be fearful.
- (h) From July 2017, a family relationship is defined for the purpose of recording incidents by the WA Police Force as immediate family, and involves:
 - Partner/ex-partner
 - Parents
 - Guardians of children
 - Children who reside or regularly stay with involved parties.Prior to July 2017, the definition included extended family such as in-laws and grandparents.

Sources for KPI 6:

WA Police Force, Frontline Incident Management System.

Internal Process – investigation finalisation

Apprehending offenders may prevent further offences being committed and acts as a deterrent to future criminal behaviour, contributing to community safety and security. Applying appropriate investigative practices from the start of an investigation increases the likelihood that the investigation will be finalised within a relatively short period of time.

The indicators are the number of offence investigations finalised in a given time period during the reporting period, expressed as a percentage of the total number of offences where investigations have been finalised during the reporting period.

The percentage of offence investigations that are finalised within a given time period is a key indicator of investigative effectiveness, as it reflects effective practices and adherence to procedures, investigation standards, case management and attention to getting the investigation done.

For offences against the person, the given time period is 60 days.

For offences against property, the given time period is 30 days.

Finalised investigations can be re-opened if new information or new evidence becomes available.

KPI 7: Percentage of offences against the person investigations finalised within 60 days

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
88.1	87.7	87.6	90.0	91.1	85.0

What does this indicator show?

The 2023-24 result was 6.1 percentage points above the target. The result increased compared with the previous year's result.

Community demand for police has increased. Factors contributing to offending include cost of living pressures (including housing pressures), alcohol and substance abuse, and mental health. The WA Police Force continued to focus on the policing fundamentals including timely and quality investigations.

The WA Police Force trained officers and analysts in principles to improve investigative capability to identify, locate and visualise associations. The approach is supported by technological innovations including IRIS graph analytics, SILVA Hub, National Criminal Intelligence System, State Operations Command Centre, automatic number plate recognition, closed-circuit television networks, footage from body worn cameras and remotely piloted aircraft systems, and citizens' electronic evidence uploads.

Family violence offences against the person are included in this indicator. Each District has a Family Violence Team, and family violence is a focus of District command meetings. Teams are predominantly co-located with the Department of Communities and non-government family violence services agencies to better support victims. Teams within Special Crime Squad target suspects with a protracted history of serious family violence and target high harm offenders. The WA Police Force is working to bring partner agencies closer to the frontline. Operation Keelia aimed to enhance victim safety and perpetrator accountability through expedited contact with Crisis Care, daily triage of Family Violence Incident Reports by the Family Domestic Violence Response Team, and co-location of the WA Police Force and the Department of Communities at the State Operations Command Centre.

DNA testing has become one of the most important tools in the police investigative toolkit to identify suspects. The WA Police Force stocked drink spiking self-test kits at 24/7 metropolitan police stations and all regional police stations to ensure early investigative options for victims of a drink spiking incident. Specialist squads investigated sexual penetration offences and child sexual related matters in metropolitan areas and supported investigations in regional areas.

Notes for KPI 7:

- (a) These indicators are based on selected recorded offences reported to or becoming known to police, and resulting in the submission of an incident report in the Frontline Incident Management System (IMS). It excludes a number of other offences against statute

- laws of this State and the Commonwealth. The number of reported offences is not within the direct control of the police.
- (b) Recorded offences are offences reported to or becoming known to police within the relevant time period that have not been recorded with an offence outcome of: 'No Criminal Offence', 'Offence Substituted', 'False Report', 'Mistakenly Reported', or 'Entered in Error'. That is: statistics exclude offences that have been determined to be non-substantiated or that have been substituted for another offence.
 - (c) The percentage of offence investigations finalised includes family violence-related offences and is comprised of offences with the following investigation outcomes:
 - i. Offender processed e.g. arrested, summonsed, cautioned, referred to a Juvenile Justice Team, issued a Cannabis Intervention Requirement, issued a Criminal Code Infringement Notice or other infringement.
 - ii. Complaint withdrawn – where the victim indicates they no longer support an investigation or charging of the offender.
 - iii. Insufficient evidence – evidence is not sufficient to proceed by way of charge against a suspect for an offence.
 - iv. Uncleared – offence remains unresolved. Applied when it has been determined no further lines of inquiry exist or a management decision has been made not to investigate further.
 - v. Unable to proceed/charge – unable to proceed or charge based on:
 - statute of limitations, immature age or other legal impediment;
 - death of victim, suspect or key witness
 - jurisdictional impediment;
 - diplomatic immunity; or
 - public interest – Office of the Director of Public Prosecutions direction.
 - (d) 'Offences against the person' includes homicide, assault, sexual offences, threatening behaviour, deprivation of liberty and robbery.
 - (f) Counting Rules have been applied which exclude facilitation and duplication offences in specific circumstances. These rules are applied to certain reporting categories (typically those known to have been prone to over-recording of offences historically) in order to provide a more accurate picture of crime volumes and trends. Counting Rules are applied historically to ensure comparability.
 - (g) The number of recorded offences for the financial year comprises all offences reported to or becoming known to police during that period, and may include recorded offences committed during earlier periods.

Sources for KPI 7:

WA Police Force, Frontline Incident Management System.

KPI 8: Percentage of offences against property investigations finalised within 30 days

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
87.9	89.4	88.0	88.8	90.3	90.0

What does this indicator show?

The 2023-24 result was 0.3 percentage points above the target. The result increased compared with the previous year's result.

Community demand for police is increasing. Factors contributing to offending include cost of living pressures (including housing pressures), alcohol and substance abuse, and mental health. The WA Police Force will continue to focus on the policing fundamentals including timely and quality investigations.

The WA Police Force trained officers and analysts in principles to improve investigative capability to identify, locate and visualise associations. The approach is supported by technological innovations including IRIS graph analytics, SILVA Hub, National Criminal Intelligence System, State Operations Command Centre, automatic number plate recognition and closed-circuit television networks, footage from body worn cameras and remotely piloted aircraft systems, and citizens' electronic evidence uploads.

Rapid Apprehension Squad and Regional Operations Group worked with Rapid High Harm Offender Response across the Metropolitan Region, providing a dynamic capability to respond to prolific, high harm offenders who often cross District boundaries.

Operation Condinup in the Metropolitan Region targeted offenders committing multiple stealing from retail premises offences through high visibility patrols of high harm retail precincts and joint actions with retailers' security officers.

Operation Revill has established a dedicated landline for retailers' security officers to share real-time information with the police about observed offences to facilitate deployment of officers to incidents that require their attendance.

The percentage of stealing from retail premises offences for which an offender has been processed (e.g. arrested, summonsed, cautioned, referred to a Juvenile Justice Team, issued a Cannabis Intervention Requirement, issued a Criminal Code Infringement Notice or other infringement) increased in 2023-24 above previous years.

Notes for KPI 8:

- (a) These indicators are based on selected recorded offences reported to or becoming known to police, and resulting in the submission of an incident report in the Frontline Incident Management System (IMS). It excludes a number of other offences against statute laws of this State and the Commonwealth. The number of reported offences is not within the direct control of the police.
- (b) Recorded offences are offences reported to or becoming known to police within the relevant time period that have not been recorded with an offence outcome of: 'No Criminal Offence', 'Offence Substituted', 'False Report', 'Mistakenly Reported', or 'Entered in Error'. That is: statistics exclude offences that have been determined to be non-substantiated or that have been substituted for another offence.
- (c) The percentage of offence investigations finalised includes family violence-related offences and is comprised of offences with the following investigation outcomes:
 - i. Offender processed e.g. arrested, summonsed, cautioned, referred to a Juvenile Justice Team, issued a Cannabis Intervention Requirement, issued a Criminal Code Infringement Notice or other infringement.
 - ii. Complaint withdrawn – where the victim indicates they no longer support an investigation or charging of the offender.
 - iii. Insufficient evidence – evidence is not sufficient to proceed by way of charge against a suspect for an offence.
 - iv. Uncleared – offence remains unresolved. Applied when it has been determined no further lines of inquiry exist or a management decision has been made not to investigate further.
 - v. Unable to proceed/charge – unable to proceed or charge based on:
 - statute of limitations, immature age or other legal impediment;
 - death of victim, suspect or key witness
 - jurisdictional impediment;
 - diplomatic immunity; or
 - public interest – Office of the Director of Public Prosecutions direction.
- (e) 'Offences against property' includes burglary, stealing of motor vehicle, stealing, arson and property damage.
- (f) Counting Rules have been applied which exclude facilitation and duplication offences in specific circumstances. These rules are applied to certain reporting categories (typically those known to have been prone to over-recording of offences historically) in order to provide a more accurate picture of crime volumes and trends. Counting Rules are applied historically to ensure comparability.
- (g) The number of recorded offences for the financial year comprises all offences reported to or becoming known to police during that period, and may include recorded offences committed during earlier periods.

KEY PERFORMANCE INDICATORS

Sources for KPI 8:

WA Police Force, Frontline Incident Management System.

Internal Process – traffic law enforcement

Traffic law enforcement effort focuses on road behaviours most likely to cause crashes or contribute to serious and fatal crashes. Offences involving these behaviours are 'Category A' offences. Maintaining a high proportion of traffic contacts targeting these offences contributes to road safety and therefore community safety.

For the purpose of this indicator, a traffic contact includes conducting a breath or drug test, charging a road user for a traffic offence(s), or issuing a traffic infringement. As a breath or drug test is a traffic contact, any drink or drug driving charge or infringement that may result from the test is not counted.

The indicator is the number of traffic law enforcement contacts made by police officers targeting 'Category A' offences, expressed as a percentage of the total number of traffic law enforcement contacts during the reporting period.

KPI 9: Percentage of traffic law enforcement contacts made by police officers that target 'Category A' offences

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
97.8	98.3	98.5	99.0	98.8	90.0

What does this indicator show?

The 2023-24 result was 8.8 percentage points above the target. The result decreased compared with the previous year's result.

Highway Patrol principally operated within 400 kilometres of Perth, with operations including daily traffic patrols due to the high proportion of fatal crashes on regional roads surrounding the metropolitan area. Capel Highway Patrol increased traffic patrols and presence on Southwest Highways and conducted localised traffic actions.

Road Policing Motorcycles and Road Policing Groups continue to provide a high visibility deterrent and enforcement presence on metropolitan roads.

Road Policing Investigations investigates serious traffic offences and target known recidivist traffic offenders, and anti-social road user groups.

Technological innovations support enforcement (for example, camera operations) and frontline efficiency (for example the capability for officers to issue traffic infringements from their OneForce mobile phones).

Notes for KPI 9:

- (a) 'Law enforcement contacts' excludes withdrawn or cancelled infringements and deleted briefs.
- (b) In 2020-21, there was a change in the methodology for calculating this KPI. This had an insignificant impact on current and prior year results and therefore the results of prior years have not been revised. The methodology was amended to exclude infringements arising from breath tests which had inadvertently not been previously excluded in accordance with the specifications for this KPI.
- (c) 'Category A' offences include driving under the influence of alcohol or drugs, dangerous/reckless driving, speeding, unauthorised driving, use of mobile phones whilst driving, intersection and fail to stop offences, and not wearing seatbelts or helmets.
- (d) For the 2022-23 financial year onwards, the definition of 'Category A' offences was broadened to include offences associated with crashes at intersections (contravening a red traffic control light; failure to stop at a stop sign; and failure to give way/stop). Caution should be used when comparing 2022-23 results with previous financial years.

Sources for KPI 9:

- WA Police Force, Prosecution system.
- WA Police Force, Image and Infringement Processing System (IIPS).
- WA Police Force, Traffic Enforcement and Crash Executive Information System (TEACEIS).

Community Satisfaction and Confidence

The extent to which the community is satisfied with the service received during their most recent contact with police provides an indication of how well police are meeting community needs and expectations, and therefore the perceived effectiveness of police in contributing to community safety and security. The community satisfaction indicator is the percentage of surveyed people in Western Australia who had contact with police in the last 12 months and indicated they were satisfied in their response to the question: 'How satisfied were you with the service you received during your most recent contact with police?'

The community's level of confidence in police reflects communication between police and the public, police effectiveness and service delivery, professionalism, honesty, and treating people fairly and equally. By maintaining a high level of community confidence in police, the WA Police Force contributes to community safety and security. The community confidence indicator is the percentage of surveyed people in Western Australia who indicated agreement in their response to the question: 'To what extent do you agree or disagree with the following statement about police in WA: I have confidence in the police?'

KPI 10: Percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
83.9	84.6	84.0	80.6	75.0	82.0

KPI 11: Percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
83.1	82.3	82.4	79.5	68.4	85.0

What do these indicators show?

The 2023-24 community satisfaction result was 7.0 percentage points below the target.

The 2023-24 community confidence result was 16.6 percentage points below the target.

The 2023-24 results are not comparable to the results from prior years due to a change in methodology of the National Survey of Community Satisfaction with Policing which caused a break in the time series. The result should be interpreted with caution.

From the start of 2023-24, data collection for the survey changed from 100% phone interviews to a mix of phone interviews and online self-completed surveys. Estimates of community satisfaction with the service received during their most recent contact with police are lower than the previous method. Likewise, estimates of community confidence in police are lower than the previous method. All jurisdictions and the national result have been affected by this change to varying degrees.

The WA Police Force operates in an increasingly complex environment. Community trust in police is built through routine police activities and crisis response. The WA Police Force continued to focus on the policing fundamentals to support community safety.

The behaviour standards maintained by WA Police Force link directly to community trust in police. Officers and staff underwent comprehensive training to perform their duties safely, competently and diligently in service of the community. The Code of Conduct provided a clear set of expectations and highlighted core values of duty, integrity, teamwork and care. Employees were encouraged to make disclosures relating to alleged corruption, unethical behaviour, serious misconduct or other 'at risk' behaviours to the secure, confidential and automated telephone recording system.

The WA Police Force Integrity Framework provided guidance on reporting and investigation of

alleged employee misconduct, while the Fraud and Corruption Control Plan reflected a zero-tolerance stance and described management responsibilities. An internal audit function provided oversight and assurance over internal controls to promote effective governance and enabled the agency to achieve strategic objectives, safeguard assets and infrastructure, maintain financial and operational integrity, and comply with relevant legislation, policies and procedures.

External complaints, internal matters and referrals were triaged by the Police Complaints Investigation Unit and Internal Affairs Unit within Professional Standards Command. A large proportion of these matters were not progressed for investigation based on a comprehensive review of the information gathered. The decision-making process and the communication and response provided to complainants is recorded. Matters progressed for a Criminal or Managerial investigation were allocated to a business area with the appropriate level of investigative skill and knowledge, subject to the assessed seriousness, risk level, and complexity of the investigation.

The WA Police Force Diversity Engagement Unit assisted detectives, frontline officers, and partner agencies to overcome barriers and established productive communication with victims of crime and potential witnesses.

Notes for KPIs 10 and 11:

- (a) The customer satisfaction and confidence indicators are taken from the National Survey of Community Satisfaction with Policing. Participants are invited to participate using a random sample stratified by police district. People are ineligible to participate if they are:
- i. Under 18 years of age
 - ii. Police employees or members of a household with a police employee
 - iii. Incapable of completing the survey due to physical or mental health or the influence of alcohol and drugs
 - iv. Incarcerated or in other institutionalised care
 - v. Living on military bases or offshore island territories such as Christmas Island
 - vi. Had no fixed address

From 2023-24, participants either self-complete the survey online, or via computer assisted telephone interviews (CATI). Prior to 2023-24, all participants were interviewed via CATI. The online response was comprised of SMS push to web of randomly selected listed mobile numbers, and The Social Research Centre's Life in Australia™ panel. CATI sample was selected randomly from listed landline and mobile numbers. Sampling is conducted on a quarterly basis such that each quarter represents a quarter of the annual survey sample size. The data is weighted separately by police district, age and sex to ensure that responses are representative of the WA population aged 18 or over. Weights are adjusted so that they sum to a quarter of the WA population each quarter. In this way, the combined weighted estimates for four consecutive quarters are approximately equal to the total population.

- (b) In 2023-24, 19,387 people aged 18 years and over were surveyed nationally, of which 1,931 were surveyed in WA. The response rate is defined as interviews as a proportion of interviews and refusals. For CATI interviews in WA, the response rate was 31.8 percent. This does not include SMS refusals. For online interviews, the response rate was 99.2% for responses via The Social Research Centre's Life in Australia™ panel, and 71.6% for SMS push to web. Response rates for online sample should be interpreted with caution as they do not include contacts initiated that did not result in a contact. Online sample generally requires a higher number of contacts to be initiated to meet required sample sizes compared to CATI.
- (c) The 2023-24 results are not comparable to results from prior years due to a change in methodology of the survey, which caused a break in the time series. From the start of the 2023-24 financial year, the survey sampling was changed from 100% CATI to a mix of CATI and online sample. The WA target sample size also reduced from 3,000 to 2,000 per annum. Results from the new method are lower than the previous method. All jurisdictions and the national result have been affected by this change to varying degrees. The results should be interpreted with caution.
- (d) With all sample surveys there are errors that occur by chance because the data were obtained from a sample, rather than the entire population. The relative standard error (RSE) is a measure of the error (relative to the size of the estimate) likely to have occurred due to sampling. Generally, only estimates with an RSE of 25 percent or less are considered reliable for most purposes. Estimates with an RSE of between 25 percent and 50 percent should be used with caution while estimates with an RSE greater than 50 percent should not be used. The RSE associated with the 2023-24 estimate for community satisfaction was 2.6% percent, and for community confidence it was 2.2%.

Sources for KPIs 10 and 11:

National Survey of Community Satisfaction with Policing (unpublished data).

Key Efficiency Indicators

Key efficiency indicators provide information about the relationship between service delivered and the resources used to produce the service. The efficiency with which the WA Police Force delivers Services 1-3 is measured in terms of the average cost of the service per person.

The nature of policing is highly reactive and with demand for services changing each year, the average cost per person of providing policing services can vary significantly.

Policing activities include keeping the peace, enforcing the law, preventing and detecting crime, apprehending offenders and emergency management. The average cost per person can be affected by such factors as employee pay rate movements and other cost increases, changes in work practices or streamlining of processes, in addition to population growth.

Service 1: Metropolitan policing services

Metropolitan policing services are general policing services provided by districts within the Metropolitan Region including: crime prevention, maintaining public order and responding to and investigating criminal and general incidents.

The Metropolitan Region is one of two policing regions in WA in which services are delivered. By showing the relationship between the cost of services and the population receiving these services, the cost efficiency of delivering these services can be measured.

The indicator is the average cost of policing services per person living in the metropolitan area. The total cost of services is the costs associated with policing activities delivered in the Metropolitan Region, and includes specialist services related to metropolitan policing and the apportionment of corporate services and support overhead costs.

A low or decreasing cost per person below the target is desirable.

Average cost of metropolitan policing services per person in the Perth metropolitan area

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
\$271	\$263	\$270	\$272	\$295	\$278

What does this indicator show?

The 2023-24 result was \$17 above the target. The result increased compared with the previous year's result.

The increase is mainly attributed to the purchase of radio equipment, replacement computer hardware, and rising costs in ICT contracts and licensing.

Service 2: Regional and remote policing services

Regional and remote policing services are general policing services provided by districts within the Regional WA Region including: crime prevention, maintaining public order and responding to and investigating criminal and general incidents.

The Regional WA Region is one of two policing regions in WA in which services are delivered. By showing the relationship between the cost of services and the population receiving these services, the cost efficiency of delivering these services can be measured.

The indicator is the average cost of policing services per person living in regional and remote WA. The total cost of services is the costs associated with policing activities delivered in the Regional WA Region, and includes specialist services related to regional and remote policing and the apportionment of corporate services and support overhead costs.

A low or decreasing cost per person below the target is desirable.

Average cost of regional and remote policing services per person in regional WA

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
\$808	\$809	\$870	\$906	\$974	\$984

What does this indicator show?

The 2023-24 result was \$10 below the target. The result increased compared with the previous year's result.

2023-24 saw higher operational costs, including rent increases on private properties due to variable rental pricing. This was partially offset by a 3% population increase in regional WA, which saw the result remain below target.

Service 3: Specialist policing services

Specialist policing services include: major crime, serious and organised crime, sex crime, commercial crime, licensing enforcement, forensic, intelligence, traffic enforcement, counter terrorism and emergency response.

Specialist policing services are delivered state wide, providing support to both the Metropolitan Region and Regional WA Region. By showing the relationship between the cost of services and the population receiving these services, the cost efficiency of delivering these services can be measured.

The indicator is the average cost of specialist policing services per person living in WA. The total cost of specialist policing services is based on the specialist portfolios including State Crime, State Intelligence and Command, Operations Support, Specialist and Support, plus apportioned corporate services and support overhead costs.

A low or decreasing cost per person below the target is desirable.

Average cost of specialist policing services per person in WA

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
\$200	\$226	\$227	\$215	\$226	\$219

What does this indicator show?

The 2023-24 result was \$7 above the target. The result increased compared with the previous year's result.

The increase is mainly due to rising costs in salary and operating expenses, especially under the forensic, aircraft and Firearms Amendment bill projects.

Notes for key efficiency indicators for Services 1-3:

- Population is based on the estimated resident population (ERP) for the relevant area (Metropolitan, Regional or WA) as at June 2023.
- Policing activities include keeping the peace, enforcing the law, preventing and detecting crime, apprehending offenders and emergency management.

Sources for key efficiency indicators for Services 1-3:

WA Police Force Total Cost of Service, from Schedule of Income and Expenses by Services for the year ended 30 June 2024.
Population by State Suburbs as at 30 June 2023, Australian Bureau of Statistics, May 2024 (customised report).

Outcome 2: Improve coordination and community awareness of road safety in Western Australia

Key Effectiveness Indicators

Road Safety

The Road Safety Commission uses community education campaigns to raise awareness of the risks associated with unsafe road behaviours and to encourage safe behaviours.

Marketing best practice recommends that research evaluation in the form of quantitative campaign tracking is essential for the evaluation of campaigns. In line with this, evaluations were undertaken, specifically measuring prompted awareness, comprehension of campaign key messages by the target audience, and impact on intentions of drivers.

This indicator represents the proportion of WA drivers who remember seeing Road Safety Commission community education campaigns. It is based on the results of weekly evaluation surveys, conducted independently through market research professionals on each major campaign. A major campaign is defined as having television as the main media component and a total spend of at least \$500,000 in media scheduling. Evaluation is undertaken via quantitative online surveys. The population segment researched was WA drivers aged 17 and over, with a random sample of at least 400 accumulated over the period of the weekly evaluations conducted over the duration of the campaign. This indicator is calculated as the average peak percentage of prompted community awareness (recall/recognition) for major campaigns.

KPI 12: Effectiveness of road safety awareness campaigns

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
82	77	78	79	81	70

What does this indicator show?

During the 2023-24 financial year, three community education campaigns that met the requirements to be a major campaign were undertaken. These were 'No one plans a crash', which ran from September to November 2023, the drink driving campaign, 'Nah, not worth it', which ran from October 2023 to February 2024 and the enforcement campaign, 'You see, we see', which ran from August 2023 to May 2024. 'No one plans a crash' achieved 87 percent awareness, 'Nah, not worth it' achieved 78 percent awareness and 'You see, we see' achieved 77 percent awareness. The three campaigns achieved an average of 81 percent awareness, which met the 2023-24 target of 70 percent.

Notes for KPI 12:

- (a) Data was weighted to reflect actual population distribution obtained from the Australian Bureau of Statistics. Weightings were applied individually based on age, gender and geographic location to ensure the data represented the WA population. These base numbers provide the Road Safety Commission with a statistically valid sample size with a 95 percent confidence level. For all road safety campaign evaluations, a minimum sample size of n=50 per week is targeted. The weekly results are cumulated over time, with a sample size of at least n=400 with an established confidence level of 95 percent.

Sources for KPI 12:

Campaign Tracker Survey for Road Safety Commission campaigns.

Key Efficiency Indicators

Service 4: Road Safety Commission

The objective of this program is to improve coordination and community awareness of road safety in Western Australia. The efficiency of Service 4: Road Safety Commission is measured in terms of the percentage of Road Safety Commission projects completed on time and on budget.

Completing projects on time is an indicator of the efficiency of the service. The Road Safety Commission runs awareness campaigns, facilitates road safety projects, provides policy support to the Road Safety Minister, secretarial and strategic support to the Road Safety Council, research and data management to inform road safety initiatives and monitoring of programs funded from the Road Trauma Trust Account (RTTA). This indicator measures projects that are delivered directly by the Road Safety Commission and excludes grant-funded external projects and independent research projects.

The 'Percentage of Road Safety Commission projects completed on time' indicator identifies the percentage of Road Safety Commission projects that were planned for the financial year that achieve delivery by 30 June, and is measured on the status of projects as at 30 June 2024.

The 'Percentage of Road Safety Commission projects completed on budget' indicator identifies the percentage of Road Safety Commission projects that achieve delivery within one percent of the approved budget. A high or increasing percentage above the target is desirable.

Percentage of Road Safety Commission projects completed on time

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
71	86	96	100	82	90

What does this indicator show?

Of the 17 projects completed in 2023-24, 14 (82%) were completed on time. Three campaigns had a timing variation that exceeded the 1% tolerance. This included adjustments to extend campaigns or line up with opportunities that would better maximise reach and engagement in the WA community.

All other projects were completed on time.

Percentage of Road Safety Commission projects completed on budget

2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2023-24 Target
100	86	100	95	53	95

What does this indicator show?

Reported performance this year highlights the challenge with this indicator whereby savings and efficiencies of more than one percent are counted as not on budget.

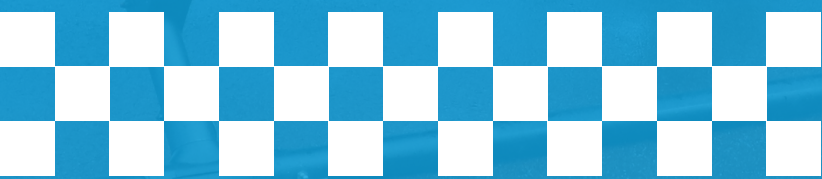
Of the 17 projects completed in 2023-24, 13 (76%) were delivered on or under budget. Of these, three projects were delivered with savings of more than one percent and one project was changed in scope, resulting in 9 projects (53%) meeting the on-budget criteria for this indicator.

Good financial management and deliberate decision-making enabled savings and efficiencies from other areas of the Commission's operations to be redirected to fund increased investment in media placement for a number of behaviour change campaigns. This resulted in the amplification of road safety messages for community benefit. These adjustments were in keeping with the Government Communications Unit tolerance of 10 percent over the approved budget.

The total project expenditure did not exceed the Commission's approved budget.

Notes for key efficiency indicators for Service 4:

- (a) In accordance with section 12 of the *Road Safety Council Act 2002*, funds from the Road Trauma Trust Account (RTTA) are to be applied for the purposes determined by the Minister for Road Safety. Each year, the Road Safety Council makes recommendations to the Minister and these inform the budget submission for the Road Safety Commission which the Minister provides to Cabinet. While the budget submission for 2023-24 was approved by Cabinet, the WA Police Force did not obtain subsequent confirmation of the Minister's decision on the projects to be funded by the RTTA before making payments. However, the payments made out of the RTTA were for valid projects and were consistent with the projects included in the budget submission approved by Cabinet.



FINANCIAL STATEMENTS

WESTERN AUSTRALIA POLICE FORCE

Certification of Financial Statements

for the year ended 30 June 2024

The accompanying financial statements of the Western Australia 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 ended 30 June 2024 and the financial position as at 30 June 2024.

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



VINCE IANNI
A/CHIEF FINANCE OFFICER

12 September 2024



COL BLANCH APM
COMMISSIONER OF POLICE

12 September 2024

WESTERN AUSTRALIA POLICE FORCE

Statement of Comprehensive Income

for the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
COST OF SERVICES			
Expenses			
Employee benefits expenses	3.1	1,326,944	1,249,369
Supplies and services	3.3	351,869	281,715
Depreciation & amortisation expenses	5.1.1, 5.3.1	127,784	113,806
Finance costs	7.2	4,232	2,834
Accommodation expenses	3.4	69,681	65,303
Grants and subsidies	3.5	67,987	50,138
Loss on disposal of non-current assets	3.7	1,501	2,172
Other expenses	3.6	11,226	12,916
Total cost of services		1,961,224	1,778,253
Income			
Regulatory fines	4.6	123,218	123,356
User charges and fees	4.7	36,198	35,436
Commonwealth grants	4.8	3,389	4,926
Contributions, sponsorships and donations	4.9	13,234	14,359
Interest income	4.10	5,210	2,595
Other income	4.11	2,394	4,015
Total income		183,643	184,687
NET COST OF SERVICES		1,777,581	1,593,566
Income from State Government			
Service appropriation	4.1	1,669,261	1,626,473
Income from other public sector entities	4.2	12,885	12,578
Services received free-of-charge	4.3	3,298	5,611
Royalties for Regions Fund	4.4	31,428	15,593
Asset Maintenance Fund	4.5	43	-
Total Income from State Government		1,716,915	1,660,255
SURPLUS/(DEFICIT) FOR THE PERIOD		(60,666)	66,689
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	9.7	74,169	98,582
Total other comprehensive income		74,169	98,582
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		13,503	165,271

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

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

FINANCIAL STATEMENTS

WESTERN AUSTRALIA POLICE FORCE

Statement of Financial Position

as at 30 June 2024

	Note	2024 \$'000	2023 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	7.3	9,215	52,842
Restricted cash and cash equivalents	7.4	138,161	122,865
Receivables	6.1	16,475	16,605
Amounts receivable for services	6.2	13,451	20,921
Non-current assets classified as held for sale	6.3	2,688	2,057
Inventories	6.4	9,204	1,281
Other current assets	6.5	15,787	13,604
Total Current Assets		204,981	230,175
Non-Current Assets			
Restricted cash and cash equivalents	7.4	-	29,421
Receivables	6.1	33,624	-
Amounts receivable for services	6.2	966,625	862,073
Property, plant and equipment	5.1	1,301,932	1,241,834
Right-of-use assets	5.2	94,435	82,586
Intangible assets	5.3	67,040	58,475
Total Non-Current Assets		2,463,656	2,274,389
TOTAL ASSETS		2,668,637	2,504,564
LIABILITIES			
Current Liabilities			
Employee related provisions	3.2	219,647	204,867
Payables	6.6	66,370	62,664
Contract liabilities	6.7	633	639
Lease liabilities	7.1	44,105	36,586
Grant liabilities	6.9	942	1,242
Other liabilities	6.10	149	150
Total Current Liabilities		331,846	306,148
Non-Current Liabilities			
Employee related provisions	3.2	81,877	79,178
Other provisions	6.8	-	-
Contract liabilities	6.7	196	196
Lease liabilities	7.1	51,119	45,573
Other liabilities	6.10	-	-
Total Non-Current Liabilities		133,192	124,947
TOTAL LIABILITIES		465,038	431,095
NET ASSETS		2,203,599	2,073,469
EQUITY			
Contributed equity	9.7	1,366,886	1,250,259
Reserves		565,334	491,165
Accumulated surplus		271,379	332,045
TOTAL EQUITY		2,203,599	2,073,469

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

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

WESTERN AUSTRALIA POLICE FORCE

Statement of Changes in Equity

for the year ended 30 June 2024

	Note	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/ (deficit) \$'000	Total equity \$'000
Balance at 1 July 2022		1,115,131	392,592	265,347	1,773,070
Surplus/(deficit)	9.7(c)	-	-	66,689	66,689
Transfers to accumulated surplus/(deficit) of assets disposed	9.7(b)(c)	-	(9)	9	-
Other comprehensive income	9.7(b)	-	98,582	-	98,582
Total comprehensive income for the period		-	98,573	66,698	165,271
Transactions with owners in their capacity as owners:	9.7(a)				
Capital appropriation		75,329	-	-	75,329
Other contributions by owners		59,799	-	-	59,799
Distributions to owners		-	-	-	-
Total		135,128	-	-	135,128
Balance at 30 June 2023		1,250,259	491,165	332,045	2,073,469
Balance at 1 July 2023		1,250,259	491,165	332,045	2,073,469
Surplus/(deficit)	9.7(c)	-	-	(60,666)	(60,666)
Other comprehensive income	9.7(b)	-	74,169	-	74,169
Total comprehensive income for the period		-	74,169	(60,666)	13,503
Transactions with owners in their capacity as owners:	9.7(a)				
Capital appropriation		89,701	-	-	89,701
Other contributions by owners		28,057	-	-	28,057
Distributions to owners		(1,131)	-	-	(1,131)
Total		116,627	-	-	116,627
Balance at 30 June 2024		1,366,886	565,334	271,379	2,203,599

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

WESTERN AUSTRALIA POLICE FORCE

Statement of Cash Flows

for the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		1,555,379	1,523,504
Capital appropriation		89,701	75,329
Holding account drawdown		16,800	22,310
Funds from other public sector entities		13,064	12,801
Royalties for Regions Fund		31,428	16,013
Digital Capability Fund		27,770	30,137
Climate Action Fund		287	283
Asset Maintenance Fund		43	-
Transfer of cash to Consolidated Account		(145)	-
Net cash provided by State Government		1,734,327	1,680,377
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee payments		(1,308,224)	(1,258,098)
Supplies and services		(356,723)	(276,422)
Finance costs		(4,232)	(2,834)
Accommodation payments		(65,167)	(64,144)
Grant payments		(67,164)	(52,296)
GST payments on purchases		(58,976)	(51,341)
Other payments		(4,425)	(9,758)
		(1,864,911)	(1,714,893)
Receipts			
Regulatory fines		123,212	124,031
User charges and fees		35,653	35,638
Commonwealth grants		4,422	4,023
Contributions, sponsorships and donations		11,575	11,537
Interest received		4,555	1,920
GST receipts on sales		3,161	4,095
GST receipts from taxation authority		54,122	47,004
Other receipts		4,401	3,070
		241,101	231,318
Net cash provided by/(used in) operating activities	7.6	(1,623,810)	(1,483,575)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(82,621)	(94,366)
Receipts			
Proceeds from sale of non-current assets		803	482
Net cash provided by/(used in) investing activities		(81,818)	(93,884)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(52,827)	(47,673)
Payment to accrued salaries account		(4,203)	-
Net cash provided by/(used in) financing activities		(57,030)	(47,673)
Adjustment for reclassification of accrued salaries account to receivables		(29,421)	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(57,752)	55,245
Cash and cash equivalents at the beginning of period		205,128	149,883
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	7.5	147,376	205,128

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

WESTERN AUSTRALIA POLICE FORCE

Administered schedule

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
ADMINISTERED INCOME AND EXPENSES		
INCOME		
Fines and infringements	867	1,181
Sale of lost, stolen and forfeited property	669	525
State Appropriation	20,246	1,000
Total administered income	21,782	2,706
EXPENSES		
Transfer to Consolidated Fund	1,713	1,187
Firearms buyback scheme	5,972	1,025
Transfer to Department of Justice	29	166
Commission expenses	84	63
Total administered expenses	7,798	2,441
ADMINISTERED ASSETS AND LIABILITIES		
CURRENT LIABILITIES		
Accrued expenses - Firearms buyback scheme	585	212
CURRENT ASSETS		
Cash and cash equivalents to be transferred to the Consolidated Account	14,834	477

Accrued expenses represent payments due for firearms that were returned prior to 30 June. The prior year has been restated accordingly.

Administered income, expenses, assets and liabilities are not reported by service because they cannot be reliably attributed to the services provided by the WA Police Force.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

1. BASIS OF PREPARATION

The Police Service is referred to as the WA Police Force throughout these financial statements.

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

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

These annual financial statements were authorised for issue by the Commissioner of Police on 12 September 2024.

Statement of compliance

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

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

Basis of preparation

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

Reporting entity

The reporting entity comprises the WA Police Force.

Comparative figures

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

Judgements and estimates

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

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

Accounting for Goods and Services Tax (GST)

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

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

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

Contributed equity

Interpretation 1038 *'Contributions by Owners Made to Wholly-Owned Public Sector Entities'* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated 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.

Administered items

The WA Police Force administers, but does not control, certain activities and functions for and on behalf of Government that do not contribute to the WA Police Force's services or objectives. It does not have discretion over how it utilises the transactions in pursuing its own objectives. Transactions relating to the administered activities are not recognised as the WA Police Force's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered income and expenses', and 'Administered assets and liabilities'.

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

2. WA POLICE FORCE OUTPUTS

How the WA Police Force operates

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

	<u>Notes</u>
WA Police Force objectives	2.1
Schedule of Income and Expenses by Service	2.2
Schedule of Assets and Liability by Service	2.3

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

2.1 WA Police Force objectives

Mission

The WA Police Force's mission is "to be an exceptional Police Force for our community".

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

Services

The WA Police Force provides the following services:

Service 1: Metropolitan policing services

General policing services provided by districts within the Metropolitan Region including crime prevention, maintaining public order, and responding to and investigating criminal and general incidents.

Service 2: Regional and remote policing services

General policing services provided by districts within regional Western Australia including crime prevention, maintaining public order, and responding to and investigating criminal and general incidents.

Service 3: Specialist policing services

Specialist policing services include major crime, serious and organised crime, sex crime, commercial crime, licensing enforcement, forensic, intelligence, traffic enforcement, and counter terrorism and emergency response.

Service 4: Road Safety Commission

To improve coordination and community awareness of road safety in Western Australia.

For further information on services, refer to the Schedule of Income and Expenses by Service and the Schedule of Assets and Liabilities by Service.

Administered transactions

The WA Police Force administers, but does not control, certain activities and functions for and on behalf of Government that do not contribute to the WA Police Force's services or objectives. It does not have discretion over how it utilises the transactions in pursuing its own objectives. Transactions relating to the administered activities are not recognised as the WA Police Force's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as "Administered income and expenses" and "Administered assets and liabilities". The accrual basis of accounting and applicable AASs have been adopted.

WESTERN AUSTRALIA POLICE FORCE 2.2 Schedule of Income and Expenses by Service for the year ended 30 June 2024

	Metropolitan Policing Services		Regional and Remote Policing Services		Specialist Policing Services		Road Safety Commission		TOTAL	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
COST OF SERVICES										
Expenses										
Employee benefits expenses	515,834	477,969	381,181	358,496	423,870	406,155	6,059	6,749	1,326,944	1,249,369
Supplies and services	110,191	77,142	82,123	64,917	145,919	123,752	13,636	15,904	351,869	281,715
Depreciation & amortisation expenses	25,939	22,070	67,091	62,733	34,736	28,980	18	23	127,784	113,806
Finance costs	534	418	2,999	2,000	698	414	1	2	4,232	2,834
Accommodation expenses	22,170	21,197	20,688	19,333	26,439	24,448	384	325	69,681	65,303
Grants and subsidies	3,310	2,943	506	502	12,267	6,075	51,904	40,618	67,987	50,138
Loss on disposal of non-current assets	114	160	65	98	1,322	1,914	-	-	1,501	2,172
Other expenses	2,964	3,640	1,865	1,876	5,211	6,550	1,186	850	11,226	12,916
Total cost of services	681,056	605,539	556,518	509,955	650,462	598,288	73,188	64,471	1,961,224	1,776,253
Income										
Regulatory fines	-	-	-	-	-	-	123,218	123,356	123,218	123,356
User charges and fees	8,246	8,331	4,548	4,535	23,404	22,568	-	2	36,198	35,436
Commonwealth grants	920	770	529	454	1,940	3,702	-	-	3,389	4,926
Contributions, sponsorships and donations	623	737	10,450	10,679	2,156	2,892	5	51	13,234	14,359
Interest income	-	-	-	-	-	1	5,210	2,594	5,210	2,595
Other income	496	276	647	1,182	468	1,988	783	569	2,394	4,015
Total income	10,285	10,114	16,174	16,850	27,968	31,151	129,216	126,572	183,643	184,687
NET COST OF SERVICES	670,771	595,425	540,344	493,105	622,494	567,137	(56,028)	(62,101)	1,777,581	1,593,566
Income from State Government										
Service appropriation	610,557	582,295	492,922	487,925	565,782	556,253	-	-	1,669,261	1,626,473
Income from other public sector entities	2,164	2,135	73	580	10,648	9,863	-	-	12,885	12,578
Services received free-of-charge	1,423	2,251	780	1,383	1,095	1,977	-	-	3,298	5,611
Royalties for Regions Fund	(70)	-	24,440	10,421	6,988	5,111	70	61	31,428	15,593
Asset Maintenance Fund	16	-	12	-	15	-	-	-	43	-
Total Income from State Government	614,090	586,681	518,227	500,309	584,528	573,204	70	61	1,716,915	1,660,255
SURPLUS/(DEFICIT) FOR THE PERIOD	(56,681)	(8,744)	(22,117)	7,204	(37,966)	6,067	56,098	62,162	(60,666)	66,689

The Schedule of Income and Expenses by Service should be read in conjunction with the accompanying notes.

WESTERN AUSTRALIA POLICE FORCE 2.3 Schedule of Assets and Liabilities by Service as at 30 June 2024

	Metropolitan Policing Services		Regional and Remote Policing Services		Specialist Policing Services		Road Safety Commission		Not reliably attributable to services		TOTAL	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS												
Current assets	22,924	25,742	21,755	24,427	21,815	24,496	85,136	95,601	53,351	59,909	204,981	230,175
Non-current assets	704,058	649,970	1,135,517	1,049,903	590,239	544,895	217	200	33,624	29,421	2,463,656	2,274,389
Total Assets	726,982	675,712	1,157,273	1,074,330	612,054	569,391	85,353	95,801	86,975	89,330	2,668,637	2,504,564
LIABILITIES												
Current liabilities	106,862	98,532	107,536	99,235	107,578	99,251	9,870	9,130	-	-	331,846	306,148
Non-current liabilities	40,390	37,890	59,209	55,544	33,330	31,267	262	246	-	-	133,192	124,947
Total Liabilities	147,252	136,422	166,746	154,779	140,908	130,518	10,132	9,376	-	-	465,038	431,095
NET ASSETS	579,731	539,290	990,527	919,551	471,146	438,873	75,220	86,425	86,975	89,330	2,203,599	2,073,469

The Schedule of Assets and Liabilities by Service should be read in conjunction with the accompanying notes.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

3. USE OF OUR FUNDING

Expenses incurred in the delivery of services

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

	<u>Notes</u>
Employee benefits expenses	3.1
Employee related provisions	3.2
Supplies and services	3.3
Accommodation expenses	3.4
Grant and subsidies	3.5
Other expenses	3.6
Net gain/(loss) on disposal of non-current assets	3.7

	2024	2023
	\$'000	\$'000
3.1 Employee benefits expenses		
Employee benefits	1,125,956	1,070,083
Termination benefits	1,470	8,097
Superannuation - defined contribution plans	116,461	110,095
Employee housing	27,530	22,990
Relocation and relieving expenses	8,942	10,260
Fringe benefits tax	4,226	4,058
Uniforms and protective clothing	8,594	6,495
Medical expenses	30,197	14,518
Other employee benefits expense	3,568	2,773
Total employee benefits expense	1,326,944	1,249,369
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	34,750	30,072
Less: Employee contributions (per the statement of comprehensive income)	(10,366)	(10,575)
Net employee benefits	1,351,328	1,268,866

Employee benefits

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

Termination benefits

Payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for termination of employment. Termination benefits are recognised when the WA Police Force is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value. At 30 June 2024, there were no benefits falling due more than 12 months after the end of the reporting period.

Superannuation

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

Medical expenses

Medical expenses include post-separation medical benefits.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

AASB 16 Non-monetary benefits

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

Employee contributions

Contributions made by employees to the WA Police Force towards employee benefits provided by the WA Police Force. This includes both AASB 16 and non-AASB 16 employee contributions.

3.2 Employee related provisions

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

	2024 \$'000	2023 \$'000
Provisions comprise the following items:		
(i) Current liabilities		
(a) Employee benefits provision	218,930	204,145
(b) Other provisions	717	722
Total current liabilities	219,647	204,867
(ii) Non-current liabilities		
(a) Employee benefits provision	81,789	77,150
(b) Other provisions	88	2,028
Total non-current liabilities	81,877	79,178
Total employee related provisions	301,524	284,045
(a) Employee benefits provisions have been recognised in the financial statements as follows:		
Current liabilities (i)	218,930	204,145
Non-current liabilities (ii)	81,789	77,150
	300,719	281,295
(i) CURRENT LIABILITIES		
Annual leave	66,721	62,483
Long service leave	130,151	127,592
38-hour leave	565	530
Special paid leave	35	44
Time off in lieu	1,367	1,360
Purchased leave	888	956
Deferred salary scheme	4,705	3,583
Post-separation medical benefits	1,068	1,806
In-service medical benefits	13,430	5,791
Total current liabilities	218,930	204,145
(ii) NON-CURRENT LIABILITIES		
Long service leave	47,173	48,353
38-hour leave	121	237
Deferred salary scheme	-	-
Post-separation medical benefits	10,061	21,058
In-service medical benefits	24,434	7,502
Total non-current liabilities	81,789	77,150

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

Annual leave

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 the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2024 \$'000	2023 \$'000
- Within 12 months of the end of the reporting period	54,379	50,397
- More than 12 months after the end of the reporting period	12,342	12,086
	66,721	62,483

Annual leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore considered to be 'other long-term employee benefits'. The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

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.

Long service leave

Unconditional long service leave provisions are classified as current liabilities as the WA Police Force does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the WA Police Force has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2024 \$'000	2023 \$'000
- Within 12 months of the end of the reporting period	38,687	35,927
- More than 12 months after the end of the reporting period	138,637	140,018
	177,324	175,945

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

Deferred salary scheme

Deferred salary scheme liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2024 \$'000	2023 \$'000
- Within 12 months of the end of the reporting period	2,273	1,074
- More than 12 months after the end of the reporting period	2,432	2,509
	4,705	3,583

The provision for deferred leave relates to 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.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

Purchased leave

The provision for purchased leave relates to employees who have entered into an agreement to self-fund up to an additional ten 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.

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 generally 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.

Post-separation medical benefits

The provision for post-separation medical benefits relates to the cost of providing medical benefits to injured Police Officers after they cease work with the WA Police Force. Medical benefits expected to be settled within 12 months after the reporting 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 reporting 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 2024.

In-service medical benefits

The provision for in-service medical benefits relates to the cost of providing medical benefits to Police Officers. The WA Police Force pays reasonable expenses for work related and non-work related medical expenses, less the amounts of any benefits paid. Medical benefits expected to be settled within 12 months after the reporting 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 reporting date are measured at the present value of amounts expected to be paid when the liabilities are settled.

(b) Other provisions:

The settlement of leave liabilities and medical benefits gives rise to the payment of employment on-costs including workers' compensation insurance and claims handling expenses. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance and claims handling expenses, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses', Note 3.6 and are not included as part of the WA Police Force's 'Employee benefits expense'. The related liability is included in 'Other Provisions'.

	2024 \$'000	2023 \$'000
Movement in Other provisions		
Carrying amount at start of period	2,750	2,644
Additional/(reversals of) provision recognised	(635)	1,416
Payments/other sacrifices of economic benefits	(1,310)	(1,310)
Carrying amount at end of period	805	2,750

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

Key sources of estimation uncertainty - long service leave and medical benefits

The key estimates and assumptions made concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the WA Police Force's long service leave and medical benefits provisions. These include:

- Expected future salary rates
- Discount rates
- Employee retention rates
- Expected future payments
- Expected future medical benefit payments to ceased police officers; and
- Expected future medical benefit payments to serving police officers

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave, post-separation medical benefits and in-service medical benefits provisions.

Any gain or loss following revaluation of the long service leave, post-separation medical benefits and in-service medical benefits provisions is recognised as employee benefits expense.

	2024 \$'000	2023 \$'000
3.3 Supplies and services		
Repairs and maintenance	21,176	18,660
Rental, leases and hire	3,969	4,699
Insurances and licences	36,585	36,091
Travel expenses	16,475	15,711
Communication expenses	16,026	15,612
Services and contracts	172,705	146,537
Equipment acquisitions	51,996	14,181
Fuels and oils	11,184	10,368
Consumables	11,959	9,570
Services received free-of-charge	3,298	5,611
Training expenses	5,193	3,582
Other supplies and services	1,303	1,093
Total supplies and services	351,869	281,715

Rentals, leases and hire includes short-term leases with a lease term of 12 months or less, low-value leases with an underlying value of \$5,000 or less, and variable lease payments, recognised in the period in which the event or condition that triggers those payments occurs. Supplies and services are recognised as an expense in the reporting period in which they are incurred.

	2024 \$'000	2023 \$'000
3.4 Accommodation expenses		
Office rental	23,980	21,573
Repairs and maintenance	25,780	23,858
Energy, water and rates	13,952	12,561
Cleaning	5,969	7,311
Total accommodation expenses	69,681	65,303

Office rental is expensed as incurred as Memorandum of Understanding Agreements between the WA Police Force and the Department of Finance for the leasing of office accommodation contain significant substitution rights. Repairs, maintenance, energy, water and cleaning are recognised as expenses as incurred.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
3.5 Grants and subsidies		
<u>Recurrent</u>		
Road Trauma Trust Account - Partnerships (a)	19,244	13,524
Road Trauma Trust Account - Community Project Grants (a)	281	122
Road Trauma Trust Account - Community Event Grants (a)	147	181
WA Police Community Youth Centres	8,263	5,550
Crime Prevention	4,719	1,194
Constable Care Child Safety Foundation Inc	1,300	1,396
COVID-19 Vaccination - Community Grants	-	5
<u>Capital</u>		
Road Trauma Trust Account - Infrastructure	32,231	25,391
Road Trauma Trust Account - Policy Reform	-	1,400
WA Police Community Youth Centres - Infrastructure	1,457	775
Local Government - Armadale Courthouse	-	600
Single Radio Network for Emergency Services	250	-
Fremantle Police Complex	95	-
Total grant expense	67,987	50,138
<u>Paid to:</u>		
Main Roads Western Australia	31,303	26,911
Department of Transport	12,733	6,559
WA Police Community Youth Centres	9,720	6,325
Community Organisation	5,422	2,338
Local Government	2,132	2,614
Department of Education	1,831	1,712
Mental Health Commission	1,617	1,569
Constable Care	1,300	1,396
East Metropolitan Health Service	787	509
Sporting Organisation	308	37
State Government	270	-
Department of Fire and Emergency Services	250	-
Department of Health	159	149
Department of Justice	125	-
Educational Institutions	30	9
Other	-	5
Registered Charity	-	5
	67,987	50,138
<u>(a) Road Trauma Trust Account grants</u>		
Total Road Trauma Trust Account grants for the reporting period	80,013	76,315
Less grants allocated to the WA Police Force	28,110	35,697
	51,903	40,618

Transactions in which the WA Police Force provides funds to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. Grants can be paid as general purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

Grants are recognised as an expense in the reporting period in which they are paid or payable. They include payments to other public sector agencies, local government and community groups.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024	2023
	\$'000	\$'000
3.6 Other expenses		
Loss on forward foreign exchange contracts	321	-
Expected credit losses expense (a)	362	44
Refund of State grants received	90	208
Refund of Commonwealth grants received	-	40
Employment on-costs (b)	1,874	6,320
Other expenses from ordinary activities	8,579	6,304
Total other expenses	11,226	12,916

(a) Expected credit losses expense is an allowance of trade receivables, measured at the lifetime expected credit losses at each reporting date. In determining the lifetime expected credit loss, the WA Police Force has considered the historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Refer also to Note 6.1 Movement in allowance for impairment of trade receivables.

(b) Employment on-costs, including workers' compensation insurance and claims handling expenses. The on-costs liability associated with the recognition of leave liabilities is included at note 3.2 Employee related provisions. Superannuation contributions accrued as part of leave provisions are employee benefits and are not included in employment on-costs.

	2024	2023
	\$'000	\$'000
3.7 Net gain/(loss) on disposal of non-current assets		
Net proceeds from disposal of non-current assets		
Property, plant and equipment	817	3,544
Right-of-use assets	58	44
Carrying amount of non-currents assets disposed		
Property, plant and equipment	2,040	5,760
Right-of-use assets	-	-
Intangible assets	335	-
Net gain/(loss)	(1,500)	(2,172)
Net gain on disposal of non-current assets	439	200
Net loss on disposal of non-current assets	(1,940)	(2,372)
Net gain/(loss) on disposal of non-current assets	(1,501)	(2,172)

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in the profit or loss in the statement of comprehensive income.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

4. OUR FUNDING SOURCES

How we obtain our funding

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

	<u>Notes</u>	2024	2023
		\$'000	\$'000
Income from State Government			
- Service appropriation	4.1		
- Income from other public sector entities	4.2		
- Services received free of charge	4.3		
- Royalties for Regions Fund	4.4		
- Asset Maintenance Fund	4.5		
Regulatory fines	4.6		
User charges and fees	4.7		
Commonwealth grants	4.8		
Contributions, sponsorships and donations	4.9		
Interest income	4.10		
Other income	4.11		
4.1 Service appropriation		1,664,579	1,621,812
Appropriations received during the year:			
- Service appropriation		1,664,579	1,621,812
- <i>Salaries and Allowances Act 1975</i>		4,682	4,661
Total service appropriation		1,669,261	1,626,473

Service Appropriations are recognised as income at fair value of consideration received in the period in which the WA Police Force gains control of the appropriated funds. The WA Police Force gains control of appropriated funds at the time those funds are deposited into the WA Police Force's bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Summary of Consolidated Account Appropriations

For the year ended 30 June 2024

	2024	2024	2024	2024	2024	2024
	Budget	Supplementary	Section 25	Revised	Actual	Variance
	\$'000	\$'000	Transfers	Budget	\$'000	\$'000
DELIVERY OF SERVICES						
Item 66 Net amount appropriated to deliver services	1,607,290	11,312	45,977	1,664,579	1,664,579	-
Amounts Authorised by Other Statutes						
- <i>Salaries and Allowances Act 1975</i>	4,682	-	-	4,682	4,682	-
Total appropriations provided to deliver services	1,611,972	11,312	45,977	1,669,261	1,669,261	-
CAPITAL						
Item 143 Capital Appropriation	140,475	-	4,281	144,756	89,701	(55,055)
ADMINISTERED TRANSACTIONS						
Item 67 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	500	19,746	-	20,246	20,246	-
TOTAL CONSOLIDATION ACCOUNT APPROPRIATIONS	1,752,947	31,058	50,258	1,834,263	1,779,208	(55,055)

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
4.2 Income from other public sector entities		
Department of Justice (a)	6,000	6,000
Department of Transport - Special Series Plates (b)	2,937	2,728
Department of Transport (c)	1,061	922
Venues West (d)	1,988	1,997
Department of Defence (e)	521	-
Public Transport Authority (f)	200	200
Department of Local Government, Sport and Cultural Industries (g)	115	86
Department of Communities (h)	50	50
Department of Fire and Emergency Services (i)	13	95
Mental Health Commission (j)	-	500
Total income from other public sector entities	12,885	12,578

- (a) Funds collected under the Criminal Property Confiscation Account are allocated to the WA Police Force to combat organised crime in Western Australia.
- (b) Funds collected represent a 50% share of the net revenue raised from the sale of special series registration plates for community policing initiatives relating to juvenile offenders.
- (c) Other funds received include contributions towards the provision of an integrated marine operations centre and towards the cost of support and maintenance of policing software.
- (d) Income relates to policing of major events.
- (e) Contribution towards salary costs of employees, who are in the defence reserves forces, doing defence training.
- (f) Income relates to contribution towards transport services in relation to leavers.
- (g) Income relates to casino, bookmaker and liquor probity checks.
- (h) Contribution for volunteer police clearances.
- (i) Contribution to support the upgrade of computer aided dispatch technological capability.
- (j) Income relates to a contribution to be used for mental health initiatives in relation to leavers.

Grants from other State Government agencies received to support the objectives of the WA Police Force will generally be recognised as income under AASB 1058, as they do not constitute a contract with a customer, are not clearly enforceable and not sufficiently specific about the performance obligations of the WA Police Force.

Grant income is recognised at the fair value of consideration received when the WA Police Force obtains control over the assets comprising the contributions which is usually when the grants are receivable. The exception is when the contribution requires the WA Police Force to acquire or construct a non-financial asset. In such cases, income is recognised as the asset is acquired or constructed.

	2024 \$'000	2023 \$'000
4.3 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	2,818	2,996
Rapid antigen testing kits provided by the Department of Health	-	1,986
Research, GIS mapping services provided by Department of Local Government, Sports and Cultural Industries	-	16
Lease management services provided by the Department of Finance	374	344
Title searches and valuation services provided by the Western Australian Land Information Authority	49	78
Network operations provided by Main Roads WA	57	3
Compliance officer training provided by Department of Transport	-	1
Medical support to Leavers provided by the Department of Health	-	187
Total services received free of charge	3,298	5,611

Where assets or services have been received free-of-charge or for nominal cost, the WA Police Force 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 WA Police Force makes an adjustment directly to equity.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
4.4 Royalties for Regions Fund		
Regional Community Services Account	31,428	15,593
Total Royalties for Regions Fund	31,428	15,593

The Regional Community Services Account is a sub-fund within the over-arching 'Royalties for Regions Fund'. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as income when the WA Police Force receives the funds. The WA Police Force has assessed Royalties for Regions agreements and concludes that they are not within the scope of AASB 15 as they do not meet the 'sufficiently specific' criterion.

	2024 \$'000	2023 \$'000
4.5 Asset Maintenance Fund		
Asset Maintenance Fund	43	-
Total Asset Maintenance Fund	43	-

The Asset Maintenance Fund has been established for priority maintenance works and is available to all general government sector assets, including police stations. Funds are requested and received on approval from ERC, the Treasurer and the Minister for Finance.

	2024 \$'000	2023 \$'000
4.6 Regulatory fines		
Regulatory fines	123,218	123,356
Total regulatory fines	123,218	123,356

This represents all moneys received from photographic based vehicle infringement notices collected via the Department of Transport and the Department of Justice. The collections were credited to the Road Trauma Trust Account which was administered by the Commission in accordance with the *Road Safety Council Act 2002*.

Revenue is recognised under AASB 1058 as the fines are collected.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
4.7 User charges and fees		
Regulated fees (a)		
Firearms	10,436	10,108
Security and related activities	4,729	4,370
Pawnbrokers and second-hand dealers	611	224
Clearance certificates	7,438	6,671
Major events	869	757
Crash information	189	136
Other regulated fees	1,250	1,269
	25,522	23,535
Recoups of services provided (b)	732	790
Towage and storage recoups (c)	7,665	9,570
Other recoups (d)	2,279	1,541
Total user charges and fees	36,198	35,436

(a) Regulated fees

Firearms, Security and related activities, Pawnbrokers and second-hand dealers, Clearance certificates, Crash information

Regulated fees are derived from the issuance and transfer of certain certificates or licences to third parties and constitute a contract with a customer. Regulated fee revenue is recognised in accordance with AASB 15 at the point in time during the accounting period to when the relevant applications for certificates and licences or certificates have been reviewed and the certificate or licence is either granted or refused. Amounts relating to unprocessed applications at balance date are deferred to the following financial year.

Major events

The WA Police Force are engaged to provide policing services and resources to major sporting and entertainment events in Western Australia. In these circumstances, WA Police Force have been provided the legislative authority to recover costs for providing policing services at those events.

Revenue is recognised in accordance with AASB 15 over the period that the underlying service has been performed.

(b) Recoups of services provided

The WA Police Force from time to time is requested to perform services to other third parties which under these arrangements, can recover the costs incurred.

Under AASB 15, the WA Police Force satisfies its performance obligation over time as it provides the related service and revenue is recognised as the underlying costs are incurred.

(c) Towage and storage recoups

Income from fines or penalties are recognised when the WA Police Force has an enforceable legal claim to the asset (cash) to be received or has collected the amounts due from the impoundment.

In accordance with AASB 1058, income is recognised based on the initial fair value of that receivable which incorporates an estimate for the likelihood of the amount being collected.

(d) Other recoups

The WA Police Force from time to time will receive reimbursement for costs incurred. Where the recoups and related expenditure occur within the same financial year, where possible the recoup is offset against the original expense otherwise the recoup is recognised as income.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
4.8 Commonwealth grants		
<u>Recurrent grants</u>		
Australian Federal Police - National Anti-Gang Squad (a)	-	1,837
Department of Treasury - Family Law Information Sharing (b)	309	307
Department of Home Affairs - Living Safe Together Program (c)	1,205	1,101
Department of Home Affairs - Australia New Zealand Counter-Terrorism Committee (d)	-	148
<u>Capital grants</u>		
Australian Criminal Intelligence Commission - National Criminal Intelligence System (e)	1,575	1,502
Department of the Prime Minister and Cabinet - Indigenous Grants (f)	300	31
Total Commonwealth grants	3,389	4,926

- (a) Funds are utilised as part of a co-ordinated approach to detect, deter and disrupt gang-related crime.
- (b) Funds are utilised for two-way information sharing between the Federal family law courts and the State.
- (c) Funds are utilised for countering violent extremism activities.
- (d) Funds are utilised to undertake drill and preparation training for counter-terrorism activities.
- (e) Funds are utilised for the development of a national criminal intelligence system to support efforts by law enforcement, national security and regulatory agencies.
- (f) Funds are utilised for capital works projects including child friendly interview rooms, officer accommodation and office space in remote Western Australia.

Grants from Commonwealth Government agencies received to support the objectives of the WA Police Force will generally be recognised as income under AASB 1058 as they do not constitute a contract with a customer, are not clearly enforceable and are not sufficiently specific about the performance obligations of the WA Police Force.

Where Commonwealth specific purpose funding is received, grant income is recognised at fair value when the WA Police Force obtains control over the assets comprising the contributions which is usually when the grants are receivable. The exception is when the contribution requires the WA Police Force to acquire or construct a non-financial asset, in such cases, income is recognised as the asset is acquired or constructed.

	2024 \$'000	2023 \$'000
4.9 Contributions, sponsorships and donations		
<u>Contributions</u>		
Employee rental contributions	10,126	10,276
Executive vehicle contributions	275	271
Other contributions	2,362	2,472
Total contributions	12,763	13,019
<u>Sponsorships and Donations</u>		
Sponsorships	-	8
Non-cash donations	471	1,332
Total sponsorships and donations	471	1,340
Total contributions, sponsorships and donations	13,234	14,359

Employee rental and vehicle contributions are recognised in accordance with AASB 15 over the period that the underlying costs are incurred.

For other contributions, sponsorships and donations, income is recognised at fair value when the WA Police Force obtains control over the assets 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.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
4.10 Interest income		
Road Trauma Trust Account	5,210	2,595
Total interest revenue	5,210	2,595

Interest revenue is recognised as interest accrues and is calculated by applying the effective interest rate to the gross carrying amount of the financial asset.

	2024 \$'000	2023 \$'000
4.11 Other income		
Other revenues from ordinary activities	2,394	4,015
Total other revenue	2,394	4,015

Other revenue is recognised under AASB 1058 as the revenue is collected.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

5. KEY ASSETS

Assets the WA Police Force utilises for economic benefit or service potential

This section provides additional information regarding key assets the WA Police Force utilises to gain economic benefits or service potential. This section sets out both the key accounting policies and financial information about the performance of these assets:

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

5.1 Property, plant and equipment

	Land \$'000	Buildings \$'000	Works in progress \$'000	Plant, equipment and vehicles \$'000	Computing and communication equipment \$'000	Artwork \$'000	Leasehold improvements \$'000	Total \$'000
Year ended 30 June 2023								
Comparative Opening Balance								
Gross carrying amount	211,172	644,860	113,099	166,171	172,248	730	36,759	1,345,039
Accumulated depreciation	-	(26,427)	-	(88,618)	(106,007)	-	(34,139)	(255,191)
Carrying amount at start of period	211,172	618,433	113,099	77,553	66,241	730	2,620	1,089,848
Additions	28,700	268	70,998	11,993	2,661	-	-	114,620
Disposals	-	(3)	(2,290)	(5,434)	(56)	-	-	(7,783)
Transfers between classes	-	30,321	(34,638)	2,887	1,643	-	1,045	1,258
Transfers assets held for sale	(192)	-	-	-	-	-	-	(192)
Revaluation increments/(decrements)	23,178	75,395	-	-	-	-	-	98,573
Depreciation	-	(29,037)	-	(12,917)	(11,683)	-	(853)	(54,490)
Carrying amount at end of period	262,858	695,377	147,169	74,082	58,806	730	2,812	1,241,834
Gross carrying amount	262,858	726,535	147,169	159,245	171,584	730	36,442	1,504,563
Accumulated depreciation	-	(31,158)	-	(85,163)	(112,778)	-	(33,630)	(262,729)
Year ended 30 June 2024								
Current Year Opening Balance								
Gross carrying amount	262,858	726,535	147,169	159,245	171,584	730	36,442	1,504,563
Accumulated depreciation	-	(31,158)	-	(85,163)	(112,778)	-	(33,630)	(262,729)
Carrying amount at start of period	262,858	695,377	147,169	74,082	58,806	730	2,812	1,241,834
Additions	-	145	46,703	11,038	4,174	-	-	62,060
Disposals	-	(991)	(6,316)	(2,014)	(75)	-	(66)	(9,462)
Transfers between classes	-	90,591	(150,145)	45,774	12,987	738	892	837
Transfers to inventories	-	-	(3,172)	-	(3,370)	-	-	(6,542)
Transfers assets held for sale	-	-	-	(631)	-	-	-	(631)
Revaluation increments/(decrements)	18,590	55,579	-	-	-	-	-	74,169
Depreciation	-	(34,963)	-	(15,380)	(8,979)	-	(1,011)	(60,333)
Carrying amount at end of period	281,448	805,738	34,239	112,869	63,543	1,468	2,627	1,301,932
Gross carrying amount	281,448	843,670	34,239	201,854	171,556	1,468	37,319	1,571,554
Accumulated depreciation	-	(37,932)	-	(88,985)	(108,013)	-	(34,692)	(269,622)

The Department of Planning, Lands and Heritage (DPLH) is the only Department with the power to sell Crown land. The land is transferred to DPLH for sale and the WA Police Force accounts for the transfer as a distribution to owner.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

Initial recognition

Land vested within the WA Police Force is capitalised irrespective of value.

All items of property, plant and equipment are initially recognised at cost. Where an asset is acquired at no cost or for nominal consideration, cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment costing less than \$5,000 are immediately expensed directly to the Statement of Comprehensive Income.

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

Subsequent measurement

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

In the absence of market-based evidence, 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 buildings is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the current replacement cost. Fair value for restricted use land is determined by comparison with market evidence for land with similar approximate utility (high restricted use land) or market value of comparable unrestricted land (low restricted use land). 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.

Land and buildings are independently valued annually 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.

Land and buildings were revalued as at 1 July 2023 by Landgate and recognised at 1 July 2023. In undertaking the revaluation, fair value was determined by reference to market values for land: \$88,837,000 (2023: \$84,214,000) and buildings: \$24,783,000 (2023: \$23,832,000). For the remaining balance, fair value of buildings was determined on the basis of current replacement cost and fair value of land was determined on the basis of comparison with market evidence for land with low level utility (high restricted use land).

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
5.1.1 Depreciation and impairment		
Depreciation		
Buildings	34,963	29,037
Plant, equipment and vehicles	15,380	12,917
Computing and communication equipment	8,979	11,683
Leasehold improvements	1,011	853
Right-of-use assets	54,739	47,380
Total depreciation expense	115,072	101,870

As at 30 June 2024 there were no indications of impairment to property, plant and equipment.

All surplus assets at 30 June 2024 have either been classified as assets held for sale or have been written off.

Useful lives

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. The exceptions to this rule include land and assets held for sale.

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 basis for all other property, plant and equipment. Depreciation rates are reviewed annually and the useful lives for each class of depreciable asset are:

Class of Asset	Useful life: years
Buildings	20 to 50
Computing and communication equipment	4 to 35
Plant, equipment and vehicles	3 to 20
Leasehold improvements	2 to 50

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

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

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

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

Impairment

Property, plant and equipment, intangible assets and right-of-use 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. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income. As the WA Police Force is a not for profit entity, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

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

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

5.2 Right-of-use assets

	Buildings \$'000	Residential housing \$'000	Plant, equipment and vehicles \$'000	Computing and communication equipment \$'000	Total \$'000
Year ended 30 June 2023					
Balance at 1 July 2022					
Gross carrying amount	4,540	93,008	35,480	39,607	172,635
Accumulated depreciation	(2,941)	(57,697)	(19,538)	(18,157)	(98,333)
Carrying amount at the start of the period	1,599	35,311	15,942	21,450	74,302
Additions	-	8,919	13,014	354	22,287
Price Changes/Term Extensions	157	26,645	1,465	5,110	33,377
Depreciation	(796)	(28,709)	(10,563)	(7,312)	(47,380)
Carrying amount at end of period	960	42,166	19,858	19,602	82,586
Gross carrying amount	3,526	122,442	40,994	45,053	212,015
Accumulated depreciation	(2,566)	(80,276)	(21,136)	(25,451)	(129,429)
Year ended 30 June 2024	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2023					
Gross carrying amount	3,526	122,442	40,994	45,053	212,015
Accumulated depreciation	(2,566)	(80,276)	(21,136)	(25,451)	(129,429)
Carrying amount at the start of the period	960	42,166	19,858	19,602	82,586
Additions	1,901	12,845	14,128	1,690	30,564
Price Changes/Term Extensions	133	29,832	2,423	3,636	36,024
Depreciation	(917)	(32,773)	(13,680)	(7,369)	(54,739)
Carrying amount at end of period	2,077	52,070	22,729	17,559	94,435
Gross carrying amount	4,743	156,202	48,902	49,385	259,232
Accumulated depreciation	(2,666)	(104,132)	(26,173)	(31,826)	(164,797)

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

Initial recognition

At the commencement date of the lease, the WA Police Force recognises right-of-use assets at cost comprising of:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received
- any initial direct costs, and
- restoration costs, including dismantling and removing the underlying asset.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in Note 7.1 Lease Liabilities.

The WA Police Force has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the WA Police Force at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 5.1.1.

	2024 \$'000	2023 \$'000
The following amounts relating to leases have been recognised in the Statement of Comprehensive		
Depreciation expense of right-of-use assets	54,739	47,380
Lease interest expense	4,232	2,834
Expenses relating to variable lease payments not included in lease liabilities	1,715	1,715
Total amount recognised in the Statement of Comprehensive Income	60,686	51,929
The total cash outflow for leases was:	57,059	50,507

As at 30 June 2024 there were no indications of impairment to right-of-use assets.

The WA Police Force has leases for vehicles, office and residential accommodation and communication equipment.

The WA Police Force has also entered into a Memoranda of Understanding Agreements (MOU) with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

The WA Police Force recognises leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position. The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 7.1.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

5.3 Intangible assets

	Computing software \$'000	Software development in progress \$'000	Total \$'000
Year ended 30 June 2023			
Balance at 1 July 2022			
Gross carrying amount	221,371	25,424	246,795
Accumulated depreciation	(188,992)	-	(188,992)
Carrying amount at start of period	32,379	25,424	57,803
Additions	564	13,302	13,866
Transfers between classes	19,224	(20,482)	(1,258)
Amortisation	(11,936)	-	(11,936)
Carrying amount at end of period	40,231	18,244	58,475
Gross carrying amount	241,159	18,244	259,403
Accumulated depreciation	(200,928)	-	(200,928)
Year ended 30 June 2024			
Current Year Opening Balance			
Gross carrying amount	241,159	18,244	259,403
Accumulated depreciation	(200,928)	-	(200,928)
Carrying amount at start of period	40,231	18,244	58,475
Additions	31	22,409	22,440
Disposals	(326)	-	(326)
Transfers between classes	16,131	(16,967)	(836)
Amortisation	(12,713)	-	(12,713)
Carrying amount at end of period	43,354	23,686	67,040
Gross carrying amount	255,633	23,687	279,320
Accumulated depreciation	(212,280)	-	(212,280)

Initial recognition

Acquisitions of intangible assets (being software licences) costing \$5,000 or more and other internally developed intangible assets costing \$100,000 or more that comply with the recognition criteria of AASB 138.57 Intangible Assets (as noted below), 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.

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

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

System developments

For system developments, research costs are expensed as incurred. Development costs incurred on an individual project are capitalised when their future economic benefits can reasonably be regarded as assured and that the total project costs are likely to exceed \$100,000. Other development expenditures are expensed as incurred.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

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 WA Police Force. These are treated in accordance with system development policies.

Licences

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

Subsequent measurement

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

	2024 \$'000	2023 \$'000
5.3.1 Amortisation and impairment		
Amortisation		
Software and system developments	12,713	11,936
Total amortisation expense	12,713	11,936

As at 30 June 2024 there were no indications of impairment to intangible assets.

The WA Police Force held no goodwill or intangible assets with an indefinite useful life during the reporting period.

Amortisation for intangible assets with finite useful lives is calculated on the straight-line basis that allocate the asset's value over its estimated useful life. All intangible assets controlled by the WA Police Force have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Class of Asset	Useful life: years
Software and related system developments	4 to 19

Impairment of intangible assets

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

The policy in connection with testing impairment is outlined in note 5.1.1.

6. OTHER ASSETS AND LIABILITIES

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

	Notes
Receivables	6.1
Amounts receivable for services	6.2
Non-current assets classified as held for sale	6.3
Inventories	6.4
Other current assets	6.5
Payables	6.6
Contract liabilities	6.7
Other provisions	6.8
Grant liabilities	6.9
Other liabilities	6.10

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
6.1 Receivables		
<u>Current</u>		
Receivables	2,547	5,028
Allowance for impairment of receivables	(347)	(52)
GST - receivables	12,010	9,678
Accrued interest	1,524	869
Accrued income	741	1,082
Total current	16,475	16,605
<u>Non-current</u>		
Accrued salaries account	33,624	-
Total non-current	33,624	-
Total Receivables	50,099	16,605

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

The WA Police Force recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit and loss. The ECLs are based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate. Individual receivables are written off when the WA Police Force has no reasonable expectations of recovering the contractual cash flows.

For receivables, the WA Police Force recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. The WA Police Force has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to Note 3.6 for the amount of ECLs expensed in this financial year.

Accrued salaries account contains amounts paid annually into the Treasurer's special purpose account. It is restricted for meeting the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

The account has been reclassified from 'Cash and cash equivalents' to 'Receivables' as it is considered that funds in the account are not cash but a right to receive the cash in future. Comparative amounts have also been reclassified.

Reconciliation of changes in the allowance for impairment of receivables:

Opening Balance	52	337
Expected credit loss expense	362	52
Revision of recoverability	-	(214)
Amounts written off during the period	(53)	(7)
Amounts recovered during the year	(14)	(116)
Allowance for impairment at end of period	347	52

The maximum exposure to credit risk at the end of the reporting period for receivables is the carrying amount of the asset inclusive of any allowance for impairment as shown in the table at Note 8.1 (c) Financial instruments disclosures.

The WA Police Force does not hold any collateral as security or other credit enhancements as security for receivables.

	2024 \$'000	2023 \$'000
6.2 Amounts receivable for services (Holding Account)		
Current asset	13,451	20,921
Non-current asset	966,625	862,073
Total amounts receivable for services	980,076	882,994

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.

The amounts receivable for services are financial assets at amortised cost, and are not considered impaired (i.e.: there is no expected credit loss on the holding accounts).

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
6.3 Non-current assets classified as held for sale		
Land	2,057	2,057
Buildings	631	-
Total non-current assets classified as held for sale	2,688	2,057

This is reconciled as follows:

	Land \$'000	Plant, equipment and vehicles \$'000	Total \$'000
<u>Year ended 30 June 2023</u>			
Opening Balance	1,865		1,865
Add net assets reclassified as held for sale	192		192
Balance at end of period	2,057	-	2,057
<u>Year ended 30 June 2024</u>			
Opening Balance	2,057	-	2,057
Add net assets reclassified as held for sale	-	631	631
Balance at end of period	2,057	631	2,688

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.

	2024 \$'000	2023 \$'000
6.4 Inventories		
Inventories held for distribution	9,204	1,281
Total inventories	9,204	1,281
Opening Balance	1,281	1,040
Purchases	2,536	1,567
Transfer from Property Plant & Equipment	6,543	-
Distribution for use	(1,156)	(1,326)
Closing Balance	9,204	1,281

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. In both years, there was no write-off or reversal of write-off of inventories.

	2024 \$'000	2023 \$'000
6.5 Other current assets		
Prepayments	15,787	13,604
Total other current assets	15,787	13,604

Prepayments represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
6.6 Payables		
Current		
Payables	11,436	4,700
Accrued expenses	16,855	22,234
Other accruals		
- Accrued salaries	26,577	24,677
- Accrued superannuation	2,685	2,414
- Staff leave loading expense	7,849	7,333
- Fringe benefit tax liability	968	1,306
Total current payables	66,370	62,664

Payables

Payables, including accruals not yet billed, are recognised when the WA Police Force 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 20 days.

Accrued salaries

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight of the financial year-end. The WA Police Force considers the carrying amount of accrued salaries to be equivalent to the net fair value.

	2024 \$'000	2023 \$'000
6.7 Contract liabilities		
Current	633	639
Non-current	196	196
Total contract liabilities	829	835

The WA Police Force contract liabilities primarily relate to communication leases, licences and accommodation expenses when the WA Police Force has received consideration in advance of satisfying the performance obligation.

6.7.1 Movement in contract liabilities

Reconciliation of changes in contract liabilities

Opening balance	835	810
Additions	606	612
Revenue recognised in the reporting period	(612)	(587)
Balance at end of period	829	835

6.7.2 Expected satisfaction of contract liabilities

Income recognition

1 year	633	639
1 to 5 years	116	116
Over 5 years	80	80
Balance at end of period	829	835

	2024 \$'000	2023 \$'000
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6.8 Other provisions

Non-current	-	-
Total other provisions	-	-

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

6.8.1 Restoration (make-good) provision

Some leased assets are required to be restored to their original condition at the end of their respective lease terms. A provision needs to be recognised for the present value of the estimated expenditure required to remove any leasehold improvements. These costs are capitalised as part of the cost of right-of-use assets and are amortised over the shorter of the lease term and the useful life of the assets.

Under the lease agreements, the WA Police Force has an obligation to remove the leasehold improvement and restore the site.

A make-good provision is recognised when:

- There is a present obligation as a result of activities of undertaken;
- It is probable that an outflow of economic benefits will be required to settle the obligation; and
- The amount of the provision can be reliably measured.

The estimated future obligations include costs of removing equipment and restoring the affected areas.

The make-good provision is the best estimate of the present value of the expenditure required to settle the restoration obligation at the reporting date. Future restoration costs are reviewed annually and any changes in the estimate are reflected in the present value of the restoration provision at each reporting date.

	2024 \$'000	2023 \$'000
Movement in Make-good provisions		
Carrying amount at start of period	-	1,106
Reversals of provision recognised	-	(1,106)
Carrying amount at end of period	-	-

6.9 Grant liabilities

Current	942	1,242
Total grant liabilities	942	1,242

The WA Police Force grant liabilities relate to capital works projects including child friendly interview rooms, officer accommodation and office space in remote Western Australia. The WA Police Force recognises a capital grant liability for the excess of the initial carrying amount of a financial asset received in a transfer to enable the WA Police Force to acquire or construct a recognisable non-financial asset that is controlled by the WA Police Force.

When (or as) the obligations of the capital grant liability are satisfied under the transfer, the WA Police Force recognises income in profit or loss.

6.9.1 Movement in grant liabilities

Reconciliation of changes in grant liabilities

Opening balance	1,242	1,273
Revenue recognised in the reporting period	(300)	(31)
Balance at end of period	942	1,242

The WA Police Force expects to satisfy the performance obligations unsatisfied at the end of the reporting period within the next 12 months.

	2024 \$'000	2023 \$'000
6.10 Other liabilities		
Current	149	150
Non-current	-	-
Total other liabilities	149	150

Other liabilities represents the negative change in forward foreign exchange contracts that are not designated in hedge relationships, but are, nevertheless, intended to reduce the level of foreign currency risk for expected purchases.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

7. FINANCING

This section sets out the material balances and disclosures associated with financing and cashflows of the WA Police Force.

	<u>Notes</u>
Lease liabilities	7.1
Finance costs	7.2
Cash and cash equivalents	7.3
Restricted cash and cash equivalents	7.4
Reconciliation of cash	7.5
Reconciliation of operating activities	7.6
Capital commitments	7.7
Assets pledged as security	7.8

	<u>2024</u>	<u>2023</u>
	<u>\$'000</u>	<u>\$'000</u>
7.1 Lease liabilities		
Current	44,105	36,586
Non-current	51,119	45,573
Total lease liabilities	95,224	82,159

Initial Measurement

At the commencement date of the lease, the WA Police Force recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the WA Police Force uses the incremental borrowing rate provided by the Western Australia Treasury Corporation.

Lease payments included by the WA Police Force as part of the present value calculation of the lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the lessee under the residual values guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the WA Police Force exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Periods covered by extension or termination options are only included in the lease term if the lease is reasonably certain to be extended (or not terminated).

Variable lease payments, not included in the measurement of lease liability, that are dependant on sales are recognised in profit or loss in the period in which the condition that triggers those payments occur.

This section should be read in conjunction with Note 5.2.

Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

This section should be read in conjunction with note 5.2.

	<u>2024</u>	<u>2023</u>
	<u>\$'000</u>	<u>\$'000</u>
7.2 Finance costs		
Lease interest expense	4,232	2,834
Total finance costs expensed	4,232	2,834

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
7.3 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.	5,867	50,231
Advances		
Advances include permanent and temporary advances allocated to areas within the WA Police Force.	3,348	2,611
Total cash and cash equivalents	9,215	52,842
	2024 \$'000	2023 \$'000
7.4 Restricted cash and cash equivalents		
Restricted cash assets are those cash assets, the uses of which are restricted, wholly or partly, by regulations or an externally imposed requirement.		
- Current assets	138,161	122,865
Total restricted cash and cash equivalents	138,161	122,865
Current assets		
Road Trauma Trust Account		
In accordance with section 12 of the <i>Road Safety Council Act 2002</i> , to receive and hold funds from parliamentary appropriations and all moneys from photographic based vehicle infringement (via Department of Transport and Department of the Attorney General) and any money lawfully received for the purposes of the Act.	119,803	94,596
Digital Capability Fund		
To hold monies to support digital transformation across the WA Government and provide capacity to upgrade legacy ICT systems that present significant risk to service delivery.	6,726	13,376
Royalties for Regions Fund		
To hold monies committed for projects and programs in WA regional areas.	3,213	1,728
Police Recruit Traineeship Fund		
To hold recruit incentive payments received under the auspices of the Commonwealth Government's New Apprenticeship and Traineeship Incentives program.	70	70
National Drug Strategy		
To hold grant monies received from the Drug and Alcohol Office for the funding of law-enforcement programs relating to alcohol and drug use.	254	257
Australia New Zealand Counter-Terrorism Committee		
To hold monies received by the WA Police Force from the Commonwealth for the funding of drill style counter-terrorism exercises.	21	-
Regional Capital Projects		
To hold monies received from the Commonwealth for capital works projects including child friendly interview rooms, officer accommodation and office space in remote Western Australia.	942	1,242

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
Organised Crime Investigation Fund		
To hold monies received from the Confiscation Proceeds Account for the purpose of combating organised crime in Western Australia.	2,058	3,016
Police Rangers		
To hold monies received in relation to the host and respondent duties for the WA Police Force Ranger program.	177	81
Parental Leave		
To hold monies received from the Commonwealth for the payment of paid parental leave to eligible employees.	67	66
Special Plate Funds		
To hold monies received from the Department of Transport being a 50% share of the net revenue raised from the sale of special series registration plates for community policing initiatives relating to juvenile offenders.	2,900	6,920
Living Safe Together Intervention Program		
To hold monies received from the Commonwealth for the planning and administering of countering violent extremism intervention activities and to contribute to the response to the risk posed by individuals radicalising to violent extremism.	1,120	791
Leavers WA Strategy		
To hold monies received from the Mental Health Commission for the WA Police led harm minimisation and crime prevention strategy implemented to manage end of year schooling celebrations annually.	420	500
Family Law Information Sharing		
To hold monies received from the Commonwealth to improve collaboration and the sharing of information between the federal family law system, and state agencies responsible for family safety and the welfare of children.	169	73
Climate Action Fund		
The Climate Action Fund invests in sustainable WA jobs and industry innovation while protecting and enhancing the state's unique environmental heritage values and assets. To hold monies to build capability to estimate, manage and report on WA Police Force's emissions.	221	149
	138,161	122,865
Non-current assets		
- Accrued salaries account ^(a)	-	29,421
^(a) Funds held in the account for the purpose of meeting the 27th pay. The account has been reclassified to Receivables in the current year		

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

7.5 Reconciliation of cash

	2024 \$'000	2023 \$'000
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	9,215	52,842
Restricted cash and cash equivalents	138,161	122,865
Balance at end of period	147,376	175,707

For the purpose of the Statement of Cash Flows, cash and cash equivalents (and restricted cash and cash equivalents) include cash on hand and short-term deposits with original maturities of 3 months or less that are readily convertible to a known amount of cash and are subject to insignificant risk of changes in value.

	2024 \$'000	2023 \$'000
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7.6 Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities

Net cost of services	(1,777,581)	(1,593,566)
Non-cash items:		
Depreciation, amortisation and impairment expense	127,784	113,805
Services received free-of-charge	3,298	5,611
Donated assets and equipment	(459)	(1,332)
Expected credit losses expense	362	44
Net loss/(gain) on sale of non-current assets	1,501	2,172
Net loss/(gain) on foreign currency transactions	24	(1,296)
Adjustment for other non-cash items	3,817	994
(Increase)/decrease in assets:		
Receivables (c)	2,462	338
Prepayments	(2,183)	(2,740)
Inventories	(1,381)	(241)
Increase/(decrease) in liabilities:		
Payables (c)	1,357	5,663
Sundry accruals	2,350	5,370
Employee related provisions	17,479	(16,484)
Other provisions	-	(1,106)
Contract liabilities	(6)	25
Grant liabilities	(300)	(31)
Other liabilities	(2)	-
Net GST receipts/(payments)		
Net GST receipts/(payments) (a)	(1,693)	(243)
Change in GST (receivables)/payables (b)	(639)	(558)
Total movement in cash for the reporting period	153,771	109,991
Net cash provided by/(used in) operating activities	(1,623,810)	(1,483,575)

(a) This is the net GST paid/received, i.e. cash transactions.

(b) This reverses out the GST in receivables and payables.

(c) 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.

Non-cash financing and investing activities

During the financial year, the WA Police Force did not receive donated assets from external parties, compared to \$1,331,744 in 2022-23.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
7.7 Capital commitments		
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements are payable as follows:		
Within one year	77,569	70,807
Later than one year and not later than five years	19,880	144,435
Total capital commitments	97,449	215,242

Capital expenditure commitments are all inclusive of GST.

	2024 \$'000	2023 \$'000
7.8 Assets pledged as security		
The carrying amount on non-current asset pledged as security are:		
Right-of-use asset - plant, equipment and vehicles	22,729	19,858
Right-of-use asset - residential housing	52,070	42,166
Right-of-use asset - computing and communication equipment	17,559	19,602
Right-of-use asset - building	2,077	960
Total assets pledged as security	94,435	82,586

The WA Police Force has secured the right-of-use assets against the lease liabilities. In the event of default, the rights to the leased assets will revert to the lessor.

8. RISKS AND CONTINGENCIES

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

	<u>Notes</u>
Financial risk management	8.1
Contingent assets and liabilities	8.2
Fair value measurements	8.3

8.1 Financial risk management

Financial instruments held by the WA Police Force are cash and cash equivalents, restricted cash and cash equivalents, receivables, and payables. The WA Police Force has limited exposure to financial risks. The WA Police Force's overall risk management program focuses on managing the risks identified below.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

(a) Summary of risks and risk management

Credit risk

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

Credit risk associated with the WA Police Force's financial assets is minimal because the main receivable is the amounts receivable for services (Holding Account). For receivables other than from Government, the WA Police Force 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. Debt will be written off against the allowance account when it is improbable or uneconomical to recover the debt. Overall, there are no significant concentrations of credit risk.

Liquidity risk

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

The WA Police Force 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

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the WA Police Force's income or the value of its holdings in financial instruments. The WA Police Force does not trade in foreign currency and is not materially exposed to other price risks. The WA Police Force's exposure to market risk for changes in interest rates relates to interest earned on the Road Trauma Trust Account cash balances.

(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:

	2024 \$'000	2023 \$'000
Financial assets		
Cash and cash equivalents	9,215	52,842
Restricted cash and cash equivalents	138,161	152,286
Financial assets measured at amortised cost (i)	1,018,165	889,921
Total financial assets	1,165,541	1,095,049
Financial liabilities		
Financial liabilities measured at amortised cost	161,743	144,973
Total financial liabilities	161,743	144,973

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

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

(c) Financial instrument disclosures

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.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

Credit risk exposure

The following table details the credit risk exposure on WA Police Force's trade receivables using a provision matrix.

	Days past due					
	Total \$'000	Current \$'000	< 30 days \$'000	30 - 60 days \$'000	60 - 90 days \$'000	> 91 days \$'000
Year ended 30 June 2024						
Expected credit loss rate		1%	0%	2%	0%	20%
Estimated total gross carrying amount at default	2,547	645	89	132	22	1,658
Expected credit losses	(347)	(5)	-	(3)	-	(339)
	2,200	641	89	129	22	1,319
Year ended 30 June 2023						
Expected credit loss rate		0%	0%	0%	0%	3%
Estimated total gross carrying amount at default	5,028	2,521	195	167	75	2,069
Expected credit losses	(52)	-	-	-	-	(52)
	4,976	2,521	195	167	75	2,017

(d) Liquidity Risk and Interest Rate Exposure

The following table discloses the WA Police Force's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

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

	Weighted average effective %	Carrying Amount \$'000	Interest Rate Exposure			Nominal amount \$'000	Maturity Dates				
			Fixed interest rate \$'000	Variable interest rate \$'000	Non- interest bearing \$'000		Up to 1 month \$'000	1 to 3 months \$'000	3 months to 1 year \$'000	1 to 5 years \$'000	More than 5 years \$'000
Year ended 30 June 2024											
Financial Assets											
Cash and cash equivalents		9,215	-	-	9,215	9,215	9,215	-	-	-	-
Restricted cash and cash equivalents	3.98%	138,161	-	119,803	18,358	138,161	138,161	-	-	-	-
Financial assets measured at amortised											
- Receivables (i)		38,089	-	-	38,089	38,089	4,465	-	-	33,624	-
- Amounts receivable for services		980,076	-	-	980,076	980,076	362	905	12,184	61,502	905,123
		1,165,541	-	119,803	1,045,738	1,165,541	152,203	905	12,184	95,126	905,123
Financial Liabilities											
Payables/Accrued expenses		28,291	-	-	28,291	28,291	28,291	-	-	-	-
Other accruals		38,079	-	-	38,079	38,079	38,079	-	-	-	-
Lease liabilities (ii)	3.18%	95,224	95,224	-	-	102,331	5,424	9,201	32,807	50,115	4,784
Other liabilities		149	-	-	149	149	8	-	(11)	152	-
		161,743	95,224	-	66,519	168,850	71,802	9,201	32,796	50,267	4,784
Net Financial Assets (Liabilities)		1,003,798	(95,224)	119,803	979,219	996,691	80,401	(8,296)	(20,612)	44,859	900,339

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

Year ended 30 June 2023	Weighted average effective %	Carrying Amount \$'000	Interest Rate Exposure			Nominal amount \$'000	Maturity Dates				
			Fixed interest rate \$'000	Variable interest rate \$'000	Non-interest bearing \$'000		Up to 1 month \$'000	1 to 3 months \$'000	3 months to 1 year \$'000	1 to 5 years \$'000	More than 5 years \$'000
Financial Assets											
Cash and cash equivalents		52,842	-	-	52,842	52,842	52,842	-	-	-	-
Restricted cash and cash equivalents	2.48%	152,286	-	94,596	57,690	152,286	122,865	-	-	29,421	-
Financial assets measured at amortised											
- Receivables (i)		6,927	-	-	6,927	6,927	6,927	-	-	-	-
- Amounts receivable for services		882,994	-	-	882,994	882,994	-	3,500	17,421	52,600	809,473
		1,095,049	-	94,596	1,000,453	1,095,049	182,634	3,500	17,421	82,021	809,473
Financial Liabilities											
Payables/Accrued expenses		26,934	-	-	26,934	26,934	26,934	-	-	-	-
Other accruals		35,730	-	-	35,730	35,730	35,730	-	-	-	-
Lease liabilities (ii)	3.15%	82,159	82,159	-	-	88,671	4,619	7,166	27,448	43,591	5,847
Other liabilities		150	-	-	150	150	-	(10)	160	-	-
		144,973	82,159	-	62,814	151,485	67,283	7,156	27,608	43,591	5,847
Net Financial Assets (Liabilities)		950,076	(82,159)	94,596	937,639	943,564	115,351	(3,656)	(10,187)	38,430	803,626

(i) The amount of Receivables/Financial assets measured at amortised cost excludes GST recoverable from the ATO (statutory receivable).

(ii) The amount of lease liabilities includes \$53,205 (2023: \$42,661) for employee accommodation; \$16,799 (2023: \$19,109) for computing and communication; \$23,135 (2023: \$19,465) for vehicles; and \$2,085 (2023: \$924) for leased buildings.

(e) Interest Rate Sensitivity Analysis

The following table represents a summary of the interest rate sensitivity of the WA Police Force's financial assets and liabilities at the end of the reporting period on the surplus for the period and equity for a 1.00% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

Year ended 30 June 2024	Carrying amount \$'000	-100 basis points		+100 basis points	
		Surplus \$'000	Equity \$'000	Surplus \$'000	Equity \$'000
Financial assets					
Restricted cash and cash equivalents	119,803	(1,198)	(1,198)	1,198	1,198
Financial liabilities					
Lease liabilities	95,224	(952)	(952)	952	952
Total increase/(decrease)		(246)	(246)	246	246
Year ended 30 June 2023					
Financial assets					
Restricted cash and cash equivalents	94,596	(946)	(946)	946	946
Financial liabilities					
Lease liabilities	82,159	(822)	(822)	822	822
Total increase/(decrease)		(124)	(124)	124	124

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

8.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate inclusive of GST.

2024	2023
\$'000	\$'000

8.2.1 Contingent assets

Litigation in progress

The value reported represents the maximum obligation potentially receivable for the claims made by the WA Police Force. There are no claims as at 30 June 2024.

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8.2.2 Contingent liabilities

Litigation in progress

The value reported represents the maximum obligation potentially payable for the claims on hand. There are no claims as at 30 June 2024.

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Contaminated sites

Under the *Contaminated Sites Act 2003*, the WA Police Force is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the Act, DWER classifies these sites on the basis of the risk to human health, the environment and environmental values. Where sites are classified as 'contaminated - remediation required' or 'possibly contaminated - investigation required', the WA Police Force may have a liability in respect of investigation or remediation expenses.

The WA Police Force has management responsibility for six sites that were voluntarily reported to DWER in observance of the Contaminated Sites Act 2003, whilst a seventh site was reported to the WA Police Force, by DWER, due to contamination being reported against a privately owned adjoining site. This seventh site is subject to an interim classification 'Possibly Contaminated - Investigation Required' with the final classification to be determined by a mandatory Auditor's report. Of the six sites, three are classified as 'Remediated for Restricted Use', two sites are classified as 'Possibly Contaminated - Investigation Required' and a single site classified as 'Contaminated - Restricted Use'. These six sites have appropriate contamination memorials registered against their respective Crown Land Titles.

8.3 Fair value measurements

Assets measured at fair value:

	Level 1	Level 2	Level 3	Fair Value At end of period
2024	\$'000	\$'000	\$'000	\$'000
Non-current assets classified as held for sale - Note 6.3	-	2,688	-	2,688
Land - Note 5.1	-	88,837	192,611	281,448
Buildings - Note 5.1	-	24,784	780,954	805,738
	-	116,309	973,565	1,089,874
2023				
Non-current assets classified as held for sale - Note 6.3	-	2,057	-	2,057
Land - Note 5.1	-	84,214	178,644	262,858
Buildings - Note 5.1	-	23,832	671,545	695,377
	-	110,103	850,189	960,292

There were no transfers between Levels 1, 2 or 3 during the current and previous periods.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

Valuation techniques to derive Level 2 fair values

Level 2 fair values of non-current assets held for sale, land and buildings (office accommodation) are derived using the market approach. Market evidence of sales prices of comparable land and buildings (office accommodation) in close proximity is used to determine price per square metre.

Non-current assets held for sale have been written down to fair value less costs to sell. Fair value has been determined by reference to market evidence of sales prices of comparable assets.

Fair value measurements using significant unobservable inputs (Level 3)

2024	Land \$'000	Buildings \$'000
Fair value at start of period	178,644	671,545
Additions	-	144
Recognised increments/decrements recognised in profit or loss	-	-
Revaluation increments/decrements recognised in Other Comprehensive Income	13,967	50,582
Transfers to/from Level 2	-	-
Transfers between asset classes	-	89,113
Disposals	-	(991)
Depreciation expense	-	(29,439)
Fair value at end of period	192,611	780,954

2023	Land \$'000	Buildings \$'000
Fair value at start of period	162,025	594,800
Additions	-	260
Recognised increments/decrements recognised in profit or loss	-	-
Revaluation increments/decrements recognised in Other Comprehensive Income	16,792	70,844
Transfers to/from Level 2	-	-
Transfers between asset classes	(173)	30,181
Disposals	-	-
Depreciation expense	-	(24,540)
Fair value at end of period	178,644	671,545

Valuation processes

There were no changes in valuation techniques during the period.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer. Transfers are generally limited to assets newly classified as non-current assets held for sale as Treasurer's Instructions require valuations of land and buildings to be categorised within Level 3 where the valuations utilise significant Level 3 inputs on a recurring basis.

Land (Level 3 fair values)

Fair value for restricted use land is based on comparison with market evidence for land with low level utility (high restricted use land). The relevant comparators of land with low level utility is selected by Landgate and represents the application of a significant Level 3 input in this valuation methodology. The fair value measurement is sensitive to values of comparator land, with higher values of comparator land correlating with higher estimated fair values of land.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

Buildings (Level 3 fair values)

Fair value for existing use specialised building assets is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e.: current replacement cost. Current replacement cost is generally determined by reference to the market observable replacement cost of a substitute asset of comparable utility and the gross project size specifications, adjusted for obsolescence. Obsolescence encompasses physical deterioration, functional (technological) obsolescence and economic (external) obsolescence.

Valuation using current replacement cost utilises the significant Level 3 input, consumed economic benefit/obsolescence of asset which is estimated by Landgate. The fair value measurement is sensitive to the estimate of consumption/obsolescence, with higher values of the estimate correlating with lower estimated fair values of buildings.

Basis of Valuation

In the absence of market based evidence, due to the specialised nature of some non-financial assets, these assets are valued at Level 3 of the fair value hierarchy on an existing use basis. The existing use basis recognises that restrictions or limitations have been placed on their use and disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held to deliver a specific community service.

9. OTHER DISCLOSURES

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

	<u>Notes</u>
Events occurring after the end of the reporting period	9.1
Future impact of Australian Accounting Standards not yet operative	9.2
Key management personnel	9.3
Related party transactions	9.4
Affiliated bodies	9.5
Remuneration of auditors	9.6
Equity	9.7
Supplementary financial information	9.8
Services provided free of charge	9.9
Explanatory statement	9.10
Special purpose accounts	9.11

9.1 Events occurring after the end of the reporting period

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

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

9.2 Future impact of Australian Accounting Standards not yet operative

The WA Police Force cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and other pronouncements' or by an exemption from TI 1101. Where applicable, the WA Police Force plans to apply the following Australian Accounting Standards from their application date.

Operative for reporting periods
beginning on/after

Operative for reporting periods beginning on/after 1 January 2024

AASB 2020-1	<p><i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</i></p> <p>This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current.</p> <p>There is no financial impact.</p>	1 January 2024
AASB 2022-5	<p><i>Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback</i></p> <p>This Standard amends AASB 16 to add measurement requirements for sale and leaseback transactions that satisfy the requirements in AASB 15 to be accounted for as a sale.</p> <p>There is no financial impact.</p>	1 January 2024
AASB 2022-6	<p><i>Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants</i></p> <p>This Standard amends AASB 101 to improve the information an entity provides in its financial statements about liabilities arising from loan arrangements for which the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The Standard also amends an example in Practice Statement 2 regarding assessing whether information about covenants is material for disclosure.</p> <p>There is no financial impact.</p>	1 January 2024
AASB 2022-10	<p><i>Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities</i></p> <p>This Standard amends AASB 13 for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. Specifically, it provides guidance on how the cost approach is to be applied to measure the asset's fair value, including guidance on the nature of costs to include in the replacement cost of a reference asset.</p> <p>As such, for non-financial assets measured by the cost approach, professional and management fees are to be included in the replacement cost of a reference asset (that are currently excluded by the valuer). This is likely to increase the fair value of those assets (and a corresponding increase in other comprehensive income accumulated in revaluation surplus).</p> <p>There is no financial impact.</p>	1 January 2024
AASB 2023-1	<p><i>Amendments to Australian Accounting Standards – Supplier Finance Arrangements</i></p> <p>This Standard amends: (a) AASB 107; and (b) AASB 7 as a consequence of the issuance of International Financial Reporting Standard Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7) by the International Accounting Standards Board in May 2023.</p> <p>There is no financial impact.</p>	1 January 2024

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

		Operative for reporting periods beginning on/after
Operative for reporting periods beginning on/after 1 January 2025		
<i>AASB 2014-10</i>	<i>Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	
	This Standard amends AASB 10 and AASB 128 to address an inconsistency between the two standards.	1 January 2025
	WA Police has not assessed the impact of the Standard.	
<i>AASB 2021-7c</i>	<i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections</i>	
	This Standard further defers (to 1 January 2025) the amendments to AASB 10 and AASB 128 relating to the sale or contribution of assets between an investor and its associate or joint venture.	1 January 2025
	The standard also includes editorial corrections.	
	WA Police has not assessed the impact of the Standard.	
<i>AASB 2023-5</i>	<i>Amendments to Australia Accounting Standards – Lack of Exchangeability</i>	
	This Standard amends AASB 121 and AASB 1 to require entities to apply a consistent approach to determining whether a currency is exchangeable into another currency and the spot exchange rate to use when it is not exchangeable.	1 January 2025
	The Standard also amends AASB 121 to extend the exemption from complying with the disclosure requirements for entities that apply AASB 1060 to ensure Tier 2 entities are not required to comply with the new disclosure requirements in AASB 121 when preparing their Tier 2 financial statements.	
	WA Police has not assessed the impact of the Standard.	
Operative for reporting periods beginning on/after 1 January 2026		
<i>AASB 2022-9</i>	<i>Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector</i>	
	This Standard amends AASB 17 and AASB 1050 to include modifications with respect to the application of AASB 17 by public sector entities.	
	This Standard also amends the following Standards to remove the temporary consequential amendments set out in AASB 2022-8 since AASB 4 and AASB 1023 do not apply to public sector entities for periods beginning on or after 1 July 2026: (a) AASB 1; (b) AASB 3; (c) AASB 5; (d) AASB 7; (e) AASB 9; (f) AASB 15; (g) AASB 119; (h) AASB 132; (i) AASB 136; (j) AASB 137; (k) AASB 138; (l) AASB 1057; and (m) AASB 1058	1 July 2026
	WA Police has not assessed the impact of the Standard.	

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

9.3 Key management personnel

The WA Police Force has determined that key management personnel include Cabinet Ministers and senior officers of the WA Police Force.

Senior officers of the WA Police Force comprise the Corporate Board including the Commissioner of Police, the 2 Deputy Commissioners and the Executive Director.

Total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the WA Police Force for the reporting period are presented in the following bands:

\$	2024	2023
300,001 - 350,000	1	-
350,001 - 400,000	1	3
400,001 - 450,000	1	2
550,000 - 600,000	1	1
	4	6
	\$'000	\$'000
Short-term employee benefits	1,313	1,819
Post-employment benefits	202	186
Other long-term benefits	179	177
Termination benefits	-	304
Total compensation of senior officers	1,694	2,486

(a) No senior officers are members of the Pension Scheme.

(b) Total compensation includes the superannuation expense incurred by the WA Police Force in respect of senior officers.

9.4 Related party transactions

The WA Police Force is a wholly-owned public sector entity that is controlled by the State of Western Australia.

Related parties of the WA Police Force include:

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

Significant transactions with Government-related entities

In conducting our activities, the WA Police Force is required to transact with the State and entities related to the State. These transactions are generally based on the standard terms and conditions that apply to all agencies. Significant transactions include:

- Service appropriation (Note 4.1)
- Capital appropriation (Note 9.7)
- Royalties for Regions Funds (Notes 4.4 and 9.7)
- Department of Transport - Regulatory Fines (2024 - \$101.8 million; 2023 - \$103.8 million)
- Department of Justice - Regulatory Fines (2024 - \$21.4 million; 2023 - \$19.5 million)
- Department of Justice - Criminal Property Confiscation Account (Note 4.2)
- Department of Transport - Special Series Plate Funds; Marine Operations Centre; and support and maintenance of policing software (Note 4.2)
- Mental Health Commission and Public Transport Authority - Leavers WA Strategy (Note 4.2)
- Department of Communities - police clearances (Note 4.2)
- Department of Local Government, Sport and Cultural Industries - probity checks (Note 4.2)
- Venues West - policing of major events (Note 4.2)

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

- Services received free of charge from the State Solicitors Office, Department of Finance, Landgate and Main Roads (Note 4.3)
- Regional employee housing payments to the Department of Communities (2024 - \$60.1 million; 2023 - \$51.3 million)
- Insurance premium payments to RiskCover (2024 - \$12.1 million; 2023 - \$8.4 million)
- Post separation and other medical benefit payments to the Insurance Commission (2024 - \$1.8 million; 2023 - \$1.5 million)
- Vehicle lease payments, building lease payments, and building construction and maintenance payments to the Department of Finance (2024 - \$88.0 million; 2023 - \$82.5 million)
- Chemical analysis payments to the Chemistry Centre (2024 - \$9.5 million; 2023 - \$8.8 million)
- Forensic biology testing payments to Pathwest (2024 - \$17.2 million; 2023 - \$18.8 million)
- Electricity payments to Western Power, Synergy and Horizon Power (2024 - \$5.1 million; 2023 - \$4.2 million)
- Water payments to the Water Corporation (2024 - \$1.9 million; 2023 - \$1.7 million)
- Audit fees to the Office of the Auditor General (2024 - \$0.30 million; 2023 - \$0.29 million)
- Grants to Main Roads WA (2024 - \$33 million; 2023 - \$29 million), Department of Transport (2024 - \$12.8 million; 2023 - \$6.5 million), Department of Education (2024 - \$1.4 million; 2023 - \$1.7 million) and the Department of Health (2024 - \$0.2 million; 2023 - \$0.1 million).

Material transactions with other related parties

Other than superannuation payments to GESB (2024 - \$103.9 million; 2023 - \$99.5 million) and general citizen transactions, the WA Police Force had no other related party transactions with key management personnel or their close family members or their controlled or jointly controlled entities.

9.5 Affiliated bodies	2024	2023
	\$'000	\$'000
An affiliated body is one which receives more than half its funding and resources from the WA Police Force but is not subject to operational control by the WA Police Force.		
- Police and Community Youth Centres (grant provided)	9,720	5,855
- Constable Care Child Safety Foundation Inc (grant provided)	1,345	1,441
- Road Safety Council (administrative support)	51	54
	11,116	7,350
	2024	2023
	\$'000	\$'000
9.6 Remuneration of auditors		
Remuneration paid or payable to the Auditor General for the financial year is as follows:		
- Auditing the accounts, controls, financial statements and key performance indicators	350	305
- Auditing Royalties for Regions	-	-
- Other audits	-	-
	350	305
	2024	2023
	\$'000	\$'000
9.7 Equity		
(a) Contributed equity		
Balance at start of period	1,250,259	1,115,131
Contributions by Owners		
Capital appropriations	89,701	75,329
Royalties for Regions Fund - Regional Infrastructure and Headworks Account	-	420
Digital Capability Fund - Special Purpose Account	27,770	30,137
Climate Change Action Fund - Special Purpose Account	287	283
Transfer of net assets from other agencies		
- Land and buildings transferred from the Housing Authority	-	28,959
Total contributions by owners	117,758	135,128

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
Distributions to owners		
Transfer of capital to other agencies	(986)	-
Net assets transferred to Government		
- Other transfers to the Consolidated Account	(145)	-
Total distributions to owners	(1,131)	-
Balance at end of period	1,366,886	1,250,259
(b) Asset revaluation surplus		
Balance at start of period	491,165	392,592
Net revaluation increments/(decrements):		
- Land	18,590	23,187
- Buildings	55,579	75,395
Transfer to accumulated surplus/(deficit) on sale of previously revalued assets	-	(9)
Balance at end of period	565,334	491,165
(c) Accumulated Surplus/(Deficit)		
Balance at start of period	332,045	265,347
Result for the period	(60,666)	66,689
Transfer of revalued amounts of assets sold	-	9
Balance at end of period	271,379	332,045

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
9.8 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 *	105	458
- Assets written off from the asset register *	255	233
- Other public property **	565	195
	925	886
* 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) <u>Bad Debts</u>		
The Accountable Authority	105	458
The Minister	-	-
Executive Council	-	-
	105	458
(ii) <u>Assets</u>		
The Accountable Authority	255	233
The Minister	-	-
Executive Council	-	-
	255	233
(iii) <u>Other Public Property</u>		
The Accountable Authority	565	195
The Minister	-	-
Executive Council	-	-
	565	195
(b) Losses through theft, defaults and other causes		
Losses of public money and public and other property through theft or default	6	46
(c) Forgiveness of debts		
Forgiveness (or waiver) of debts by the WA Police Force	19	-
(d) Gifts of Public Property		
Gifts of public property provided by the WA Police Force	335	492

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
9.9 Services provided free of charge		
During the period services were provided free of charge to other agencies:		
Department of Justice - Court Security and Custodial Services	22,354	21,536
Department of Justice - Armadale Courthouse & Police Complex	548	-
Main Roads Western Australia - Road Safety Data Analysis and Mapping	57	57
Department of Treasury - Placements	-	60
Department of Local Government, Sports and Cultural Industries - Placements	-	46
	22,959	21,699

Radio Communication and Network Services continue to be provided to Department of Justice and Department of Biodiversity, Conservation and Attractions, however due to the nature of the service this is unable to be costed.

9.10 Explanatory Statements

This section explains variations in the financial performance of the WA Police Force.

	<u>Notes</u>
Explanatory statement for controlled operations	9.10.1
Explanatory statement for administered operations	9.10.2

9.10.1 Explanatory statement for controlled operations

This explanatory section explains variations in the financial performance of the WA Police Force undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2024, and between the actual results for 2024 and 2023 are shown below. Narratives are provided for major variances which are more than 10% of the comparative and which are also more than 1% of the following (as appropriate):

- 1) Estimate and actual results for the current year:
 - Total Cost of Services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (ie. 1% of \$1,893m in the example below), and
 - Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of \$2,431m in the example below).
- 2) Actual results between the current year and the previous year:
 - Total Cost of Services of the previous year for the Statement of comprehensive income and Statement of cash flows (ie. 1% of \$1,778m in the example below), and
 - Total Assets of the previous year for the Statement of financial position (i.e. 1% of \$2,505m in the example below).

FINANCIAL STATEMENTS

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	Variance Note	Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2024 and 2023 \$'000
9.10.1.1 Statement of Comprehensive Income Variances						
Expenses						
Employee benefits expenses		1,338,124	1,326,944	1,249,369	(11,180)	77,575
Supplies and services	1 A	285,980	351,869	281,715	65,889	70,154
Depreciation & amortisation expenses		113,882	127,784	113,806	13,902	13,978
Finance costs		3,571	4,232	2,834	661	1,398
Accommodation expenses		64,999	69,681	65,303	4,682	4,378
Grants and subsidies	B	68,505	67,987	50,138	(518)	17,849
Loss on disposal of non-current assets		-	1,501	2,172	1,501	(671)
Other expenses		17,822	11,226	12,916	(6,596)	(1,690)
Total cost of services		1,892,883	1,961,224	1,778,253	68,341	182,971
Income						
Regulatory fines	2	103,336	123,218	123,356	19,882	(138)
User charges and fees		40,496	36,198	35,436	(4,298)	762
Commonwealth grants		1,258	3,389	4,926	2,131	(1,537)
Contributions, sponsorships and donations		13,730	13,234	14,359	(496)	(1,125)
Interest income		400	5,210	2,595	4,810	2,615
Other income		2,942	2,394	4,015	(548)	(1,621)
Total income		162,162	183,643	184,687	21,481	(1,044)
NET COST OF SERVICES		1,730,721	1,777,581	1,593,566	46,860	184,015
Income from State Government						
Service appropriation		1,654,923	1,669,261	1,626,473	14,338	42,788
Income from other public sector entities		8,226	12,885	12,578	4,659	307
Services received free-of-charge		4,264	3,298	5,611	(966)	(2,313)
Royalties for Regions Fund		30,442	31,428	15,593	986	15,835
Asset Maintenance Fund		-	43	-	43	43
Total Income from State Government		1,697,855	1,716,915	1,660,255	19,060	56,660
SURPLUS/(DEFICIT) FOR THE PERIOD		(32,866)	(60,666)	66,689	(27,800)	(127,355)
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	74,169	98,582	74,169	(24,413)
Gains/losses recognised directly in equity		-	-	-	-	-
Total other comprehensive income		-	74,169	98,582	74,169	(24,413)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(32,866)	13,503	165,271	46,369	(151,768)

FINANCIAL STATEMENTS

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	Variance Note	Estimate 2024 \$'000	Actual 2024 \$'000	Actual 2023 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2024 and 2023 \$'000
9.10.1.2 Statement of Financial Position Variances						
ASSETS						
Current Assets						
Cash and cash equivalents		3,077	9,215	52,842	6,138	(43,627)
Restricted cash and cash equivalents		61,329	138,161	122,865	76,832	15,296
Receivables		16,141	16,475	16,605	334	(130)
Amounts receivable for services		10,000	13,451	20,921	3,451	(7,470)
Non-current assets classified as held for sale		2,098	2,688	2,057	590	631
Inventories		1,040	9,204	1,281	8,164	7,923
Other current assets		10,864	15,787	13,604	4,923	2,183
Total Current Assets		104,549	204,981	230,175	100,432	(25,194)
Non-Current Assets						
Restricted cash and cash equivalents		-	-	29,421	-	(29,421)
Receivables		31,878	33,624	-	1,746	4,203
Amounts receivable for services		965,710	966,625	862,073	915	104,552
Property, plant and equipment	3	1,168,680	1,301,932	1,241,834	133,252	60,098
Right-of-use assets		84,401	94,435	82,586	10,034	11,849
Intangible assets		75,692	67,040	58,475	(8,652)	8,565
Total Non-Current Assets		2,326,361	2,463,656	2,274,389	137,295	189,267
TOTAL ASSETS		2,430,910	2,668,637	2,504,564	237,727	164,073
LIABILITIES						
Current Liabilities						
Employee related provisions		213,086	219,647	204,867	6,561	14,780
Payables		60,030	66,370	62,664	6,340	3,706
Contract liabilities		559	633	639	74	(6)
Lease liabilities		34,098	44,105	36,586	10,007	7,519
Grant liabilities		1,273	942	1,242	(331)	(300)
Other liabilities		2,741	149	150	(2,592)	(1)
Total Current Liabilities		311,787	331,846	306,148	20,059	25,698
Non-Current Liabilities						
Employee related provisions		87,443	81,877	79,178	(5,566)	2,699
Other provisions		1,106	-	-	(1,106)	-
Contract liabilities		251	196	196	(55)	-
Lease liabilities		40,634	51,119	45,573	10,485	5,546
Other liabilities		-	-	-	-	-
Total Non-Current Liabilities		129,434	133,192	124,947	3,758	8,245
TOTAL LIABILITIES		441,221	465,038	431,095	23,817	33,943
NET ASSETS		1,989,689	2,203,599	2,073,469	213,910	130,130

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	Variance	Estimate	Actual	Actual	Variance	Variance
	Note	2024	2024	2023	between actual and estimate	between actual results for 2024 and 2023
		\$'000	\$'000	\$'000	\$'000	\$'000
9.10.1.2 Statement of Financial Position Variances (Continued)						
EQUITY						
Contributed equity		1,394,407	1,366,886	1,250,259	(27,521)	116,627
Reserves		391,680	565,334	491,165	173,654	74,169
Accumulated surplus		203,602	271,379	332,045	67,777	(60,666)
TOTAL EQUITY		1,989,689	2,203,599	2,073,469	213,910	130,130
TOTAL LIABILITIES AND EQUITY		2,430,910	2,668,637	2,504,564	237,727	164,073
9.10.1.3 Statement of Cash Flow Variances						
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation		1,541,041	1,555,379	1,523,504	14,338	31,875
Capital appropriation	4	143,815	89,701	75,329	(54,114)	14,372
Holding account drawdowns		20,921	16,800	22,310	(4,121)	(5,510)
Funds from other public sector agencies		8,639	13,064	12,801	4,425	263
Royalties for Regions Fund		31,042	31,428	16,013	386	15,415
Digital Capability Fund		27,770	27,770	30,137	-	(2,367)
Climate Action Fund		287	287	283	-	4
Asset Maintenance Fund		-	43	-	-	-
Transfer of cash to Consolidated Account		-	(145)	-	(145)	(145)
Net cash provided by State Government		1,773,515	1,734,327	1,680,377	(39,188)	53,950
Utilised as follows:						
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee payments		(1,333,921)	(1,308,224)	(1,258,098)	25,697	(50,126)
Supplies and services	1 A	(280,989)	(356,723)	(276,422)	(75,734)	(80,301)
Finance costs		(3,571)	(4,232)	(2,834)	(661)	(1,398)
Accommodation payments		(64,999)	(65,167)	(64,144)	(168)	(1,023)
Grant payments		(68,505)	(67,164)	(52,296)	1,341	(14,868)
GST payments on purchases		(49,911)	(58,976)	(51,341)	(9,065)	(7,635)
Other payments		(15,607)	(4,425)	(9,758)	11,182	5,333
		(1,817,503)	(1,864,911)	(1,714,893)	(47,408)	(150,018)
Receipts						
Regulatory fines	2	103,336	123,212	124,031	19,876	(819)
User charges and fees		37,780	35,653	35,638	(2,127)	15
Commonwealth grants		1,258	4,422	4,023	3,164	399
Contributions, sponsorships and donations		12,394	11,575	11,537	(819)	38
Interest received		400	4,555	1,920	4,155	2,635
GST receipts on sales		2,700	3,161	4,095	461	(934)
GST receipts from taxation authority		47,211	54,122	47,004	6,911	7,118
Other receipts		3,639	4,401	3,070	762	1,331
		208,718	241,101	231,318	32,383	9,783
Net cash provided by/(used in) operating activities		(1,608,785)	(1,623,810)	(1,483,575)	(15,025)	(140,235)

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

		Estimate	Actual	Actual		Variance
	Variance	2024	2024	2023	Variance	Variance
	Note	\$'000	\$'000	\$'000	between actual and estimate	between actual results for 2024 and 2023
					\$'000	\$'000
9.10.1.3 Statement of Cash Flow Variances (Continued)						
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets	5	(146,588)	(82,621)	(94,366)	63,967	11,745
Receipts						
Proceeds from sale of non-current assets			803	482	803	321
Net cash provided by/(used in) investing activities		(146,588)	(81,818)	(93,884)	64,770	12,066
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal lease payments		(44,039)	(52,827)	(47,673)	(8,788)	(5,154)
Payment to accrued salaries account		-	(4,203)	-	(4,203)	(4,203)
Receipts						
Proceeds from borrowings		-	-	-	-	-
Net cash provided by/(used in) investing activities		(44,039)	(57,030)	(47,673)	(12,991)	(9,357)
Adjustment for reclassification of accrued salaries account to receivables		-	(29,421)	-	(29,421)	(29,421)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(25,897)	(57,752)	55,245	(31,855)	(112,997)
Cash and cash equivalents at the beginning of period		122,181	205,128	149,883	82,947	55,245
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD		96,284	147,376	205,128	51,092	(57,752)
9.10.2 Explanatory statement for administered items						
INCOME						
Fines and infringements	C	810	867	1,181	57	(314)
Sale of lost, stolen and forfeited property	6, D	600	669	525	69	144
State Appropriation	7, E	500	20,246	1,000	19,746	19,246
TOTAL INCOME		1,910	21,782	2,706	19,872	19,076
EXPENSES						
Transfer to Consolidated Fund	8, F	1,160	1,713	1,187	553	526
Firearms buyback scheme	7, E	500	5,972	1,025	5,472	4,947
Transfer to Department of Justice	9, G	-	29	166	29	(137)
Commission expenses	10	250	84	63	(166)	21
TOTAL EXPENSES		1,910	7,798	2,441	5,888	5,357

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

Explanation of Major Variances

Variance between actual and estimate

- 1 The higher than estimated expenditure for Supplies and Services is due to the replacement of computer hardware, delivery of essential works associated with radio devices and the upgrade of the emergency radio network shared by the WA Police Force, Department of Fire and Emergency Services and Department of Justice.
- 2 The higher than estimated receipts for Regulatory Fines is due to additional infringement revenue received by the Road Safety Commission as well as higher revenue as a result of interest rate increases during the year.
- 3 The higher than estimated balance for Property, Plant and Equipment is due to the timing differences in the capitalisation of capital projects for the Armadale and Fremantle police complexes and the purchase of two helicopters that were not included in the original estimates.
- 4 The original estimates did not include \$56.4 million capital funds carried forward from 2023-24 to future years for the Fremantle District Police Complex, Baldivis Police Station, Emergency Services Radio Network and Forrestfield Police Stations.
- 5 The original estimates did not include \$56.4 million capital funds carried forward from 2023-24 to future years for the Fremantle District Police Complex, Baldivis Police Station, Emergency Services Radio Network and Forrestfield Police Stations.
- 6 The increase in Sale of lost, stolen and forfeited property is due to higher than expected number of items being sent to auction as determined by court outcomes.
- 7 On 14 February 2024 the WA Government announced a Voluntary Firearms Buyback Compensation Scheme. For the purposes of the State Budget this initiative continues to be included as administered transactions. WA Police received the initial appropriation to fund this initiative (\$19.7 million) in March 2024, however, it was not included in the original estimates.
- 8 Transfers to the Consolidated Fund have increased as funds available at 30 June 2023 were transferred in the current year.
- 9 The decrease in Transfers to Department of Justice for 2023-24 in comparison to 2022-23 was a result of lower payments directed by court orders. It was not included in the original estimates.
- 10 Commission expenses vary with the level of sales of property and was less than estimated for the year ended 30 June 2024.

Variance between actual results for 2024 and 2023

- A The increase in Supplies and Services expenditure for the year ended 30 June 2024 includes significant increases in expenditure relating to computing services and hardware (\$18.8 million), technology equipment including radio devices and an upgrade of the emergency radio network (\$28.1 million) as well as Advertising (\$3.7 million) and Consumables (\$2.4 million).
- B Increases in Grants and Subsidies over the prior year include additional grants paid from the Road Trauma Trust Account for road safety infrastructure to the Department of Transport and Main Roads (\$6.8 million), increases in grants paid to WA Police Community Youth Centres (\$2.7 million) and various crime prevention measures (\$3.5 million).
- C The decrease in fines and infringements income is due to fewer fines being served.
- D The increase in Sale of lost, stolen and forfeited property is due to a higher number of items being sent to auction as determined by court outcomes.
- E On 14 February 2024 the WA Government announced a voluntary firearms buyback compensation scheme. For the purposes of the State Budget this initiative continues to be included as administered transactions. WA Police received the initial appropriation to fund this initiative (\$19.7 million) in March 2024. It has seen considerable take-up showing an increase of \$4.9 million from the prior year.
- F Transfers to the Consolidated Fund have increased as funds available at 30 June 2023 were transferred in the current year.
- G The increase in Transfers to Department of Justice for 2023-24 in comparison to 2022-23 was due to higher payments directed by court orders.

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
9.11 Special Purpose Accounts		
ROAD TRAUMA TRUST ACCOUNT (i)		
Purpose		
In accordance with section 12 of the <i>Road Safety Council Act 2002</i> , to receive and hold funds from parliamentary appropriations, all moneys from photographic based vehicle infringement (via Department of Transport and Department of Justice) and any money lawfully received for the purposes of the Act.		
These annual financial statements were authorised for issue by the Commissioner of Police on 12 September 2024.		
Opening Balance 1 July	94,596	70,900
Receipts	128,555	126,572
Payments	103,348	102,876
Closing Balance at 30 June 2024	119,803	94,596

In accordance with section 12 of the Road Safety Council Act (2002), funds from the Road Trauma Trust Account are to be applied for the purposes determined by the Minister for Road Safety. Each year, the Road Safety Council makes recommendations to the Minister and these inform the budget submission for the Road Safety Commission which the Minister provides to Cabinet. While the budget submission for 2023-24 was approved by Cabinet, the WA Police Force did not obtain subsequent confirmation of the Minister's decision on the projects to be funded by the RTTA before making payments. However, the payments made out of the RTTA were for valid projects and were consistent with the projects included in the budget submission approved by Cabinet.

Special Purpose Accounts - Custodial role (ii)

Special purpose accounts also includes receipts of moneys, for which the WA Police Force only performs a custodial role. As the moneys 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

Purpose

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

Opening Balance 1 July	358	158
Receipts	529	517
Payments	440	317
Closing Balance at 30 June 2024	447	358

(b) STOLEN MONEYS TRUST

Purpose

To hold moneys seized by the Police Service believed to be stolen monies pending prosecution.

Moneys 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 *Unclaimed Money Act 1990*.

Opening Balance 1 July	223	220
Receipts	214	116
Payments	253	113
Closing Balance at 30 June 2024	184	223

WESTERN AUSTRALIA POLICE FORCE

Notes to the Financial Statements

for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
(c) SEIZED MONEYS TRUST		
Purpose		
To hold moneys seized by officers of the Police Service in the exercise of relevant statutory powers.		
Opening Balance 1 July	107,508	107,599
Receipts	41,219	29,814
Payments	23,447	29,905
Closing Balance at 30 June 2024	125,280	107,508

(d) DECEASED ESTATE MONEY

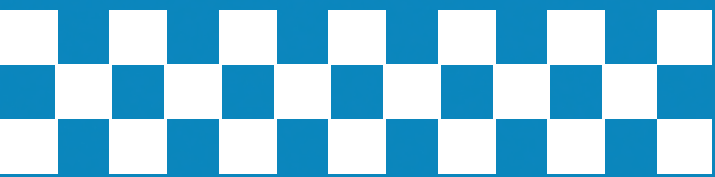
Purpose

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

Opening Balance 1 July	206	133
Receipts	380	452
Payments	487	379
Closing Balance at 30 June 2024	99	206

(i) Established under section 16(1)(b) of FMA

(ii) Established under section 16(1)(c) of FMA



OTHER LEGAL REQUIREMENTS

ACT OF GRACE PAYMENTS

Treasurer's Instruction 903(15)(i) and 319(15)(3); Public Sector Commission annual report guidelines 2023-24

During the 2023-24 financial year, one Act of Grace payment was made totaling \$7,500.

UNAUTHORISED USE OF CREDIT CARDS

Treasurer's Instruction 903(15)(ii) and 321(12); Public Sector Commission annual report guidelines 2023-24

During the 2023-24 financial year, there were 102,000 purchasing card transactions.

	2023-24
The number of reported instances of using the Western Australia Police Force purchasing card for personal use expenditure	334
The aggregate amount of personal use expenditure for the reporting period	\$20,897.32
The aggregate amount of personal use expenditure settled by the due date (within five working days)	\$18,016.73
The aggregate amount of personal use expenditure settled after the period (after five working days)	\$2,880.59
The aggregate amount of personal use expenditure remaining unpaid at the end of the reporting period	\$0.00
The number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	0

ADVERTISING, MARKET RESEARCH, POLLING AND DIRECT MAIL

Treasurer's Instruction 903(15)(iii); Electoral Act 1907 section 175ZE; Public Sector Commission annual report guidelines 2023-24

Organisation	Purpose	Amount (\$)
Advertising		\$7,209,590
The Brand Agency	Let's Join Forces Campaign	\$124,847
	Firearms Act Reform	\$14,980
	Workforce Recruitment	\$23,052
	Road Safety Commission	\$634,348
The Brand Agency Pty Ltd*	Road Safety Commission	\$779,104
Gatecrasher Advertising	Let's Join Forces Campaign	\$1,989,422
	Firearms Act Reform	\$3,348
	Workforce Recruitment	\$2,295
	Road Safety Commission	\$631,891
CARAT Australia Media Services	Let's Join Forces Campaign	\$2,415,336
	Firearms Act Reform	\$272,924
	Workforce Recruitment	\$18,825
Initiative Media Australia	Workforce Recruitment	\$12,354
	Vehicle Impounds	\$59,903
Press Box (Good man Communication)	Let's Join Forces Campaign	\$48,954
Google	Let's Join Forces Campaign	\$32,199
	Firearms Act Reform	\$1,923
Facebook	Let's Join Forces Campaign	\$105,628
Longreach Consulting Pty Ltd	Road Safety Commission	\$5,117
Re: Act Social Impact Pty Ltd	Road Safety Commission	\$25,500
Wildlings Creative Pty Ltd	Road Safety Commission	\$7,640
Market research		\$568,018
Kantar Public Australia Pty Ltd	Road Safety Commission	\$133,000
Painted Dog Research Pty Ltd	Road Safety Commission	\$435,018
Direct Mail		\$2,308
Mail Chimp	Road Safety Commission	\$2,308
Media Advertising		\$4,697,299
Initiative Media Australia Pty Ltd	Road Safety Commission	\$4,694,267
Facebook	Road Safety Commission	\$3,032
GRAND TOTAL		\$12,477,215

Note:

* In April 2024, The Brand Agency (The Brand Agency Pty Limited as Trustee for The Brand Agency Unit Trust) changed to The Brand Agency Pty Ltd.

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

Treasurer's Instruction 903(15)(iii); Public Sector Management Act 1994 section 31(1); Public Sector Commission annual report guidelines 2023-24

The extent of compliance with public sector standards, codes of ethics and relevant code of conduct.

The Western Australia Police Force has complied with the Public Sector Standards in Human Resource Management, the Western Australia Public Sector Code of Ethics, and Code of Conduct for the WA Police Force.

The WA Police Force has put in place procedures designed to ensure such compliance and conducted appropriate internal assessments to ensure that the above statement is correct.

Information about the Standards is contained in the WA Police Force intranet site and provided during staff induction. Awareness of the Standards is maintained through articles in the weekly electronic newsletter and police holdings.

Significant actions taken to promote compliance with public sector standards in human resource management, Commissioner's Instructions and ethical codes.

Twenty-seven Performance Management Information Sessions were held with WA Police Force leaders to raise awareness on Performance Management Policies, Procedures and Practices aligned with public sector standards and legislative requirements. WA Police Force leaders attended a Performance Management Learning which promoted the WA Police Force Policing Fundamentals - Expectations for Supervisors and provided tools to build team capability and performance now and into the future.

The WA Police Force has zero tolerance for discrimination, harassment, and bullying in the workplace. A dedicated discrimination, harassment, and bullying intranet page provides information to employees on policies, procedures, support services, and guidance on how to raise a complaint via the Complaint Resolution Process. Officers in Charge are educated on their workplace obligations and provided guidance on ways to prevent discrimination, harassment, and bullying in the workplace. Police recruits are informed of their obligations and encouraged to raise complaints via the Complaints Resolution Process.

The Public Sector Commissioner did not undertake any investigations in accordance with the *Public Sector Management Act 1994* or any compliance audits.

The number of applications made for breach of standards reviews and the corresponding outcomes for the reporting period are detailed in the following table.

Breach of standard applications 2023-24

Number lodged	2
Number of breaches found	1
Number still under review	nil

Complaints regarding compliance with the code of ethics and agency code of conduct 2023-24

Number lodged	34
Number of breaches found	33
Number still under review	8

RECORDKEEPING PLANS

Treasurer's Instruction 903(15)(iii); Public Sector Commission annual report guidelines 2023-24; State Records Act 2000 section 61; State Records Commission Standard 2, Principle 6

The efficiency and effectiveness of the organisation's recordkeeping systems is evaluated not less than once every five years.

The Western Australia Police Force Recordkeeping Plan 2018022 was reviewed in the 2023-24 financial year and the review report noted by the State Records Commission on 14 November 2023. The report commits to submitting an amended Recordkeeping Plan by 1 July 2024.

An amended Agency Retention and Disposal Schedule has been submitted to the State Records Office of Western Australia and is due to be submitted to the State Records Commission in August 2024.

An in-place records management solution is currently being trialled to assess the viability of governing corporate records within unmanaged information repositories. A proof of concept will help inform the scope and business requirements for an electronic recordkeeping solution market procurement process within the 2024-25 financial year.

The organisation conducts a recordkeeping training program.

The WA Police Force recordkeeping training program consists of the following training activities:

- Mandatory recordkeeping awareness training module providing awareness and guidance, along with basic concepts to assist in managing Agency records in compliance with the WA Police Force Recordkeeping Plan,
- Ad-hoc training for specific Agency recordkeeping processes, and,
- Recordkeeping systems training to help guide staff through system functionality and electronic recordkeeping processes.

The efficiency and effectiveness of the recordkeeping training program is reviewed as required.

The efficiency and effectiveness of the Agency recordkeeping training program is regularly reviewed to ensure currency of content and to consider alternative delivery methods.

The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's recordkeeping plan.

New employees are provided with the following information to ensure they are aware of their role and responsibilities in terms of recordkeeping within the WA Police Force:

- General staff induction is conducted by individual business units and comprises recordkeeping responsibilities,
- Recordkeeping Awareness Training Module that is mandatory for all Agency employees, and,
- Reference to records management policy and guidelines in compliance with the Agency Recordkeeping Plan.

PAWNBROKERS AND SECOND-HAND DEALERS

Treasurer's Instruction 903(15)(iii); Pawnbrokers and Second-hand Dealers Act 1994 section 92

(a) Number, nature, and outcome, of

- **investigations and inquiries undertaken for the purposes of the *Pawnbrokers and Second-hand Dealers Act 1994* by licensing officers; and**
- **matters that have been brought before the State Administrative Tribunal under the *Pawnbrokers and Second-hand Dealers Act 1994*,**

Fifty audits were conducted on licensed second-hand dealers and pawnbrokers. No matters required State Administrative Tribunal this financial year.

There were 34 breaches of licence requirements identified from various premises. Of these breaches, 19 resulted in cautions recorded against the licence, and 15 received infringements on the Western Australia Police Force Non-Traffic Infringement Management System. All compliance audits are identified through a Risk Analysis protocol.

In Western Australia, the current number of pawnbroker and second-hand dealer licences is 182, and the current number of scrap metal dealer licences is 77.

(b) Number and nature of matters referred to in paragraph (a) that are outstanding

Nil.

(c) any trends or special problems that may have emerged

The WA Police Force has not identified any trends or problems emerging to date.

d) forecasts of the workload of licensing officers in the year after the year to which the report relates; and

The WA Police Force expects that the forecasted workload will remain constant, and we are not expecting a noticeable increase for the next 12 months.

(e) any proposals for improving the performance of the functions under the *Pawnbrokers and Second-Hand Dealers Act 1994* of licensing officers.

Currently, improved performance is constantly monitored but no resources are available to enhance improvements to compliance at this time. This is largely due to competing priorities.

Modernisation of supporting Information Technology (IT) is currently in line with the implementation of IT upgrades to be installed within the next six months.

Amendments to the associated Regulations to more effectively accommodate scrap metal and Scrap Metal Dealers are under consideration at this time and have not been progressed.

DISABILITY ACCESS AND INCLUSION PLAN OUTCOMES

Treasurer's Instruction 903(15)(iii); Public Sector Commission annual report guidelines 2023-24; Disability Services Act 1993 section 29; Disability Services Regulations 2004 Regulation 8

Disability Access and Inclusion Plan Outcomes 2023-24

The Western Australian community is large and diverse. Data indicates that 411,500 Western Australians live with disability, including approximately 50% of the Australian population over the age of 65 years of age¹. It is a priority for the Western Australia Police Force to provide professional, accessible and inclusive services for all Western Australians, including people with disability, their families and carers.

The WA Police Force is committed to driving action that fosters better outcomes for people with disability, both within the Western Australian community and internally within our workforce. Of the agency's total workforce, 2.1% self-identified as having a disability².

The WA Police Force Disability Access and Inclusion Plan 2023-2025 (DAIP) provides a framework to identify and implement changes that will improve access and inclusion for people living with disability throughout critical aspects of our service delivery to the community and employment practices within our workforce. Its targeted strategies and actions align with state and federal directions. It aims to target the needs identified for people with disability and has been informed by stakeholder consultation both internally and externally, research, agency responsibilities in the Australia's Disability Strategy 2021-2031, and the State Disability Strategy, Action Plan 2020-2030, and the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability - Research Report - Police responses to people with disability October 2021.

Significant work has progressed through the 2023-24 implementation period of the DAIP. The following outlines some of our key achievements to date:

- WA Police Force members of the Safe and Found WA Team partnered with the Autism Association of Western Australia to develop strategies to enhance the promotion of Safe and Found WA services, facilitate multilingual accessibility and incorporate additional training/information sessions to further develop the skills of WA Police Force personnel. The WA Police Force can better fulfil its mission within land search and rescue operations by continuing to build an understanding of the diverse spectrum of Autism and enable effective interactions.
- Development of an online 'Think Tank' tool commenced to enable direct consultation with WA Police Force employees regarding diversity, equity and inclusion matters, for example, through surveys, canvassing, opinions, and establishing in-house focus groups.
- A recruit diversity training program is being developed - IDEASs (Inclusivity, Diversity, Equity, Victim Support and Safety). Upon completion, it will include partnerships with subject matter experts and representative groups to provide the most contemporary information and training, providing a better understanding of how the WA Police Force can meet the service delivery needs of people living with disability. It will expand understanding of disability from physical and mental illness to include vision, hearing, neurocognitive, Autism, psychological and learning and developmental.

- Disability access is one of the objectives guiding planning for active accommodation facilities such as the recently completed Armadale Police Station. This includes but is not limited to the following:
 - Accessible front reception counter
 - Accessible public and staff toilets
 - Reception counter hearing loops
 - Compliant door openings and clearances
 - Ramps
 - Tactile surfaces for change in incline
 - Braille for any toilet signage
 - Accessible custodial cell.
- Ongoing review of the WA Police Force policies, police manuals and Standard Operating Procedures to ensure they meet the needs of people with disability, outlining appropriate treatment of people with disability physically, psychologically, and linguistically through use of interpreters (including AUSLAN). For example, the Child Assessment Interview Team ensures contemporary practices and facilities are in place when interviewing people with disability. They create suitable environments with consideration to furnishings and facilities, healthy snacks and inclusive practices that support more positive outcomes for individuals, family/support people and the role of police.
- The WA Police Force continued to establish initiatives to focus on people with disability and to provide employment opportunities within the organisation. This included publishing consistent substantive equality statements in all job advertisements (attraction). Additionally, unconscious bias training sessions were offered for prospective selection panel members (recruitment) as well as the provision of reasonable adjustments during the selections process (recruitment). Furthermore, the provision of reasonable adjustments to duties and/or work-related requirements during employment is to enable accessibility and inclusion (retention).

¹ Australian Bureau of Statistics, 2019.

² WA Police Force employee HR System self-identification of ongoing disability, data current as at June 2024.

WORKFORCE INCLUSIVENESS REQUIREMENTS

Public Sector Commission annual report guidelines 2023-24

Western Australia Police Force – Workforce Inclusive Reporting Statement

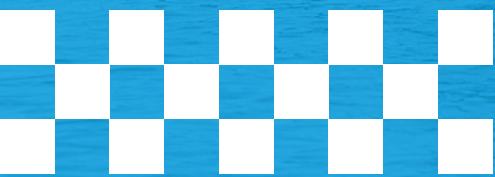
The WA Police Force is a diverse workforce reflective of the community we serve. It is committed to maintaining an inclusive workforce where all individuals are treated with respect and equitably.

The WA Police Force Diversity and Inclusion Plans, including the Multicultural Action Plan 2023–25, Disability Access and Inclusion Plan 2023–25, and Equal Employment Opportunity Management Plan 2023-25 focus on delivering outcomes with support employees and community members with diverse backgrounds.

The Diversity and Inclusion Plans are designed to foster and maintain policies, processes, and practices to ensure inclusive workplace and community practices. The Diversity and Inclusion plans key workforce inclusion initiatives include:

- Encouragement of employees to share their diversity information on the Human Resources self-service system to better represent diversity data.
- Publishing consistent substantive equality statements in all job advertisements encouraging diverse applicants to apply for positions.
- Police Cadets Program targeting Aboriginal and Torres Strait Islander youth participation.
- Diversity and inclusion focused policy development and training to ensure the workforce's understanding, acceptance and appropriate treatment of employees.
- Diverse sexuality and/or gender policy development and learning events.
- Unconscious bias training.
- Exploring Australian Disability Network's Disability Confident Recruiter accreditation requirements and feasibility.
- Development of an online 'Think Tank' tool to enable two-way communication with employees regarding diversity and inclusion matters, for example, surveys and canvassing opinion or feedback.

In March 2023, WA Police Force employees were requested to share information on diversity and workplace experiences in the 2023 WA Public Sector Census. Employees are asked to share the same information in Exit Surveys when leaving the WA Police Force. Census and Exit Survey information is assessed and used to inform workforce planning and diversity and inclusion initiatives.



GOVERNMENT POLICY REQUIREMENTS

IMPLEMENTATION OF THE MULTICULTURAL ACTION PLAN

Treasurer's Instruction 903(16); WA Multicultural Policy Framework; Public Sector Commission annual report guidelines 2023-24

Implementation of the Multicultural Action Plan 2023-24

The Western Australia Police Force serves a diverse and multicultural community. Over 32.2%¹ of the Western Australian community are born overseas, and 55.6%¹ have one or both parents born overseas. Of the agency's total workforce, 9.3%² of employees self-identified as being born in a primarily non-English speaking country. Furthermore, a total of 10.8%³ of respondents self-identified as being from a culturally and linguistically diverse background.

Through a values-driven approach aligned with the WA Charter of Multiculturalism⁴ and dedication to continuous improvement, the WA Police Force upholds its commitment to addressing the challenges faced by members of culturally and linguistically diverse communities. We do so with the clear objective of achieving equity and inclusion for all Western Australians seeking to access or engage with our services, policies and employment.

The WA Police Force Multicultural Action Plan 2023-2025 (MAP) establishes a clear and focused framework that is culturally responsive to our diverse community and workforce needs. The MAP outlines 15 strategies and 26 actions to ensure that operations, services and programs are inclusive and accessible to everyone in our community, including our employees, with a specific and dedicated focus on people from diverse cultural, religious and linguistic backgrounds and people from migrant and refugee backgrounds.

Implementation of the MAP 2023-24 commenced in 2023-24. Over half of the recommended actions within the MAP were completed during this period, with the remaining actions to continue progression in 2024-25. The following outlines some of the key achievements during the 2023-24 period:

- Identified opportunities to expand contract requirements with Employee Assistance Program service providers during the recent tender process, resulting in the awarding of a new contract agreement that now includes culturally safe, accessible and inclusive support and referrals for our employees and their immediate family members.
- Conducted an internal campaign on respectful and inclusive workplaces by supporting the 'Racism. It stops with me' campaign during 'Multicultural March'. The campaign included the development and promotion of key anti-racism messages via workplace posters, corporate desktop wallpaper images and articles in the *From the Line* internal online magazine that reinforce a zero-tolerance stance on racism within the workforce and throughout all interactions we have within the community.
- Developed a larger range of culturally diverse photographs and imagery for use in publications and advertisements, reinforcing positive examples of the benefits of cultural diversity throughout the workforce and community.
- Launched an inclusive recruitment drive targeting individuals from culturally and linguistically diverse backgrounds to foster diversity and community representation through the development of an advertising campaign that shares inspiring stories of police officers from Asian, African, Indian and Aboriginal backgrounds about their reason for choosing to join the WA Police Force. The advertisement was broadcasted in Cantonese, Mandarin, Indian, Punjabi, Hindi and Vietnamese across local radio. Advertising was also published in local printed publications, including The African Migrant Magazine, Epoch Times, Australian Chinese Times WA, Oriental Post WA, Perth Post, Indus Age, and The Indian Link.

- The WA Police Force continued to establish initiatives focussed on providing employment opportunities for people from culturally and linguistically diverse backgrounds within the organisation, including publishing consistent substantive equality statements in all job advertisements and offering unconscious bias training sessions for prospective selection panel members, including information on panel composition considerations and the provision of reasonable adjustments during the selection process to enable accessibility and inclusion.
- Participated in a learning event at the Indonesian Consulate addressing family violence issues within multicultural communities in Perth, which brought together members of the Indonesian community, the Piddington Society, and a prominent family law firm. The event fostered an environment of open discussion and learning, helping to bridge the gap between law enforcement and those most affected by family violence, building trust and providing support and education to culturally and linguistically diverse communities.

¹ 2021 Australian Bureau of Statistics Census data.

² As at June 2024, percentage calculated according to Public Sector Commission's definition of CaLD for reporting purposes, country of birth has been used to determine CaLD status in this report.

³ WA Police Force employee HR System self-identification CaLD background, data current as at June 2024.

⁴ WA Charter of Multiculturalism, 2004.

HEALTH, SAFETY AND INJURY MANAGEMENT PERFORMANCE

Treasurer's Instruction 903(16); Public Sector Commission annual report guidelines 2023-24, Department of Energy, Mines, Industry Regulation and Safety policy

Qualitative data

Safety Branch

Safety Branch continues to provide consultation and advice to the Western Australia Police Force through a variety of strategies to raise workforce knowledge and understanding of their responsibilities and duties under Work Health and Safety legislation.

Safety Branch has implemented the following during the 2023-24 period:

- Safety Branch provides support to Districts/Portfolios and the Executive in response to a range of issues and inquiries and continues to manage the WA Police Force's response to WorkSafe inquiries and investigations. This has included the finalisation of all outstanding WorkSafe investigations with the WA Police Force during this reporting period, without the issuance of any improvement notices or formal guidance notes.
- Recording and investigation of psychological hazards and incidents continues to be reviewed by Safety Branch in consultation with Psychology Unit to identify best practice which protects the health and wellbeing of our people.
- The initial body armour contract concludes late in 2024, as such, a project team was established to review future requirements and options available. Safety Branch is working within this project team, which aims to identify improved body armour options considering changes in ergonomic design, material technology and level of protection, which may reduce the incidence and severity of injuries experienced by officers.
- Corporate Health targets the delivery of health and wellbeing programs that drive long-term positive behavioural change for all WA Police personnel. The program includes lived experience stories, team physical and mental health challenges, and the gymnasium upgrade project, which included 17 regional sites and \$500,000 of equipment upgrades.

Injury Coordination & Support Services

The Injury Coordination and Support Services (ICSS) unit coordinates, engages, and performs the following activities and functions:

- Overseeing a support program for employees in relation to cancer diagnosis and a carer program for employees caring for cancer sufferers.
- Managing the Peer Support Program, which incorporates 230 trained volunteer Peer Support Officers. ICSS coordinates Peer Support Induction Courses and Peer Support Refresher courses and provides guidance for Peer Support Officer interactions with employees.
- Coordinating funerals for Serving Police Officers, Serving Police Staff, Serving Police Auxiliary Officers and Retired Policer Officers, undertaking the required administrative, ceremonial, and support duties.
- Coordinating with a pathology team to receive results of Mandatory Disease Testing and liaising with the officers' doctor.
- Managing Extreme Incident Respite, which provides 72 hours relief from duty immediately after an employee's attendance at an extreme incident.

Welfare Officers respond to critical incidents involving WA Police Force personnel by providing support to officers involved in critical incidents throughout Western Australia. Proactive visits and contacts are made in support of employees, Officers in Charge, Peer Support Officers and District Office personnel.

The WA Police Force is provided pastoral care by six full-time Police Chaplains who are supported by nine regional affiliate volunteer Chaplains. Chaplains proactively attend police stations and units across metropolitan and regional Western Australia and provide a 24/7 365 attendance at critical incidents in support of attending officers.

Police Separation and Transition

The passage of the Police Amendment (Compensation Scheme) Bill 2021 on 8 December 2021 represented a significant milestone for Police Officers and Aboriginal Police Liaison Officers. This decisive amendment to the *Police Act 1892* introduced the Police Compensation Scheme, designed to provide crucial support for those who are medically retired due to work-related illness or injury. Effective from 1 January 2022, the scheme amplifies the level of care and assistance for officers who can no longer serve the community due to injuries sustained in the line of duty. It complements existing entitlements, such as the former officer medical benefits scheme, and establishes a mechanism for dispute resolution through the Industrial Relations Commission Amendment Regulations (No 2) 2022, published in the Government Gazette on 21 January 2022.

The scheme encompasses a range of benefits, including police compensation payment in line with the *Workers' Compensation and Injury Management Act 1981*. This encompasses a permanent impairment payment, a lump-sum payment for salary continuance, and a lump-sum payment for vocational support and retraining. Furthermore, officers facing challenging social and financial circumstances due to permanent total incapacity may access an additional amount of up to 75% of the Prescribed Amount.

Even post-service, eligible officers who were injured at work can continue to claim reasonable medical and pharmaceutical expenses in line with the provisions of the Former Police Officers' Medical Benefit Scheme, ensuring ongoing support for those who have dedicated their careers to protecting their community.

Police Medical Retirements

Between the period 1 July 2023 to 30 June 2024, 19 members of the WA Police Force have been medically retired due to work-related injuries. Efforts have been made to provide comprehensive support for these retired officers, including compensation through the Police Compensation Scheme and Vocational Rehabilitation payments to enhance their employability post their service with the WA Police Force. This underscores the commitment to ensuring the wellbeing and successful transition of officers leaving the force due to medical retirement.

Police Compensation

Between the period 1 July 2023 to 30 June 2024, six medically retired members received compensation for their work-related illness or injury through the Police Compensation Scheme.

Career Transitional Services

In order to ensure a smooth transition for officers leaving the force due to medical retirement, comprehensive support has been provided. This now includes expanding our transition service providers through examination and exploring services in order to equip members with the skills needed for post-departure work readiness. As part of this effort, services such as resume building, job application support, interview coaching, networking, career coaching, and wellbeing activities are being thoroughly researched and reviewed to best meet the needs of our officers and the agency.

Psychology Unit

The Psychology Unit has implemented the following during the 2023-24 period;

- The Psychology Unit has increased to 10 FTE, also increasing capability with Psychologists holding various endorsements coming on board (Clinical, Forensic, Counselling and Organisational).
- Business Units have opted to fund additional psychological support for their area, allowing Psychologists embedded within the WA Police Academy and Sex Crimes Division, with further areas considering pursuing such.
- Ongoing and increased demand for support to business areas across the agency through site visits for mental health awareness and relationship building with our people.
- Increase in demand for mental health training for leaders and supervisors, including presence at Leadership Development Courses, Promotional Development Courses, and Officer in Charge Conferences.
- Further increase in requests for individual therapy, wellbeing reviews and pre-deployment assessments.
- Focusing on preventative and proactive mental health strategies, with the approval and imminent implementation of a Mental Health Framework that will be delivered initially to recruits and subsequently the remainder of the agency.
- Implementation of a wellbeing component into probationer and cadet appraisals, allowing review, identification, and support to be provided by our unit early on.
- Increased training to the Psychologists within the unit, focused on providing advanced-level trauma treatment for significant critical incident exposure, as well as cumulative trauma exposure across the life or work span.
- Development of intensive trauma intervention protocol of evidence-based treatment, often allowing officers to return to work in under one month.
- Sourced an appropriate off-site satellite location for individuals engaged with our service where the central location may be a barrier to service.
- Addition of a temporary project officer to assist with agency-wide initiatives.
- Development of resources/supports for police families.
- Increase in capacity for teaching/training within the unit with interest from both local and international students.

Vocational Rehabilitation Unit

The Vocational Rehabilitation Unit has implemented the following during the 2023-24 period:

- Provided return to work support to an average of 550 workers at any one time.
- Improved compliance with the injury management framework for the audit period ending February 2024.
- The introduction of a temporary manager to oversee the Work-Related Claims processes and team.
- Transitioned to a Medical Expense Claims System for reimbursement of work-related medical expenses.
- Commenced new contracts for the provision of Occupational Physician and Psychiatry opinion.
- Maintained the panel of 18 preferred providers of vocational rehabilitation services across the state to ensure timely delivery of in-person support for employees to return to work.
- Achieved an average of seven days from referral to triage of a new referral for injury management support.

HEALTH, SAFETY AND INJURY MANAGEMENT PERFORMANCE

Treasurer's Instruction 903(16); Public Sector Commission annual report guidelines 2023-24, Department of Energy, Mines, Industry Regulation and Safety policy

Quantitative data

	2021-22	2022-23	2023-24	Targets	Comments about targets
Fatalities and lost time					
Number of fatalities	0	1	0	0	
Lost time injury and disease incidence rate (at least one day/shift lost from work)	5.40	3.86	1.30	0 or 10% reduction	The number of workers being injured in the workplace continues to reduce, indicating the injury prevention model commenced in earlier years is paying significant dividends.
Lost time injury and diseases severity rate (at least 60 days lost from work)	4.46	10.11	35.1	0 or 10% reduction	The nature of injury has significantly changed in 2023-24. 60% of all claims with over 60 days lost from work are psychological in nature. While the number of workers being injured is decreasing, the severity experienced by those who are injured is increasing, which can be linked in part to the occupational roles they undertake. Further work within Health Welfare and Safety is being undertaken to provide psychological support and education to workers at a much earlier stage and prior to any injury occurring.
Return to work					
Percentage of lost time injury claims with no compensation payments beyond 13 weeks	50%	57%	50%	Greater than or equal to 80%	This data relates to Workers' Compensation data which does not include Police Officers.
Percentage of lost time injury claims with no compensation payments beyond 26 weeks	61%	71%	68.2%	Greater than or equal to 80%	
Manager training					
Percentage of managers and supervisors trained in occupational safety, health and injury management responsibilities (including refresher training within 3 years)	87.0%	93.0%	91.9%	Greater than or equal to 80%	Target achieved

BOARD AND COMMITTEE REMUNERATION

Treasurer's Instruction 903(16); Department of the Premier and Cabinet State Government Boards and Committees: Classification and Appointment Guidelines, Premier's Circular 2023/02, and Public Sector Commission annual report guidelines 2023-24

Position Title	Member Name	Type of remuneration	Period of membership	Term of Appointment / Tenure	Base Salary / Sitting Fees	Gross/ actual remuneration for financial year
Police Appeals Board						
Chair	Elizabeth Woods	Nil	01 July 2023 to 30 June 2024	Two years	Nil	\$0.00
Member	Steve Thompson	Nil	01 July 2023 to 30 June 2024	Two years	Nil	\$0.00
Member	Mark Johnson	Nil	01 July 2023 to 30 June 2024	Two years	Nil	\$0.00
Road Safety Council						
Chair	Katie Hodson-Thomas	Annual salary	1 July 2023 to 30 June 2024	Three years	\$45,000.00 annually	\$49,950.00*
Primary Member	Rob Slocombe	Sitting Fee	1 July 2023 to 30 June 2024	Three years	\$537.00 daily	\$0.00**
Primary Member	Nick Sloan	Sitting Fee	1 July 2023 to 30 June 2024	Three years	\$537.00 daily	\$0.00**
Primary Member	Adrian Warner	Ineligible	1 July 2023 to 30 June 2024	Ongoing	Nil	\$0.00
Primary Member	Iain Cameron	Ineligible	1 July 2023 to 30 June 2024	Ongoing	Nil	\$0.00
Primary Member	Kylie Whiteley	Ineligible	1 July 2023 to 30 June 2024	Ongoing	Nil	\$0.00
Primary Member	Melesha Sands	Ineligible	1 July 2023 to 30 June 2024	Ongoing	Nil	\$0.00
Primary Member	Andrew Robertson	Ineligible	1 July 2023 to 30 June 2024	Ongoing	Nil	\$0.00
Primary Member	John Erceg	Ineligible	1 July 2023 to 30 June 2024	Ongoing	Nil	\$0.00
Primary Member	Peter Woronzow	Ineligible	1 July 2023 to 30 June 2024	Ongoing	Nil	\$0.00
Primary Member	Anthony Kannis	Ineligible	1 July 2023 to 30 June 2024	Ongoing	Nil	\$0.00
Primary Member	Margaret Butcher	Ineligible	7 August 2023 to 30 June 2024	Ongoing	Nil	\$0.00
Primary Member	Shanaeya Mehta	Ineligible	1 July 2023 to 6 August 2023	Ongoing	Nil	\$0.00
TOTAL REMUNERATION FOR THE FINANCIAL YEAR						\$49,950.00

Notes:

*base salary plus superannuation guarantee.

**elected not to claim remuneration.



APPENDICES

SANCTIONS IMPOSED AGAINST WA POLICE FORCE EMPLOYEES

Sanctions imposed	Employees
Managerial Notice	86
Assistant Commissioner's Warning Notice	15
Deputy Commissioner's Warning Notice	0
Referred for Discipline Under Police Regulations	38
Referred for Loss Of Confidence	19
Criminal Charges (Sworn)	16
Criminal Charges (Police Staff and Police Auxiliary Officers)	6
Verbal Guidance	238*

*Verbal Guidance statistics reflect count of outcomes rather than employees

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