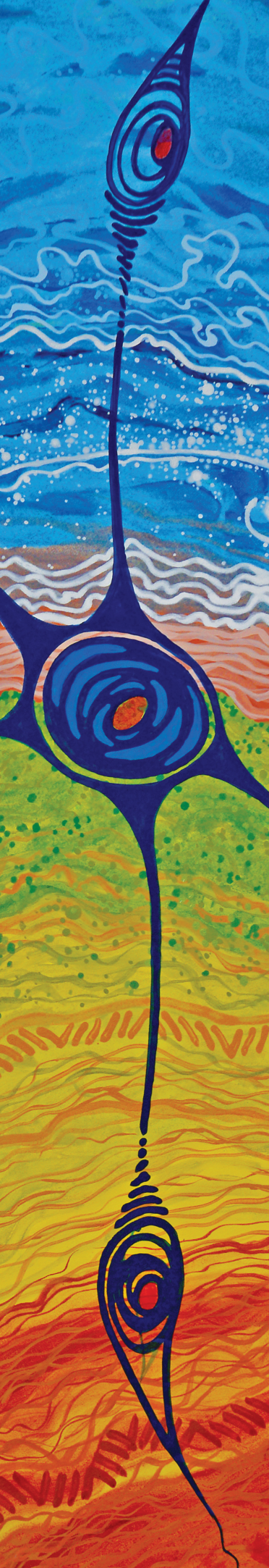




WESTERN AUSTRALIA  
POLICE FORCE  
**ANNUAL REPORT**  
**2025**





## 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 both past and present.

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## STATEMENT OF COMPLIANCE

### Hon. Reece Whitby MLA Minister for Police

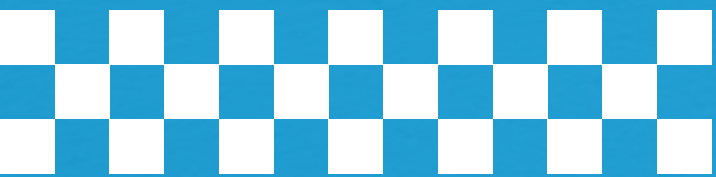
In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament the Annual Report of the Western Australia Police Force for the year ended 30 June 2025.

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



**Col Blanch APM**  
Commissioner of Police

12 September 2025



# 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 - Supporting our local and regional communities to thrive.

Outcome 1: Contribute to community safety and security		2024-25	
KEY EFFECTIVENESS INDICATORS <sup>(a)</sup>	Target <sup>(b)</sup>	Actual	Variation <sup>(c)</sup>
<b>Timely and Quality Responses to Calls for Help</b>			
Percentage of priority 1 and 2 incidents in the metropolitan region responded to within 12 minutes	80	82.8	2.8pp
Percentage of priority 3 incidents in the metropolitan region responded to within 60 minutes	80	77.1	(2.9pp)
<b>High Visibility Policing</b>			
Percentage of sworn police officer hours available for frontline policing duties	75	70.4	(4.6pp)
Percentage of traffic law enforcement contacts made by police officers that target "Category A" offences	90	N/A <sup>(d)</sup>	N/A <sup>(d)</sup>
<b>Victim Safety</b>			
Percentage of family and domestic violence-related incidents where an offender was processed for an offence against the person within 7 days	75	82.3	7.3pp
<b>Timely and Quality Investigations</b>			
Percentage of offences against the person investigations finalised within 60 days	85	92.2	7.2pp
Percentage of offences against property investigations finalised within 30 days	90	90.6	0.6pp
<b>Community Demand</b>			
Rate of offences against the person (excluding family violence-related offences) per 100,000 people	810	1,062.3	31.1pp
Rate of offences against property (excluding family violence-related offences) per 100,000 people	6,200	3,848.6	(37.9pp)
<b>Community Satisfaction and Confidence</b>			
Percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police	82	75.9	(6.1pp)
Percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police	85	68.2	(16.8pp)
<b>KEY EFFICIENCY INDICATORS<sup>(a)</sup></b>			
Service 1: Metropolitan policing services			
Average cost of metropolitan policing services per person in the Perth metropolitan area	\$284	\$316	\$32
Service 2: Regional and remote policing services			
Average cost of regional and remote policing services per person in regional WA	\$957	\$1,057	\$100
Service 3: Specialist policing services			
Average cost of specialist policing services per person in WA	\$225	\$238	\$13
Outcome 2: Improve coordination and community awareness of road safety in Western Australia			
<b>KEY EFFECTIVENESS INDICATORS<sup>(a)</sup></b>			
<b>Road Safety</b>			
Effectiveness of road safety awareness campaigns	70	73	3pp
<b>KEY EFFICIENCY INDICATORS<sup>(a)</sup></b>			
Service 4: Road Safety Commission			
Percentage of Road Safety Commission projects completed on time	90	97	7pp
Percentage of Road Safety Commission projects completed on budget	95	68	(27pp)

**Notes:**

- (a) This table is a summary of the 2024-25 WA Police Force Key Performance Indicators. For more detailed information refer to the Key Performance Indicators section of this report.
- (b) Targets as specified in the 2024-25 Budget Statements.
- (c) 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.
- (d) An exemption has been granted by the Under Treasurer for 2024-25 due to the transition of infringement management to the Department of Transport in October 2024. The WA Police Force is unable to report complete infringement data for 2024-25.

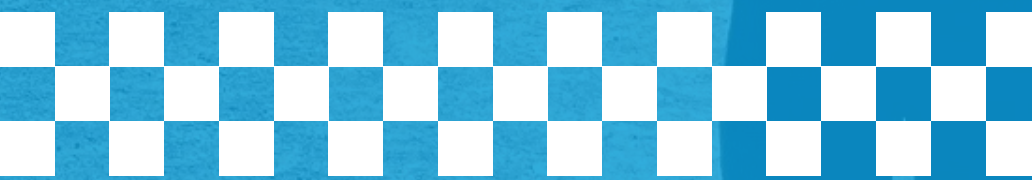
## SUMMARY OF RESULTS AGAINST FINANCIAL TARGETS

		2024-25	
<b>FINANCIAL TARGETS</b>	<b>Target \$,000</b>	<b>Actual \$,000</b>	<b>Variation<sup>(c)</sup> \$,000</b>
<b>Total cost of services</b>	1,983,943	2,182,247	198,304
The variance is mainly attributed to the additional approved budget for the Public Sector Wages Policy Statement 2023 and the increased costs including ICT expense, depreciation and grants paid to Main Roads.			
<b>Net cost of services</b>	1,808,433	2,027,975	219,542
The variance is mainly attributed to the additional approved budget for the Public Sector Wages Policy Statement 2023 and the increased costs including ICT expense, depreciation and grants paid to Main Roads, as well as a backlog in issuing and collecting vehicle infringement revenue.			
<b>Total equity</b>	2,298,040	2,495,972	197,932
The variance is mainly due an increase in the asset valuation reserve following the introduction of a new accounting standard requiring that the valuation includes project management costs.			
<b>Agreed salary expense level</b>	1,191,589	1,225,947	34,358
The variance is mainly attributed to the additional approved budget for the Public Sector Wages Policy Statement 2023, as well as an increase in the actuarial valuation of leave liabilities which is affected by changes in the yield on reference financial instruments.			
<b>Agreed executive salary expense limit</b>	2,196	2,118	(78)
The target contains variable outcomes including assumptions for Higher Duties Allowance and use of vehicle benefits.			
<b>WORKING CASH TARGETS</b>	<b>Agreed Limit \$,000</b>	<b>Target<sup>(a)</sup> / Actual<sup>(b)</sup> \$,000</b>	<b>Variation<sup>(c)</sup> \$,000</b>
Agreed working cash limit	94,748	41,785	(52,963)

**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) Variations shown in brackets represent the amount that the actual figure is lower than the compared target.



 **AUDIT  
OPINION**





## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2025

#### 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 2025, 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 2025 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 2025 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.

### 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](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 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 2025, and the controls were implemented as designed as at 30 June 2025.

### Basis for Qualified Opinion

#### 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, and there were many instances where appropriate segregation of duties between ordering, receiving, incurring and certifying could not be demonstrated. In addition, I also identified instances where payments were not certified by officers in accordance with the approved delegations. These weaknesses increase the risk of incorrect or fraudulent payments and ordering of inappropriate or unnecessary goods and services.

## 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 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 2025 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 2025 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 2025.

## Matter of Significance

The Police Service received an approval from the Under Treasurer, in accordance with Treasurer's Instruction 3 Financial Sustainability - Requirement 5.2(i) Key Performance Indicators, to temporarily discontinue reporting the key effectiveness indicator 'Percentage of traffic law enforcement contacts made by police officers that target 'Category A' offences' for the year ended 30 June 2025.

The temporary discontinuation was approved due to issues associated with accessing traffic infringements data to measure the key effectiveness indicator. Consequently, this key performance indicator has not been reported. I am required by section 24(1) of the *Auditor General Act 2006* to report on matters of such significance. My opinion is not modified in respect of this matter.

## 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 3 Financial Sustainability – Requirement 5: 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 3 - Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

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

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

## **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 2025, 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.

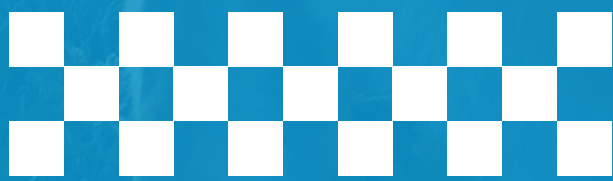
If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there 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 2025 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 of the Auditor General for Western Australia  
Perth, Western Australia  
8 September 2025



# KEY PERFORMANCE INDICATORS

## CERTIFICATION

**FOR THE YEAR ENDED 30 JUNE 2025**

I hereby certify that the Key Performance Indicators are based on proper records, are relevant and appropriate for assisting users to assess the Western Australia Police Force's performance, and fairly represent the performance of the Western Australia Police Force for the financial year ended 30 June 2025.



**COL BLANCH APM**  
**Commissioner of Police**

**5 September 2025**

## OUTCOME BASED MANAGEMENT FRAMEWORK

The Western Australia Police Force's (WA Police Force) Outcome Based Management Framework describes the relationship between services provided, agency outcomes and the Western Australian Government Goals. The WA Police Force Outcome Based Management Framework did not change during 2024-25.

The table below summarises the WA Police Force outcomes and services that contribute to meeting the high-level government goal.

Government Goal	Outcomes (What we sought to achieve)	The services we provided
Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive	Outcome 1: Contribute to community safety and security	Service 1: Metropolitan policing services Service 2: Regional and remote policing services Service 3: Specialist policing services
	Outcome 2: Improve coordination and community awareness of road safety in Western Australia	Service 4: Road Safety Commission

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 Key Effectiveness Indicators and Key Efficiency Indicators for WA Police Force are summarised below.

<b>Government Goal: Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive</b>	
<b>Outcome 1: Contribute to community safety and security</b>	
<b>Key Effectiveness Indicators</b>	
<b>Timely and Quality Responses to Calls for Help</b>	
Percentage of priority 1 and 2 incidents in the metropolitan area responded to within 12 minutes	
Percentage of priority 3 incidents in the metropolitan area responded to within 60 minutes	
<b>High Visibility Policing</b>	
Percentage of sworn police officer hours available for frontline policing duties	
Percentage of traffic law enforcement contacts made by police officers that targeted 'Category A' offences	
<b>Victim Safety</b>	
Percentage of family and domestic-related incidents where an offender was processed for an offence against the person within 7 days	
<b>Timely and Quality Investigations</b>	
Percentage of offences against the person investigations finalised within 60 days	
Percentage of offences against property investigations finalised within 30 days	
<b>Community Demand</b>	
Rate of offences against the person (excluding family violence-related offences) per 100,000 people	
Rate of offences against property (excluding family violence-related offences) per 100,000 people	
<b>Community Satisfaction and Confidence</b>	
Percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police	
Percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police	
<b>Key Efficiency Indicators</b>	
Service 1 Metropolitan policing	Average cost of metropolitan policing services per person in the metropolitan area

# KEY PERFORMANCE INDICATORS

services	
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
<b>Outcome 2: Improve coordination and community awareness of road safety in Western Australia</b>	
<b>Key Effectiveness Indicator</b>	
<b>Road Safety</b>	
Effectiveness of road safety awareness campaigns	
<b>Key Efficiency Indicators</b>	
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

Key effectiveness indicators provide information on the extent of or progress towards achievement of an agency level government desired outcome through the delivery of services.

#### Timely and Quality Responses to Calls for Help

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 response:
  - Imminent risk to life.
  - Evade police incident.
- Priority 2 incidents require immediate response:
  - Serious incident in progress.
  - Use of, or an immediate threat of violence.
  - Serious offence in progress.
  - Significant risk to community safety.
  - Suspect detained and violent.
- Priority 3 incidents require a prompt response:
  - A general concern for a person's safety.
  - Non-serious offence in progress.
  - Potential risks to community safety.
  - Suspect detained and compliant.
  - Evidence to be secured (risk of loss or contamination).

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, distance of travel, and road and weather conditions. The WA Police Force aims to respond to 80% of incidents within the target time.

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
76.4	80.8	87.5	85.8	82.8	80.0

#### Percentage of priority 3 incidents in the metropolitan area responded to within 60 minutes

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
79.0	83.1	86.7	84.2	77.1	80.0

#### What do these indicators show?

The 2024-25 result of 82.8% for priority 1 and 2 incidents was 2.8 percentage points above the target. The result decreased compared with the previous year's result.

The 2024-25 result of 77.1% for priority 3 incidents was 2.9 percentage points below the target. The

result decreased compared with the previous year's result.

These indicators reflect the ongoing challenge of meeting response targets amid increasing community demand for police services. The WA Police Force continues to prioritise timely and effective responses as part of its commitment to community safety.

Response times are influenced by resource availability, operational considerations, traffic congestion and environmental conditions. Capacity to respond to core police tasks such as emergencies and crime incidents has been further impacted by an increase in the first half of the year in non-core tasking such as health and mental health related incidents. This has primarily affected responses to priority 3 tasks. The WA Police Force is working with partner agencies to refer these non-core policing matters to the appropriate service providers for response. This strategy supports better outcomes for individuals in need while preserving police resources for core police tasks.

To improve responsiveness to the most serious incidents and better protect vulnerable people in the community, WA Police Force implemented a new task prioritisation policy in September 2024. The policy introduced clear decision-making pathways and supervisor review of requests to downgrade task priority, resulting in an increase in the number of priority 2 tasks attended. This in turn increased response time to some priority 3 tasks.

Additional operational strategies implemented during the reporting period supported the WA Police Force's continued focus on core policing functions and efforts to improve response capacity in a dynamic and resource-constrained environment. These included:

- Consolidation of the State Operations Command Centre with the Police Operations Centre, improving coordination and decision-making, streamlining communications and enabling multi-agency responses.
- Enhanced rostering across the Metropolitan Region, ensuring greater alignment of officer deployment with peak demand periods.
- Real-time resource allocation by the State Operations Command Centre and District Operations to areas of greatest need.
- Flexible operations such as Heat Shield and NightSafe, which enabled responsive deployments to high-demand locations.
- Increased use of mobile technology (OneForce), allowing officers to remain operationally active in the field and improving their availability for priority incidents.

#### Notes:

- (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:
  - a. Scheduled Events, which are incidents created for attendance at a later time or date, e.g. curfew checks and Royal Flying Doctor Service escorts;
  - b. 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;
  - c. 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;
  - d. Incidents with no recorded arrival at scene time, which may occur due to a number of circumstances; and
  - e. 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.

#### Source:

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

## High Visibility Policing

High visibility policing performance is measured using two indicators – sworn police officer hours available for frontline policing duties and traffic law enforcement contacts targeting category ‘A’ offences.

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.

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.

### Percentage of sworn police officer hours available for frontline policing duties

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
72.7	69.0	69.1	69.6	70.4	75.0

#### What does this indicator show?

The 2024-25 result of 70.4% was 4.6 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 2024-25 result and the target was caused in part by long-term increases in the baseline hours associated with recruits. The improvement in the 2024-25 result compared to the last three years is due to an increase in frontline available hours.

The WA Police Force has made significant investments in officer recruitment, maintaining a consistently high intake throughout 2023-24 and 2024-25. 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.

#### Notes:

- (a) Sworn police officer hours available for frontline policing duties include:

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

**Source:**

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

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
98.3	98.5	99.0	98.8	N/A	90.0

### What does this indicator show?

A temporary exemption was approved by the Under Treasurer due to issues associated with accessing traffic infringements data to measure the key effectiveness indicator.

**Notes:**

- (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:**

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).

## Victim Safety

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.

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
73.7	74.4	76.6	81.4	82.3	75.0

### What does this indicator show?

The 2024-25 result was 82.3% which is 7.3 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 to support victims of family violence.

Reported offences for both Assault (Family) and Threatening Behaviour (Family) have increased over 2024-25. The number of offenders processed for a family violence related offence has also increased over the same period.

Investigative timeliness is enhanced through operational and technological innovations, with ongoing training improving officers' ability to identify, locate, and link suspects to offences.

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. The State Crime Family Violence Investigation Squad target suspects with a protracted history of serious family violence and high harm offenders.

The WA Police Force is working to bring partner agencies closer to the frontline. The third iteration of Operation Keelia took place during the Christmas period. Operation Keelia aimed to enhance victim safety and hold perpetrators accountable through coordinated service delivery between the WA Police Force, the Department of Communities, and the Family and Domestic Violence Coordinated Response Service.

While prompt 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:

- 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.

- (c) 'Offences against the person' includes homicide, assault, sexual offences, threatening behaviour, deprivation of liberty, and robbery.
- (d) 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.
- (e) 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.
- (f) 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.
  - c. From July 2017, a family relationship is defined for the purpose of recording incidents by the WA Police Force as immediate family, and involves:
    - i. Partner/ex-partner;
    - ii. Parents;
    - iii. Guardians of children; or
    - iv. Children who reside or regularly stay with involved parties.
  - d. Prior to July 2017, the definition included extended family such as in-laws and grandparents.

**Source:**

WA Police Force, Frontline Incident Management System.

## Timely and Quality Investigations

Apprehending offenders may prevent further offences being committed and act 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 is 30 days.

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

### Percentage of offences against the person investigations finalised within 60 days

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
87.7	87.6	90.0	91.1	92.2	85.0

### Percentage of offences against property investigations finalised within 30 days

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
89.4	88.0	88.8	90.3	90.6	90.0

#### What do these indicators show?

The 2024-25 result of 92.2% for offences against the person investigations finalised within 60 days was 7.2 percentage points above the target. The result increased compared with the previous year's result.

The 2024-25 result of 90.6% for offences against property investigations finalised within 30 days was 0.6 percentage points above the target. The result increased compared with the previous year's result.

WA Police Force remains focused on applying the policing fundamental of timely and quality investigations to prevent repeat offending and support safer communities. Strengthened offender-focused investigative approaches through training, technology and targeted enforcement has resulted in an increase in the proportion of finalised investigations with one or more offenders processed.

Officers and analysts continue to be trained in investigative principles that improve the ability to identify, locate, and link offenders to crimes. These practices are supported by enhanced digital and forensic tools, including:

- IRIS graph analytics to rapidly identify, locate and associate offenders.
- SILVA (Safety, Identify, Locate, Visualise, Associate) Hub to improve incident management, communication and information sharing across agencies.
- National Criminal Intelligence System to facilitate intelligence sharing between other Australian police jurisdictions.
- Automatic Number Plate Recognition and vehicle tracking technologies for tracking suspect vehicle movements, recovering stolen property and identifying criminal networks.
- Facial recognition and Closed-Circuit Television (CCTV) analytics to associate offenders with

crime scenes.

- Body Worn Camera footage to capture evidence and support frontline officers through the livestreaming of incidents in progress.
- Remotely Piloted Aircraft Systems to provide aerial support to investigations.
- Digital evidence capture through OneForce mobile phones, enabling efficient case documentation and suspect identification from the field.
- Citizen evidence uploads.

DNA testing remains one of the most powerful tools available to investigators, particularly for offences involving violence or sexual assault. The WA Police Force continues to build forensic readiness at the frontline, including:

- Stocking drink spiking self-test kits at all 24/7 metropolitan and regional stations to enable early evidence collection for suspected drug-facilitated offences.
- Ensuring DNA swabbing kits and protocols are accessible and well-understood by frontline officers to maximise forensic opportunities at the earliest stages of investigation.
- Leveraging advances in DNA analysis turnaround times to inform suspect identification and arrest strategies in real time.

These capabilities are particularly critical for offences such as sexual penetration offences and child sexual abuse, with such investigations led or supported by specialist squads. DNA evidence in these cases not only enhances investigative outcomes, but provides greater support to victims through timely resolution.

The WA Police Force continues to build dynamic operational capability to target prolific and high-harm property offenders, who often operate across District boundaries. The Rapid Apprehension Squad, Regional Operations Group, and Rapid High Harm Offender Response Teams collaborate across the Metropolitan Region to rapidly respond to repeat and cross-jurisdictional offenders. This integrated, intelligence-led approach ensures that property crime investigations are conducted efficiently and effectively, with a strong emphasis on offender processing, reducing future harm, and the ability to identify, locate, and link offenders to property crimes.

#### Notes:

- 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.
- 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.
- The percentage of offence investigations finalised includes family violence-related offences and is comprised of offences with the following investigation outcomes:
  - 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.
  - Complaint withdrawn – where the victim indicates they no longer support an investigation or charging of the offender.
  - Insufficient evidence – evidence is not sufficient to proceed by way of charge against a suspect for an offence.
  - 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.
  - 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.
- 'Offences against the person' includes homicide, assault, sexual offences, threatening behaviour, deprivation of liberty and robbery.
- 'Offences against property' includes burglary, stealing of motor vehicle, stealing, arson and property damage.
- 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.

#### Source:

WA Police Force, Frontline Incident Management System.

## 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.

Several factors are understood to contribute to community demand, including proactive policing to detect and encourage reporting of offences, cost-of-living pressures, housing instability, alcohol and substance misuse, mental health issues, and youth disengagement, particularly in regional and remote areas.

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.

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
847.5	862.0	960.5	1,014.7	1,062.3	810

#### What does this indicator show?

The 2024-25 rate of 1,062.3 offences per 100,000 people was 31.1 percent above the target. The rate increased compared with the previous year's rate.

This increase is largely due to an increase in reported Assault (Non-Family) and Threatening Behaviour (Non-Family) offences. While this reflects increased demand for police services, it may also indicate greater community willingness to report violent incidents, particularly those occurring in public spaces and entertainment precincts. Importantly, despite the higher volume of reported offences, sanction rates in most offence categories have remained steady or improved—demonstrating the WA Police Force's continued effectiveness in investigating and resolving these matters.

In response to this indicator, the WA Police Force has continued to prioritise core policing fundamentals while expanding operational strategies and inter-agency partnerships to manage demand and reduce harm.

The agency has invested in technology to support frontline response, including the widespread use of Body Worn Cameras to improve evidence capture and accountability in incidents involving violence or disorder. Officers also work closely with health and welfare partners to support victims, encourage reporting of sexual offences, and promote safer outcomes for vulnerable individuals. The establishment of the Child Exploitation Operations Unit in 2023 further strengthened the WA Police Force's capacity to detect and disrupt online child abuse and prosecute high-risk offenders.

To address increased community demand and reduce violence in public spaces, the WA Police Force deployed several high-visibility operational strategies:

- **Operation Heat Shield:** Targets high-harm offenders through active patrols and direct enforcement in high-demand locations, particularly entertainment precincts.
- **Operation NightSafe:** Enhances officer presence during peak weekend and night-time hours, particularly in hospitality and nightlife zones, with a focus on deterring anti-social behaviour and public violence.
- **Operation Regional Shield:** Initiated in 2022 and expanded since, this initiative responds to youth-related offending in the Kimberley, Pilbara, and Kalgoorlie. It provides an overt policing presence in key public spaces and supports local interventions for at-risk youth.

In regional WA, the WA Police Force also continues to use Banning Notices, Banned Drinkers Orders,

Move-On Notices, and compliance checks at liquor-restricted premises to disrupt alcohol-related violence and improve public safety. These efforts, combined with sustained community engagement and focused operational deployments, reflect the agency’s commitment to reducing crime, improving outcomes for victims, and responding proactively to community needs.

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
3,880.4	4,248.3	4,607.4	4,442.4	3,848.6	6,200.0

### What does this indicator show?

The 2024-25 rate of 3,848.6 offences per 100,000 people was 37.9 percent below the target. The rate decreased compared with the previous year’s rate.

The 2024-25 result is a sustained decrease, largely due to declines in burglary, stealing, and motor vehicle theft. Of these offence types, stealing is the largest contributor to the property crime category, and decreased across the reporting period. These outcomes demonstrate the positive impact of focused policing efforts on reducing community harm and maintaining public safety.

In response to this indicator, The WA Police Force has continued to apply policing fundamentals, supported by intelligence-led operations and strategic partnerships.

Operational responses, along with technological innovations, have been critical in driving these improvements. Operation Heat Shield and Operation Regional Shield provided additional resourcing and deployed investigative teams to high-harm locations, targeting prolific offenders responsible for burglary, stealing, and motor vehicle theft. These operations leveraged multiple sources of intelligence to support early intervention and maximise investigative reach.

The Rapid High Harm Offender Response Teams in collaboration with the Rapid Apprehension Squad, have delivered a dynamic, cross-district capability to respond to high-frequency, high-impact offenders. This has enabled the early apprehension of recidivist individuals and groups, reducing the duration and reach of repeat offending.

In addition, the WA Police Force continues to engage directly with the retail sector to prevent and respond to retail theft. Engagements with the National Retailers Association, Shopping Centre Council of Australia, Liquor Stores Association of WA, and local business chambers have enabled coordinated, evidence-led approaches to crime prevention.

Together, these efforts reflect a sustained, multi-pronged strategy to reduce property crime across Western Australia—focusing on deterrence, early intervention, offender apprehension, and inter-agency coordination to protect community safety.

### Notes (Rate of offences against the person and rate of offences against property):

- 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.
- 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.
- ‘Offences against the person’ is a major offence reporting category that includes homicide, assault, sexual offences, threatening behaviour, deprivation of liberty and robbery.
- ‘Offences against property’ includes burglary, stealing of motor vehicle, stealing, arson, and property damage.
- 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.
- 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.
- 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:

WA Police Force, Frontline Incident Management System.

Australian Bureau of Statistics, National, state and territory population as at 31 December 2024.

## 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?'

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
84.6	84.0	80.6	75.0	75.9	82.0

### Percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
82.3	82.4	79.5	68.4	68.2	85.0

#### What does these indicators show?

The 2024-25 community satisfaction result of 75.9% was 6.1 percentage points below the target. The result increased compared with the previous year's result.

The 2023-24 community confidence result of 68.2 was 16.8 percentage points below the target. The result decreased compared to the previous year's result.

Results from 2023-24 onwards are not comparable to results from 2022-23 and earlier 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. As a result, estimates of community satisfaction with the service received during their most recent contact with police are lower than the previous method. All jurisdictions and the national result have been affected by this change to varying degrees.

#### Notes:

- The customer satisfaction indicator is 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:
  - Under 18 years of age;
  - Police employees or members of a household with a police employee;
  - Incapable of completing the survey due to physical or mental health or the influence of alcohol and drugs;
  - Incarcerated or in other institutionalised care;
  - Living on military bases or offshore island territories such as Christmas Island; or
  - 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.

- (c) In 2024-25, 20,659 people aged 18 years and over were surveyed nationally, of which 2,023 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 30.7%. This does not include SMS refusals. For online interviews, the response rate was 95.0% for responses via The Social Research Centre's Life in Australia™ panel, and 71.5% 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.
- (d) The results from 2023-24 onwards 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.
- (e) 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 2024-25 estimate for community satisfaction was 2.6% percent, and for community confidence it was 2.3%.

**Sources:**

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
\$263	\$270	\$272	\$295	\$316	\$284

#### What does this indicator show?

The 2024-25 result was \$32 above the target. The result increased compared with the previous year's result.

The increase is mainly attributed to the additional approved budget for the Public Sector Wages Policy Statement 2023, as well as an increase in the actuarial valuation of leave liabilities which is affected by changes in the yield on reference financial instruments as well increases in wages payable to staff.

## 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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
\$809	\$870	\$906	\$974	\$1,057	\$957

#### What does this indicator show?

The 2024-25 result was \$100 over the target. The result increased compared with the previous year's result.

The increase is mainly attributed to the additional approved budget for the Public Sector Wages Policy Statement 2023, as well as an increase in the actuarial valuation of leave liabilities which is affected by changes in the yield on reference financial instruments as well increases in wages payable to staff.

## 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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
\$226	\$227	\$215	\$226	\$238	\$225

#### What does this indicator show?

The 2024-25 result was \$13 above the target. The result increased compared with the previous year's result.

The increase is mainly attributed to the additional approved budget for the Public Sector Wages Policy Statement 2023, as well as an increase in the actuarial valuation of leave liabilities which is affected by changes in the yield on reference financial instruments as well increases in wages payable to staff.

#### 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 2024.
- 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 2025.  
Population by State Suburbs as at 30 June 2024, Australian Bureau of Statistics, May 2025 (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.

#### Effectiveness of road safety awareness campaigns

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
77	78	79	81	73	70

#### What does this indicator show?

During the 2024-25 financial year, five community education campaigns that met the requirements to be a major campaign were undertaken. These were 'No one plans a crash' July 2024 to September 2024, 'Speeding shatters your excuses' September to November 2024, 'You see, we see' September 2024 to June 2025, 'Not worth the (beep) risk' December 2024 to February 2025, and 'No one plans a crash' February to May 2025.

'No one plans a crash' July 2024 to September 2024 achieved 82 per cent awareness and 'No one plans a crash' February to May 2025 achieved 79 per cent awareness, while 'You see, we see' achieved 80 per cent awareness. Two were new campaigns – 'Not worth the (beep) risk' achieved 63 per cent awareness and 'Speeding shatters your excuses' achieved 60 per cent awareness.

The five major campaigns achieved an average of 73 per cent awareness, which exceeded the 2024-25 target of 70 per cent.

#### 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 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 2025.

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

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
86	96	100	82	97	90

#### What does this indicator show?

Of the 34 projects completed in 2024-25, 33 (97%) were completed on time. One campaign (Safety Camera Awareness) had a timing variation that exceeded the 1% tolerance due to the need to align with the delayed commencement of enforcement operations.

All other projects were completed on time.

The increase from the 2023-24 Actual to the 2024-25 Actual reflects an improvement in obtaining timely approvals for advertising campaigns.

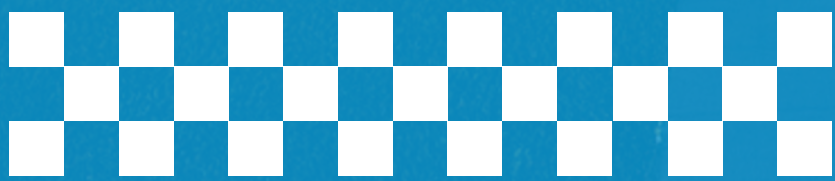
#### Percentage of Road Safety Commission projects completed on budget

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2024-25 Target
86	100	95	53	68	95

#### What does this indicator show?

Projects are considered on budget if they are within 1% of the approved budget. Of the 34 projects completed in 2024-25, 32 (94%) were delivered on or under budget. However, 9 projects were delivered with savings of more than 1%. This resulted in 23 projects (68%) meeting the criterion for this indicator. Of the remaining 2 projects, the Seatbelts Saves Lives campaign exceeded its budget by 1.6% and the Community Grants program exceeded its budget by 1.4%.

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



# FINANCIAL STATEMENTS

## WESTERN AUSTRALIA POLICE FORCE

### Certification of Financial Statements

for the year ended 30 June 2025

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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 2025 and the financial position as at 30 June 2025.

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

05 September 2025



**COL BLANCH APM**  
COMMISSIONER OF POLICE

05 September 2025

# FINANCIAL STATEMENTS

## WESTERN AUSTRALIA POLICE FORCE

### Statement of Comprehensive Income

for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expenses	3.1	1,480,570	1,326,944
Supplies and services	3.3	371,399	351,869
Depreciation & amortisation expenses	5.1.1, 5.3.1	149,449	127,784
Finance costs	7.2	5,768	4,232
Accommodation expenses	3.4	70,539	69,681
Grants and subsidies	3.5	92,943	67,987
Loss on disposal of non-current assets	3.7	1,221	1,501
Other expenses	3.6	10,358	11,226
<b>Total cost of services</b>		<b>2,182,247</b>	<b>1,961,224</b>
<b>Income</b>			
Regulatory fines	4.6	90,669	123,218
User charges and fees	4.7	37,870	36,198
Commonwealth grants	4.8	4,003	3,389
Contributions, sponsorships and donations	4.9	14,548	13,234
Interest income	4.10	5,479	5,210
Other income	4.11	1,703	2,394
<b>Total income</b>		<b>154,272</b>	<b>183,643</b>
<b>NET COST OF SERVICES</b>		<b>2,027,975</b>	<b>1,777,581</b>
<b>Income from State Government</b>			
Service appropriation	4.1	1,895,241	1,669,261
Income from other public sector entities	4.2	17,572	12,885
Services received free-of-charge	4.3	4,989	3,298
Royalties for Regions Fund	4.4	30,469	31,428
Asset Maintenance Fund	4.5	1,525	43
Other Assets Transferred		190	-
<b>Total Income from State Government</b>		<b>1,949,986</b>	<b>1,716,915</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(77,989)</b>	<b>(60,666)</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Items not reclassified subsequently to profit or loss</b>			
Changes in asset revaluation surplus	9.7	186,213	74,169
<b>Total other comprehensive income</b>		<b>186,213</b>	<b>74,169</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>108,224</b>	<b>13,503</b>

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 2025

	Note	2025 \$'000	2024 \$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	7.3	49,578	9,215
Restricted cash and cash equivalents	7.4	113,356	138,161
Receivables	6.1	18,942	16,475
Amounts receivable for services	6.2	14,794	13,451
Non-current assets classified as held for sale	6.3	2,057	2,688
Inventories	6.4	10,313	9,204
Other current assets	6.5	17,321	15,787
<b>Total Current Assets</b>		<b>226,361</b>	<b>204,981</b>
<b>Non-Current Assets</b>			
Receivables	6.1	37,827	33,624
Amounts receivable for services	6.2	1,083,508	966,625
Property, plant and equipment	5.1	1,505,846	1,301,932
Right-of-use assets	5.2	114,214	94,435
Intangible assets	5.3	74,861	67,040
<b>Total Non-Current Assets</b>		<b>2,816,256</b>	<b>2,463,656</b>
<b>TOTAL ASSETS</b>		<b>3,042,617</b>	<b>2,668,637</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Employee related provisions	3.2	251,248	219,647
Payables	6.6	85,899	66,370
Contract liabilities	6.7	677	633
Lease liabilities	7.1	43,862	44,105
Grant liabilities	6.9	929	942
Other liabilities	6.10	-	149
<b>Total Current Liabilities</b>		<b>382,615</b>	<b>331,846</b>
<b>Non-Current Liabilities</b>			
Employee related provisions	3.2	92,876	81,877
Other provisions	6.8	-	-
Contract liabilities	6.7	168	196
Lease liabilities	7.1	70,986	51,119
<b>Total Non-Current Liabilities</b>		<b>164,030</b>	<b>133,192</b>
<b>TOTAL LIABILITIES</b>		<b>546,645</b>	<b>465,038</b>
<b>NET ASSETS</b>		<b>2,495,972</b>	<b>2,203,599</b>
<b>EQUITY</b>			
Contributed equity	9.7	1,551,035	1,366,886
Reserves		751,546	565,334
Accumulated surplus		193,391	271,379
<b>TOTAL EQUITY</b>		<b>2,495,972</b>	<b>2,203,599</b>

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 2025

	Note	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/ (deficit) \$'000	Total equity \$'000
<b>Balance at 1 July 2023</b>		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
<b>Total comprehensive income for the period</b>		<b>-</b>	<b>74,169</b>	<b>(60,666)</b>	<b>13,503</b>
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)
<b>Total</b>		<b>116,627</b>	<b>-</b>	<b>-</b>	<b>116,627</b>
<b>Balance at 30 June 2024</b>		<b>1,366,886</b>	<b>565,334</b>	<b>271,379</b>	<b>2,203,599</b>
<b>Balance at 1 July 2024</b>		1,366,886	565,334	271,379	2,203,599
Surplus/(deficit)	9.7(c)	-	-	(77,989)	(77,989)
Other comprehensive income	9.7(b)	-	186,213	-	186,213
<b>Total comprehensive income for the period</b>		<b>-</b>	<b>186,213</b>	<b>(77,989)</b>	<b>108,224</b>
Transactions with owners in their capacity as owners:	9.7(a)				
Capital appropriation		148,849	-	-	148,849
Other contributions by owners		35,300	-	-	35,300
Distributions to owners		-	-	-	-
<b>Total</b>		<b>184,149</b>	<b>-</b>	<b>-</b>	<b>184,149</b>
<b>Balance at 30 June 2025</b>		<b>1,551,035</b>	<b>751,547</b>	<b>193,390</b>	<b>2,495,972</b>

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 2025

	Note	2025 \$'000	2024 \$'000
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Service appropriation		1,767,164	1,555,379
Capital appropriation		148,849	89,701
Holding account drawdown		9,851	16,800
Funds from other public sector entities		14,162	13,064
Royalties for Regions Fund		30,469	31,428
Digital Capability Fund		34,430	27,770
Asset Maintenance Fund		1,525	43
Climate Action Fund		-	287
Transfer of cash to Consolidated Account		-	(145)
<b>Net cash provided by State Government</b>		<b>2,006,450</b>	<b>1,734,327</b>
<b>Utilised as follows:</b>			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee payments		(1,433,747)	(1,308,224)
Supplies and services		(361,718)	(356,723)
Finance costs		(5,768)	(4,232)
Accommodation payments		(76,030)	(65,167)
Grant payments		(88,180)	(67,164)
GST payments on purchases		(68,235)	(58,976)
Other payments		(3,519)	(4,425)
		<b>(2,037,197)</b>	<b>(1,864,911)</b>
<b>Receipts</b>			
Regulatory fines		90,734	123,212
User charges and fees		37,532	35,653
Commonwealth grants		3,906	4,422
Contributions, sponsorships and donations		12,379	11,575
Interest received		5,679	4,555
GST receipts on sales		2,967	3,161
GST receipts from taxation authority		66,784	54,122
Other receipts		5,711	4,401
		<b>225,692</b>	<b>241,101</b>
<b>Net cash provided by/(used in) operating activities</b>	7.6	<b>(1,811,505)</b>	<b>(1,623,810)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Payments</b>			
Purchase of non-current assets		(116,763)	(82,621)
<b>Receipts</b>			
Proceeds from sale of non-current assets		979	803
<b>Net cash provided by/(used in) investing activities</b>		<b>(115,784)</b>	<b>(81,818)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Payments</b>			
Principal elements of lease payments		(59,400)	(52,827)
Payment to accrued salaries account		(4,203)	(4,203)
<b>Net cash provided by/(used in) financing activities</b>		<b>(63,603)</b>	<b>(57,030)</b>
Adjustment for reclassification of accrued salaries account to receivables		-	(29,421)
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>15,558</b>	<b>(57,752)</b>
Cash and cash equivalents at the beginning of period		147,376	205,128
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>	7.5	<b>162,934</b>	<b>147,376</b>

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 2025

	2025 \$'000	2024 \$'000
<b>ADMINISTERED INCOME AND EXPENSES</b>		
<b>INCOME</b>		
Fines and infringements	830	867
Sale of lost, stolen and forfeited property	571	669
State Appropriation	8,057	20,246
<b>Total administered income</b>	<b>9,458</b>	<b>21,782</b>
<b>EXPENSES</b>		
Transfer to Consolidated Fund	1,241	1,713
Firearms buyback scheme	15,251	5,972
Transfer to Department of Justice	59	29
Commission expenses	102	84
<b>Total administered expenses</b>	<b>16,653</b>	<b>7,798</b>
<b>ADMINISTERED ASSETS AND LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accrued expenses - Firearms buyback scheme	-	585
<b>CURRENT ASSETS</b>		
Cash and cash equivalents to be transferred to the Consolidated Account	7,055	14,834

Accrued expenses represent payments due for firearms that were returned prior to 30 June 2024.

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 2025

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#### 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 not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

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 05 September 2025.

#### Statement of compliance

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

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

#### Basis of preparation

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

#### 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 2025

#### 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 8 - Requirement 8.1(i) 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 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 2025

#### 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 2025

	Metropolitan Policing Services		Regional and Remote Policing Services		Specialist Policing Services		Road Safety Commission		TOTAL	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>COST OF SERVICES</b>										
<b>Expenses</b>										
Employee benefits expenses	580,869	515,834	424,845	381,181	468,115	423,870	6,741	6,059	1,480,570	1,326,944
Supplies and services	109,596	110,191	83,261	82,123	151,779	145,919	26,763	13,636	371,399	351,869
Depreciation & amortisation expenses	33,382	25,939	76,134	67,091	39,915	34,736	18	18	149,449	127,784
Finance costs	752	534	4,118	2,999	897	698	1	1	5,768	4,232
Accommodation expenses	21,836	22,170	21,944	20,688	26,373	26,439	386	384	70,539	69,681
Grants and subsidies	2,791	3,310	604	506	12,645	12,267	76,903	51,904	92,943	67,987
Loss on disposal of non-current assets	196	114	140	65	885	1,322	-	-	1,221	1,501
Other expenses	3,198	2,964	1,766	1,865	4,228	5,211	1,166	1,186	10,358	11,226
<b>Total cost of services</b>	<b>752,620</b>	<b>681,056</b>	<b>612,812</b>	<b>556,518</b>	<b>704,837</b>	<b>650,462</b>	<b>111,978</b>	<b>73,188</b>	<b>2,182,247</b>	<b>1,961,224</b>
<b>Income</b>										
Regulatory fines	-	-	-	-	-	-	90,669	123,218	90,669	123,218
User charges and fees	10,210	8,246	5,904	4,548	21,756	23,404	-	-	37,870	36,198
Commonwealth grants	787	920	445	529	2,771	1,940	-	-	4,003	3,389
Contributions, sponsorships and donations	659	623	10,857	10,450	3,028	2,156	4	5	14,548	13,234
Interest income	-	-	-	-	-	-	5,479	5,210	5,479	5,210
Other income	613	496	309	647	268	468	513	783	1,703	2,394
<b>Total income</b>	<b>12,269</b>	<b>10,285</b>	<b>17,515</b>	<b>16,174</b>	<b>27,823</b>	<b>27,968</b>	<b>96,665</b>	<b>129,216</b>	<b>154,272</b>	<b>183,643</b>
<b>NET COST OF SERVICES</b>	<b>740,351</b>	<b>670,771</b>	<b>595,297</b>	<b>540,344</b>	<b>677,014</b>	<b>622,494</b>	<b>15,313</b>	<b>(56,028)</b>	<b>2,027,975</b>	<b>1,777,581</b>
<b>Income from State Government</b>										
Service appropriation	697,394	610,557	562,232	492,922	635,615	565,782	-	-	1,895,241	1,669,261
Income from other public sector entities	3,820	2,164	210	73	13,542	10,648	-	-	17,572	12,885
Services received free-of-charge	1,496	1,423	845	780	1,494	1,095	1,154	-	4,989	3,298
Royalties for Regions Fund	-	-	23,073	24,440	7,396	6,988	-	-	30,469	31,428
Asset Maintenance Fund	561	16	453	12	511	15	-	-	1,525	43
Other Assets Transferred	-	-	190	-	-	-	-	-	190	-
<b>Total Income from State Government</b>	<b>703,271</b>	<b>614,160</b>	<b>586,813</b>	<b>518,227</b>	<b>658,558</b>	<b>584,528</b>	<b>1,154</b>	<b>-</b>	<b>1,949,986</b>	<b>1,716,915</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>	<b>(37,080)</b>	<b>(56,611)</b>	<b>(8,484)</b>	<b>(22,117)</b>	<b>(18,456)</b>	<b>(37,966)</b>	<b>(14,159)</b>	<b>56,028</b>	<b>(77,989)</b>	<b>(60,666)</b>

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 2025

	Metropolitan Policing Services		Regional and Remote Policing Services		Specialist Policing Services		Road Safety Commission		Not reliably attributable to services		TOTAL	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
<b>ASSETS</b>												
Current assets	35,432	22,924	21,885	21,755	29,824	21,815	89,643	85,136	49,578	53,351	226,361	204,981
Non-current assets	1,122,527	704,058	940,559	1,135,517	709,181	590,239	6,162	217	37,827	33,624	2,816,256	2,463,656
<b>Total Assets</b>	<b>1,157,959</b>	<b>726,982</b>	<b>962,444</b>	<b>1,157,273</b>	<b>739,005</b>	<b>612,054</b>	<b>95,805</b>	<b>85,353</b>	<b>87,405</b>	<b>86,975</b>	<b>3,042,617</b>	<b>2,668,637</b>
<b>LIABILITIES</b>												
Current liabilities	146,490	106,862	98,235	107,536	136,657	107,578	1,232	9,870	-	-	382,615	331,846
Non-current liabilities	67,935	40,390	42,251	59,209	53,664	33,330	180	262	-	-	164,030	133,192
<b>Total Liabilities</b>	<b>214,425</b>	<b>147,252</b>	<b>140,486</b>	<b>166,746</b>	<b>190,321</b>	<b>140,908</b>	<b>1,412</b>	<b>10,132</b>	<b>-</b>	<b>-</b>	<b>546,645</b>	<b>465,038</b>
<b>NET ASSETS</b>	<b>943,534</b>	<b>579,731</b>	<b>821,958</b>	<b>990,527</b>	<b>548,683</b>	<b>471,146</b>	<b>94,393</b>	<b>75,220</b>	<b>87,405</b>	<b>86,975</b>	<b>2,495,972</b>	<b>2,203,599</b>

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 2025

### 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

	<u>2025</u>	<u>2024</u>
	<u>\$'000</u>	<u>\$'000</u>
<b>3.1 Employee benefits expenses</b>		
Employee benefits	1,258,726	1,125,956
Termination benefits	6,560	1,470
Superannuation - defined contribution plans	132,821	116,461
Employee housing	30,881	27,530
Relocation and relieving expenses	10,360	8,942
Fringe benefits tax	4,623	4,226
Uniforms and protective clothing	8,007	8,594
Medical expenses	24,607	30,197
Other employee benefits expense	3,985	3,568
<b>Total employee benefits expense</b>	<b>1,480,570</b>	<b>1,326,944</b>
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	40,175	34,750
Less: Employee contributions (per the statement of comprehensive income)	(10,829)	(10,366)
<b>Net employee benefits</b>	<b>1,509,916</b>	<b>1,351,328</b>

#### 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 2025, 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 2025

#### 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.

	2025 \$'000	2024 \$'000
Provisions comprise the following items:		
(i) Current liabilities		
(a) Employee benefits provision	250,059	218,930
(b) Other provisions	1,189	717
<b>Total current liabilities</b>	<b>251,248</b>	<b>219,647</b>
(ii) Non-current liabilities		
(a) Employee benefits provision	90,213	81,789
(b) Other provisions	2,663	88
<b>Total non-current liabilities</b>	<b>92,876</b>	<b>81,877</b>
<b>Total employee related provisions</b>	<b>344,124</b>	<b>301,524</b>
<b>(a) Employee benefits provisions have been recognised in the financial statements as follows:</b>		
Current liabilities (i)	250,058	218,930
Non-current liabilities (ii)	90,213	81,789
	<b>340,271</b>	<b>300,719</b>
<b>(i) CURRENT LIABILITIES</b>		
Annual leave	76,242	66,721
Long service leave	150,462	130,151
38-hour leave	527	565
Special paid leave	33	35
Time off in lieu	1,459	1,367
Purchased leave	1,073	888
Deferred salary scheme	3,829	4,705
Post-separation medical benefits	1,333	1,068
In-service medical benefits	15,100	13,430
<b>Total current liabilities</b>	<b>250,058</b>	<b>218,930</b>
<b>(ii) NON-CURRENT LIABILITIES</b>		
Long service leave	51,086	47,173
38-hour leave	66	121
Deferred salary scheme	-	-
Post-separation medical benefits	12,565	10,061
In-service medical benefits	26,496	24,434
<b>Total non-current liabilities</b>	<b>90,213</b>	<b>81,789</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

#### 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:

	2025 \$'000	2024 \$'000
- Within 12 months of the end of the reporting period	61,792	54,379
- More than 12 months after the end of the reporting period	14,450	12,342
	<b>76,242</b>	<b>66,721</b>

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 the 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 the 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:

	2025 \$'000	2024 \$'000
- Within 12 months of the end of the reporting period	44,703	38,687
- More than 12 months after the end of the reporting period	156,845	138,637
	<b>201,548</b>	<b>177,324</b>

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 where there is no 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:

	2025 \$'000	2024 \$'000
- Within 12 months of the end of the reporting period	1,190	2,273
- More than 12 months after the end of the reporting period	2,639	2,432
	<b>3,829</b>	<b>4,705</b>

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 2025

#### 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.

#### 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'.

	2025 \$'000	2024 \$'000
Movement in Other provisions		
Carrying amount at start of period	805	2,750
Additional/(reversals of) provision recognised	5,677	(635)
Payments/other sacrifices of economic benefits	(2,630)	(1,310)
Carrying amount at end of period	<b>3,852</b>	<b>805</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

#### 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.

	2025 \$'000	2024 \$'000
<b>3.3 Supplies and services</b>		
Repairs and maintenance	26,727	21,176
Rental, leases and hire	2,852	3,969
Insurances and licences	41,794	36,585
Travel expenses	16,417	16,475
Communication expenses	14,928	16,026
Services and contracts	208,540	172,705
Equipment acquisitions	24,918	51,996
Fuels and oils	10,666	11,184
Consumables	13,282	11,959
Services received free-of-charge	4,990	3,298
Training expenses	4,810	5,193
Other supplies and services	1,475	1,303
<b>Total supplies and services</b>	<b>371,399</b>	<b>351,869</b>

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.

	2025 \$'000	2024 \$'000
<b>3.4 Accommodation expenses</b>		
Office rental	20,644	23,980
Repairs and maintenance	28,538	25,780
Energy, water and rates	14,716	13,952
Cleaning	6,641	5,969
<b>Total accommodation expenses</b>	<b>70,539</b>	<b>69,681</b>

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 2025

	2025 \$'000	2024 \$'000
<b>3.5 Grants and subsidies</b>		
<u>Recurrent</u>		
Road Trauma Trust Account - Partnerships (a)	35,733	19,244
Road Trauma Trust Account - Community Project Grants (a)	218	281
Road Trauma Trust Account - Community Event Grants (a)	117	147
WA Police Community Youth Centres	7,891	8,263
Crime Prevention	6,296	4,719
Constable Care Child Safety Foundation Inc	1,545	1,300
COVID-19 Vaccination - Community Grants	-	-
<u>Capital</u>		
Road Trauma Trust Account - Infrastructure (a)	41,143	32,231
Road Trauma Trust Account - Policy Reform (a)	-	-
WA Police Community Youth Centres - Infrastructure (a)	-	1,457
Local Government - Armadale Courthouse	-	-
Single Radio Network for Emergency Services	-	250
Fremantle Police Complex	-	95
<b>Total grant expense</b>	<b>92,943</b>	<b>67,987</b>
<u>Paid to:</u>		
Main Roads Western Australia	47,644	31,303
Department of Transport	21,234	12,733
WA Police Community Youth Centres	7,891	9,720
Community Organisation	6,463	5,422
Local Government	2,503	2,132
Department of Education	1,869	1,831
Mental Health Commission	1,808	1,617
Constable Care	1,545	1,300
Sporting Organisation	628	308
East Metropolitan Health Service	582	787
Department of Fire and Emergency Services	333	250
Educational Institutions	289	30
Department of Health	151	159
State Government	-	270
Department of Justice	-	125
	<b>92,942</b>	<b>67,987</b>
(a) Road Trauma Trust Account grants		
Total Road Trauma Trust Account grants for the reporting period	99,851	80,013
Less grants allocated to the WA Police Force	22,640	28,110
	<b>77,211</b>	<b>51,903</b>

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 2025

	2025 \$'000	2024 \$'000
<b>3.6 Other expenses</b>		
Loss/(Gain) on forward foreign exchange contracts	(181)	321
Expected credit losses expense (a)	439	362
Refund of State grants received	-	90
Refund of Commonwealth grants received	47	-
Employment on-costs (b)	5,677	1,874
Other expenses from ordinary activities	4,376	8,579
<b>Total other expenses</b>	<b>10,358</b>	<b>11,226</b>

(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.

	2025 \$'000	2024 \$'000
<b>3.7 Net gain/(loss) on disposal of non-current assets</b>		
<b>Net proceeds from disposal of non-current assets</b>		
Property, plant and equipment	987	817
Right-of-use assets	301	58
<b>Carrying amount of non-currents assets disposed</b>		
Property, plant and equipment	2,509	2,041
Right-of-use assets	-	-
Intangible assets	-	335
<b>Net gain/(loss)</b>	<b>(1,221)</b>	<b>(1,501)</b>
Net gain on disposal of non-current assets	469	439
Net loss on disposal of non-current assets	(1,690)	(1,940)
<b>Net gain/(loss) on disposal of non-current assets</b>	<b>(1,221)</b>	<b>(1,501)</b>

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 2025

#### 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>
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

<b>4.1 Service appropriation</b>	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Appropriations received during the year:		
- Service appropriation	1,890,320	1,664,579
- <i>Salaries and Allowances Act 1975</i>	4,921	4,682
<b>Total service appropriation</b>	<b>1,895,241</b>	<b>1,669,261</b>

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 2025

	2025	2025	2025	2025	2025	2025
	Budget	Section 25	Additional	Revised	Actual	Variance
	\$'000	Transfers	Funding	Budget	\$'000	\$'000
<b>DELIVERY OF SERVICES</b>						
Item 66 Net amount appropriated to deliver services	1,728,376	44,733	112,417	1,885,526	1,890,320	(4,794)
Amounts Authorised by Other Statutes						
- <i>Salaries and Allowances Act 1975</i>	4,799	-	122	4,921	4,921	-
<b>Total appropriations provided to deliver services</b>	<b>1,733,175</b>	<b>44,733</b>	<b>112,539</b>	<b>1,890,447</b>	<b>1,895,241</b>	<b>(4,794)</b>
<b>CAPITAL</b>						
Item 143 Capital Appropriation	130,716	-	27,396	158,112	148,849	9,263
<b>ADMINISTERED TRANSACTIONS</b>						
Item 67 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	20,000		-	20,000	8,057	11,943
<b>GRAND TOTAL</b>	<b>1,883,891</b>	<b>44,733</b>	<b>139,935</b>	<b>2,068,559</b>	<b>2,052,147</b>	<b>16,412</b>

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

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
<b>4.2 Income from other public sector entities</b>		
Department of Justice (a)	6,000	6,000
Department of Transport - Special Series Plates (b)	2,669	2,937
Department of Transport (c)	1,081	1,061
Venues West (d)	1,692	1,988
Department of Defence (e)	383	521
Tourism WA (f)	3,150	-
Department of Treasury (g)	2,162	-
Public Transport Authority (h)	-	200
Department of Local Government, Sport and Cultural Industries (i)	122	115
Department of Communities (j)	-	50
Department of Fire and Emergency Services (k)	313	13
<b>Total income from other public sector entities</b>	<b>17,572</b>	<b>12,885</b>

(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 the World Police and Fire Games in 2027

(g) Contribution from National Partnership to COVID 19 response.

(h) Income relates to contribution to transport services in relation to Leavers

(i) Income relates to casino, bookmaker and liquor probity checks.

(j) Contribution for volunteer police clearances.

(k) Contribution to support the upgrade of computer aided dispatch technological capability.

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

	2025 \$'000	2024 \$'000
<b>4.3 Services received free of charge</b>		
Services received free-of-charge is determined by the following estimates provided by agencies:		
Legal services provided by the State Solicitor's Office	3,024	2,818
Firefighters for operational training from Department of Fire & Emergency Services	1	-
Resource for Volunteer National Police Certificates Program from Department of Communities	68	-
Lease management services provided by Department of Finance	386	374
Title searches and valuation services provided by the Western Australian Land Information Authority	369	49
Network operations provided by Main Roads WA	1,141	57
<b>Total services received free of charge</b>	<b>4,989</b>	<b>3,298</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

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.

	2025 \$'000	2024 \$'000
<b>4.4 Royalties for Regions Fund</b>		
Regional Community Services Account	30,469	31,428
<b>Total Royalties for Regions Fund</b>	<b>30,469</b>	<b>31,428</b>

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.

	2025 \$'000	2024 \$'000
<b>4.5 Asset Maintenance Fund</b>		
Asset Maintenance Fund	1,525	43
<b>Total Asset Maintenance Fund</b>	<b>1,525</b>	<b>43</b>

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.

	2025 \$'000	2024 \$'000
<b>4.6 Regulatory fines</b>		
Regulatory fines	90,669	123,218
<b>Total regulatory fines</b>	<b>90,669</b>	<b>123,218</b>

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.

	2025 \$'000	2024 \$'000
<b>4.7 User charges and fees</b>		
Regulated fees (a)		
Firearms	7,185	10,436
Security and related activities	4,798	4,729
Pawnbrokers and second-hand dealers	345	611
Clearance certificates	8,154	7,438
Major events	694	869
Crash information	216	189
Other regulated fees	1,139	1,250
	<b>22,531</b>	<b>25,522</b>
Recoups of services provided (b)	1,339	732
Towage and storage recoups (c)	11,170	7,665
Other recoups (d)	2,830	2,279
<b>Total user charges and fees</b>	<b>37,870</b>	<b>36,198</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

#### (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 licenses 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 licenses 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.

	2025 \$'000	2024 \$'000
<b>4.8 Commonwealth grants</b>		
<u>Recurrent grants</u>		
Department of Home Affairs - ANZCTC Drill Funding (a)	755	-
Department of Treasury - Family Law Information Sharing (b)	311	309
Department of Home Affairs - Living Safe Together Program (c)	1,201	1,205
<u>Capital grants</u>		
Department of Treasury - National Firearms Register (d)	225	-
Australian Criminal Intelligence Commission - National Criminal Intelligence System (e)	1,511	1,575
Department of the Prime Minister and Cabinet - Indigenous Grants (f)	-	300
<b>Total Commonwealth grants</b>	<b>4,003</b>	<b>3,389</b>

(a) Funds are utilised to provide exercises and simulations designed to test and improve Australia's preparedness for and response to terrorist incidents.

(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 develop an integrated system that provides a view of all registered firearms in Australia.

(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.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

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.

	2025 \$'000	2024 \$'000
<b>4.9 Contributions, sponsorships and donations</b>		
Contributions		
Employee rental contributions	10,514	10,126
Executive vehicle contributions	293	275
Other contributions	2,851	2,362
<b>Total contributions</b>	<b>13,658</b>	<b>12,763</b>
Sponsorships and Donations		
Non-cash donations	890	471
<b>Total sponsorships and donations</b>	<b>890</b>	<b>471</b>
<b>Total contributions, sponsorships and donations</b>	<b>14,548</b>	<b>13,234</b>

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.

	2025 \$'000	2024 \$'000
<b>4.10 Interest income</b>		
Road Trauma Trust Account	5,479	5,210
<b>Total interest income</b>	<b>5,479</b>	<b>5,210</b>

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.

	2025 \$'000	2024 \$'000
<b>4.11 Other income</b>		
Other revenues from ordinary activities	1,703	2,394
<b>Total other income</b>	<b>1,703</b>	<b>2,394</b>

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 2025

#### 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:

	<u>Notes</u>
Property, plant and equipment	5.1
Right-of-use assets	5.2
Intangible assets	5.3

##### 5.1 Property, plant and equipment

Year ended 30 June 2024	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
<b>Comparative Opening Balance</b>								
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)
<b>Carrying amount at start of period</b>	<b>262,858</b>	<b>695,377</b>	<b>147,169</b>	<b>74,082</b>	<b>58,806</b>	<b>730</b>	<b>2,812</b>	<b>1,241,834</b>
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)
<b>Carrying amount at end of period</b>	<b>281,448</b>	<b>805,738</b>	<b>34,239</b>	<b>112,869</b>	<b>63,543</b>	<b>1,468</b>	<b>2,627</b>	<b>1,301,932</b>
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)
<b>Year ended 30 June 2025</b>								
<b>Current Year Opening Balance</b>								
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)
<b>Carrying amount at start of period</b>	<b>281,448</b>	<b>805,738</b>	<b>34,239</b>	<b>112,869</b>	<b>63,543</b>	<b>1,468</b>	<b>2,627</b>	<b>1,301,932</b>
Additions	870	-	86,926	8,267	4,076	-	-	100,139
Disposals	-	-	(2,748)	(1,797)	(69)	-	-	(4,614)
Transfers between classes	2,219	25,168	(37,495)	6,589	3,525	-	(6)	-
Transfers to inventories	-	-	-	-	-	-	-	-
Transfers assets held for sale	-	-	-	-	-	-	-	-
Revaluation increments/(decrements) <sup>(a)</sup>	(4,845)	191,058	-	-	-	-	-	186,213
Depreciation	-	(49,742)	-	(16,497)	(11,010)	-	(575)	(77,824)
<b>Carrying amount at end of period</b>	<b>279,692</b>	<b>972,222</b>	<b>80,922</b>	<b>109,431</b>	<b>60,065</b>	<b>1,468</b>	<b>2,046</b>	<b>1,505,846</b>
Gross carrying amount	279,692	1,025,224	80,922	210,221	176,915	1,468	37,313	1,811,755
Accumulated depreciation	-	(53,002)	-	(100,789)	(116,851)	-	(35,267)	(305,909)

(a) Of this amount, \$140,182 relates to professional and project management fees, which are now included in the value of current use building assets under the current replacement cost basis as required by the prospective application of AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The Department 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 2025

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#### Initial recognition

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

All items of property, plant and equipment costing \$5,000 or more are measured initially 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 2024 by Landgate and recognised at 1 July 2024. In undertaking the revaluation, fair value was determined by reference to market values for land: \$13,213,100 (2024: \$88,837,000) and buildings: \$22,500,000 (2024: \$24,783,000). 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 2025

In addition, for buildings under the current replacement cost basis, estimated professional and project management fees are included in the valuation of current use assets as required by AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*.

<b>5.1.1 Depreciation and impairment</b>	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Depreciation		
Buildings	49,742	34,963
Plant, equipment and vehicles	16,497	15,380
Computing and communication equipment	11,010	8,979
Leasehold improvements	575	1,011
Right-of-use assets	59,633	54,739
<b>Total depreciation expense</b>	<b>137,457</b>	<b>115,072</b>

As at 30 June 2025 there were no indications of impairment to property, plant and equipment.

All surplus assets at 30 June 2025 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:

<b>Class of Asset</b>	<b>Useful life: years</b>
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 2025

#### 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
<b>Year ended 30 June 2024</b>					
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)
<b>Carrying amount at the start of the period</b>	<b>960</b>	<b>42,166</b>	<b>19,858</b>	<b>19,602</b>	<b>82,586</b>
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)
<b>Carrying amount at end of period</b>	<b>2,077</b>	<b>52,070</b>	<b>22,729</b>	<b>17,559</b>	<b>94,435</b>
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)
<b>Year ended 30 June 2025</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Balance at 1 July 2024					
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)
<b>Carrying amount at the start of the period</b>	<b>2,077</b>	<b>52,070</b>	<b>22,729</b>	<b>17,559</b>	<b>94,435</b>
Additions	-	15,964	16,270	13,147	45,381
Price Changes/Term Extensions	268	34,709	1,021	(1,967)	34,031
Depreciation	(1,001)	(36,205)	(14,947)	(7,480)	(59,633)
<b>Carrying amount at end of period</b>	<b>1,344</b>	<b>66,538</b>	<b>25,073</b>	<b>21,259</b>	<b>114,214</b>
Gross carrying amount	5,011	197,426	56,793	50,994	310,224
Accumulated depreciation	(3,667)	(130,888)	(31,720)	(29,735)	(196,010)

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

#### 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.

	2025 \$'000	2024 \$'000
The following amounts relating to leases have been recognised in the Statement of Comprehensive		
Depreciation expense of right-of-use assets	59,633	54,739
Lease interest expense	5,768	4,232
Expenses relating to variable lease payments not included in lease liabilities	1,669	1,715
<b>Total amount recognised in the Statement of Comprehensive Income</b>	<b>67,070</b>	<b>60,686</b>
The total cash outflow for leases was:	65,168	57,059

As at 30 June 2025 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 2025

#### 5.3 Intangible assets

	Computing software \$'000	Software development in progress \$'000	Total \$'000
<b>Year ended 30 June 2024</b>			
<b>Balance at 1 July 2023</b>			
Gross carrying amount	241,159	18,244	259,403
Accumulated depreciation	(200,928)	-	(200,928)
<b>Carrying amount at start of period</b>	<b>40,231</b>	<b>18,244</b>	<b>58,475</b>
Additions	31	22,409	22,440
Disposals	(326)	-	(326)
Transfers between classes	16,131	(16,967)	(836)
Amortisation	(12,713)	-	(12,713)
<b>Carrying amount at end of period</b>	<b>43,354</b>	<b>23,686</b>	<b>67,040</b>
Gross carrying amount	255,633	23,687	279,320
Accumulated depreciation	(212,280)	-	(212,280)
<b>Year ended 30 June 2025</b>			
<b>Current Year Opening Balance</b>			
Gross carrying amount	255,633	23,687	279,320
Accumulated depreciation	(212,280)	-	(212,280)
<b>Carrying amount at start of period</b>	<b>43,353</b>	<b>23,687</b>	<b>67,040</b>
Additions	69	19,745	19,814
Disposals	-	-	-
Transfers between classes	-	-	-
Amortisation	(11,993)	-	(11,993)
<b>Carrying amount at end of period</b>	<b>31,429</b>	<b>43,432</b>	<b>74,861</b>
Gross carrying amount	255,702	43,431	299,133
Accumulated depreciation	(224,272)	-	(224,272)

#### 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 2025

#### 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.

	2025 \$'000	2024 \$'000
<b>5.3.1 Amortisation and impairment</b>		
Amortisation		
Software and system developments	11,993	12,713
<b>Total amortisation expense</b>	<b>11,993</b>	<b>12,713</b>

As at 30 June 2025 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 2025

	2025 \$'000	2024 \$'000
<b>6.1 Receivables</b>		
<b><u>Current</u></b>		
Receivables	7,034	2,547
Allowance for impairment of receivables	(786)	(347)
GST - receivables	10,768	12,010
Accrued interest	1,324	1,524
Accrued income	602	741
<b>Total current</b>	<b>18,942</b>	<b>16,475</b>
<b><u>Non-current</u></b>		
Accrued salaries account	37,827	33,624
<b>Total non-current</b>	<b>37,827</b>	<b>33,624</b>
<b>Total Receivables</b>	<b>56,769</b>	<b>50,099</b>

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.

	2025 \$'000	2024 \$'000
<b>Reconciliation of changes in the allowance for impairment of receivables:</b>		
Opening Balance	347	52
Expected credit loss expense	439	362
Revision of recoverability	-	-
Amounts written off during the period	(88)	(53)
Amounts recovered during the year	88	(14)
Allowance for impairment at end of period	<b>786</b>	<b>347</b>

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.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
<b>6.2 Amounts receivable for services (Holding Account)</b>		
Current asset	14,794	13,451
Non-current asset	1,083,508	966,625
<b>Total amounts receivable for services</b>	<b>1,098,302</b>	<b>980,076</b>

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).

	2025 \$'000	2024 \$'000
<b>6.3 Non-current assets classified as held for sale</b>		
Land	2,057	2,057
Buildings	-	631
<b>Total non-current assets classified as held for sale</b>	<b>2,057</b>	<b>2,688</b>

This is reconciled as follows:

	Land \$'000	Plant, equipment and vehicles \$'000	Total \$'000
<b>Year ended 30 June 2024</b>			
Opening Balance	2,057	-	2,057
Add net assets reclassified as held for sale	-	631	631
Balance at end of period	<b>2,057</b>	<b>631</b>	<b>2,688</b>
<b>Year ended 30 June 2025</b>			
Opening Balance	2,057	631	2,688
Less net assets reclassified as held for sale	-	(631)	(631)
Balance at end of period	<b>2,057</b>	<b>-</b>	<b>2,057</b>

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.

	2025 \$'000	2024 \$'000
<b>6.4 Inventories</b>		
Inventories held for distribution	10,313	9,204
<b>Total inventories</b>	<b>10,313</b>	<b>9,204</b>
Opening Balance	9,204	1,281
Purchases	3,148	2,536
Transfer from Property Plant & Equipment	-	6,543
Distribution for use	(2,039)	(1,156)
Closing Balance	<b>10,313</b>	<b>9,204</b>

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.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
<b>6.5 Other current assets</b>		
Prepayments	17,321	15,787
<b>Total other current assets</b>	<b>17,321</b>	<b>15,787</b>

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.

	2025 \$'000	2024 \$'000
<b>6.6 Payables</b>		
<b>Current</b>		
Payables	15,686	11,436
Accrued expenses	24,314	16,855
Other accruals		
- Accrued salaries	33,188	26,577
- Accrued superannuation	3,554	2,685
- Staff leave loading expense	8,130	7,849
- Fringe benefit tax liability	1,027	968
<b>Total current payables</b>	<b>85,899</b>	<b>66,370</b>

#### 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.

	2025 \$'000	2024 \$'000
<b>6.7 Contract liabilities</b>		
Current	677	633
Non-current	168	196
<b>Total contract liabilities</b>	<b>845</b>	<b>829</b>

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.

	2025 \$'000	2024 \$'000
<b>6.7.1 Movement in contract liabilities</b>		
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	829	835
Additions	649	606
Revenue recognised in the reporting period	(633)	(612)
<b>Balance at end of period</b>	<b>845</b>	<b>829</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

	2025	2024
	\$'000	\$'000
<b>6.7.2 Expected satisfaction of contract liabilities</b>		
<b>Income recognition</b>		
1 year	677	633
1 to 5 years	118	116
Over 5 years	50	80
<b>Balance at end of period</b>	<b>845</b>	<b>829</b>

	2025	2024
	\$'000	\$'000
<b>6.8 Other provisions</b>		
Non-current	-	-
<b>Total other provisions</b>	<b>-</b>	<b>-</b>

#### 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.

	2025	2024
	\$'000	\$'000
<b>Movement in Make-good provisions</b>		
Carrying amount at start of period	-	-
Reversals of provision recognised	-	-
<b>Carrying amount at end of period</b>	<b>-</b>	<b>-</b>

#### 6.9 Grant liabilities

Current	929	942
<b>Total grant liabilities</b>	<b>929</b>	<b>942</b>

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.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

#### 6.9.1 Movement in grant liabilities

	2025 \$'000	2024 \$'000
<b>Reconciliation of changes in grant liabilities</b>		
Opening balance	942	1,242
Revenue recognised in the reporting period	(13)	(300)
<b>Balance at end of period</b>	<b>929</b>	<b>942</b>

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

	2025 \$'000	2024 \$'000
<b>6.10 Other liabilities</b>		
Current	-	149
Non-current	-	-
<b>Total other liabilities</b>	<b>-</b>	<b>149</b>

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.

## 7. FINANCING

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

	<u>Notes</u>	2025 \$'000	2024 \$'000
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		
<b>7.1 Lease liabilities</b>			
Current		43,862	44,105
Non-current		70,986	51,119
<b>Total lease liabilities</b>		<b>114,848</b>	<b>95,224</b>

#### 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.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

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.

	2025 \$'000	2024 \$'000
<b>7.2 Finance costs</b>		
Lease interest expense	5,768	4,232
<b>Total finance costs expensed</b>	<b>5,768</b>	<b>4,232</b>
<b>7.3 Cash and cash equivalents</b>		
<b>Operating Account</b>		
Amounts appropriated and any revenues subject to net appropriation determinations are deposited into this account, from which all payments are made.	46,397	5,867
<b>Advances</b>		
Advances include permanent and temporary advances allocated to areas within the WA Police Force.	3,181	3,348
<b>Total cash and cash equivalents</b>	<b>49,578</b>	<b>9,215</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
<b>7.4 Restricted cash and cash equivalents</b>		
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	113,356	138,161
<b>Total restricted cash and cash equivalents</b>	<b>113,356</b>	<b>138,161</b>
<b>Current assets</b>		
<b>Road Trauma Trust Account</b>		
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.	88,243	119,803
<b>Digital Capability Fund</b>		
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.	17,414	6,726
<b>Royalties for Regions Fund</b>		
To hold monies committed for projects and programs in WA regional areas.	1,204	3,213
<b>Police Recruit Traineeship Fund</b>		
To hold recruit incentive payments received under the auspices of the Commonwealth Government's New Apprenticeship and Traineeship Incentives program.	42	70
<b>National Drug Strategy</b>		
To hold grant monies received from the Drug and Alcohol Office for the funding of law-enforcement programs relating to alcohol and drug use.	252	254
<b>Australia New Zealand Counter-Terrorism Committee</b>		
To hold monies received by the WA Police Force from the Commonwealth for the funding of drill style counter-terrorism exercises.	91	21
<b>Regional Capital Projects</b>		
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.	929	942

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
<b>Organised Crime Investigation Fund</b>		
To hold monies received from the Confiscation Proceeds Account for the purpose of combating organised crime in Western Australia.	1,458	2,058
<b>Police Rangers</b>		
To hold monies received in relation to the host and respondent duties for the WA Police Force Ranger program.	214	177
<b>Parental Leave</b>		
To hold monies received from the Commonwealth for the payment of paid parental leave to eligible employees.	80	67
<b>Special Plate Funds</b>		
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.	1,962	2,900
<b>Living Safe Together Intervention Program</b>		
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.	1,006	1,120
<b>Leavers WA Strategy</b>		
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.	329	420
<b>Family Law Information Sharing</b>		
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.	121	169
<b>Climate Action Fund</b>		
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.	11	221
	<b>113,356</b>	<b>138,161</b>
<b>7.5 Reconciliation of cash</b>		
	<b>2025 \$'000</b>	<b>2024 \$'000</b>
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	49,578	9,215
Restricted cash and cash equivalents	113,356	138,161
<b>Balance at end of period</b>	<b>162,934</b>	<b>147,376</b>

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.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
<b>7.6 Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities</b>		
<b>Net cost of services</b>	<b>(2,027,975)</b>	<b>(1,777,581)</b>
Non-cash items:		
Depreciation, amortisation and impairment expense	149,448	127,784
Services received free-of-charge	4,989	3,298
Donated assets and equipment	(880)	(459)
Expected credit losses expense	439	362
Net loss/(gain) on sale of non-current assets	1,220	1,501
Net loss/(gain) on foreign currency transactions	(161)	24
Adjustment for other non-cash items	4,546	3,817
(Increase)/decrease in assets:		
Receivables (c)	(3,709)	2,462
Prepayments	(1,534)	(2,183)
Inventories	(1,109)	(1,381)
Increase/(decrease) in liabilities:		
Payables (c)	11,709	1,357
Sundry accruals	7,820	2,350
Employee related provisions	42,597	17,479
Other provisions	-	-
Contract liabilities	15	(6)
Grant liabilities	(13)	(300)
Other liabilities	(149)	(2)
Net GST receipts/(payments)		
Net GST receipts/(payments) (a)	1,516	(1,693)
Change in GST (receivables)/payables (b)	(274)	(639)
Total movement in cash for the reporting period	<b>216,470</b>	<b>153,771</b>
<b>Net cash provided by/(used in) operating activities</b>	<b>(1,811,505)</b>	<b>(1,623,810)</b>

(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 received \$880,000 in donated assets from external parties, compared to \$459,000 in 2023-24.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
<b>7.7 Capital commitments</b>		
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements are payable as follows:		
Within one year	131,621	77,569
Later than one year and not later than five years	26,664	19,880
<b>Total capital commitments</b>	<b>158,285</b>	<b>97,449</b>

Capital expenditure commitments are all inclusive of GST.

	2025 \$'000	2024 \$'000
<b>7.8 Assets pledged as security</b>		
The carrying amount on non-current asset pledged as security are:		
Right-of-use asset - plant, equipment and vehicles	25,073	22,729
Right-of-use asset - residential housing	66,538	52,070
Right-of-use asset - computing and communication equipment	21,259	17,559
Right-of-use asset - building	1,344	2,077
<b>Total assets pledged as security</b>	<b>114,214</b>	<b>94,435</b>

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

	Notes
Financial risk management	8.1
Contingent assets and liabilities	8.2
Fair value measurements	8.3

### 8.1 Financial risk management

Financial instruments held by 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.

#### (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.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

#### 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

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

	2025 \$'000	2024 \$'000
<b>Financial assets</b>		
Cash and cash equivalents	49,578	9,215
Restricted cash and cash equivalents	113,356	138,161
Financial assets measured at amortised cost (i)	1,144,303	1,018,165
<b>Total financial assets</b>	<b>1,307,237</b>	<b>1,165,541</b>
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	200,747	161,743
<b>Total financial liabilities</b>	<b>200,747</b>	<b>161,743</b>

(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) 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
<b>Year ended 30 June 2025</b>						
Expected credit loss rate		1%	1%	6%	0%	34%
Estimated total gross carrying amount at default	7,034	4,666	98	104	36	2,129
Expected credit losses	(786)	(38)	(1)	(6)	(7)	(734)
	<b>6,248</b>	<b>4,628</b>	<b>98</b>	<b>98</b>	<b>29</b>	<b>1,394</b>
<b>Year ended 30 June 2024</b>						
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)
	<b>2,200</b>	<b>640</b>	<b>89</b>	<b>129</b>	<b>22</b>	<b>1,319</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

#### (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	
<b>Year ended 30 June 2025</b>												
<b>Financial Assets</b>												
Cash and cash equivalents		49,578	-	-	49,578	49,578	49,578	-	-	-	-	-
Restricted cash and cash equivalents	4.54%	113,356	-	88,243	25,113	113,356	113,356	-	-	-	-	-
Financial assets measured at amortised												
- Receivables (i)		46,001	-	-	46,001	46,001	8,174	-	-	37,827	-	-
- Amounts receivable for services		1,098,302	-	-	1,098,302	1,098,302	-	1,000	13,794	61,281	1,022,227	-
		<b>1,307,237</b>	<b>-</b>	<b>88,243</b>	<b>1,218,994</b>	<b>1,307,237</b>	<b>171,108</b>	<b>1,000</b>	<b>13,794</b>	<b>99,108</b>	<b>1,022,227</b>	<b>-</b>
<b>Financial Liabilities</b>												
Payables/Accrued expenses		40,000	-	-	40,000	40,000	40,000	-	-	-	-	-
Other accruals		45,899	-	-	45,899	45,899	45,899	-	-	-	-	-
Lease liabilities (ii)	3.07%	114,848	114,848	-	-	161,899	5,373	9,998	36,270	83,499	26,749	-
Other liabilities		-	-	-	-	-	-	-	-	-	-	-
		<b>200,747</b>	<b>114,848</b>	<b>-</b>	<b>85,899</b>	<b>247,788</b>	<b>91,272</b>	<b>9,998</b>	<b>36,270</b>	<b>83,499</b>	<b>26,749</b>	<b>-</b>
<b>Net Financial Assets (Liabilities)</b>		<b>1,106,490</b>	<b>(114,848)</b>	<b>88,243</b>	<b>1,133,095</b>	<b>1,059,449</b>	<b>79,836</b>	<b>(8,998)</b>	<b>(22,476)</b>	<b>15,609</b>	<b>995,478</b>	<b>-</b>

	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	
<b>Year ended 30 June 2024</b>												
<b>Financial Assets</b>												
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	-
		<b>1,165,541</b>	<b>-</b>	<b>119,803</b>	<b>1,045,738</b>	<b>1,165,541</b>	<b>152,203</b>	<b>905</b>	<b>12,184</b>	<b>95,126</b>	<b>905,123</b>	<b>-</b>
<b>Financial Liabilities</b>												
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	-	-
		<b>161,743</b>	<b>95,224</b>	<b>-</b>	<b>66,519</b>	<b>168,850</b>	<b>71,802</b>	<b>9,201</b>	<b>32,796</b>	<b>50,267</b>	<b>4,784</b>	<b>-</b>
<b>Net Financial Assets (Liabilities)</b>		<b>1,003,798</b>	<b>(95,224)</b>	<b>119,803</b>	<b>979,219</b>	<b>996,691</b>	<b>80,401</b>	<b>(8,296)</b>	<b>(20,612)</b>	<b>44,859</b>	<b>900,339</b>	<b>-</b>

(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 \$67,328 (2024: \$53,205) for employee accommodation; \$20,488 (2024: \$16,799) for computing and communication; \$25,663 (2024: \$23,135) for vehicles; and \$1,369 (2024: \$2,805) for leased buildings.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

#### (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.

	Carrying amount \$'000	-100 basis points		+100 basis points	
		Surplus \$'000	Equity \$'000	Surplus \$'000	Equity \$'000
<b>Year ended 30 June 2025</b>					
<b>Financial assets</b>					
Restricted cash and cash equivalents	88,243	(882)	(882)	882	882
<b>Financial liabilities</b>					
Lease liabilities	114,848	(1,148)	(1,148)	1,148	1,148
<b>Total increase/(decrease)</b>		<b>266</b>	<b>266</b>	<b>(266)</b>	<b>(266)</b>
<b>Year ended 30 June 2024</b>					
<b>Financial assets</b>					
Restricted cash and cash equivalents	119,803	(1,198)	(1,198)	1,198	1,198
<b>Financial liabilities</b>					
Lease liabilities	95,224	(952)	(952)	952	952
<b>Total increase/(decrease)</b>		<b>(246)</b>	<b>(246)</b>	<b>246</b>	<b>246</b>

#### 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.

	2025 \$'000	2024 \$'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 2025.

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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. At 30 June 2025 there was one pending claim for compensation for workplace harassment and discrimination.

120,000

-

###### 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 nine managed properties that have either been assessed by DWER and cleared of any further action (Count = 2), assessed and approved for restricted use (Count = 4) or subject to ongoing investigation (Count = 3). The WA Police Force had voluntarily reported eight of these properties to DWER in observance of the Contaminated Sites Act 2003, whilst the ninth property was reported to the WA Police Force, by DWER, due to contamination being reported against a privately owned adjoining site. This ninth site is subject to an interim classification 'Suspected Contaminated' with the final classification to be determined by the Mandatory Auditor's Report completed and submitted to DWER before 30 June 2025. All four properties assessed and approved for restricted use have appropriate contamination memorials registered against their respective Crown Land Titles.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

The Contaminated Property Register contains a set of nine owned / managed properties, with a sub-set of properties that have been proven to be clean (two properties) versus the sub-set of properties that are of continued interest (seven properties); it is the latter sub-set of seven that were disclosed in the 2024 Financial Statements and the 2025 reporting differs in that the subset of two cleared properties have been included to balance to the Register.

### 8.3 Fair value measurements

	Level 1	Level 2	Level 3	Fair Value At end of period
	\$'000	\$'000	\$'000	\$'000
<b>2025</b>				
Non-current assets classified as held for sale - Note 6.3	-	2,057	-	2,057
Land - Note 5.1	-	11,817	267,875	279,692
Buildings - Note 5.1	-	23,704	948,518	972,222
	-	<b>37,578</b>	<b>1,216,393</b>	<b>1,253,971</b>
<b>2024</b>				
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
	-	<b>116,309</b>	<b>973,565</b>	<b>1,089,874</b>

There were no transfers between Levels 1, 2 or 3 during the current nor previous period.

### 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)

	Land \$'000	Buildings \$'000
<b>2025</b>		
Fair value at start of period	192,611	780,954
Additions	870	-
Recognised increments/decrements recognised in profit or loss	-	-
Revaluation increments/decrements recognised in Other Comprehensive Income	(6,045)	186,335
Transfers to/from Level 2	78,220	75
Transfers between asset classes	2,219	25,260
Disposals	-	-
Depreciation expense	-	(44,106)
<b>Fair value at end of period</b>	<b>267,875</b>	<b>948,518</b>
<b>2024</b>		
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)
<b>Fair value at end of period</b>	<b>192,611</b>	<b>780,954</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

#### 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.

#### 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.

In addition, professional and project management fees estimated and added to the current replacement costs provided by Turner Townsend for current use buildings represent significant Level 3 inputs used in the valuation process. The fair value of these assets will increase with a higher level of professional and project management fees.

#### 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 2025

#### 9.2 Future impact of Australian Accounting Standards not yet operative

The Western Australia Police Force cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 9 – Requirement 4 *Application of Australian Accounting Standards and Other Pronouncements* or by an exemption from TI 9. Where applicable, the Western Australia Police Force plans to apply the following Australian Accounting Standards from their application date.

		Operative for reporting periods beginning on/after
<b>Operative for reporting periods beginning on/after 1 January 2025</b>		
AASB 2023-5	<i>Amendments to Australia Accounting Standards – Lack of Exchangeability</i>	
	<p>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.</p>	1 January 2025
	<p>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.</p>	
	<p>There is no financial impact.</p>	
<b>Operative for reporting periods beginning on/after 1 January 2026</b>		
AASB 2024-2	<i>Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments</i>	
	<p>This Standard amends AASB 7 and AASB 9 as a consequence of the issuance of Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7) by the International Accounting Standards Board in May 2024.</p>	1 January 2026
	<p>WA Police has not assessed the impact of the Standard.</p>	
AASB 2024-3	<i>Amendments to Australian Accounting Standards – Annual Improvements Volume 11</i>	
	<p>This Standard amends AASB 1, AASB 7, AASB 9, AASB 10 and AASB 107 as a consequence of the issuance of Annual Improvements to IFRS Standards – Volume 11 by the International Accounting Standards Board in July 2024.</p>	1 January 2026
	<p>WA Police has not assessed the impact of the Standard.</p>	

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

#### Operative for reporting periods beginning on/after 1 January 2027

AASB 18(FP)	<i>Presentation and Disclosure in Financial Statements (Appendix D) [for for-profit entities]</i>	1 January 2027
	<p>This Standard replaces AASB 101 with respect to the presentation and disclosure requirements in financial statements applicable to for-profit entities. This Standard is a consequence of the issuance of International Financial Reporting Standard 18 Presentation and Disclosure in financial Statements by the International Accounting Standards Board in April 2024.</p> <p>This Standard also makes amendments to other Australian Accounting Standards set out in Appendix D of this Standard.</p> <p>WA Police has not assessed the impact of the Standard.</p>	

#### Operative for reporting periods beginning on/after 1 January 2028

AASB 2014-10	<i>Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	1 January 2028
	<p>This Standard amends AASB 10 and AASB 128 to address an inconsistency between the requirements in AASB 10 and those in AASB 128 (August 2011), in dealing with the sale or contribution of assets between an investor and its associate or joint venture.</p> <p>There is no financial impact.</p>	
AASB 2024-4b	<i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in</i>	1 January 2028
	<p>This Standard defers (to 1 January 2028) the amendments to AASB 10 and AASB 128 relating to the sale or contribution of assets between an investor and its associate or joint venture.</p> <p>The Standard also includes editorial corrections</p> <p>There is no financial impact.</p>	
AASB 18 (NFP/super)	<i>Presentation and Disclosure in Financial Statements (Appendix D) [for not-for-profit and superannuation entities]</i>	1 January 2028
	<p>This Standard replaces AASB 101 with respect to the presentation and disclosure requirements in financial statements applicable to not-for-profit and superannuation entities This Standard is a consequence of the issuance of IFRS 18 Presentation and Disclosure in financial Statements by the International Accounting Standards Board in April 2024.</p> <p>This Standard also makes amendments to other Australian Accounting Standards</p> <p>WA Police has not assessed the impact of the Standard.</p>	

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

#### 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:

\$	2025	2024
300,001 - 350,000		1
350,001 - 400,000	1	1
400,001 - 450,000	2	1
550,000 - 600,000		1
600,001 - 650,000	1	
	4	4
	<b>\$'000</b>	<b>\$'000</b>
Short-term employee benefits	1,452	1,313
Post-employment benefits	217	202
Other long-term benefits	176	179
Termination benefits	-	-
<b>Total compensation of senior officers</b>	<b>1,845</b>	<b>1,694</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 (2025 - \$72.5 million; 2024 - \$101.8 million)
- Department of Justice - Regulatory Fines (2025 - \$18.1million; 2024 - \$21.4 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 2025

- 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 (2025 - \$68.8 million; 2024 - \$60.1 million)
- Insurance premium payments to RiskCover (2025 - \$9.7 million; 2024 - \$12.1 million)
- Post separation and other medical benefit payments to the Insurance Commission (2025 - \$1.7 million; 2024 - \$1.8 million)
- Vehicle lease payments, building lease payments, and building construction and maintenance payments to the Department of Finance (2025 - \$132.0 million; 2024 - \$88.0 million)
- Chemical analysis payments to the Chemistry Centre (2025 - \$9.9 million; 2024 - \$9.5 million)
- Forensic biology testing payments to Pathwest (2025 - \$21.4 million; 2024 - \$17.2 million)
- Electricity payments to Western Power, Synergy and Horizon Power (2025 - \$4.6 million; 2024 - \$5.1 million)
- Water payments to the Water Corporation (2025 - \$2.0 million; 2024 - \$1.9 million)
- Audit fees to the Office of the Auditor General (2025 - \$410k; 2024 - \$373k)
- Grants to Main Roads WA (2025 - \$47 million; 2024 - \$33 million), Department of Transport (2025 - \$18.2million; 2024 - \$12.8 million), Department of Education (2025 - \$1.9 million; 2024 - \$1.4 million) and the Department of Health (2025 - \$0.1 million; 2024 - \$0.2 million).

### Material transactions with other related parties

Other than superannuation payments to GESB (2025 - \$116.4 million; 2024 - \$103.9 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

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.

	2025 \$'000	2024 \$'000
- Police and Community Youth Centres (grant provided)	12,419	9,720
- Constable Care Child Safety Foundation Inc (grant provided)	1,545	1,345
- Road Safety Council (administrative support)	52	51
	<b>14,016</b>	<b>11,116</b>

#### 9.6 Remuneration of auditors

Remuneration paid or payable to the Auditor General for the financial year is as follows:

	2025 \$'000	2024 \$'000
- Auditing the accounts, controls, financial statements and key performance indicators	410	373
- Auditing Royalties for Regions	-	-
- Other audits	-	-
	<b>410</b>	<b>373</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

#### 9.7 Equity

	2025 \$'000	2024 \$'000
<b>(a) Contributed equity</b>		
Balance at start of period	1,366,886	1,250,259
<b>Contributions by Owners</b>		
Capital appropriations	148,849	89,701
Royalties for Regions Fund - Regional Infrastructure and Headworks Account	-	-
Digital Capability Fund - Special Purpose Account	34,430	27,770
Climate Change Action Fund - Special Purpose Account	-	287
Transfer of net assets from other agencies		
- Land and buildings transferred from PCYC.	870	-
<b>Total contributions by owners</b>	<b>184,149</b>	<b>117,758</b>
	<b>2025 \$'000</b>	<b>2024 \$'000</b>
<b>Distributions to owners</b>		
Transfer of capital to other agencies	-	(986)
Net assets transferred to Government		
- Other transfers to the Consolidated Account	-	(145)
<b>Total distributions to owners</b>	<b>-</b>	<b>(1,131)</b>
<b>Balance at end of period</b>	<b>1,551,035</b>	<b>1,366,886</b>
<b>(b) Asset revaluation surplus</b>		
Balance at start of period	565,333	491,165
Net revaluation increments/(decrements):		
- Land	(4,845)	18,590
- Buildings	191,058	55,579
Transfer to accumulated surplus/(deficit) on sale of previously revalued assets	-	-
<b>Balance at end of period</b>	<b>751,546</b>	<b>565,334</b>
<b>(c) Accumulated Surplus/(Deficit)</b>		
Balance at start of period	271,379	332,045
Result for the period	(77,988)	(60,666)
Transfer of revalued amounts of assets sold	-	-
<b>Balance at end of period</b>	<b>193,391</b>	<b>271,379</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
<b>9.8 Supplementary financial information</b>		
<b>(a) Write Offs</b>		
Write-offs approved in accordance with section 48 of the <i>Financial Management Act 2006</i> related to:		
- Bad debts *	88	105
- Assets written off from the asset register *	9	255
- Other public property **	181	565
	<b>278</b>	<b>925</b>
* 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:		
<b>(i) <u>Bad Debts</u></b>		
The Accountable Authority	88	105
The Minister	-	-
Executive Council	-	-
	<b>88</b>	<b>105</b>
<b>(ii) <u>Assets</u></b>		
The Accountable Authority	9	255
The Minister	-	-
Executive Council	-	-
	<b>9</b>	<b>255</b>
<b>(iii) <u>Other Public Property</u></b>		
The Accountable Authority	181	565
The Minister	-	-
Executive Council	-	-
	<b>181</b>	<b>565</b>
<b>(b) Losses through theft, defaults and other causes</b>		
Losses of public money and public and other property through theft or default	-	6
<b>(c) Forgiveness of debts</b>		
Forgiveness (or waiver) of debts by the WA Police Force	-	19
<b>(d) Gifts of Public Property</b>		
Gifts of public property provided by the WA Police Force	-	335

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
<b>9.9 Services provided free of charge</b>		
During the period services were provided free of charge to other agencies:		
Department of Justice - Court Security and Custodial Services	23,504	22,354
Department of Justice - Armadale Courthouse & Police Complex	667	548
Main Roads Western Australia - Road Safety Data Analysis and Mapping	13	57
	<b>24,184</b>	<b>22,959</b>

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 2025, and between the actual results for 2025 and 2024 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 \$1,983m in the example below), and
  - Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of \$2,744m 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 \$1,961m in the example below), and
  - Total Assets of the previous year for the Statement of financial position (i.e. 1% of \$2,668m in the example below).

# FINANCIAL STATEMENTS

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

	Variance Note	Estimate 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2025 and 2024 \$'000
<b>9.10.1.1 Statement of Comprehensive Income Variances</b>						
<b>Expenses</b>						
Employee benefits expenses	A	1,412,241	1,480,570	1,326,944	68,329	153,626
Supplies and services	1	291,174	371,399	351,869	80,225	19,530
Depreciation & amortisation expenses	2 B	123,161	149,449	127,784	26,288	21,665
Finance costs		4,548	5,768	4,232	1,220	1,536
Accommodation expenses		63,850	70,539	69,681	6,689	858
Grants and subsidies	C	83,350	92,943	67,987	9,593	24,956
Loss on disposal of non-current assets		-	1,221	1,501	1,221	(280)
Other expenses		5,619	10,358	11,226	4,739	(868)
<b>Total cost of services</b>		<b>1,983,943</b>	<b>2,182,247</b>	<b>1,961,224</b>	<b>198,304</b>	<b>221,023</b>
<b>Income</b>						
Regulatory fines	3 D	110,957	90,669	123,218	(20,288)	(32,549)
User charges and fees		31,874	37,870	36,198	5,996	1,672
Commonwealth grants		4,302	4,003	3,389	(299)	614
Contributions, sponsorships and donations		13,527	14,548	13,234	1,021	1,314
Interest income		500	5,479	5,210	4,979	269
Other income		15,322	1,703	2,394	(13,619)	(691)
<b>Total income</b>		<b>176,482</b>	<b>154,272</b>	<b>183,643</b>	<b>(22,210)</b>	<b>(29,371)</b>
<b>NET COST OF SERVICES</b>		<b>1,807,461</b>	<b>2,027,975</b>	<b>1,777,581</b>	<b>220,514</b>	<b>250,394</b>
<b>Income from State Government</b>						
Service appropriation	E	1,733,175	1,895,241	1,669,261	162,066	225,980
Income from other public sector entities		11,181	17,572	12,885	6,391	4,687
Services received free-of-charge		4,264	4,989	3,298	725	1,691
Royalties for Regions Fund		32,868	30,469	31,428	(2,399)	(959)
Asset Maintenance Fund		1,908	1,525	43	(383)	1,482
Other Assets Transferred		-	190	-	190	190
<b>Total Income from State Government</b>		<b>1,783,396</b>	<b>1,949,986</b>	<b>1,716,915</b>	<b>166,590</b>	<b>233,071</b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>		<b>(24,065)</b>	<b>(77,989)</b>	<b>(60,666)</b>	<b>(53,924)</b>	<b>(17,323)</b>
<b>OTHER COMPREHENSIVE INCOME</b>						
<b>Items not reclassified subsequently to profit or loss</b>						
Changes in asset revaluation surplus		-	186,213	74,169	186,213	112,044
Gains/losses recognised directly in equity		-	-	-	-	-
<b>Total other comprehensive income</b>		<b>-</b>	<b>186,213</b>	<b>74,169</b>	<b>186,213</b>	<b>112,044</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>(24,065)</b>	<b>108,224</b>	<b>13,503</b>	<b>132,289</b>	<b>94,721</b>

# FINANCIAL STATEMENTS

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

	Variance Note	Estimate 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2025 and 2024 \$'000
<b>9.10.1.2 Statement of Financial Position Variances</b>						
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and cash equivalents		15,882	49,578	9,215	33,696	40,363
Restricted cash and cash equivalents		87,311	113,356	138,161	26,045	(24,805)
Receivables		16,605	18,942	16,475	2,337	2,467
Amounts receivable for services		16,744	14,794	13,451	(1,950)	1,343
Non-current assets classified as held for sale		2,057	2,057	2,688	-	(631)
Inventories		1,281	10,313	9,204	9,032	1,109
Other current assets		13,604	17,321	15,787	3,717	1,534
<b>Total Current Assets</b>		<b>153,484</b>	<b>226,361</b>	<b>204,981</b>	<b>72,877</b>	<b>21,380</b>
<b>Non-Current Assets</b>						
Receivables		36,081	37,827	33,624	1,746	4,203
Amounts receivable for services		1,080,860	1,083,508	966,625	2,648	116,883
Property, plant and equipment	4 F	1,297,045	1,505,846	1,301,932	208,801	203,914
Right-of-use assets	5 G	88,794	114,214	94,435	25,420	19,779
Intangible assets		87,803	74,861	67,040	(12,942)	7,821
<b>Total Non-Current Assets</b>		<b>2,590,583</b>	<b>2,816,256</b>	<b>2,463,656</b>	<b>225,673</b>	<b>352,600</b>
<b>TOTAL ASSETS</b>		<b>2,744,067</b>	<b>3,042,617</b>	<b>2,668,637</b>	<b>298,550</b>	<b>373,980</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Employee related provisions	6 H	209,996	251,248	219,647	41,252	31,601
Payables		72,312	85,899	66,370	13,587	19,529
Contract liabilities		639	677	633	38	44
Lease liabilities		41,442	43,862	44,105	2,420	(243)
Grant liabilities		-	929	942	929	(13)
Other liabilities		150	-	149	(150)	(149)
<b>Total Current Liabilities</b>		<b>324,539</b>	<b>382,615</b>	<b>331,846</b>	<b>58,076</b>	<b>50,769</b>
<b>Non-Current Liabilities</b>						
Employee related provisions		79,178	92,876	81,877	13,698	10,999
Other provisions		-	-	-	-	-
Contract liabilities		196	168	196	(28)	(28)
Lease liabilities	5 G	42,114	70,986	51,119	28,872	19,867
<b>Total Non-Current Liabilities</b>		<b>121,488</b>	<b>164,030</b>	<b>133,192</b>	<b>42,542</b>	<b>30,838</b>
<b>TOTAL LIABILITIES</b>		<b>446,027</b>	<b>546,645</b>	<b>465,038</b>	<b>100,618</b>	<b>81,607</b>
<b>NET ASSETS</b>		<b>2,298,040</b>	<b>2,495,972</b>	<b>2,203,599</b>	<b>197,932</b>	<b>292,373</b>

# FINANCIAL STATEMENTS

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

	Variance	Estimate	Actual	Actual	Variance	Variance
	Note	2025	2025	2024	between actual	between actual
		\$'000	\$'000	\$'000	and estimate	results for
					\$'000	2025 and 2024
						\$'000
<b>9.10.1.2 Statement of Financial Position Variances (Continued)</b>						
<b>EQUITY</b>						
Contributed equity		1,537,567	1,551,035	1,366,886	13,468	184,149
Reserves		490,584	751,546	565,334	260,962	186,212
Accumulated surplus		269,889	193,391	271,379	(76,498)	(77,988)
<b>TOTAL EQUITY</b>		<b>2,298,040</b>	<b>2,495,972</b>	<b>2,203,599</b>	<b>197,932</b>	<b>292,373</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>2,744,067</b>	<b>3,042,617</b>	<b>2,668,637</b>	<b>298,550</b>	<b>373,980</b>
<b>9.10.1.3 Statement of Cash Flow Variances</b>						
<b>CASH FLOWS FROM STATE GOVERNMENT</b>						
Service appropriation	7 E	1,606,335	1,767,164	1,555,379	160,829	211,785
Capital appropriation	I	130,716	148,849	89,701	18,133	59,148
Holding account drawdowns		13,451	9,851	16,800	(3,600)	(6,949)
Funds from other public sector agencies		9,126	14,162	13,064	5,036	1,098
Royalties for Regions Fund		32,868	30,469	31,428	(2,399)	(959)
Digital Capability Fund		29,447	34,430	27,770	4,983	6,660
Climate Action Fund		-	-	287	-	(287)
Asset Maintenance Fund		1,908	1,525	43		
Transfer of cash to Consolidated Account		11,817	-	(145)	(11,817)	145
<b>Net cash provided by State Government</b>		<b>1,835,668</b>	<b>2,006,450</b>	<b>1,734,327</b>	<b>170,782</b>	<b>272,123</b>
<b>Utilised as follows:</b>						
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Payments</b>						
Employee payments		(1,404,340)	(1,433,747)	(1,308,224)	(29,407)	(125,523)
Supplies and services	1	(288,447)	(361,718)	(356,723)	(73,271)	(4,995)
Finance costs		(4,548)	(5,768)	(4,232)	(1,220)	(1,536)
Accommodation payments		(63,850)	(76,030)	(65,167)	(12,180)	(10,863)
Grant payments	B	(83,350)	(88,180)	(67,164)	(4,830)	(21,016)
GST payments on purchases		(49,911)	(68,235)	(58,976)	(18,324)	(9,259)
Other payments		(1,140)	(3,519)	(4,425)	(2,379)	906
		<b>(1,895,586)</b>	<b>(2,037,197)</b>	<b>(1,864,911)</b>	<b>(141,611)</b>	<b>(172,286)</b>
<b>Receipts</b>						
Regulatory fines	3 C	110,957	90,734	123,212	(20,223)	(32,478)
User charges and fees		31,623	37,532	35,653	5,909	1,879
Commonwealth grants		4,302	3,906	4,422	(396)	(516)
Contributions, sponsorships and donations		12,293	12,379	11,575	86	804
Interest received		500	5,679	4,555	5,179	1,124
GST receipts on sales		2,700	2,967	3,161	267	(194)
GST receipts from taxation authority		47,211	66,784	54,122	19,573	12,662
Other receipts		15,920	5,711	4,401	(10,209)	1,310
		<b>225,506</b>	<b>225,692</b>	<b>241,101</b>	<b>186</b>	<b>(15,409)</b>
<b>Net cash provided by/(used in) operating activities</b>		<b>(1,670,080)</b>	<b>(1,811,505)</b>	<b>(1,623,810)</b>	<b>(141,425)</b>	<b>(187,695)</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

		Estimate	Actual	Actual		Variance
	Variance	2025	2025	2024	Variance	Variance
	Note	\$'000	\$'000	\$'000	between actual and estimate	between actual results for 2025 and 2024
					\$'000	\$'000
<b>9.10.1.3 Statement of Cash Flow Variances (Continued)</b>						
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Payments</b>						
Purchase of non-current assets	J	(126,100)	(116,763)	(82,621)	9,337	(34,142)
<b>Receipts</b>						
Proceeds from sale of non-current assets			979	803	979	176
<b>Net cash provided by/(used in) investing activities</b>		<b>(126,100)</b>	<b>(115,784)</b>	<b>(81,818)</b>	<b>10,316</b>	<b>(33,966)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Payments</b>						
Principal lease payments		(49,292)	(59,400)	(52,827)	(10,108)	(6,573)
Payment to accrued salaries account		-	(4,203)	(4,203)	(4,203)	-
<b>Receipts</b>						
Proceeds from borrowings		-	-	-	-	-
<b>Net cash provided by/(used in) investing activities</b>		<b>(49,292)</b>	<b>(63,603)</b>	<b>(57,030)</b>	<b>(14,311)</b>	<b>(6,573)</b>
Adjustment for reclassification of accrued salaries account to receivables		-	-	(29,421)	-	29,421
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>(9,804)</b>	<b>15,558</b>	<b>(57,752)</b>	<b>25,362</b>	<b>73,310</b>
Cash and cash equivalents at the beginning of period		149,078	147,376	205,128	(1,702)	(57,752)
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>		<b>139,274</b>	<b>162,934</b>	<b>147,376</b>	<b>23,660</b>	<b>15,558</b>
<b>9.10.2 Explanatory statement for administered items</b>						
<b>INCOME</b>						
Fines and infringements		810	830	867	20	(37)
Sale of lost, stolen and forfeited property		600	571	669	(29)	(98)
State Appropriation	8 K	20,000	8,057	20,246	(11,943)	(12,189)
<b>TOTAL INCOME</b>		<b>21,410</b>	<b>9,458</b>	<b>21,782</b>	<b>(11,952)</b>	<b>(12,324)</b>
<b>EXPENSES</b>						
Transfer to Consolidated Fund	L	1,160	1,241	1,713	81	(472)
Firearms buyback scheme	9 M	20,000	15,251	5,972	(4,749)	9,279
Transfer to Department of Justice		-	59	29	59	30
Commission expenses		250	102	84	(148)	18
<b>TOTAL EXPENSES</b>		<b>21,410</b>	<b>16,653</b>	<b>7,798</b>	<b>(4,757)</b>	<b>8,855</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

#### Explanation of Major Variances

##### Variance between actual and estimate

- 1 The higher than estimated expenditure for Supplies and Services is mainly due to increased ICT contract and software maintenance costs. The Let's Join Forces Campaign was also not in the original 2024-25 Budget.
- 2 The higher than estimated depreciation was due to an increase in the value of assets following the application of AASB 2022-10 where project management costs are included in the valuation. This meant the depreciation costs increased.
- 3 The lower than estimated receipts for Regulatory Fines is due to a delay in issuing and recovering infringements.
- 4 The higher than estimated balance for Property, plant and equipment was due to an increase in the value of assets following the application of AASB 2022-10 where project management costs are included in the valuation.
- 5 The higher than estimated balances for ROU assets and liabilities is mainly due to increased rentals paid for employees' GROH housing. The higher than expected employee related provisions is due to increased wages (new awards and EBAs) which increases the value of the liability as well as changes to underlying assumptions (attrition and profile of leave use and changes to factors driving the model for the actuarial valuations (benchmark interest rates).
- 7 The higher than estimated service appropriation was due to additional funding received during 2024-25.
- 8 The lower than estimated State Appropriation was due to a reduction in the funding required for the Firearm Buyback Schemes. There was cash carried over from the previous year.
- 9 The lower than estimated costs was due to lower than expected take up of the buy back scheme during the period to 30 June 2025.

##### Variance between actual results for 2025 and 2024

- A The variance is mainly attributed to the additional approved budget for the New State Wage Policy, as well as an increase in the actuarial valuation of leave liabilities which is affected by changes in the yield on reference financial instruments as well increases in wages payable to staff.
- B The increase in depreciation was due to an increase in the value of assets following the application of AASB 2022-10 where project management costs are included in the valuation. This meant the depreciation costs increased.
- C Increases in Grants and Subsidies over the prior year mainly relates to additional grants paid from the Road Trauma Trust Account for road safety infrastructure to the Department of Transport and Main Roads (\$24.8m).
- D The decrease in fines and infringements income is due to a delay in issuing and recovering infringements.
- E The increase in Service Appropriation is due additional supplementary funding received during 2024-25.
- F The increase in Property, plant and equipment is due to an increase in the value of assets following the application of AASB 2022-10 where project management costs are included in the valuation.
- G The increase in ROU assets and liabilities is mainly due to increased rentals paid for employees' GROH housing.
- H The increase in employee related provisions is due increased wages (awards and EBAs) which increases the value of the liability as well as changes to underlying assumptions (attrition and profile of leave use and changes to factors driving the model for the actuarial valuations (benchmark interest rates).
- I There was an increase in capital appropriation to fund investment in the Fremantle District Police Complex and the Baldivis and Forrestfield Police Stations.
- J The increase in purchase of non-current physical assets was related to the Fremantle District Police Complex and the Baldivis and Forrestfield Police Stations.
- K The reduction in State Appropriation was due to a reduction in the funding required for the Firearm Buyback Schemes. There was cash carried over from the previous year.
- L The decrease in fines and infringement revenue and proceeds from sale of lost and stolen property meant there were fewer funds available for transfer to the Consolidated Fund.
- M The increase in payments to the Firearms Buyback Scheme was due to the successful completion of Scheme 3 and the roll out of two additional schemes during the financial year.

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
<b>9.11 Special Purpose Accounts</b>		
<b>ROAD TRAUMA TRUST ACCOUNT (i)</b>		
<b>Purpose</b>		
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 05 September 2025		
Opening Balance 1 July	119,803	94,596
Receipts	96,932	128,555
Payments	128,492	103,348
<b>Closing Balance at 30 June 2025</b>	<b>88,243</b>	<b>119,803</b>

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.

#### **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	447	358
Receipts	279	529
Payments	419	440
<b>Closing Balance at 30 June 2025</b>	<b>307</b>	<b>447</b>

#### **(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	184	223
Receipts	200	214
Payments	189	253
<b>Closing Balance at 30 June 2025</b>	<b>195</b>	<b>184</b>

## WESTERN AUSTRALIA POLICE FORCE

### Notes to the Financial Statements

for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
<b>(c) SEIZED MONEYS TRUST</b>		
<b><i>Purpose</i></b>		
To hold moneys seized by officers of the Police Service in the exercise of relevant statutory powers.		
Opening Balance 1 July	125,280	107,508
Receipts	29,621	41,219
Payments	28,918	23,447
<b>Closing Balance at 30 June 2025</b>	<b>125,983</b>	<b>125,280</b>

### **(d) DECEASED ESTATE MONEY**

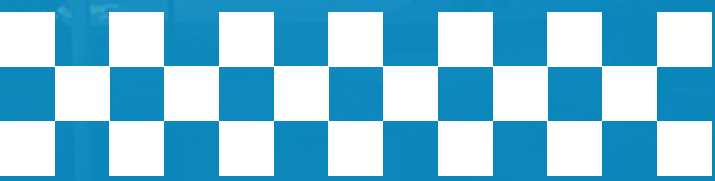
#### ***Purpose***

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

Opening Balance 1 July	99	206
Receipts	193	380
Payments	149	487
<b>Closing Balance at 30 June 2025</b>	<b>143</b>	<b>99</b>

(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

During the 2024-2025 financial year, three (3) Act of Grace payments were made totalling \$653,000.00.

## USE OF CREDIT CARDS FOR PERSONAL PURPOSE

During the 2024-25 financial year, there were 104,927 purchasing card transactions.

	2024-25
The number of reported instances of using the Western Australia Police Force purchasing card for personal use expenditure	425
The aggregate amount of personal use expenditure for the reporting period	\$29,771.78
The aggregate amount of personal use expenditure settled by the due date (within five working days)	\$19,092.78
The aggregate amount of personal use expenditure settled after the period (after five working days)	\$10,679.00
The aggregate amount of personal use expenditure remaining unpaid at the end of the reporting period	\$0
The number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	0

## PAWNBROKERS AND SECOND-HAND DEALERS

### (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*.**

Twenty-seven cases investigated which included audits for compliance, inquiries and prosecutions. No matters were brought before the State Administrative Tribunal this financial year.

### (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 emerging problems.

### (d) Forecasts of the workload of licensing officers in the year after the year to which the report relates

The WA Police Force has forecasted business as usual with no indication of any increase or decrease.

### (e) Any proposals for improving the performance of the functions under the *Pawnbrokers and Second-hand Dealers Act 1994* of licensing officers

Resourcing of Compliance Team to enable regular audits and investigative ability is currently under review.

# OTHER LEGAL REQUIREMENTS

## ADVERTISING, MARKET RESEARCH, POLLING AND DIRECT MAIL

Organisation	Purpose	Amount (\$)
<b>Advertising</b>		<b>\$5,963,762</b>
Carat	Let's Join Forces Campaign	\$3,076,226
	Suspended Drivers Campaign	\$13,019
	Retail Theft Campaign	\$139,747
	Firearms Reform Campaign	\$124,540
	Knife Crime Project Campaign	\$342,536
Department of Transport	Road Safety Commission	\$290,530
Gatecrasher Advertising	Road Safety Commission	\$660,577
	Let's Join Forces Campaign	\$53,957
	Retail Theft Campaign	\$6,834
	Firearms Reform Campaign	\$590
	Knife Crime Project Campaign	\$14,182
Impact Communications Pty Ltd	Road Safety Commission	\$4,120
Initiative Media Australia Pty Ltd	Road Safety Commission	\$32,201
	Workforce Recruitment	\$120,507
	Let's Join Forces Campaign	\$106,541
Facebook	Persons of Interest Podcast	\$767
	Cold Case Investigations	\$1,747
	Recognition of Excellence Awards	\$4,727
Spotify	Persons of Interest Podcast	\$28
Crime Stoppers	Suspended Drivers Campaign	\$12,430
	Long-Term Missing Persons Campaign	\$25,000
Kwik Kopy Printing Centre	Road Safety Commission	\$2,740
Marcel Antoine Marais	Road Safety Commission	\$300
Re:Act Social Impact Pty Ltd	Road Safety Commission	\$25,500
The Brand Agency Pty Ltd	Road Safety Commission	\$852,437
	Let's Join Forces Campaign	\$32,164
The Branding Office	Road Safety Commission	\$17,260
Wildlings Creative Pty Ltd	Road Safety Commission	\$2,550
<b>Market Research</b>		<b>\$378,392</b>
Kantar Public Australia Pty Ltd	Road Safety Commission	\$215,000
Painted Dog Research Pty Ltd	Road Safety Commission	\$156,532
State Solicitor's Office	Road Safety Commission	\$6,860
<b>Direct Mail</b>		<b>\$1,231</b>
Mail Chimp	Road Safety Commission	\$1,231
<b>Media Advertising</b>		<b>\$6,643,533</b>
Facebook	Road Safety Commission	\$600
Gatecrasher Advertising	Road Safety Commission	\$53,046
Initiative Media Australia Pty Ltd	Road Safety Commission	\$6,587,609
Vista Print	Road Safety Commission	\$2,278
<b>GRAND TOTAL</b>		<b>\$12,986,918</b>

## RECORDKEEPING PLANS

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

Following a review of the WA Police Force Recordkeeping Plan and associated Retention and Disposal Schedule, a revised version was approved by the State Records Commission in the 2024/25 financial year.

The WA Police Force are currently undertaking a procurement process for a recordkeeping solution that will meet evolving Agency business requirements for managing records, whilst meeting State Records Commission Principles and Standards governing recordkeeping with State agencies

### **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 and updated to ensure currency of content and to consider alternative delivery options.

The implementation of a new recordkeeping system will require a revision of training and guidance materials. This will be part of the implementation plan over 2025/26 and 2026/27 financial years.

### **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 roles and responsibilities in terms of recordkeeping within the WA Police Force:

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

## COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

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

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

To ensure compliance with the Standards, the WA Police Force has put in place procedures designed to ensure such compliance and conducted internal assessments.

New staff are educated on the Standards at inductions. WA Police Force Human Resources Policies, Procedures and Practices adhere to the Standards and can be accessed via the WA Police Force intranet.

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

Sixteen 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.

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. Education is provided to police recruits on how to raise a complaint via the Complaint Resolution Process.

Officers in Charge (OIC) are educated on their workplace obligations and provided guidance on ways to prevent discrimination, harassment and bullying in the workplace. 375 OICs attended training which focused on positive duty and elimination of sexual harassment and discrimination in the workplace.

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 standard reviews and the corresponding outcomes for the reporting period are detailed in the following table.

#### **Breach of standard applications 2024-25**

Number lodged	5
Number of breaches found	1
Number still under review	Nil

#### **Complaints regarding compliance with the code of ethics and agency code of conduct 2024-25**

Number lodged	50
Number of breaches found	14
Number still under review	15

## DISABILITY ACCESS AND INCLUSION PLAN OUTCOMES

### Disability Access and Inclusion Plan Outcomes 2024-2025

The WA Police Force is committed to providing a professional, accessible and inclusive service for people with disability within the community and workforce.

The WA Police Force Disability Access and Inclusion Plan 2023-2025 (DAIP) has facilitated actions which support people with disability within the community and workforce. Progress has continued during 2024-2025 on DAIP actions in parallel with the development of a new consolidated Diversity, Equity and Inclusion Strategy 2025-2030.

The following outlines some of the key achievements from 2024-2025:

- Police Air Wing (PAW) is in consultation with the National Disability Insurance Agency (NDIA) to develop a Person-Centre Emergency Plan to support people with disability at times of emergency.
- A new informational resource "Simple Safety" has been developed. This resource aims to create a "Safety and Crime Prevention Resource" for individuals who are anxious about independent living, especially vulnerable groups such as neurodiverse individuals.
- A new alert for OneForce phones highlights individuals under the *Criminal Law (Mental Impairment) Act 2023*. Police officers report suspected non-compliance by these individuals. The alert is part of a suite of materials prepared by the Prosecution Services Division, in collaboration with the Department of Justice and the Program Delivery Division.
- Following the conclusion of the 2023-2025 DAIP a new Diversity, Equity and Inclusion Strategy 2025-2030 is under development for release in early 2025-2026. The Strategy will incorporate the actions and commitments from WA Police Force diversity plans. Through a modernised and simplified approach, the WA Police Force strives to achieve better outcomes for people with disability within the workforce and for community members.
- Disability actions have been addressed as outlined in the State Disability Strategy 2021 - 2031, Australian Disability Strategy 2020 - 2030 and the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability.

## WORKFORCE INCLUSIVENESS REQUIREMENTS

### Western Australia Police Force – Workforce Inclusiveness Reporting Statement

The WA Police Force is committed to ensuring it provides a workplace where all individuals are treated with respect and equitably.

The WA Police Force diversity and inclusion plans, including the Disability Access and Inclusion Plan 2023-2025 (DAIP), Multicultural Action Plan 2023-2025 and Equal Employment Management Plan 2023-2025 provide agency direction and better outcomes for both employees and members of the community from diverse backgrounds.

All diversity and inclusion plans will be consolidated in early 2025-2026 into the WA Police Force Diversity, Equity and Inclusion Strategy 2025-2030. Through an integrated approach, the WA Police Force strives to achieve better outcomes for diverse workforce and community members.

The key initiatives undertaken by the WA Police Force towards workforce inclusivity are:

- Substantive equality statement included in job advertisements to encourage diverse applicants.
- Police Cadet Program encouraged Aboriginal and Torres Strait Islander applicants.
- Aboriginal and Torres Strait Islander employee consultative groups and meetings.
- Enhanced Diverse Sexuality and/or Gender and Gender Affirmation policies.
- Pride in Diversity, Australian Workplace Equity Index Survey participation and WA Police Pride participation.
- International Women's Day events, International Day of People with Disability event and International Pride Month annual events.
- Supported diverse community group events, through community events and partnerships with Edmund Rice Centre WA and Clontarf Foundation.

## AGENCY CAPABILITY REVIEW REQUIREMENTS

The Western Australia Police Force participated in the Public Sector Commission's Agency Capability Review Program between August 2023 to July 2024. The Executive Summary Report from this review was published in November 2024 and identified opportunities related to three specific lines of inquiry:

1. Clarifying police functions in the human services sector to minimise service gaps;
2. Strengthening employee retention; and
3. Instituting long term strategic planning and change management for stronger future capability.

In 2024-25, the WA Police Force has progressed initiatives in line with its commitments against these lines of inquiry including:

### 1. Clarifying police functions in the human services sector to minimise service gaps

- The WA Police Force continues to enhance its capability to deliver community safety outcomes by forming **Partnerships** with agencies in the human services sector, to ensure calls for help are met with the most appropriate response from the outset.
- Efforts by the WA Police Force to transition service delivery responsibilities to partner agencies highlight that police officers are often tasked with roles outside of their core function and training, potentially leading to suboptimal outcomes for the community. Dialogue with the Department of Health, Mental Health Commission and the Department of Justice has been prioritised with phased, risk-based transition plans established and being progressed.
- The WA Police Force continues to embed co-location of partner agencies at the State Operations Coordination Centre, however the need for secure data sharing is critical to bridge existing gaps in inter-agency coordination. While the WA Police Force is rapidly moving ahead with optimisation, the pace of progress by partner agencies varies. Sustained collaboration and shared investment are needed to minimise service gaps and unlock whole-of-government efficiencies.

### 2. Strengthening employee retention

- The WA Police Force continues to prioritise initiatives focused on the support, capability and passion its **People** have for policing. Workforce data continues to highlight that people in policing may be impacted by growing health, safety and wellness risks – both in terms of their personal wellbeing and their sustained ability to contribute to community safety outcomes with the WA Police Force. Confidential reporting processes, flexible work options, peer support and chaplaincy services have all been enhanced to continuously improve how these risks are managed. Ongoing investment into wellbeing services and career pathways will remain essential to managing these risks and strengthening employee retention.
- The WA Police Force continues to strengthen its workforce in line with its values of duty, teamwork, integrity and care. New recruits benefit from structured support via Academy Field Officers and mentoring. Regional deployment and diversity initiatives are enhancing representation and belonging. Career progression is being supported with modernised workforce systems and leadership development practices, including merit-based promotions.
- The WA Police Force continues to empower police officers to submit ideas that can reduce administrative burden and realise time-saving benefits. These ideas, once prioritised, have been implemented through process improvement and automation. By striving to do the right things more efficiently and effectively, all employees can focus more directly on community safety and frontline service delivery.

### 3. Instituting long-term strategic planning and change management for stronger future capability

- The WA Police Force continues to refine its Strategic Asset Plan to invest in assets that will build **Performance** to respond rapidly and deliver consistent services state-wide. A rolling ICT optimisation program is central to this plan that enables police officers in the community to connect with the data and insights required to safely deliver contemporary policing services.
- The WA Police Force continues to progress a range of workforce initiatives and planning aimed at sustaining, optimising and growing the capability and capacity of its workforce. This includes maintaining the Academy as a Centre of Excellence and understanding ways to optimise workforce composition in support of police officers; now and into the future.
- The WA Police Force has progressed aligning its Key Performance Indicators with the Policing Fundamentals and Outcome Based Management guidelines, ensuring performance measures reflect core policing responsibilities and community expectations.

## USE OF METAL DETECTION IN DESIGNATED AREAS

The following statistics are based on Section 61F of the *Criminal Investigation Act 2006*, and Section 6A of the *Weapons Act 1999*:

- the number of people required to submit to the use of a metal detector under this Part;
- the number of charges laid under the *Weapons Act 1999* Section 61A(1) and (2) as a result of the use of metal detectors under this Part;
- the number of charges laid under the *Criminal Investigation Act 2006* Section 61C(2) and Section 61D(3);

### a) Number of edged weapon scans<sup>5</sup> using a metal detector during FY 2024-25

Scan result	Number of Scans
Negative Scan	57,268
Positive Scans (Possessed Weapon or other offence)	275
<b>Total</b>	<b>57,543</b>

### b) Number of charges laid under the *Weapons Act 1999* Section 6A as a result of the use of metal detectors

In the FY 2024-25, 59 charges were laid, 58 people were charged.

### c) Number of charges laid under the *Criminal Investigation Act 2006* Section 61C(2) and Section 6D(3)

In the FY 2024-25, 10 charges in total were laid under these sections.

#### Notes:

- Statistics are provisional and subject to revision.
- FY 2024-25 is between 1 July 2024 to 30 June 2025, inclusive.
- This data is not to be used, distributed or published beyond the intended recipient and purpose specified in this response unless in line with prior agreement.
- Section 6A of the *Weapons Act 1999* came into effect on the 20th December 2024.
- A proxy is used for the number of people scanned in Part a) given that for negative scan events, no specific person details are recorded, thus one person may have been scanned multiple times during the period. The proxy used is the total number of scans.
- A positive scan has been defined as any scan event with one or more of the following outcomes:
  - At least 1 unlawfully possessed edged weapon has been found.
  - At least 1 lawfully possessed edged weapon has been found.
  - The individual has failed to submit/resubmit for a scan or has failed to produce an item.
  - An additional offence has been detected during the scan event.
- The following counting rules have been applied to the count of charges under the respective section:
  - The accused check has been flagged as from an edged weapon scan indication the charge was a direct result of a positive edged weapon scan.
  - Charges were laid under the respective legislative sections.
  - Charges were created in the Prosecution application between 01 July 2024 and 30 June 2025, where the associated case or brief has not been deleted.

#### Source:

Data extracted from Prosecution application and the Edged Weapon Scan database on 26 August 2025.

## COVERT SEARCH WARRANTS

Section 30 (1)	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
(a) Number of applications made	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(a) Number of applications refused	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(a) Number of applications granted	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(b) Number of remote communication applications made	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(b) Number of applications refused	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(b) Number of applications granted	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(c) Number of warrants executed	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(d) Number of places entered	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(e) Number of occasions on which things were seized	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(f) Number of occasions when things were replaced	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(g) Number of occasions a place was re-entered	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(h) Number of occasions on which electronic equipment was operated	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
(i) Any other information requested by the Minister	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil



 GOVERNMENT POLICY  
REQUIREMENTS

## MULTICULTURAL ACTION PLAN

The Western Australia Police Force serves a culturally and linguistically diverse area. More than 32.2%<sup>(a)</sup> of Western Australians are born overseas and 18.7%<sup>(a)</sup> speak languages other than English. There are more than 130 faiths practiced in Western Australia.

WA Police Force self-identified data confirms 11.4% of employees are from culturally and linguistically diverse backgrounds and can speak 98 languages other than English.

The Multicultural Action Plan 2023-2025 delivered strategies to respond to the diverse needs of our community and the workforce. The following outlines some of the key achievements during the 2024-25 period:

- Development of police recruit training called Inclusivity, Diversity, Equity, Access, & Victim Support. The training focuses on respectful engagements by building cultural awareness, knowledge and understanding.
- A CaLD Stakeholder engagement strategy was developed to establish sustainable relationships with CaLD communities in WA. The majority of the strategies have already been implemented into WA Police Force processes.
- The Commissioner of Police hosted the annual morning tea with the African Community Advisory Group. The WA Police Force and African community leaders discussed the issues and made shared commitments towards building safer communities.
- The Commissioner hosted a morning tea with Imams and leaders of the Islamic community. The theme was the strength of the partnership that has been established over many years. The Commissioner spoke about the high level of trust that exists and the agency's desire to continue to develop this relationship.
- WA Police Force hosted a 2-day forum to discuss family and domestic violence with CaLD communities. The forum comprised of 300 attendees including police officers, non-government organisations and community leaders and members. The forum preceded ongoing meetings between service providers and the WA Police Force Executive to build system wide capacity in support of family violence victims.
- A new family violence referral card capturing a range of resources and service providers was also launched. The card includes two QR codes, one of which provides links to local support services while the other provides information about obtaining police assistance in different languages - 20 CaLD, eight Aboriginal and the first disabilities language - Auslan.
- A Multicultural Women's Advisory Group has been established with members from local CaLD support service providers. Regular meetings and site visits are conducted with these service providers.
- WA Police Force organised a special Multicultural Women's Advisory Group meeting in conjunction with the 16 Days in WA Family and Domestic Violence Awareness campaign. The meeting discussed the current issues, trends and opportunities for future collaboration and enhanced community participation.
- Police officers have direct access to the Australian New Zealand Policing Advisory Agency (ANZPAA) Religious and Spiritual Guide via WA Police Force mobile devices. The Guide provides significant and comprehensive cultural awareness and engagement information and guidance, helping to enhance services and interactions with CaLD communities.
- A comprehensive CaLD community representatives contact list was created and uploaded to a shared database. The list is inclusive of community leaders from CaLD communities and is accessible to all police members.

The WA Police Force looks forward to releasing the Diversity, Equity and Inclusion Strategy 2025-2030 which will combine the commitments of WA Police Force diversity plans. Through an integrated approach, the WA Police Force strives to achieve better outcomes for diverse members of the community and workforce.

### Notes:

- (a) Office of Multicultural Interest Census 2021 cultural diversity and linguistic diversity: key statistics
- (b) Workforce CaLD figures are based on self-disclosure and exclude employees that have not provided a response in line with HRMOIR and PSC reporting principles as at 19 June 2025.

## HEALTH, SAFETY, AND INJURY MANAGEMENT PERFORMANCE

### Qualitative Data

#### Safety Branch

Safety Branch, incorporating the Corporate Health team, continues to provide consultation and advice to the Western Australia Police Force on its Work Health and Safety (WHS) duties, through a range of strategies to raise the workforces knowledge and understanding of their responsibilities, and the benefits derived from continual improvement in workplace safety and wellbeing.

Safety Branch has implemented the following during the 2024-25 period:

- Support to Districts/Portfolios and the Executive in response to a range of issues and inquiries, and continued to manage the WA Police Force response to WorkSafe inquiries and investigations. Notable bodies of work to improve WHS processes and outcomes have been completed with Water Police and Forensic Field Operations, in addition to ongoing improvements made in the management of Hazardous Goods.
- In collaboration with the HR Systems teams, delivered enhancements to the digital recording of psychosocial hazards and incidents. These enhancements have streamlined reporting capabilities, whilst maintaining confidence in the confidentiality and security of the information provided, increasing confidence in the reporting and investigation process for this category of incidents.
- In collaboration with Psychology Unit, are leading an Agency project to enhance understanding and management of psychosocial hazards and risks. Phase 1 was completed and the project is currently in Phase 2, with key deliverables including the build of an enterprise framework for Psychosocial Risk Management, which will clearly define accountabilities and leadership across ranks/levels, and provide guidance for practical implementation and monitoring, review and continual improvement in the management of these risks.
- The Corporate Health team continued to work towards executing the WA Police Health and Wellbeing strategy (Fit for Life). The strategy provides access to health and wellbeing initiatives and programs, with a focus on ensuring regional stations and remote locations are provided greater access, recognising the limited local services available in these areas. This was achieved through new gymnasiums, online activity challenges and enhanced intranet resources. Two key positive behavioural change programs were delivered, namely the Health and Wellbeing Consultation Program and Sleep Specialist Consultation Program, which received strong positive feedback from the workforce. Through a range of ongoing activities, the team plays a key role in delivering initiatives which assist in breaking down stigma associated with mental health challenges and seeking help.

#### Injury Coordination & Support Services

The Injury Coordination and Support Services (ICSS) unit coordinated and performed the following activities and functions:

- Provided support to employees involved in Critical Incidents.
- Offered support to employees on long term sick leave and where appropriate, referred employees to the Vocational Rehabilitation Unit or Psychology Unit.
- Oversight of an employee support program for those diagnosed with cancer, as well as a care initiative for employees supporting loved ones with cancer.
- Managed the Peer Support Program, which incorporates 244 trained volunteer Peer Support Officers. ICSS coordinated Peer Support Induction Courses and Peer Support Refresher Courses.
- Coordinated funerals for Serving Police Officers, Serving Police Staff, Serving Police Auxiliary Officers and Retired Police Officers including undertaking the required administrative, ceremonial and support duties.
- Coordinated with a pathology team to receive results of Mandatory Disease Testing and liaised with an employee's doctor to provide those results.

- Managed Extreme Incident Respite, which provides 72 hours relief from duty immediately after an employee's attendance at an extreme incident.
- Conducted presentations to Recruiting Courses on the role of ICSS and the supports available.
- Conducted site visits to business units to provide additional support to employees.

## 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 (WA)* 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 Police 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 2023 (WA)*. 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 for work may access an additional amount of up to 75% of the Prescribed Amount.

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 is provided.

## Police Medical Retirements

Between the period 1 July 2024 to 30 June 2025, 28 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, where eligible, compensation through the Police Compensation Scheme and Workplace Rehabilitation payments (re-training purposes to enhance their employability following service). This underscores the commitment to ensuring the wellbeing and successful transition of the officers leaving the organisation due to medical retirement.

## Police Compensation

Between 1 July 2024 to 30 June 2025, 23 medically retired members received compensation for work-related illness or injury through the Police Compensation Scheme.

## Psychology Unit

The Psychology Unit has implemented the following over the 2024 – 2025 period:

- An increased service capability with Psychologists holding various endorsements coming on board (Clinical, Forensic, Counselling, Neuropsychology and Organisational).
- Commenced a research cost-efficacy study comparing interventions for treating Post Traumatic Stress Disorder (PTSD) in police officers.
- Introduced neuropsychology testing and rehabilitation as an inhouse capability for police officers experiencing cognitive impairment or decline.
- Increased service delivery including pre-deployment assessment and wellbeing reviews to additional business areas.
- Utilisation of state wide critical incident data to target early intervention psycho-educational services to stations most affected by trauma exposure.
- Participation with Safety Branch in an external project for the implementation of an agency-wide framework to manage psychosocial risks and hazards.
- Ongoing and increased support to business areas across the agency through site visits, for mental health awareness and relationship building with our people.
- Increased preferred provider network to accommodate increase in demand for specialised psychological treatment services.

- Implementation of a wellbeing component into probationer and cadet appraisals, allowing review, identification and support to be provided by our unit early on.
- Utilisation of an intensive trauma intervention protocol of evidence-based treatment when indicated, often allowing officers to return to work in under one month.
- Development and implementation of police families' resources/supports.

## **Vocational Rehabilitation Unit**

The Vocational Rehabilitation Unit (VRU) has achieved the following during the 2024-25 period:

- Provided return to work support to an average of 550 workers at any one time.
- Continuation of temporary manager to oversee the Work-Related Claims processes and team.
- Implementation of the Medical Expense Claims System for reimbursement of work-related medical expenses.
- Continuation of contracts for the provision of Occupational Physician and Psychiatry opinions.
- Maintained a 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 new referrals for injury management support.
- Commissioned an independent review into VRU processes with recommendations being made to improve service delivery. Project Officer appointed to deliver the recommended outcomes.
- Attendance and participation in industry forums regarding return to work, rehabilitation and injury management to bring in best practice measures.

## HEALTH, SAFETY, AND INJURY MANAGEMENT PERFORMANCE Quantitative Data

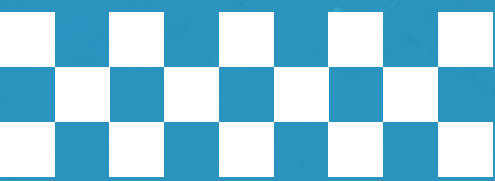
		2022-23		2023-24		2024-25		Targets		Comments about targets	
<b>Fatalities and lost time</b>											
Number of fatalities		1	0	0	0	0	0	0	0		
Lost time injury and disease incidence rate (at least one day/shift lost from work)		3.86	1.3	1.5	1.5	0 or 10% reduction	0 or 10% reduction	There has been an increase in claims lodged where the worker has been initially certified unfit. Given the nature and increase in psychological claims, this time lost is appropriate to allow the workers to undertake initial recommended treatment whilst reviewing and arranging appropriate RTW provisions.			
Lost time injury and disease severity rate (at least 60 days lost from work)		10.11	35.1	28.9	28.9	0 or 10% reduction	0 or 10% reduction	With the focus on early intervention, and provision of appropriate alternative/modified duties, workers are being returned to the workplace earlier and participating in RTWPs, rather than remaining unfit for extended periods.			
<b>Return to work</b>											
Percentage of lost time injury claims with no compensation payments beyond 13 weeks		57	50	47.37	47.37	Greater than or equal to 80%	Greater than or equal to 80%	The return to work relates to Workers Compensation data which does not include Police Officers: Whilst the overall lost time injury and disease severity rate is reducing, there has been an increase in complex claims, particularly psychological claims, where the workers are unable to fully participate in a RTWP or return to their preinjury role. Income compensation remains in place for longer with these cases.			
Percentage of lost time injury claims with no compensation payments beyond 26 weeks		71	68.2	63.16	63.16	Greater than or equal to 80%	Greater than or equal to 80%	Whilst the overall lost time injury and disease severity rate is reducing, there has been an increase in complex claims, particularly psychological claims, where the workers are unable to fully participate in a RTWP or return to their preinjury role. Income compensation remains in place for longer with these cases.			
<b>Manager Training</b>											
Percentage of managers and supervisors trained in occupational safety, health and injury management responsibilities (including refresher training within 3 years)		93.0%	91.9%	88%	88%	Greater than or equal to 80%	Greater than or equal to 80%	Target achieved			

## BOARD AND COMMITTEE REMUNERATION

Position Title	Member Name	Type of Remuneration	Period of Membership	Appointment / Tenure	Base Salary / Sitting Fees	Gross / Actual Remuneration for Financial Year
<b>Audit and Risk Assurance Committee</b>						
Chair	Jane Cutler	Sitting Fee	08 May 2024 to 09 May 2027	3 Years	\$2,400.00 per meeting	\$12,000.00
Deputy Chair	Don Cunningham	Sitting Fee	31 October 2024 to 30 October 2025	1 Year	\$1,677.04 per meeting	\$6,708.16
<b>Police Appeal Board</b>						
Chair	Elizabeth Woods	Nil	01 July 2025 to 30 June 2027	2 Years	Nil	\$0.00
Member	Steve Thompson	Nil	01 July 2025 to 30 June 2027	2 Years	Nil	\$0.00
Member	Peter McGee	Nil	01 July 2025 to 30 June 2027	2 Years	Nil	\$0.00
<b>Road Safety Council</b>						
Chair	Katie Hodson-Thomas	Annual salary	01 July 2024 to 30 June 2025	3 Years	\$45,000.00 annually	\$50,486.00 <sup>(a)</sup>
Primary Member	Rob Slocombe	Sitting Fee	01 July 2024 to 30 June 2025	3 Years	\$537.00 daily	\$0.00 <sup>(b)</sup>
Primary Member	Nick Sloan	Sitting Fee	01 July 2024 to 30 June 2025	3 Years	\$537.00 daily	\$0.00 <sup>(b)</sup>
Primary Member	Adrian Warner	Ineligible	01 July 2024 to 30 June 2025	Ongoing	Nil	\$0.00
Primary Member	Iain Cameron	Ineligible	01 July 2024 to 30 June 2025	Ongoing	Nil	\$0.00
Primary Member	Kylie Whiteley	Ineligible	01 July 2024 to 30 June 2025	Ongoing	Nil	\$0.00
Primary Member	Melesha Sands	Ineligible	01 July 2024 to 30 June 2025	Ongoing	Nil	\$0.00
Primary Member	Andrew Robertson	Ineligible	01 July 2024 to 30 June 2025	Ongoing	Nil	\$0.00
Primary Member	John Erceg	Ineligible	01 July 2024 to 30 June 2025	Ongoing	Nil	\$0.00
Primary Member	Peter Woronzow	Ineligible	01 July 2024 to 30 June 2025	Ongoing	Nil	\$0.00
Primary Member	Anthony Kannis	Ineligible	01 July 2024 to 30 June 2025	Ongoing	Nil	\$0.00
Primary Member	Helen Robinson	Ineligible	09 December 2024 to 30 June 2025	Ongoing	Nil	\$0.00
Primary Member	Margaret Butcher	Ineligible	01 July 2024 to 31 July 2024	Ongoing	Nil	\$0.00
<b>TOTAL REMUNERATION FOR THE FINANCIAL YEAR</b>						<b>\$69,194.16</b>

**Notes:**

- (a) base salary plus superannuation guarantee
- (b) elected to not claim remuneration



# APPENDICES

## SANCTIONS IMPOSED AGAINST WA POLICE FORCE EMPLOYEES

Sanctions Imposed	Employees
Managerial Notice	109
Assistant Commissioner's Warning Notice	22
Deputy Commissioner's Warning Notice	0
Referred for Discipline Under Police Regulations	23
Referred for Loss of Confidence	51
Criminal Charges (Sworn)	26
Criminal Charges (Police Staff and Police Auxiliary Officers)	3
Verbal Guidance	202 <sup>(a)</sup>

### Notes:

(a) Verbal Guidance Statistics reflect count of outcomes rather than employees

## CONTACTS

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Police Headquarters,  
Local Police Stations,  
Police Assistance and  
General Enquiries

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