



WESTERN AUSTRALIA
POLICE FORCE

ANNUAL REPORT 2026





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

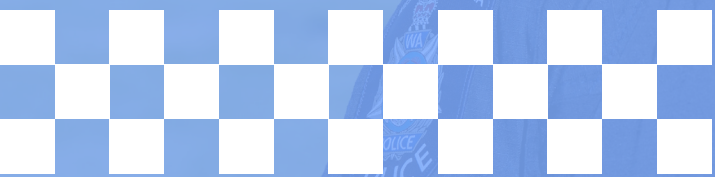
In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament the Annual Report of the Western Australia Police Force for the year ended 30 June 2026.

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



Col Blanch APM
Commissioner of Police

14 September 2026



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.

		2025-26		
Outcome 1: Contribute to community safety and security				
KEY EFFECTIVENESS INDICATORS ^(a)		Target ^(b)	Actual	Variation ^(c)
Timely and Quality Responses to Calls for Help				
Percentage of priority 1 and 2 incidents in the metropolitan region responded to within 12 minutes		80.0	82.2	2.2 pp
Percentage of priority 3 incidents in the metropolitan region responded to within 60 minutes		80.0	77.4	(2.6 pp)
High Visibility Policing				
Percentage of sworn police officer hours available for frontline policing duties		75.0	72.0	(3.0 pp)
Percentage of traffic law enforcement contacts made by police officers that target "Category A" offences ^(d)		90.0	N/A	N/A
Victim Safety				
Percentage of family and domestic violence-related incidents where an offender was processed for an offence against the person within 7 days		75.0	82.4	7.4 pp
Timely and Quality Investigations				
Percentage of offences against the person investigations finalised within 60 days		85.0	91.7	6.7 pp
Percentage of offences against property investigations finalised within 30 days		90.0	89.0	(1.0 pp)
Community Demand				
Rate of offences against the person (excluding family violence-related offences) per 100,000 people		810.0	1,061.1	31.0%
Rate of offences against property (excluding family violence-related offences) per 100,000 people		6,200.0	3,515.4	(43.3%)
Community Satisfaction and Confidence				
Percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police		82.0	76.0	(6.0 pp)
Percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police		85.0	67.1	(17.9 pp)
KEY EFFICIENCY INDICATORS ^(a)				
Service 1: Metropolitan policing services	Average cost of metropolitan policing services per person in the Perth metropolitan area	\$300	\$326	\$26
Service 2: Regional and remote policing services	Average cost of regional and remote policing services per person in regional WA	\$1,042	\$1,097	\$55
Service 3: Specialist policing services	Average cost of specialist policing services per person in WA	\$243	\$248	\$5
Outcome 2: Improve coordination and community awareness of road safety in Western Australia				
KEY EFFECTIVENESS INDICATORS ^(a)				
Road Safety				
Effectiveness of road safety awareness campaigns		70.0	74.0	4.0 pp
KEY EFFICIENCY INDICATORS ^(a)				
Service 4: Road Safety Commission	Percentage of Road Safety Commission projects completed on time	90.0	100.0	10.0 pp
Service 4: Road Safety Commission	Percentage of Road Safety Commission projects completed on budget	95.0	77.0	(18.0 pp)

Notes:

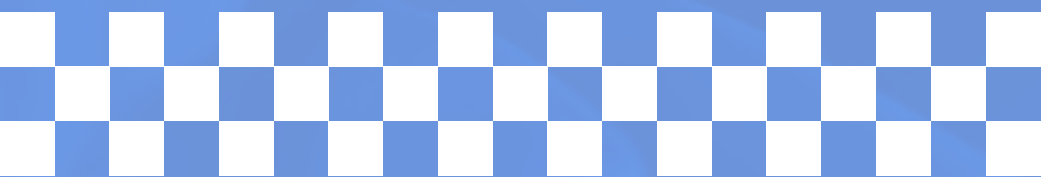
- (a) This table is a summary of the 2025-26 WA Police Force Key Performance Indicators. For more detailed information refer to the Key Performance Indicators section of this report.
- (b) Targets as specified in the 2025-26 Budget Statements
- (c) Variations shown in brackets represent the amount that 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. For most indicators, variation should be interpreted as a percentage point change (pp). The exceptions are indicators for community demand which are a percentage change (%), and cost of delivering police services which are the actual difference in dollars.
- (d) A temporary exemption was approved by the Under Treasurer for 2025-26 due to data quality and ongoing access issues associated with traffic infringements data needed to measure the key effectiveness indicator.

SUMMARY OF RESULTS AGAINST FINANCIAL TARGETS

	2025-26		
	Target	Actual	Variation
FINANCIAL TARGETS	\$,000	\$,000	\$,000
Total cost of services	2,206,659	2,342,724	(136,065)
The variance is mainly due to higher-than-expected supplies and services costs, including project fees, temporary staff and software licence and insurance costs. There was also an increase in employee termination expenses as well as accommodation.			
Net cost of services	2,021,640	2,143,905	(122,265)
Higher than expected costs were offset by increases in fines revenue following the roll out of the AI cameras capturing mobile phone, seatbelt and speeding offences.			
Total equity	2,491,439	2,775,821	(284,382)
The variance is mainly due to an increase in the equity reserve following the revaluation of the assets. There was also additional capital appropriation received during the year.			
Agreed salary expense level	1,298,233	1,317,090	(18,857)
The variance is mainly due to higher-than-expected leave expenses as well as payments to officers under the Police Compensation Scheme.			
Agreed executive salary expense limit	2,313	1,974	339
The variance is primarily attributable to three Senior Executive Service (SES) positions remaining vacant for more than six months.			
	Agreed Limit	Target ^(a) / Actual ^(b)	Variation
WORKING CASH TARGETS	\$,000	\$,000	\$,000
Agreed working cash limit	105,726	6,781	98,945

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

OFFICIAL



Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Western Australia Police

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Western Australia Police which comprise:

- the statement of financial position as at 30 June 2026, 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 2026 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 Western Australia Police for the year ended 30 June 2026 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 Western Australia Police.

Auditor's responsibilities for the audit of the financial statements

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

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

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on the audit of controls

Opinion

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

In my opinion, in all material respects, the controls exercised by the Western Australia Police 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 2026, and the controls were implemented as designed as at 30 June 2026.

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 Western Australia Police for the year ended 30 June 2026 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 Western Australia Police for the year ended 30 June 2026 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Western Australia Police's performance and fairly represent indicated performance for the year ended 30 June 2026.

Matter of Significance

The Western Australia Police 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 2026.

The temporary discontinuation was approved due to data quality and ongoing access issues associated with traffic infringements data required 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 Western Australia Police'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 *ISAE 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 2026, 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.

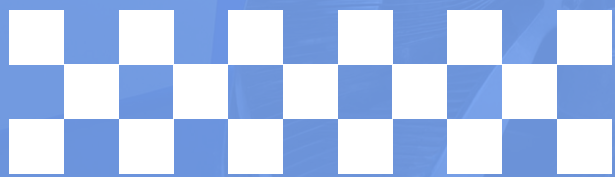
If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there 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 Western Australia Police for the year ended 30 June 2026 included in the annual report on the Western Australia Police's website. The Western Australia Police's management is responsible for the integrity of the Western Australia Police's website. This audit does not provide assurance on the integrity of the Western Australia Police'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 Western Australia Police 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
9 September 2026



KEY PERFORMANCE INDICATORS

CERTIFICATION

FOR THE YEAR ENDED 30 JUNE 2026

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's performance and fairly represent the performance of the Western Australia Police for the financial year ended 30 June 2026.



Col Blanch APM
Commissioner of Police
07 September 2026

OUTCOME BASED MANAGEMENT FRAMEWORK

The Western Australia Police (WA Police) Outcome Based Management Framework describes the relationship between services provided, agency outcomes and the Western Australian Government Goals. The WA Police Outcome Based Management Framework did not change during 2025-26. The table below summarises the WA Police 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 are summarised below.

Government Goal: Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive	
Outcome 1: Contribute to community safety and security	
Key Effectiveness Indicators	
Timely and Quality Responses to Calls for Help	
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	
High Visibility Policing	
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	
Victim Safety	
Percentage of family and domestic-related incidents where an offender was processed for an offence against the person within 7 days	
Timely and Quality Investigations	
Percentage of offences against the person investigations finalised within 60 days	
Percentage of offences against property investigations finalised within 30 days	
Community Demand	
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	
Community Satisfaction and Confidence	
Percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police	
Percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police	
Key Efficiency Indicators	
Service 1 Metropolitan policing services	Average cost of metropolitan policing services per person in the metropolitan area
Service 2 Regional and remote policing services	Average cost of regional and remote policing services per person in regional WA
Service 3 Specialist policing services	Average cost of specialist policing services per person in WA
Outcome 2: Improve coordination and community awareness of road safety in Western Australia	
Key Effectiveness Indicator	
Road Safety	
Effectiveness of road safety awareness campaigns	
Key Efficiency Indicators	
Service 4 Road Safety Commission	Percentage of Road Safety Commission projects completed on time
Service 4 Road Safety Commission	Percentage of Road Safety Commission projects completed on budget

KEY PERFORMANCE INDICATORS

Outcome 1: Contribute to community safety and security

Key Effectiveness Indicators

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 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 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

2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2025-26 Target
80.8	87.5	85.8	82.8	82.2	80.0

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

2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2025-26 Target
83.1	86.7	84.2	77.1	77.4	80.0

What do these indicators show?

The 2025-26 result of 82.2% for priority 1 and 2 incidents was 2.2 percentage points above the target. The result decreased slightly compared with the previous year's result.

The 2025-26 result of 77.4% for priority 3 incidents was 2.6 percentage points below the target. The result increased 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 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.

Despite increasing demand, the WA Police maintains frontline response capacity through coordinated, state-wide demand management initiatives. This includes targeted demand reduction within the Police Assistance Centre and State Operations Command Centre using risk-based frameworks, alongside reducing police involvement in non-core, other-agency responsibilities, supporting the allocation of resources to priority 1,2 & 3 incidents.

To improve responsiveness to the most serious incidents and better protect vulnerable people in the community, WA Police 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 support the WA Police'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.
- Metropolitan Region scrutinising rosters to ensure sufficient officers are deployable at the times of peak demand.
- Real-time resource allocation by the State Operations Command Centre and District Operations to areas of greatest need.
- Flexible, targeted 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 response, investigations and frontline visibility.

The WA Police will continue to focus on the policing fundamentals, including timely and quality response to calls for help to support community safety.

Notes:

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

2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2025-26 Target
69.0	69.1	69.6	70.4	72.0	75.0

What does this indicator show?

The 2025-26 result of 72.0 was 3 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 2025-26 result and the target was caused in part by long-term increases in the baseline hours associated with recruits. The improvement in the 2025-26 result compared to the last three years is due to an increase in frontline available hours.

The WA Police has made significant investments in officer recruitment, maintaining a consistently high intake throughout 2024-25 and 2025-26. 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:

- Sworn police officer hours available for frontline policing duties include:
 - hours worked by Aboriginal Police Liaison Officers.
 - overtime hours worked by frontline police officers
- Sworn police officer hours available for frontline policing duties exclude:

- frontline police officer variable leave hours (sick leave, carer's leave, parental leave, military service leave etc.)
- Police Auxiliary Officers
- sworn police officers of the rank of Superintendent and above
- sworn police officers who are permanently or temporarily non-operational
- sworn police officers working in non-frontline areas such as prosecuting and legal services, specialist projects, and administration and management.

(c) This indicator does not account for the impact of training on the hours available for frontline policing duties.

Sources:

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

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

2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2025-26 Target
98.5	99.0	98.8	N/A	N/A	90.0

What does this indicator show?

A temporary exemption was approved by the Under Treasurer for 2025-26 due to data quality and ongoing access issues associated with traffic infringements data required to measure the key effectiveness indicator.

Notes:

- 'Law enforcement contacts' excludes withdrawn or cancelled infringements and deleted briefs.
- '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.
- 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, Prosecution system.

WA Police, Image and Infringement Processing System (IIPS).

WA Police, Traffic Enforcement and Crash Executive Information System (TEACEIS).

Victim Safety

Victim safety and offender accountability are key priorities of the WA Police 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

2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2025-26 Target
74.4	76.6	81.4	82.3	82.4	75.0

What does this indicator show?

The 2025-26 result was 82.4% which is 7.4 percentage points above the target. The result is comparable to 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 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 2025-26. 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 associate suspects to offences.

WA Police have maintained a strong operational focus on investigating and resolving family violence offences, contributing to making offenders accountable. Dedicated Family Violence Teams (FVT) work with the Department of Communities who is the lead agency for family and domestic violence in WA to ensure timely follow-up on incidents, maximise victim engagement, and conduct evidence-led investigations.

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

Multiple factors contribute to effective family violence investigations, including conducting them in a trauma informed manner, establishing victim confidence in the safety of the process, access to appropriate support services 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.
- 'Offences against the person' includes homicide, assault, sexual offences, threatening behaviour, deprivation of liberty, and robbery.
- An offence outcome of 'offender processed' is applied when one or more persons are processed for an offence by arrest, summons, or other means. It does not imply that persons processed were subsequently convicted of the offence.
- Counting Rules have been applied which exclude facilitation and duplication offences in specific circumstances. These rules are applied to certain reporting categories (typically those known to have been prone to over-recording of offences historically) in order to provide a more accurate picture of crime volumes and trends. Counting Rules are applied historically to ensure comparability.
- The number of recorded offences for the financial year comprises all offences reported to or becoming known to police during that period, and may include recorded offences committed during earlier periods.
- Family Violence is defined in s.5A of the Restraining Orders Act 1997 as:

- violence, or a threat of violence, by a person towards a family member of the person; or
 - any other behaviour by the person that coerces or controls the family member or causes the member to be fearful.
- (h) From July 2017, a family relationship is defined for the purpose of recording incidents by the WA Police as immediate family, and involves:
- Partner/ex-partner;
 - Parents;
 - Guardians of children; or
 - Children who reside or regularly stay with involved parties.

Prior to July 2017, the definition included extended family such as in-laws and grandparents.

Sources:

WA Police, Frontline Incident Management System.

Timely and Quality Investigations

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

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

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

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

For offences against property, the given time 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

2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2025-26 Target
87.6	90.0	91.1	92.2	91.7	85.0

Percentage of offences against property investigations finalised within 30 days

2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2025-26 Target
88.0	88.8	90.3	90.6	89.0	90.0

What do these indicators show?

The 2025-26 result of 91.7% for offences against the person investigations finalised within 60 days was 6.7 percentage points above the target. The result decreased compared with the previous year's result.

The 2025-26 result of 89.0% for offences against property investigations finalised within 30 days was 1 percentage point below the target. The result decreased compared with the previous year's result.

WA Police 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 associate 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.
- vGRID CCTV Platform integrating live feeds from multiple Video Management Systems, improving situational awareness and operational response.
- 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 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 who are trained and resourced 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 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 metropolitan and regional areas 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, Frontline Incident Management System.

Community Demand

The WA Police 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

2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2025-26 Target
862.0	960.5	1,014.7	1,062.3	1061.1	810.0

What does this indicator show?

The 2025-26 rate of 1,061.1 offences per 100,000 people was 31.0 percent above the target. The rate decreased compared with the previous year's rate.

The above target result for 2025-26 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 in recent years, sanction rates measuring the success of investigations have remained steady or improved in most offence categories, demonstrating the WA Police's continued effectiveness in investigating and resolving these matters. The 2025-26 sanction rates for offences against the person and offences against property are both higher than the previous financial year and the 5-year average.

Crime prevention is a shared responsibility across government. Raw crime rates are influenced by multiple complex factors beyond the operational control of police such as population size, cost of living pressures, (including housing, pressures), alcohol and substance abuse, and mental health. These factors, along with the actions of other agencies involved in community care, contribute to fluctuations in offence numbers.

While acknowledging these realities, the WA Police retains significant capacity to influence the management and resolution of incidents. This includes enhancing investigative effectiveness, offender apprehension, and targeted crime prevention initiatives.

In response to this indicator, the WA Police 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'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

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, Mid West Gascoyne, and Goldfield Esperance districts. It provides an overt policing presence in key public spaces and supports local interventions for at-risk youth.

In regional WA, the WA Police 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

2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2025-26 Target
4,248.3	4,607.4	4,442.4	3,848.6	3,515.4	6,200.0

What does this indicator show?

The 2025-26 rate of 3,515.4 offences per 100,000 people was 43.3 percent below the target. This result continues a steady reduction since 2022-23.

The 2025-26 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.

Crime prevention is a shared responsibility across government. Raw crime rates are influenced by multiple complex factors beyond the operational control of police such as population size, cost of living pressures, (including housing, pressures), alcohol and substance abuse, and mental health. These factors, along with the actions of other agencies involved in community care, contribute to fluctuations in offence numbers.

While acknowledging these realities, the WA Police retains significant capacity to influence the management and resolution of incidents. This includes enhancing investigative effectiveness, offender apprehension, and targeted crime prevention initiatives.

In response to this indicator, The WA Police 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 Apprehension Squad and Regional Operations Group work with Rapid High Harm Offender Response across the Metropolitan Region, providing a dynamic capability to respond to prolific, high harm offenders who often cross District boundaries. Both units are deployed throughout Regional WA as and when required. This has enabled the early apprehension of recidivist individuals and groups, reducing the duration and reach of repeat offending.

In addition, the WA Police continues to engage directly with the retail sector to prevent and respond to retail theft. Engagements with the National Retailers Association, Shopping Centre

KEY PERFORMANCE INDICATORS

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:

- (a) These indicators are based on selected recorded offences reported to or becoming known to police and resulting in the submission of an incident report in the Frontline Incident Management System (IMS). It excludes a number of other offences against statute laws of this State and the Commonwealth. The number of reported offences is not within the direct control of the police.
- (b) Recorded offences are offences reported to or becoming known to police within the relevant period that have not been recorded with an offence outcome of: 'No Criminal Offence', 'Offence Substituted', 'False Report', 'Mistakenly Reported', or 'Entered in Error'. That is, statistics exclude offences that have been determined to be non-substantiated or that have been substituted for another offence.
- (c) 'Offences against the person' includes homicide, assault, sexual offences, threatening behaviour, deprivation of liberty and robbery.
- (d) 'Offences against property' includes burglary, stealing of motor vehicle, stealing, arson, and property damage.
- (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) 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) 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, Frontline Incident Management System.

Australian Bureau of Statistics, National, state and territory population as at 31 December 2025.

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 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

2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2025-26 Target
84.0	80.6	75.0	75.9	76.0	82.0

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

2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2025-26 Target
82.4	79.5	68.4	68.2	67.1	85.0

What do these indicators show?

The 2025-26 community satisfaction result of 76% was 6 percentage points below the target. There is a slight increase compared with the previous year's result.

The 2025-26 community confidence result of 67.1% was 17.9 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.

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

The WA Police continues to strengthen community trust and confidence through targeted community engagement initiatives. These include Strategic Community Advisory Groups, culturally responsive forums, and community focused events, which provide structured opportunities for meaningful dialogue between police and culturally and linguistically diverse communities.

The behaviour standards maintained by the WA Police link directly to community trust in police. WA Police employees undergo comprehensive training to perform their duties safely, competently and diligently in service of the community. The agency Code of Conduct provides a clear set of expectations and highlights core values of duty, integrity, teamwork and care.

Notes:

- (a) 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
 - Had no fixed address
- (b) 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 TM 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 2025-26, 20,811 people aged 18 years and over were surveyed nationally, of which 2,059 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 28.9 percent. This does not include SMS refusals. For online interviews, the response rate was 98.7% for responses via The Social Research Centre's Life in Australia TM panel, and 77.0% 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 2025-26 estimate for community satisfaction was 2.6% percent and the RSE associated with the 2025-26 estimate for community confidence 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 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

2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2025-26 Target
\$270	\$272	\$295	\$316	\$326	\$300

What does this indicator show?

The 2025-26 result was \$26 above the target. The result increased compared with the previous year's result.

The increase is primarily attributable to higher salary and operating expenditure, particularly in relation to the Police Amendment (Compensation Scheme) Bill, ICT contracts and the Let's Join Forces recruitment campaign.

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

2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2025-26 Target
\$870	\$906	\$974	\$1,057	\$1,097	\$1,042

What does this indicator show?

The 2025-26 result was \$55 over the target. The result increased compared with the previous year's result.

The variance is attributable to operating expenses associated with Regional Court Security and Custodial Service, together with increases in rental costs for privately leased properties arising from variable rental pricing and the commencement of new lease agreements.

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

2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2025-26 Target
\$227	\$215	\$226	\$238	\$248	\$243

What does this indicator show?

The 2025-26 result was \$5 above the target. The result increased compared with the previous year's result.

The variance was driven by an increase in ICT costs, including the procurement of communications equipment, in addition to costs associated with the Police Amendment (Compensation Scheme) Bill and the Firearm Reform Project.

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 2025.
- 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 Total Cost of Service, from Schedule of Income and Expenses by Services for the year ended 30 June 2026.

Population by State Suburbs as at 30 June 2025, Australian Bureau of Statistics, May 2026 (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 with the aim of making every journey safe for all Western Australians.

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 and awareness 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

2021-22 Actual (%)	2022-23 Actual (%)	2023-24 Actual (%)	2024-25 Actual (%)	2025-26 Actual (%)	2025-26 Target (%)
78	79	81	73	74	70

What does this indicator show?

During the 2025-26 financial year, five major community education campaigns were undertaken. These were:

- 'No one plans a crash novice drivers and motorcyclists' which ran from June 2025 to September 2025;
- a drink driving campaign 'Not worth the (beep) risk' which ran from October 2025 to February 2026;
- two bursts of 'Speeding shatters your excuses' which ran from June 2025 to September 2025 and March 2026 to May 2026 respectively; and
- the enforcement campaign, 'You see, we see', which ran from September 2025 to June 2026.

Awareness

- 'No one plans a crash novice drivers and motorcyclists' achieved 84 percent awareness
- 'Not worth the (beep) risk' achieved 65 percent awareness.
- 'Speeding shatters your excuses' achieved 70 percent awareness (June 2025 to September 2025 activity) and 69 percent awareness (March to May 2026 activity)
- 'You see, we see' achieved 82 percent awareness.

In total, the five campaigns achieved an average of 74 percent awareness, which exceeds the 2025-26 target of 70 percent.

Notes:

- (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.

Source:

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

The 'Percentage of Road Safety Commission projects completed on time' indicator identifies the percentage of Road Safety Commission projects that were planned for the financial year, that achieve delivery by 30 June and is measured on the status of projects as at 30 June 2026.

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

2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2025-26 Target
96	100	82	97	100	90

What does this indicator show?

Of the 30 projects completed in 2025-26, 100% were completed on time.

Percentage of Road Safety Commission projects completed on budget

2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Actual	2025-26 Target
100	95	53	68	77	95

What does this indicator show?

Reported performance this year highlights the challenge with this indicator whereby savings and efficiencies of more than 1% are counted as 'not on budget'.

KEY PERFORMANCE INDICATORS

All 30 projects were delivered on or under budget. Of these, 7 projects were delivered with savings of more than 1% due to media spend optimisations for campaigns, and community grants also being under budget due to fewer than expected applications meeting the threshold for funding.

The tolerance level for this indicator is plus or minus 1% resulting in 23 projects (77%) meeting the on-budget criteria for this indicator.

Introduction of New Key Effectiveness Indicators for 2026-27

The Western Australia Police Force is progressing a staged review of its Outcome Based Management Framework and suite of Key Effectiveness Indicators to ensure performance reporting remains contemporary, transparent and aligned with organisational priorities. The review was prompted by the implementation of the WA Police Force Strategic Framework in 2022.

The review was undertaken in consultation with the Minister for Police, the Department of Treasury, and the Office of the Auditor General. Following consultation, a revised Outcome Based Management Framework was developed and approved by the Minister for Police and the Department of Treasury. The updated framework took effect from 1 July 2026.

The revised framework retains the WA Police Force agency outcomes and services, while introducing a new suite of Key Effectiveness Indicators that better reflect the agency's Strategic Framework and its contribution to the Government Goal of building safe, strong and fair communities in Western Australia. The new indicators strengthen the alignment between organisational performance measurement and the strategic outcomes.

As part of the first phase of implementation, nine new Key Effectiveness Indicators have been introduced, replacing six existing indicators. The new measures align with the Strategic Framework, particularly the Fundamentals of High Visibility Policing; Timely and Quality Investigations; and the Functions of Enforce the Law and Prevent Crime. The first tranche of these indicators is included in the 2026-27 Budget Statements, with additional measures to be introduced as new indicators are developed.

The tables below outline the Key Effectiveness Indicators that will be introduced, retained and discontinued under the revised Outcome Based Management Framework from 1 July 2026.

New Key Effectiveness Indicators

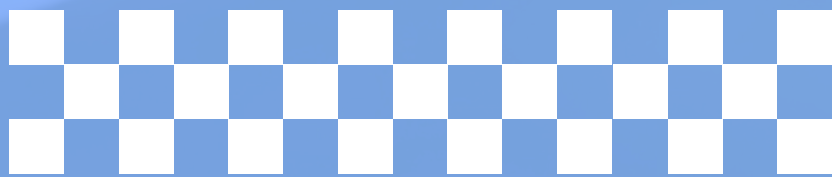
High Visibility Policing
Rate of high visibility policing hours per Police Officer
Number of breath tests per licensed Western Australian licensed driver
Timely and Quality Investigations
Average number of days to finalise offence against the person investigations
Average number of days to finalise offence against the person investigations where the outcome is offender processed
Average number of days to finalise offence against property investigations
Average number of days to finalise offence against property investigations where the outcome is offender processed
Community Demand
Percentage of offences against the person (excluding family violence related offences) with an outcome of offender processed
Percentage of family violence offences against the person with an outcome of offender processed
Percentage of offences against property with an outcome of offender processed

Existing Key Effectiveness Indicators to be retained for 2026-27

Timely and Quality Responses to Calls for Help
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
Victim Safety
Percentage of family and domestic-related incidents where an offender was processed for an offence against the person within 7 days
Community Satisfaction and Confidence
Percentage of the community who 'agreed' or 'strongly agreed' that they have confidence in police
Percentage of the community who were 'satisfied' or 'very satisfied' with the service received during their most recent contact with police

Key Effectiveness Indicators to be discontinued from 2026-27

Percentage of sworn police officer hours available for frontline policing duties
Percentage of traffic law enforcement contacts made by police officers that target 'Category A' offences
Percentage of offences against the person investigations finalised within 60 days
Percentage of offences against property investigations finalised within 30 days
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



FINANCIAL STATEMENTS

WESTERN AUSTRALIA POLICE Certification of Financial Statements for the financial year ended 30 June 2026

The accompanying financial statements of the Western Australia Police 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 2026 and the financial position as at 30 June 2026.

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
CHIEF FINANCE OFFICER

07 September 2026



COL BLANCH APM
COMMISSIONER OF POLICE

07 September 2026

FINANCIAL STATEMENTS

WESTERN AUSTRALIA POLICE Statement of Comprehensive Income for the financial year ended 30 June 2026

	Note	2026 \$'000	2025 \$'000
COST OF SERVICES			
Expenses			
Employee benefits expenses	3.1	1,566,629	1,480,570
Supplies and services	3.3	410,447	371,399
Depreciation & amortisation expenses	5.1.1, 5.3.1	140,370	149,449
Finance costs	7.2	8,166	5,768
Accommodation expenses	3.4	77,254	70,539
Grants and subsidies	3.5	121,838	92,943
Loss on disposal of non-current assets	3.7	1,182	1,221
Other expenses	3.6	16,838	10,358
Total cost of services		2,342,724	2,182,247
Income			
Regulatory fines	4.6	134,101	90,669
User charges and fees	4.7	37,617	37,870
Commonwealth grants	4.8	5,201	4,003
Contributions, sponsorships and donations	4.9	14,300	14,548
Interest income	4.10	4,458	5,479
Other income	4.11	3,142	1,703
Total income		198,819	154,272
NET COST OF SERVICES		2,143,905	2,027,975
Income from State Government			
Service appropriation	4.1	2,026,575	1,895,241
Income from other public sector entities	4.2	18,629	17,572
Services received free-of-charge	4.3	3,948	4,989
Royalties for Regions Fund	4.4	29,492	30,469
Asset Maintenance Fund	4.5	5,190	1,525
Other Assets Transferred (to)/from		(250)	190
Total Income from State Government		2,083,584	1,949,986
SURPLUS/(DEFICIT) FOR THE PERIOD		(60,321)	(77,989)
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	9.7	134,525	186,213
Total other comprehensive income		134,525	186,213
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		74,204	108,224

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

Statement of Financial Position

as at 30 June 2026

	Note	2026 \$'000	2025 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	7.3	68,048	49,578
Restricted cash and cash equivalents	7.4	82,548	113,356
Receivables	6.1	22,568	18,942
Amounts receivable for services	6.2	21,395	14,794
Non-current assets classified as held for sale	6.3	1,860	2,057
Inventories	6.4	10,833	10,313
Other current assets	6.5	26,371	17,321
Total Current Assets		233,623	226,361
Non-Current Assets			
Receivables	6.1	42,030	37,827
Amounts receivable for services	6.2	1,196,185	1,083,508
Property, plant and equipment	5.1	1,673,910	1,505,846
Right-of-use assets	5.2	147,104	114,214
Intangible assets	5.3	85,476	74,861
Total Non-Current Assets		3,144,705	2,816,256
TOTAL ASSETS		3,378,328	3,042,617
LIABILITIES			
Current Liabilities			
Employee related provisions	3.2	247,890	251,248
Payables	6.6	106,616	85,899
Contract liabilities	6.7	333	677
Lease liabilities	7.1	55,118	43,862
Grant liabilities	6.8	921	929
Other liabilities	6.9	347	-
Total Current Liabilities		411,225	382,615
Non-Current Liabilities			
Employee related provisions	3.2	97,034	92,876
Contract liabilities	6.7	110	168
Lease liabilities	7.1	94,138	70,986
Total Non-Current Liabilities		191,282	164,030
TOTAL LIABILITIES		602,507	546,645
NET ASSETS		2,775,821	2,495,972
EQUITY			
Contributed equity	9.7	1,756,678	1,551,035
Reserves		886,072	751,546
Accumulated surplus		133,071	193,391
TOTAL EQUITY		2,775,821	2,495,972

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.

FINANCIAL STATEMENTS

WESTERN AUSTRALIA POLICE

Statement of Changes in Equity

for the financial year ended 30 June 2026

	Note	Contributed equity \$'000	Reserves \$'000	Accumulated surplus/ (deficit) \$'000	Total equity \$'000
Balance at 1 July 2024		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
Total comprehensive income for the period		-	186,213	(77,989)	108,224
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
Total		184,149	-	-	184,149
Balance at 30 June 2025		1,551,035	751,547	193,390	2,495,972
Balance at 1 July 2025		1,551,035	751,547	193,390	2,495,972
Surplus/(deficit)	9.7(c)	-	-	(60,321)	(60,321)
Other comprehensive income	9.7(b)	-	134,525	-	134,525
Total comprehensive income for the period		-	134,525	(60,321)	74,204
Transactions with owners in their capacity as owners:	9.7(a)				
Capital appropriation		190,775	-	-	190,775
Other contributions by owners		14,868	-	-	14,868
Total		205,643	-	-	205,643
Balance at 30 June 2026		1,756,678	886,072	133,071	2,775,821

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

FINANCIAL STATEMENTS

WESTERN AUSTRALIA POLICE

Statement of Cash Flows

for the financial year ended 30 June 2026

	Note	2026 \$'000	2025 \$'000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		1,892,326	1,767,164
Capital appropriation		190,774	148,849
Holding account drawdown		14,971	9,851
Funds from other public sector entities		21,859	14,162
Royalties for Regions Fund		29,492	30,469
Digital Capability Fund		14,868	34,430
Asset Maintenance Fund		5,190	1,525
Net cash provided by State Government		2,169,480	2,006,450
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee payments		(1,555,625)	(1,433,747)
Supplies and services		(414,659)	(361,718)
Finance costs		(8,166)	(5,768)
Accommodation payments		(77,437)	(76,030)
Grant payments		(116,748)	(88,180)
GST payments on purchases		(76,665)	(68,235)
Other payments		(11,835)	(3,519)
		(2,261,135)	(2,037,197)
Receipts			
Regulatory fines		134,177	90,734
User charges and fees		36,962	37,532
Commonwealth grants		4,123	3,906
Contributions, sponsorships and donations		12,638	12,379
Interest received		4,565	5,679
GST receipts on sales		3,927	2,967
GST receipts from taxation authority		68,468	66,784
Other receipts		4,238	5,711
		269,098	225,692
Net cash provided by/(used in) operating activities	7.6	(1,992,037)	(1,811,505)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(122,588)	(116,763)
Receipts			
Proceeds from sale of non-current assets		365	979
Net cash provided by/(used in) investing activities		(122,223)	(115,784)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(63,355)	(59,400)
Payment to accrued salaries account		(4,203)	(4,203)
Net cash provided by/(used in) financing activities		(67,558)	(63,603)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(12,338)	15,558
Cash and cash equivalents at the beginning of period		162,934	147,376
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	7.5	150,596	162,934

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

WESTERN AUSTRALIA POLICE

Administered schedule

for the financial year ended 30 June 2026

	2026 \$'000	2025 \$'000
ADMINISTERED INCOME AND EXPENSES		
INCOME		
Fines and infringements	1,027	830
Sale of lost, stolen and forfeited property	1,035	571
State Appropriation	13,895	8,057
Total administered income	15,957	9,458
EXPENSES		
Transfer to Consolidated Fund	1,363	1,241
Firearms buyback scheme	13,311	15,251
Transfer to Department of Justice	528	59
Commission expenses	171	102
Total administered expenses	15,373	16,653
ADMINISTERED ASSETS AND LIABILITIES		
CURRENT ASSETS		
Cash and cash equivalents to be transferred to the Consolidated Account	7,639	7,055

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

WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

1. BASIS OF PREPARATION

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

WA Police 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 07 September 2026

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 WA Police.

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
Notes to the Financial Statements
for the financial year ended 30 June 2026

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 WA Police 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

WA Police administers, but does not control, certain activities and functions for and on behalf of Government that do not contribute to WA Police'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 WA Police'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 OUTPUTS

How WA Police operates

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

	Notes
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

Notes to the Financial Statements

for the financial year ended 30 June 2026

2.1 WA Police objectives

Mission

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

WA Police 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

WA Police 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

WA Police administers, but does not control, certain activities and functions for and on behalf of Government that do not contribute to WA Police'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 WA Police's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as "Administered income and expenses" and where applicable "Administered assets and liabilities". The accrual basis of accounting and applicable AASBs have been adopted.

WESTERN AUSTRALIA POLICE

2.2 Schedule of Income and Expenses by Service

for the financial year ended 30 June 2026

	Metropolitan Policing Services		Regional and Remote Policing Services		Specialist Policing Services		Road Safety Commission		TOTAL	
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
COST OF SERVICES										
Expenses										
Employee benefits expenses	613,201	580,869	443,841	424,845	500,846	468,115	8,741	6,741	1,566,629	1,480,570
Supplies and services	125,581	109,596	89,362	83,261	172,433	151,779	23,071	26,763	410,447	371,399
Depreciation & amortisation expenses	29,874	33,382	77,647	76,134	32,793	39,915	56	18	140,370	149,449
Finance costs	1,025	752	6,000	4,118	1,131	897	10	1	8,166	5,768
Accommodation expenses	24,800	21,836	23,716	21,944	28,319	26,373	419	386	77,254	70,539
Grants and subsidies	1,121	2,791	5,030	604	12,412	12,645	103,275	76,903	121,838	92,943
Loss on disposal of non-current assets	244	196	355	140	583	885	-	-	1,182	1,221
Other expenses	3,633	3,198	2,239	1,766	5,675	4,228	5,291	1,166	16,838	10,358
Total cost of services	799,479	752,620	648,190	612,812	754,192	704,837	140,863	111,978	2,342,724	2,182,247
Income										
Regulatory fines	-	-	-	-	-	-	134,101	90,669	134,101	90,669
User charges and fees	10,411	10,210	6,303	5,904	20,903	21,756	-	-	37,617	37,870
Commonwealth grants	1,107	787	626	445	3,468	2,771	-	-	5,201	4,003
Contributions, sponsorships and donations	840	659	11,225	10,857	2,230	3,028	5	4	14,300	14,548
Interest income	-	-	-	-	-	-	4,458	5,479	4,458	5,479
Other income	243	613	100	309	441	268	2,358	513	3,142	1,703
Total income	12,601	12,269	18,254	17,515	27,042	27,823	140,922	96,665	198,819	154,272
NET COST OF SERVICES	786,878	740,351	629,936	595,297	727,150	677,014	(59)	15,313	2,143,905	2,027,975
Income from State Government										
Service appropriation	757,086	697,394	603,552	562,232	665,937	635,615	-	-	2,026,575	1,895,241
Income from other public sector entities	180	3,820	102	210	18,347	13,542	-	-	18,629	17,572
Services received free-of-charge	1,680	1,496	943	845	1,292	1,494	33	1,154	3,948	4,989
Royalties for Regions Fund	-	-	29,492	23,073	-	7,396	-	-	29,492	30,469
Asset Maintenance Fund	5,190	561	-	453	-	511	-	-	5,190	1,525
Other Assets Transferred	(223)	-	(27)	190	-	-	-	-	(250)	190
Total Income from State Government	763,913	703,271	634,062	587,003	685,576	658,558	33	1,154	2,083,584	1,949,986
SURPLUS/(DEFICIT) FOR THE PERIOD	(22,965)	(37,080)	4,126	(8,294)	(41,574)	(18,456)	92	(14,159)	(60,321)	(77,989)

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

WESTERN AUSTRALIA POLICE

2.3 Schedule of Assets and Liabilities by Service

as at 30 June 2026

	Metropolitan Policing Services		Regional and Remote Policing Services		Specialist Policing Services		Road Safety Commission		Not reliably attributable to services		TOTAL	
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
ASSETS												
Current assets	37,859	35,432	22,120	21,885	30,803	29,824	74,792	89,643	68,049	49,578	233,623	226,361
Non-current assets	1,147,390	1,122,527	1,240,603	940,559	713,564	709,181	1,118	6,162	42,030	37,827	3,144,705	2,816,256
Total Assets	1,185,249	1,157,959	1,262,723	962,444	744,367	739,005	75,910	95,805	110,079	87,405	3,378,328	3,042,617
LIABILITIES												
Current liabilities	141,907	146,490	132,620	98,235	135,075	136,657	1,621	1,232	-	-	411,224	382,615
Non-current liabilities	50,132	67,935	99,766	42,251	41,048	53,664	336	180	-	-	191,282	164,030
Total Liabilities	192,039	214,425	232,386	140,486	176,123	190,321	1,957	1,412	-	-	602,506	546,645
NET ASSETS	993,210	943,534	1,030,337	821,958	568,243	548,683	73,953	94,393	110,079	87,405	2,775,822	2,495,972

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

WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

3. USE OF OUR FUNDING

Expenses incurred in the delivery of services

This section provides additional information about how WA Police'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 WA Police in achieving its objectives and the relevant notes are:

	Notes		
		2026	2025
		\$'000	\$'000
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		
3.1 Employee benefits expenses			
Employee benefits		1,315,150	1,258,726
Termination benefits		18,854	6,560
Superannuation - defined contribution plans		146,846	132,821
Employee housing		32,233	30,881
Relocation and relieving expenses		10,558	10,360
Fringe benefits tax		5,379	4,623
Uniforms and protective clothing		8,801	8,007
Medical expenses		25,304	24,607
Other employee benefits expense		3,504	3,985
Total employee benefits expense		1,566,629	1,480,570
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)		43,941	40,175
Less: Employee contributions (per the statement of comprehensive income)		(11,115)	(10,829)
Net employee benefits		1,599,455	1,509,916

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 WA Police 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 2026, 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

Notes to the Financial Statements

for the financial year ended 30 June 2026

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 WA Police towards employee benefits provided by WA Police. 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.

	2026 \$'000	2025 \$'000
Provisions comprise the following items:		
(i) Current liabilities		
(a) Employee benefits provision	246,477	250,059
(b) Other provisions	1,412	1,189
Total current liabilities	247,889	251,248
(ii) Non-current liabilities		
(a) Employee benefits provision	94,020	90,213
(b) Other provisions	3,014	2,663
Total non-current liabilities	97,034	92,876
Total employee related provisions	344,923	344,124
(a) Employee benefits provisions have been recognised in the financial statements as follows:		
Current liabilities (i)	246,479	250,058
Non-current liabilities (ii)	94,020	90,213
	340,499	340,271
(i) CURRENT LIABILITIES		
Annual leave	77,183	76,242
Long service leave	142,944	150,462
38-hour leave	486	527
Special paid leave	25	33
Time off in lieu	1,522	1,459
Purchased leave	1,409	1,073
Deferred salary scheme	4,671	3,829
Post-separation medical benefits	1,591	1,333
In-service medical benefits	16,648	15,100
Total current liabilities	246,479	250,058
(ii) NON-CURRENT LIABILITIES		
Long service leave	50,296	51,086
38-hour leave	14	66
Post-separation medical benefits	14,991	12,565
In-service medical benefits	28,719	26,496
Total non-current liabilities	94,020	90,213

WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

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:

	2026 \$'000	2025 \$'000
- Within 12 months of the end of the reporting period	63,933	61,792
- More than 12 months after the end of the reporting period	13,250	14,450
	77,183	76,242

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 WA Police 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 WA Police 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:

	2026 \$'000	2025 \$'000
- Within 12 months of the end of the reporting period	45,621	44,703
- More than 12 months after the end of the reporting period	147,619	156,845
	193,240	201,548

The provision for long service leave liability is calculated at present value as WA Police 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:

	2026 \$'000	2025 \$'000
- Within 12 months of the end of the reporting period	2,762	1,190
- More than 12 months after the end of the reporting period	1,909	2,639
	4,671	3,829

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

Notes to the Financial Statements

for the financial year ended 30 June 2026

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 WA Police. 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. WA Police 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 WA Police's 'Employee benefits expense'. The related liability is included in 'Other Provisions'.

	2026 \$'000	2025 \$'000
Movement in Other provisions		
Carrying amount at start of period	3,852	805
Additional/(reversals of) provision recognised	5,434	5,677
Payments/other sacrifices of economic benefits	(4,860)	(2,630)
Carrying amount at end of period	4,426	3,852

WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

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 WA Police'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.

	2026 \$'000	2025 \$'000
3.3 Supplies and services		
Repairs and maintenance	34,405	26,727
Rental, leases and hire	1,888	2,852
Insurances and licences	49,753	41,794
Travel expenses	18,966	16,417
Communication expenses	15,520	14,928
Services and contracts	222,221	208,540
Equipment acquisitions	33,148	24,918
Fuels and oils	12,101	10,666
Consumables	12,311	13,282
Services received free-of-charge	3,948	4,990
Training expenses	4,694	4,810
Other supplies and services	1,492	1,475
Total supplies and services	410,447	371,399

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

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.

	2026 \$'000	2025 \$'000
3.4 Accommodation expenses		
Office rental	25,253	20,644
Repairs and maintenance	27,631	28,538
Energy, water and rates	15,929	14,716
Cleaning	8,441	6,641
Total accommodation expenses	77,254	70,539

Office rental is expensed as incurred as Memorandum of Understanding Agreements between WA Police 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

Notes to the Financial Statements

for the financial year ended 30 June 2026

	2026 \$'000	2025 \$'000
3.5 Grants and subsidies		
<u>Recurrent</u>		
Road Trauma Trust Account - Partnerships (a)	58,066	35,733
Road Trauma Trust Account - Community Project Grants (a)	310	218
Road Trauma Trust Account - Community Event Grants (a)	102	117
WA Police Community Youth Centres	10,010	7,891
Crime Prevention	4,799	6,296
Constable Care Child Safety Foundation Inc	1,452	1,545
State Government	2,302	-
Road Trauma Trust Account - Community Education Grants (a)	10	-
<u>Capital</u>		
Road Trauma Trust Account - Infrastructure (a)	43,323	41,143
Road Trauma Trust Account - Partnerships (a)	324	-
System Integration for Infringement Processing	1,140	-
System Development Costs for Enhanced Safe Driver Reward Scheme	1	-
Total grant expense	121,838	92,943
<u>Paid to:</u>		
Main Roads Western Australia	64,429	47,644
Department of Transport and Major Infrastructure	29,033	21,234
WA Police Community Youth Centres	10,010	7,891
Community Organisation	5,805	6,463
Local Government	2,636	2,503
State Government	2,302	-
Department of Education	1,741	1,869
Mental Health Commission	1,732	1,808
East Metropolitan Health Service	1,571	585
Constable Care	1,452	1,545
Sporting Organisation	868	628
Department of Health	175	151
Educational Institutions	85	289
Department of Fire and Emergency Services	-	333
	121,839	92,943
(a) Road Trauma Trust Account grants		
Total Road Trauma Trust Account grants for the reporting period	128,325	99,851
Less grants allocated to WA Police	25,049	22,640
	103,276	77,211

Transactions in which WA Police 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

Notes to the Financial Statements

for the financial year ended 30 June 2026

	2026 \$'000	2025 \$'000
3.6 Other expenses		
Loss/(Gain) on forward foreign exchange contracts	348	(181)
Expected credit losses expense (a)	146	439
Refund of State grants received	80	-
Refund of Commonwealth grants received	-	47
Employment on-costs (b)	5,942	5,677
Other expenses from ordinary activities	10,322	4,376
Total other expenses	16,838	10,358

(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, WA Police 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.

	2026 \$'000	2025 \$'000
3.7 Net gain/(loss) on disposal of non-current assets		
Net proceeds from disposal of non-current assets		
Property, plant and equipment	365	987
Right-of-use assets	46	301
Carrying amount of non-currents assets disposed		
Property, plant and equipment	855	2,509
Buildings	75	-
Right-of-use assets	-	-
Land	354	-
Intangible assets	309	-
Net gain/(loss)	(1,182)	(1,221)
Net gain on disposal of non-current assets	125	469
Net loss on disposal of non-current assets	(1,307)	(1,690)
Net gain/(loss) on disposal of non-current assets	(1,182)	(1,221)

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

Notes to the Financial Statements

for the financial year ended 30 June 2026

4. OUR FUNDING SOURCES

How we obtain our funding

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

	Notes
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

	2026 \$'000	2025 \$'000
4.1 Service appropriation		
Appropriations received during the year:		
- Service appropriation	2,021,506	1,890,320
- <i>Salaries and Allowances Act 1975</i>	5,069	4,921
Total service appropriation	2,026,575	1,895,241

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

Summary of Consolidated Account Appropriations for the financial year ended 30 June 2026

	2026 Budget \$'000	2026 Section 25 Transfers	2026 Additional Funding \$'000	2026 Revised Budget \$'000	2026 Actual \$'000	2026 Variance \$'000
DELIVERY OF SERVICES						
Item 66 Net amount appropriated to deliver services	1,928,656	2,114	95,652	2,026,422	2,021,506	4,916
Amounts Authorised by Other Statutes						
- <i>Salaries and Allowances Act 1975</i>	5,069	-	-	5,069	5,069	-
Total appropriations provided to deliver services	1,933,725	2,114	95,652	2,031,491	2,026,575	4,916
CAPITAL						
Item 143 Capital Appropriation	153,162	13,088	24,524	190,774	190,774	-
ADMINISTERED TRANSACTIONS						
Item 67 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	13,895	-	-	13,895	13,895	-
GRAND TOTAL	2,100,782	15,202	120,176	2,236,160	2,231,244	4,916

* Additional funding includes supplementary funding and new funding authorised under section 27 of the Financial Management Act 2016 and amendments to standing appropriations.

WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

	2026 \$'000	2025 \$'000
4.2 Income from other public sector entities		
Department of Justice (a)	6,000	6,000
Department of Transport and Major Infrastructure - Special Series Plates (b)	3,545	2,669
Department of Transport and Major Infrastructure (c)	1,138	1,081
Venues West (d)	2,093	1,692
Department of Defence (e)	-	383
Tourism WA (f)	5,715	3,150
Department of Treasury and Finance (g)	-	2,162
Department of Creative Industries, Tourism and Sport (h)	103	122
Department of Fire and Emergency Services (i)	35	313
Total income from other public sector entities	18,629	17,572

(a) Funds collected under the Criminal Property Confiscation Account are allocated to WA Police 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 Water Police call centre operations.

(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 casino, bookmaker and liquor probity checks.

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

Grants from other State Government agencies received to support the objectives of WA Police 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 WA Police.

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

	2026 \$'000	2025 \$'000
4.3 Services received free of charge		
Services received free-of-charge is determined by the following estimates provided by agencies:		
Legal services provided by the State Solicitor's Office	3,388	3,024
Lease management services provided by Department of Housing and Works	400	386
Resource and Funding for Volunteer National Police Certificates Program from Department of Communities	73	68
Traffic, Incident and Event Management provided by Main Roads WA	30	1,141
Valuation Services Provided by the Western Australian Land Information Authority	22	369
Safety and Mobile Camera Procurement and Project Management provided by Main Roads WA	19	-
Funding for Professional Certificates in Understanding Childhood Trauma from Department of Communities.	11	-
Tactical Response Training - Department of Education	3	-
Digital Map Downloads provided by Department of Primary Industries and Regional Development	1	-
Disability Awareness Education Sessions provided by Department of Communities	1	-
Firefighters for operational training from Department of Fire & Emergency Services	-	1
Total services received free of charge	3,948	4,989

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

WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

	2026 \$'000	2025 \$'000
4.4 Royalties for Regions Fund		
Regional Community Services Account	29,492	30,469
Total Royalties for Regions Fund	29,492	30,469

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 WA Police receives the funds. WA Police 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.

	2026 \$'000	2025 \$'000
4.5 Asset Maintenance Fund		
Asset Maintenance Fund	5,190	1,525
Total Asset Maintenance Fund	5,190	1,525

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.

	2026 \$'000	2025 \$'000
4.6 Regulatory fines		
Regulatory fines	134,101	90,669
Total regulatory fines	134,101	90,669

This represents all monies received from photographic based vehicle infringement notices collected via the Department of Transport and Major Infrastructure 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.

	2026 \$'000	2025 \$'000
4.7 User charges and fees		
Regulated fees (a)		
Firearms	4,886	7,185
Security and related activities	5,008	4,798
Pawnbrokers and second-hand dealers	434	345
Clearance certificates	9,184	8,154
Major events	656	694
Crash information	200	216
Other regulated fees	1,217	1,139
	21,585	22,531
Recoups of services provided (b)	1,213	1,339
Towage and storage recoups (c)	12,733	11,170
Other recoups (d)	2,086	2,830
Total user charges and fees	37,617	37,870

WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

(a) Regulated fees

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

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

WA Police are engaged to provide policing services and resources to major sporting and entertainment events in Western Australia. In these circumstances, WA Police 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

WA Police 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, WA Police 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 WA Police 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

WA Police 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.

	2026 \$'000	2025 \$'000
4.8 Commonwealth grants		
<u>Recurrent grants</u>		
Department of Home Affairs - ANZCTC Drill Funding (a)	160	755
Department of Treasury and Finance - Family Law Information Sharing (b)	622	311
Department of Home Affairs - Living Safe Together Program (c)	-	1,201
Department of Home Affairs - Illicit Tobacco and Vape Enforcement (g)	169	-
Department of Home Affairs - National Support and Intervention Program (h)	1,658	-
<u>Capital grants</u>		
Department of Treasury and Finance - National Firearms Register (d)	775	225
Australian Criminal Intelligence Commission - National Criminal Intelligence System (e)	1,809	1,511
Department of the Prime Minister and Cabinet - Indigenous Grants (f)	8	-
Total Commonwealth grants	5,201	4,003

(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.

(g) Funds are utilised to target and disrupt organised crime syndicates dealing in illicit tobacco.

(h) Funds are utilised to strengthen countering violent extremism capabilities, and reduce violent extremism across Australia

WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

Grants from Commonwealth Government agencies received to support the objectives of WA Police 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 WA Police.

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

	2026 \$'000	2025 \$'000
4.9 Contributions, sponsorships and donations		
Contributions		
Employee rental contributions	10,784	10,514
Executive vehicle contributions	285	293
Other contributions	2,871	2,851
Total contributions	13,940	13,658
Sponsorships and Donations		
Non-cash donations	360	890
Total sponsorships and donations	360	890
Total contributions, sponsorships and donations	14,300	14,548

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 WA Police 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.

	2026 \$'000	2025 \$'000
4.10 Interest income		
Road Trauma Trust Account	4,458	5,479
Total interest income	4,458	5,479

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

	2026 \$'000	2025 \$'000
4.11 Other income		
Other income from ordinary activities	3,142	1,703
Total other income	3,142	1,703

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

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5. KEY ASSETS

Assets WA Police utilises for economic benefit or service potential

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

	Notes							
Property, plant and equipment	5.1							
Right-of-use assets	5.2							
Intangible assets	5.3							
5.1 Property, plant and equipment								
	Land	Buildings	Works in progress	Plant, equipment and vehicles	Computing and communication equipment	Artwork	Leasehold improvements	Total
Year ended 30 June 2025	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Comparative Opening Balance								
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)
Carrying amount at start of period	281,448	805,738	34,239	112,869	63,543	1,468	2,627	1,301,932
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)	-
Revaluation increments/(decrements) ^(a)	(4,845)	191,058	-	-	-	-	-	186,213
Depreciation	-	(49,742)	-	(16,497)	(11,010)	-	(575)	(77,824)
Carrying amount at end of period	279,692	972,222	80,922	109,431	60,065	1,468	2,046	1,505,846
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)
Year ended 30 June 2026								
Current Year Opening Balance								
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)
Carrying amount at start of period	279,692	972,222	80,922	109,432	60,064	1,468	2,046	1,505,846
Additions	128	25	97,437	7,122	1,025	9	-	105,746
Disposals	(353)	(75)	(3,842)	(886)	(31)	-	-	(5,187)
Transfers between classes	-	31,098	(37,378)	5,164	140	298	959	281
Revaluation increments/(decrements)	56,662	77,863	-	-	-	-	-	134,525
Depreciation	-	(39,729)	-	(16,395)	(10,494)	-	(683)	(67,301)
Carrying amount at end of period	336,129	1,041,404	137,139	104,437	50,704	1,775	2,322	1,673,910
Gross carrying amount	336,129	1,084,620	137,139	217,990	171,445	1,775	38,272	1,987,370
Accumulated depreciation	-	(43,216)	-	(113,553)	(120,741)	-	(35,950)	(313,460)

(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 WA Police accounts for the transfer as a distribution to owner.

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Initial recognition

Land vested within WA Police 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. 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 2025 by Landgate and recognised at 1 July 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.

	2026 \$'000	2025 \$'000
5.1.1 Depreciation and impairment		
Depreciation		
Buildings	39,729	49,742
Plant, equipment and vehicles	16,395	16,497
Computing and communication equipment	10,494	11,010
Leasehold improvements	683	575
Right-of-use assets	64,895	59,633
Total depreciation expense	132,196	137,457

As at 30 June 2026 there were no indications of impairment to property, plant and equipment.
All surplus assets at 30 June 2026 have either been classified as assets held for sale or have been written off.

Useful lives

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner that reflects the consumption of their future economic benefits. The exceptions to this rule include land and assets held for sale.

Depreciation is provided for on either a straight-line basis net of residual values as is the case for vehicle, aircraft and vessels or on a straight-line basis for all other property, plant and equipment. Depreciation rates are reviewed annually and the useful lives for each class of depreciable asset are:

Class of Asset	Useful life: years
Buildings	20 to 70
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

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for the financial year ended 30 June 2026

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 WA Police is a not for profit entity, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

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

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

5.2 Right-of-use assets

	Buildings \$'000	Residential housing \$'000	Plant, equipment and vehicles \$'000	Computing and communication equipment \$'000	Total \$'000
Year ended 30 June 2025					
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)
Carrying amount at the start of the period	2,077	52,070	22,729	17,559	94,435
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)
Carrying amount at end of period	1,344	66,538	25,073	21,259	114,214
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)
Year ended 30 June 2026	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2025					
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)
Carrying amount at the start of the period	1,344	66,538	25,073	21,259	114,214
Additions	135	13,795	18,694	28,215	60,839
Price Changes/Term Extensions	48	46,372	1,972	(11,446)	36,946
Depreciation	(843)	(40,026)	(16,433)	(7,594)	(64,895)
Carrying amount at end of period	684	86,680	29,306	30,434	147,104
Gross carrying amount	5,194	249,703	64,090	51,447	370,434
Accumulated depreciation	(4,510)	(163,024)	(34,784)	(21,012)	(223,330)

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Initial recognition

At the commencement date of the lease, WA Police 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.

WA Police 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 WA Police 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.

	2026 \$'000	2025 \$'000
The following amounts relating to leases have been recognised in the Statement of Comprehensive Income:		
Depreciation expense of right-of-use assets	64,895	59,633
Lease interest expense	8,166	5,768
Expenses relating to variable lease payments not included in lease liabilities	2,037	1,669
Total amount recognised in the Statement of Comprehensive Income	75,098	67,070
The total cash outflow for leases was:	71,521	65,168

As at 30 June 2026 there were no indications of impairment to right-of-use assets.

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

WA Police 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.

WA Police 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.

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5.3 Intangible assets

	Computing software \$'000	Software development in progress \$'000	Total \$'000
Year ended 30 June 2025			
Balance at 1 July 2024			
Gross carrying amount	255,633	23,687	279,320
Accumulated depreciation	(212,280)	-	(212,280)
Carrying amount at start of period	43,353	23,687	67,040
Additions	69	19,745	19,814
Disposals	-	-	-
Transfers between classes	-	-	-
Amortisation	(11,993)	-	(11,993)
Carrying amount at end of period	31,429	43,432	74,861
Gross carrying amount	255,702	43,431	299,133
Accumulated depreciation	(224,272)	-	(224,272)
Year ended 30 June 2026	\$'000	\$'000	\$'000
Current Year Opening Balance			
Gross carrying amount	255,702	43,431	299,133
Accumulated depreciation	(224,272)	-	(224,272)
Carrying amount at start of period	31,430	43,431	74,861
Additions	104	19,275	19,379
Disposals	(309)	-	(309)
Transfers between classes	38,253	(38,535)	(282)
Amortisation	(8,174)	-	(8,174)
Carrying amount at end of period	61,304	24,171	85,475
Gross carrying amount	285,017	24,172	309,189
Accumulated depreciation	(223,713)	-	(223,713)

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.

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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 WA Police. 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.

	2026 \$'000	2025 \$'000
5.3.1 Amortisation and impairment		
Amortisation		
Software and system developments	8,174	11,993
Total amortisation expense	8,174	11,993

As at 30 June 2026 there were no indications of impairment to intangible assets.

WA Police 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 WA Police 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 WA Police'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
Grant liabilities	6.8
Other liabilities	6.9

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	2026 \$'000	2025 \$'000
6.1 Receivables		
Current		
Receivables	5,239	7,034
Allowance for impairment of receivables	(932)	(786)
GST - receivables	16,095	10,768
Accrued interest	1,217	1,324
Accrued income	949	602
Total current	22,568	18,942
Non-current		
Accrued salaries account ^(a)	42,030	37,827
Total non-current	42,030	37,827
Total Receivables	64,598	56,769

(a) Funds transferred to the Department of Treasury and Finance for the purpose of meeting the 27th pay in a reporting period that generally occurs every 11 years. This account is classified as noncurrent except for the year before the 27th pay year.

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.

WA Police 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 WA Police has no reasonable expectations of recovering the contractual cash flows.

For receivables, WA Police recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. WA Police 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.

6.1.1 Movement in the allowance for impairment of trade receivables

	2026 \$'000	2025 \$'000
Reconciliation of changes in the allowance for impairment of receivables:		
Opening Balance	786	347
Expected credit loss expense	146	439
Amounts written off during the period	-	(88)
Amounts recovered during the year	-	88
Allowance for impairment at end of period	932	786

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.

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

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	2026 \$'000	2025 \$'000
6.2 Amounts receivable for services (Holding Account)		
Current asset	21,395	14,794
Non-current asset	1,196,185	1,083,508
Total amounts receivable for services	1,217,580	1,098,302

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).

	2026 \$'000	2025 \$'000
6.3 Non-current assets classified as held for sale		
Land	1,860	2,057
Buildings	-	-
Total non-current assets classified as held for sale	1,860	2,057

This is reconciled as follows:

	Land \$'000	Plant, equipment and vehicles \$'000	Total \$'000
Year ended 30 June 2025			
Opening Balance	2,057	631	2,688
Add net assets reclassified as held for sale	-	(631)	(631)
Balance at end of period	2,057	-	2,057
Year ended 30 June 2026			
Opening Balance	2,057	-	2,057
Less net assets reclassified as held for sale	(197)	-	(197)
Balance at end of period	1,860	-	1,860

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.

	2026 \$'000	2025 \$'000
6.4 Inventories		
Inventories held for distribution	10,833	10,313
Total inventories	10,833	10,313
Opening Balance	10,313	9,204
Purchases	3,932	3,148
Distribution for use	(3,412)	(2,039)
Closing Balance	10,833	10,313

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.

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	2026 \$'000	2025 \$'000
6.5 Other current assets		
Prepayments	26,371	17,321
Total other current assets	26,371	17,321

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.

	2026 \$'000	2025 \$'000
6.6 Payables		
<u>Current</u>		
Payables	14,855	15,686
Accrued expenses	36,181	24,314
Other accruals		
- Accrued salaries	41,368	33,188
- Accrued superannuation	4,420	3,554
- Staff leave loading expense	8,885	8,130
- Fringe benefit tax liability	907	1,027
Total current payables	106,616	85,899

Payables

Payables, including accruals not yet billed, are recognised when WA Police 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. WA Police considers the carrying amount of accrued salaries to be equivalent to the net fair value.

	2026 \$'000	2025 \$'000
6.7 Contract liabilities		
Current	333	677
Non-current	110	168
Total contract liabilities	443	845

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

	2026 \$'000	2025 \$'000
6.7.1 Movement in contract liabilities		
Reconciliation of changes in contract liabilities		
Opening balance	845	829
Additions	304	649
Revenue recognised in the reporting period	(706)	(633)
Balance at end of period	443	845

WESTERN AUSTRALIA POLICE

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	2026 \$'000	2025 \$'000
6.7.2 Expected satisfaction of contract liabilities		
Income recognition		
1 year	333	677
1 to 5 years	110	118
Over 5 years	-	50
Balance at end of period	443	845

6.8 Grant liabilities

Current	921	929
Total grant liabilities	921	929

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

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

6.8.1 Movement in grant liabilities

	2026 \$'000	2025 \$'000
Reconciliation of changes in grant liabilities		
Opening balance	929	942
Revenue recognised in the reporting period	(8)	(13)
Balance at end of period	921	929

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

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	2026 \$'000	2025 \$'000
6.9 Other liabilities		
Current	347	-
Non-current	-	-
Total other liabilities	347	-

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 WA Police.

	Notes	2026 \$'000	2025 \$'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		
7.1 Lease liabilities			
Current		55,118	43,862
Non-current		94,138	70,986
Total lease liabilities		149,256	114,848

Initial Measurement

At the commencement date of the lease, WA Police 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, WA Police uses the incremental borrowing rate provided by the Western Australia Treasury Corporation.

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Notes to the Financial Statements
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Lease payments included by WA Police 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 WA Police 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.

	2026 \$'000	2025 \$'000
7.2 Finance costs		
Lease interest expense	8,166	5,768
Total finance costs expensed	8,166	5,768
7.3 Cash and cash equivalents		
Operating Account		
Amounts appropriated and any revenues subject to net appropriation determinations are deposited into this account, from which all payments are made.	64,868	46,397
Advances		
Advances include permanent and temporary advances allocated to areas within WA Police.	3,180	3,181
Total cash and cash equivalents	68,048	49,578

WESTERN AUSTRALIA POLICE

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for the financial year ended 30 June 2026

	2026 \$'000	2025 \$'000
7.4 Restricted cash and cash equivalents		
Restricted cash assets are those cash assets, the uses of which are restricted, wholly or partly, by regulations or an externally imposed requirement.		
- Current assets	82,548	113,356
Total restricted cash and cash equivalents	82,548	113,356
Current assets		
Road Trauma Trust Account		
In accordance with section 12 of the Road Safety Council Act 2002, to receive and hold funds from parliamentary appropriations and all moneys from photographic based vehicle infringement (via Department of Transport and Major Infrastructure and Major Infrastructure and Department of the Attorney General) and any money lawfully received for the purposes of the Act.	73,575	88,243
Digital Capability Fund		
To hold monies to support digital transformation across the WA Government and provide capacity to upgrade legacy ICT systems that present significant risk to service delivery.	1,381	17,414
Royalties for Regions Fund		
To hold monies committed for projects and programs in WA regional areas.	1,321	1,204
Police Recruit Traineeship Fund		
To hold recruit incentive payments received under the auspices of the Commonwealth Government's New Apprenticeship and Traineeship Incentives program.	11	42
National Drug Strategy		
To hold grant monies received from the Drug and Alcohol Office for the funding of law-enforcement programs relating to alcohol and drug use.	248	252
Australia New Zealand Counter-Terrorism Committee		
To hold monies received by WA Police from the Commonwealth for the funding of drill style counter-terrorism exercises.	87	91
Regional Capital Projects		
To hold monies received from the Commonwealth for capital works projects including child friendly interview rooms, officer accommodation and office space in remote Western Australia.	921	929

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for the financial year ended 30 June 2026

	2026 \$'000	2025 \$'000
Organised Crime Investigation Fund		
To hold monies received from the Confiscation Proceeds Account for the purpose of combating organised crime in Western Australia.	2,302	1,458
Police Rangers		
To hold monies received in relation to the host and respondent duties for WA Police Ranger program.	223	214
Parental Leave		
To hold monies received from the Commonwealth for the payment of paid parental leave to eligible employees.	95	80
Special Plate Funds		
To hold monies received from the Department of Transport and Major Infrastructure and Major Infrastructure 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.	354	1,962
Living Safe Together Intervention Program		
To hold monies received from the Commonwealth for the planning and administering of countering violent extremism intervention activities and to contribute to the response to the risk posed by individuals radicalising to violent extremism.	1,405	1,006
Leavers WA Strategy		
To hold monies received from the Mental Health Commission for WA Police led harm minimisation and crime prevention strategy implemented to manage end of year schooling celebrations annually.	229	329
Family Law Information Sharing		
To hold monies received from the Commonwealth to improve collaboration and the sharing of information between the federal family law system, and state agencies responsible for family safety and the welfare of children.	385	121
Climate Action Fund		
The Climate Action Fund invests in sustainable WA jobs and industry innovation while protecting and enhancing the state's unique environmental heritage values and assets. To hold monies to build capability to estimate, manage and report on WA Police's emissions.	11	11

82,548	113,356
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7.5 Reconciliation of cash

	2026 \$'000	2025 \$'000
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:		
Cash and cash equivalents	68,048	49,578
Restricted cash and cash equivalents	82,548	113,356
Balance at end of period	150,596	162,934

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.

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Notes to the Financial Statements

for the financial year ended 30 June 2026

	2026 \$'000	2025 \$'000
7.6 Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities		
Net cost of services	(2,143,905)	(2,027,975)
Non-cash items:		
Depreciation, amortisation and impairment expense	140,370	149,448
Services received free-of-charge	3,948	4,989
Donated assets and equipment	(344)	(880)
Expected credit losses expense	146	439
Net loss/(gain) on sale of non-current assets	1,182	1,220
Net loss/(gain) on foreign currency transactions	345	(161)
Adjustment for other non-cash items	(4,155)	4,546
(Increase)/decrease in assets:		
Receivables (c)	1,700	(3,709)
Prepayments	(9,050)	(1,534)
Inventories	(520)	(1,109)
Increase/(decrease) in liabilities:		
Payables (c)	11,037	11,709
Sundry accruals	9,682	7,820
Employee related provisions	803	42,597
Contract liabilities	(402)	15
Grant liabilities	(8)	(13)
Other liabilities	347	(149)
Net GST receipts/(payments)		
Net GST receipts/(payments) (a)	(4,270)	1,516
Change in GST (receivables)/payables (b)	1,057	(274)
Total movement in cash for the reporting period	151,868	216,470
Net cash provided by/(used in) operating activities	(1,992,037)	(1,811,505)

(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, WA Police received \$344,000 in donated assets from external parties, compared to \$880,000 in 2024-25.

WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

	2026 \$'000	2025 \$'000
7.7 Capital commitments		
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements are payable as follows:		
Within one year	105,176	131,621
Later than one year and not later than five years	75,053	26,664
Total capital commitments	180,229	158,285

Capital expenditure commitments are all inclusive of GST.

	2026 \$'000	2025 \$'000
7.8 Assets pledged as security		
The carrying amount on non-current asset pledged as security are:		
Right-of-use asset - plant, equipment and vehicles	29,306	25,073
Right-of-use asset - residential housing	86,680	66,538
Right-of-use asset - computing and communication equipment	30,434	21,259
Right-of-use asset - building	684	1,344
Total assets pledged as security	147,104	114,214

WA Police 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 WA

	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 WA Police are cash and cash equivalents, restricted cash and cash equivalents, receivables, and payables. WA Police has limited exposure to financial risks. WA Police'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 WA Police.

Credit risk associated with WA Police's financial assets is minimal because the main receivable is the amounts receivable for services (Holding Account). For receivables other than from Government, WA Police 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.

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for the financial year ended 30 June 2026

Liquidity risk

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

WA Police 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 WA Police's income or the value of its holdings in financial instruments. WA Police does not trade in foreign currency and is not materially exposed to other price risks. WA Police'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:

	2026 \$'000	2025 \$'000
Financial assets		
Cash and cash equivalents	68,048	49,578
Restricted cash and cash equivalents	82,548	113,356
Financial assets measured at amortised cost (i)	1,266,083	1,144,303
Total financial assets	1,416,679	1,307,237
Financial liabilities		
Financial liabilities measured at amortised cost (ii)	256,219	200,747
Total financial liabilities	256,219	200,747

(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's trade receivables using a provision matrix.

	Days past due					
	Total \$'000	Current \$'000	< 30 days \$'000	30 - 60 days \$'000	60 - 90 days \$'000	> 91 days \$'000
Year ended 30 June 2026						
Expected credit loss rate		2%	17%	28%	2%	33%
Estimated total gross carrying amount at default	5,239	2,402	342	87	15	2,393
Expected credit losses	(932)	(57)	(59)	(24)	(0)	(792)
	4,307	2,345	283	62	15	1,601
Year ended 30 June 2025						
Expected credit loss rate		1%	1%	6%	20%	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)
	6,248	4,628	98	98	29	1,394

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WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

(d) Liquidity Risk and Interest Rate Exposure

The following table discloses WA Police'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 interest		Interest Rate Exposure				Maturity Dates				
			Carrying Amount	Fixed interest rate	Variable interest rate		Non-interest bearing	Nominal amount	Up to 1 month	1 to 3 months	3 months to 1 year
Year ended 30 June 2026	%	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets											
Cash and cash equivalents		68,048	-	-	68,048	68,048	68,048	-	-	-	-
Restricted cash and cash equivalents	4.37%	82,548	-	73,575	8,973	82,548	82,548	-	-	-	-
Financial assets measured at amortised cost											
- Receivables (i)		48,503	-	-	48,503	48,503	6,473	-	-	42,030	-
- Amounts receivable for services		1,217,580	-	-	1,217,580	1,217,580	-	-	21,395	63,842	1,132,343
		1,416,679	-	73,575	1,343,104	1,416,679	157,069	-	21,395	105,872	1,132,343
Financial Liabilities											
Payables/Accrued expenses		51,036	-	-	51,036	51,036	51,036	-	-	-	-
Other accruals		55,580	-	-	55,580	55,580	55,580	-	-	-	-
Lease liabilities (ii)	4.43%	149,256	149,256	-	-	163,785	5,905	11,417	44,471	95,594	6,399
Other liabilities		347	-	-	347	347	120	212	15	-	-
		256,219	149,256	-	106,963	270,748	112,641	11,629	44,486	95,594	6,399
Net Financial Assets (Liabilities)		1,160,460	(149,256)	73,575	1,236,141	1,145,931	44,428	(11,629)	(23,091)	10,278	1,125,944

	Weighted average effective interest		Interest Rate Exposure				Maturity Dates				
			Carrying Amount	Fixed interest rate	Variable interest rate		Non-interest bearing	Nominal amount	Up to 1 month	1 to 3 months	3 months to 1 year
Year ended 30 June 2025	%	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial Assets											
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 cost											
- 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
		1,307,237	-	88,243	1,218,994	1,307,237	171,108	1,000	13,794	99,108	1,022,227
Financial Liabilities											
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	-	-	161,889	5,373	9,998	36,270	83,499	26,749
Other liabilities		-	-	-	-	-	-	-	-	-	-
		200,747	114,848	-	85,899	247,788	91,272	9,998	36,270	83,499	26,749
Net Financial Assets (Liabilities)		1,106,490	(114,848)	88,243	1,133,095	1,059,449	79,836	(8,998)	(22,476)	15,609	995,478

(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 \$88,524 (2025: \$67,328) for employee accommodation; \$27,705 (2025: \$20,488) for computing and communication; \$32,301 (2025: \$25,663) for vehicles; and \$724 (2025: \$1,369) for leased buildings.

WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

(e) Interest Rate Sensitivity Analysis

The following table represents a summary of the interest rate sensitivity of WA Police'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
<u>Year ended 30 June 2026</u>					
Financial assets					
Restricted cash and cash equivalents	73,575	(736)	(736)	736	736
Financial liabilities					
Lease liabilities	149,256	(1,493)	(1,493)	1,493	1,493
Total increase/(decrease)		757	757	(757)	(757)
<u>Year ended 30 June 2025</u>					
Financial assets					
Restricted cash and cash equivalents	88,243	(882)	(882)	882	882
Financial liabilities					
Lease liabilities	114,848	(1,148)	(1,148)	1,148	1,148
Total increase/(decrease)		266	266	(266)	(266)

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.

2026	2025
\$'000	\$'000

8.2.1 Contingent assets

Litigation in progress

The value reported represents the maximum obligation potentially receivable for the claims made by WA Police. There are no claims as at 30 June 2026.

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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 2026 there was one pending claim for compensation for workplace harassment and discrimination.

120,000	120,000
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Contaminated sites

Under the Contaminated Sites Act 2003, WA Police 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', WA Police 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 = 5), or subject to ongoing investigation (Count = 2). 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 was subsequently determined to be sufficiently remediated for police use, subject to agency observance of an ongoing site management plan.

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Notes to the Financial Statements

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8.3 Fair value measurements

	Level 1	Level 2	Level 3	Fair Value At end of period \$'000
	\$'000	\$'000	\$'000	\$'000
2026				
Non-current assets classified as held for sale - Note 6.3	-	1,860	-	1,860
Land - Note 5.1	-	13,800	322,329	336,129
Buildings - Note 5.1	-	34,522	1,006,882	1,041,404
	-	50,182	1,329,211	1,379,393
2025				
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
	-	37,578	1,216,393	1,253,971

There were no transfers between Levels 1, 2 or 3 during the current 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
2026		
Fair value at start of period	267,875	948,518
Additions	128	25
Recognised increments/decrements recognised in profit or loss	-	-
Revaluation increments/decrements recognised in Other Comprehensive Income	54,679	68,816
Transfers to/from Level 2	-	-
Transfers between asset classes	-	28,171
Disposals	(353)	(75)
Depreciation expense	-	(38,573)
Fair value at end of period	322,329	1,006,882
2025		
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)
Fair value at end of period	267,875	948,518

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Notes to the Financial Statements

for the financial year ended 30 June 2026

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.

	Notes
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
Special purpose accounts	9.10

9.1 Events occurring after the end of the reporting period

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

WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

9.2 Future impact of Australian Accounting Standards not yet operative

The WA Police 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 plans to apply the following Australian Accounting Standards from their application date.

Operative for reporting periods
beginning on/after

Operative for reporting periods beginning on/after 1 January 2026

<i>AASB 2024-2</i>	<i>Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments</i>	
	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.	1 January 2026
	WA Police has not assessed the impact of the Standard.	

<i>AASB 2024-3</i>	<i>Amendments to Australian Accounting Standards – Annual Improvements Volume 11</i>	
	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.	1 January 2026
	WA Police has not assessed the impact of the Standard.	

Operative for reporting periods beginning on/after 1 January 2028

<i>AASB 2014-10</i>	<i>Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	
	This Standard amends AASB 10 and AASB 128 to address an inconsistency between the 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.	1 January 2028
	There is no financial impact.	

<i>AASB 2024-4b</i>	<i>Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB]</i>	
	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.	1 January 2028
	The Standard also includes editorial corrections	
	There is no financial impact.	

<i>AASB 18 (NFP/super)</i>	<i>Presentation and Disclosure in Financial Statements (Appendix D) [for not-for-profit and superannuation entities]</i>	
	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.	1 January 2028
	This Standard also makes amendments to other Australian Accounting Standards set	
	WA Police has not assessed the impact of the Standard.	

WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

9.3 Key management personnel

WA Police has determined that key management personnel include Cabinet Ministers and senior officers of WA Police. However, WA Police is not obligated to reimburse for the compensation of Ministers and therefore no disclosure is required. The disclosures in relation to Ministers' compensation may be found in the Annual Report on State Finances.

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

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

\$	2026	2025
350,001 - 400,000	2	1
400,001 - 450,000	1	2
550,000 - 600,000		
600,001 - 650,000		1
650,001 - 700,000	1	
	<u>4</u>	<u>4</u>
	\$'000	\$'000
Short-term employee benefits	1,480	1,452
Post-employment benefits	204	217
Other long-term benefits	190	176
Total compensation of senior officers	<u>1,874</u>	<u>1,845</u>

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

9.4 Related parties

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

Related parties of WA Police 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, WA Police 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 and Major Infrastructure - Regulatory Fines (Note 4.6)
- Department of Justice - Regulatory Fines (Note 4.6)
- Department of Justice - Criminal Property Confiscation Account (Note 4.2)
- Department of Transport and Major Infrastructure - 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 Creative Industries, Tourism and Sport - probity checks (Note 4.2)
- Venues West - policing of major events (Note 4.2)

WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

- 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 (Note 3.1)
- Insurance premium payments to RiskCover (Note 3.3)
- Post separation and other medical benefit payments to the Insurance Commission (Note 3.1)
- Vehicle lease payments, building lease payments, and building construction and maintenance payments to the Department of Finance (Note 3.3)
- Chemical analysis payments to the Chemistry Centre (Note 3.3)
- Forensic biology testing payments to Pathwest (Note 3.3)
- Electricity payments to Western Power, Synergy and Horizon Power (Note 3.3)
- Water payments to the Water Corporation (Note 3.3)
- Audit fees to the Office of the Auditor General (Note 9.6)
- Grants to Main Roads WA, Department of Transport and Major Infrastructure, Department of Education and the Department of Health (Note 3.3)

Material transactions with other related parties

Other than superannuation payments to GESB general citizen transactions, WA Police had no other related party transactions with key management personnel or their close family members or their controlled or jointly controlled entities.

	2026 \$'000	2025 \$'000
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9.5 Affiliated bodies

An affiliated body is one which receives more than half its funding and resources from WA Police but is not subject to operational control by WA Police.

- Police and Community Youth Centres (grant provided)
- Constable Care Child Safety Foundation Inc (grant provided)
- Road Safety Council (administrative support)

12,135	12,419
1,452	1,545
53	52

13,640	14,016
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9.6 Remuneration of auditors

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

- Auditing the accounts, controls, financial statements and key performance indicators
- Auditing Royalties for Regions
- Other audits

424	410
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-	-
-	-

424	410
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WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

9.7 Equity

	2026 \$'000	2025 \$'000
(a) Contributed equity		
Balance at start of period	1,551,035	1,366,886
Contributions by Owners		
Capital appropriations	190,775	148,849
Royalties for Regions Fund - Regional Infrastructure and Headworks Account	-	-
Digital Capability Fund - Special Purpose Account	14,868	34,430
Climate Change Action Fund - Special Purpose Account	-	-
Transfer of net assets from other agencies		
- Land and buildings transferred from PCYC.	-	870
Total contributions by owners	205,643	184,149
Balance at end of period	1,756,678	1,551,035
(b) Asset revaluation surplus		
Balance at start of period	751,547	565,333
Net revaluation increments/(decrements):		
- Land	56,662	(4,845)
- Buildings	77,863	191,058
Transfer to accumulated surplus/(deficit) on sale of previously revalued assets	-	-
Balance at end of period	886,072	751,546
(c) Accumulated Surplus/(Deficit)		
Balance at start of period	193,391	271,379
Result for the period	(60,320)	(77,988)
Transfer of revalued amounts of assets sold	-	-
Balance at end of period	133,071	193,391

WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

9.8 Supplementary financial information

(a) Write Offs

Write-offs approved in accordance with section 48 of the *Financial Management Act 2006* related to:

	2026 \$'000	2025 \$'000
- Bad debts *	-	88
- Assets written off from the asset register *	30	9
- Other public property **	206	181
	236	278

* 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 *Financial Management Act 2006* under the authority of:

(i) Bad Debts

The Accountable Authority	-	88
The Minister	-	-
Executive Council	-	-
	-	88

(ii) Assets

The Accountable Authority	30	9
The Minister	-	-
Executive Council	-	-
	30	9

(iii) Other Public Property

The Accountable Authority	206	181
The Minister	-	-
Executive Council	-	-
	206	181

(b) Losses through theft, defaults and other causes

Losses of public money and public and other property through theft or default	5	-
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(c) Forgiveness of debts

Forgiveness (or waiver) of debts by WA Police	-	-
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(d) Gifts of Public Property

Gifts of public property provided by WA Police	151	-
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WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

9.9 Services provided free of charge

During the period services were provided free of charge to other agencies:

	2026 \$'000	2025 \$'000
Department of Justice - Court Security and Custodial Services	6,431	23,504
Department of Justice - Armadale Courthouse & Police Complex	692	667
Main Roads Western Australia - Road Safety Data Analysis and Mapping	-	13
Department of Health - Secondment of Superintendent to Health's Tobacco Compliance Operations	81	-
	7,204	24,184

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 Special Purpose Accounts

ROAD TRAUMA TRUST ACCOUNT (i)

Purpose

In accordance with section 12 of the Road Safety Council Act 2002, to receive and hold funds from parliamentary appropriations, all monies from photographic based vehicle infringement (via Department of Transport and Major Infrastructure and Department of Justice) and any money lawfully received for the purposes of the Act.

	2026 \$'000	2025 \$'000
Opening Balance 1 July 2025	88,243	119,803
Receipts	138,742	96,932
Payments	153,410	128,492
Closing Balance at 30 June 2026	73,575	88,243

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 WA Police 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:

WESTERN AUSTRALIA POLICE

Notes to the Financial Statements

for the financial year ended 30 June 2026

(a) FOUND MONEY TRUST

Purpose

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

	2026 \$'000	2025 \$'000
Opening Balance 1 July 2025	307	447
Receipts	531	279
Payments	424	419
Closing Balance at 30 June 2026	414	307

(b) STOLEN MONEYS TRUST

Purpose

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

Monies seized by Police Officers and believed to be stolen are held pending identification of the rightful owner. In the event that the funds remain unclaimed, they are dealt with in accordance with the application of the *Unclaimed Money Act 1990*.

	2026 \$'000	2025 \$'000
Opening Balance 1 July 2025	195	184
Receipts	250	200
Payments	249	189
Closing Balance at 30 June 2026	196	195

(c) SEIZED MONEYS TRUST

Purpose

To hold monies seized by officers of the WA Police in the exercise of relevant statutory powers.

	2026 \$'000	2025 \$'000
Opening Balance 1 July 2025	125,983	125,280
Receipts	48,041	29,621
Payments	42,254	28,918
Closing Balance at 30 June 2026	131,770	125,983

WESTERN AUSTRALIA POLICE
Notes to the Financial Statements
for the financial year ended 30 June 2026

(d) DECEASED ESTATE MONEY

Purpose

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

	2026 \$'000	2025 \$'000
Opening Balance 1 July 2025	143	99
Receipts	267	193
Payments	277	149
Closing Balance at 30 June 2026	133	143

- (i) Established under section 16(1)(b) of FMA
- (ii) Established under section 16(1)(c) of FMA

10 Explanatory Statements

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

	Notes
Explanatory statement for controlled operations	10.1
Explanatory statement for administered operations	10.2

10.1 Explanatory statement for controlled operations

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

All variances between annual estimates (original budget) and actual results for 2026, and between the actual results for 2026 and 2025 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 \$2,207m in the example below), and
 - Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of \$3,010m 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 \$2,182m in the example below), and
 - Total Assets of the previous year for the Statement of financial position (i.e. 1% of \$3,043m in the example below).

FINANCIAL STATEMENTS

WESTERN AUSTRALIA POLICE Notes to the Financial Statements for the financial year ended 30 June 2026

	Variance Note	Estimate 2026 \$'000	Actual 2026 \$'000	Actual 2025 \$'000	Variance between actual and estimate \$'000	Variance between actual results for 2025 and 2026 \$'000
10.1.1 Statement of Comprehensive Income Variances						
Expenses						
Employee benefits expenses		1,541,857	1,566,629	1,480,570	24,772	86,059
Supplies and services	1, A	338,657	410,447	371,399	71,790	39,048
Depreciation & amortisation expenses		133,993	140,370	149,449	6,377	(9,079)
Finance costs		5,696	8,166	5,768	2,470	2,398
Accommodation expenses		64,426	77,254	70,539	12,828	6,715
Grants and subsidies	B	116,108	121,838	92,943	5,730	28,895
Loss on disposal of non-current assets		-	1,182	1,221	1,182	(39)
Other expenses		5,922	16,838	10,358	10,916	6,480
Total cost of services		2,206,659	2,342,724	2,182,247	136,065	160,477
Income						
Regulatory fines	C	124,102	134,101	90,669	9,999	43,432
User charges and fees		24,296	37,617	37,870	13,321	(253)
Commonwealth grants		1,510	5,201	4,003	3,691	1,198
Contributions, sponsorships and donations		14,381	14,300	14,548	(81)	(248)
Interest income		2,000	4,458	5,479	2,458	(1,021)
Other income		15,730	3,142	1,703	(12,588)	1,439
Total income		182,019	198,819	154,272	16,800	44,547
NET COST OF SERVICES		2,024,640	2,143,905	2,027,975	119,265	115,930
Income from State Government						
Service appropriation		1,933,725	2,026,575	1,895,241	92,850	131,334
Income from other public sector entities		13,471	18,629	17,572	5,158	1,057
Services received free-of-charge		4,264	3,948	4,989	(316)	(1,041)
Royalties for Regions Fund		30,973	29,492	30,469	(1,481)	(977)
Asset Maintenance Fund		5,190	5,190	1,525	-	3,665
Other Assets Transferred (to)/from		-	(250)	190	(250)	(440)
Total Income from State Government		1,987,623	2,083,584	1,949,986	95,961	133,598
SURPLUS/(DEFICIT) FOR THE PERIOD		(37,017)	(60,321)	(77,989)	(23,304)	17,668
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	134,525	186,213	134,525	(51,688)
Gains/losses recognised directly in equity		-	-	-	-	-
Total other comprehensive income		-	134,525	186,213	134,525	(51,688)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(37,017)	74,204	108,224	111,221	(34,020)

FINANCIAL STATEMENTS

WESTERN AUSTRALIA POLICE Notes to the Financial Statements for the financial year ended 30 June 2026

				Variance between actual and estimate \$'000	Variance between actual results for 2025 and 2026 \$'000
	Variance Note	Estimate 2026 \$'000	Actual 2026 \$'000	Actual 2025 \$'000	
10.1.2 Statement of Financial Position Variances					
ASSETS					
Current Assets					
Cash and cash equivalents		25,133	68,048	49,578	18,470
Restricted cash and cash equivalents		58,289	82,548	113,356	(30,808)
Receivables		15,651	22,568	18,942	3,626
Amounts receivable for services		14,827	21,395	14,794	6,601
Non-current assets classified as held for sale		2,688	1,860	2,057	(197)
Inventories		-	10,833	10,313	520
Other current assets		25,813	26,371	17,321	9,050
Total Current Assets		142,401	233,623	226,361	7,262
Non-Current Assets					
Receivables		40,284	42,030	37,827	4,203
Amounts receivable for services		1,211,525	1,196,185	1,083,508	112,677
Property, plant and equipment	2, D	1,401,634	1,673,910	1,505,846	168,064
Right-of-use assets	E	130,264	147,104	114,214	32,890
Intangible assets		83,720	85,476	74,861	10,615
Total Non-Current Assets		2,867,427	3,144,705	2,816,256	328,449
TOTAL ASSETS		3,009,828	3,378,328	3,042,617	335,711
LIABILITIES					
Current Liabilities					
Employee related provisions		274,053	247,890	251,248	(3,358)
Payables	3	16,026	106,616	85,899	20,717
Contract liabilities		-	333	677	(344)
Lease liabilities		48,536	55,118	43,862	11,256
Grant liabilities		-	921	929	(8)
Other liabilities		14,957	347	-	347
Total Current Liabilities		353,572	411,225	382,615	28,610
Non-Current Liabilities					
Employee related provisions		81,877	97,034	92,876	4,158
Contract liabilities		196	110	168	(58)
Lease liabilities	E	82,744	94,138	70,986	23,152
Total Non-Current Liabilities		164,817	191,282	164,030	27,252
TOTAL LIABILITIES		518,389	602,507	546,645	55,862
NET ASSETS		2,491,439	2,775,821	2,495,972	279,849

FINANCIAL STATEMENTS

WESTERN AUSTRALIA POLICE Notes to the Financial Statements for the financial year ended 30 June 2026

		Estimate	Actual	Actual	Variance	Variance
	Variance	2026	2026	2025	between actual	between actual
	Note	\$'000	\$'000	\$'000	and estimate	results for 2025
					\$'000	and 2026
						\$'000
10.1.2 Statement of Financial Position Variances (Continued)						
EQUITY						
Contributed equity		1,731,431	1,756,678	1,551,035	25,247	205,643
Reserves		564,542	886,072	751,546	321,530	134,526
Accumulated surplus		195,466	133,071	193,391	(62,395)	(60,320)
TOTAL EQUITY		2,491,439	2,775,821	2,495,972	284,382	279,849
TOTAL LIABILITIES AND EQUITY		3,009,828	3,378,328	3,042,617	368,500	335,711
10.1.3 Statement of Cash Flow Variances						
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation		1,794,560	1,892,326	1,767,164	97,766	125,162
Capital appropriation	4, F	153,162	190,774	148,849	37,612	41,925
Holding account drawdowns		14,794	14,971	9,851	177	5,120
Funds from other public sector agencies		12,729	21,859	14,162	9,130	7,697
Royalties for Regions Fund		30,973	29,492	30,469	(1,481)	(977)
Digital Capability Fund		13,685	14,868	34,430	1,183	(19,562)
Asset Maintenance Fund		5,190	5,190	1,525	-	3,665
Administered equity contribution		13,088	-	-	(13,088)	-
Net cash provided by State Government		2,038,181	2,169,480	2,006,450	131,299	163,030
Utilised as follows:						
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee payments		(1,532,463)	(1,555,625)	(1,433,747)	(23,162)	(121,878)
Supplies and services	1, A	(261,128)	(414,659)	(361,718)	(153,531)	(52,941)
Finance costs		(5,696)	(8,166)	(5,768)	(2,470)	(2,398)
Accommodation payments		(64,426)	(77,437)	(76,030)	(13,011)	(1,407)
Grant payments	B	(114,636)	(116,748)	(88,180)	(2,112)	(28,568)
GST payments on purchases	5	(49,911)	(76,665)	(68,235)	(26,754)	(8,430)
Other payments	6	(77,717)	(11,835)	(3,519)	65,882	(8,316)
		(2,105,977)	(2,261,135)	(2,037,197)	(155,158)	(223,938)
Receipts						
Regulatory fines	C	124,102	134,177	90,734	10,075	43,443
User charges and fees		24,025	36,962	37,532	12,937	(570)
Commonwealth grants		1,510	4,123	3,906	2,613	217
Contributions, sponsorships and donations		13,145	12,638	12,379	(507)	259
Interest received		2,000	4,565	5,679	2,565	(1,114)
GST receipts on sales		2,700	3,927	2,967	1,227	960
GST receipts from taxation authority		47,211	68,468	66,784	21,257	1,684
Other receipts		14,555	4,238	5,711	(10,317)	(1,473)
		229,248	269,098	225,692	39,850	43,406
Net cash provided by/(used in) operating activities		(1,876,729)	(1,992,037)	(1,811,505)	(115,308)	(180,532)

FINANCIAL STATEMENTS

WESTERN AUSTRALIA POLICE Notes to the Financial Statements for the financial year ended 30 June 2026

		Estimate	Actual	Actual		
	Variance	2026	2026	2025	Variance	Variance
	Note	\$'000	\$'000	\$'000	between actual and estimate \$'000	between actual results for 2025 and 2026 \$'000
10.1.3 Statement of Cash Flow Variances (Continued)						
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets		(139,070)	(122,588)	(116,763)	16,482	(5,825)
Receipts						
Proceeds from sale of non-current assets		482	365	979	(117)	(614)
Net cash provided by/(used in) investing activities		(138,588)	(122,223)	(115,784)	16,365	(6,439)
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal lease payments		(55,118)	(63,355)	(59,400)	(8,237)	(3,955)
Payment to accrued salaries account		(3,330)	(4,203)	(4,203)	(873)	-
Receipts						
Proceeds from borrowings		-	-	-	-	-
Net cash provided by/(used in) investing activities		(58,448)	(67,558)	(63,603)	(9,110)	(3,955)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS						
		(35,584)	(12,338)	15,558	23,246	(27,896)
Cash and cash equivalents at the beginning of period		119,006	162,934	147,376	43,928	15,558
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD		83,422	150,596	162,934	67,174	(12,338)
10.2 Explanatory statement for administered items						
INCOME						
Fines and infringements	7, G	810	1,027	830	217	197
Sale of lost, stolen and forfeited property	8, H	600	1,035	571	435	464
State Appropriation	I	13,895	13,895	8,057	-	5,838
TOTAL INCOME		15,305	15,957	9,458	652	6,499
EXPENSES						
Transfer to Consolidated Fund	9	1,160	1,363	1,241	203	122
Firearms buyback scheme	J	13,895	13,311	15,251	(584)	(1,940)
Transfer to Department of Justice	K	-	528	59	528	469
Commission expenses		250	171	102	(79)	69
TOTAL EXPENSES		15,305	15,373	16,653	68	(1,280)

WESTERN AUSTRALIA POLICE Notes to the Financial Statements for the financial year ended 30 June 2026

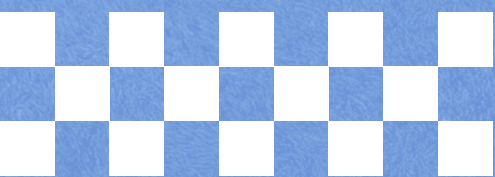
Explanation of Major Variances

Variance between actual and estimate

- 1 Supplies and services were more than estimated primarily due to increased expenditure related to project management fees, temporary staff, maintenance costs as well as an increase in licence and insurance costs.
- 2 Property Plant and Equipment was more than estimated due to the increase in the value of assets as provided by Landgate as well as the additional work in progress for the Fremantle Police Complex and the Firearms Reforms ICT Implementation.
- 3 Payables were more than estimated due to the increase in expense accruals at 30 June 2026. For estimates, the accruals for staff wages are included in the employee related provisions.
- 4 Capital appropriation was more than estimated due to additional funding received for major capital projects including the Fremantle Police Complex and the Firearms Reform ICT Implementation.
- 5 The increase in supplies and services and other payments meant that amounts paid for GST was more than estimated.
- 6 Other payments were less than estimated as the estimates included payments for insurance and equipment maintenance, which are shown in the actual results under Supplies and Services.
- 7 There was an increase in the number of fines and infringements issued during the year which meant that results was more than estimated.
- 8 There were higher instances of recovering property available for auction which meant the proceeds from the sale of lost, stolen and forfeited property was more than estimated.
- 9 The increase in fines and infringements meant that the amounts transferred to the consolidated account was more than estimated.

Variance between actual results for 2026 and 2025

- A The increase in supplies and services was primarily due to increased expenditure related to project management fees, temporary staff, maintenance costs as well as an increase in licence and insurance costs.
- B The increase in Grants and Subsidies year mainly relates to additional grants paid from the Road Trauma Trust Account for road safety infrastructure to the Department of Transport and Major Infrastructure and Main Roads as well as increased grants paid to PCYC.
- C The increase in fines and infringements income is due increased fines captured by the AI safety cameras which were rolled out in October 2025.
- D The increase in Property, plant and equipment is mainly due to an increase in the value of assets as provided by Landgate as well as the additional work in progress for the Fremantle Police Complex and the Firearms Reforms ICT Implementation.
- E The increase in ROU assets and liabilities is mainly due to increased rentals paid for employees' GROH housing.
- F There was an increase in capital appropriation mainly to fund investments in the Fremantle Police Complex, the Firearms Reforms ICT implementation and the Emergency Services Radio Network.
- G There was an increase in the number of fines and infringements collected during the year.
- H The increase in proceeds from the auction of lost and stolen property and due to higher instances of recovering property available for auction.
- I The increase in State Appropriation was due to additional funding required for the Firearm Buyback Schemes 5 and 6.
- J The decrease in payments for the Firearms Buyback Scheme was due to the successful completion of Schemes 4, 5 and 6 which were smaller than previous schemes.
- K The increase in the proceeds from lost and stolen property led to an increase in the amounts transferred to the Department of Justice.



GOVERNMENT POLICY REQUIREMENTS

AGENCY CAPABILITY REVIEW REQUIREMENTS

A review of the Western Australia Police Force was carried out from August 2023 to July 2024 as part of the Public Sector Commission's Agency Capability Review Program. The Executive Summary Report from this review was published in November 2024 and identified 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 2025-26, the WA Police Force has continued to progress reforms aligned to these priorities, with a focus on capability uplift, workforce sustainability and improved service delivery outcomes.

Clarifying police functions in the human services sector

The WA Police Force continues building relationships with other public sector agencies and delivery partners and has progressed significant work to address demand associated with functions outside core policing responsibilities.

A phased, risk-based transition to a health-led response for mental health incidents is being implemented in partnership with the Department of Health and the Mental Health Commission. Centralised triage arrangements and jointly agreed risk parameters are supporting more consistent deployment decisions, limiting police involvement to matters involving risk, criminality or public safety. This approach has contributed to a reduction in police attendance at mental health incidents and enabled greater focus on core policing functions.

Progress has also been made in transitioning court security and custodial functions to a Justice-led model. Interim measures, including the use of private security and Police Auxiliary Officers, have enabled the progressive redeployment of sworn officers to frontline duties.

The WA Police Force has further strengthened its family and domestic violence response through expanded multi-agency coordination, including Family and Domestic Violence Response Teams and the Centralised Triage Team. These initiatives support early intervention, improved victim outcomes and a more co-ordinated risk-based approach to identifying and responding to families at the greatest risk of harm. Enhanced assessment, triage, and information sharing capabilities are enabling more targeted interventions and strengthening collaboration across the family violence service system

While reforms are progressing, secure data sharing and alignment across agencies remain critical enablers.

Strengthening employee retention

The WA Police Force continues to prioritise workforce sustainability as a core capability.

Initiatives to strengthen retention include enhanced career pathways, modernised promotion processes, and expanded recruitment and training capacity for both Police Officers and Police Staff. These efforts are supporting workforce capability and improving retention outcomes in a competitive labour market.

Focus has also been placed on employee wellbeing and psychosocial safety. Improvements to confidential reporting processes, expanded support services, and targeted strategies to address workplace behaviours are contributing to a more supportive organisational environment. Early indicators include increased reporting confidence and stronger supervisory intervention.

Employee engagement remains a priority, with structured opportunities for staff input supporting continuous improvement and organisational change. The introduction of a mentoring program aligned to the WA Police Force Capability Framework is further supporting professional development and workforce engagement.

Instituting long-term strategic planning and change management

The WA Police Force continues to strengthen the foundations required for long-term leadership, culture and governance capability.

Strategic asset and ICT planning is increasingly aligned to frontline service delivery, improving access to operational data and enabling more informed decision making.

A review of Key Effectiveness Indicators is underway to ensure performance measures remain contemporary and aligned with the WA Police Force Strategic Framework, Policing Fundamentals and the State Government's Outcome Based Management framework. The revised indicators will strengthen the agency's performance reporting framework by providing clearer line-of-sight between strategic priorities, policing outcomes and community expectations, supporting ongoing capability improvement and accountability.

BOARD AND COMMITTEE REMUNERATION

Position Title	Member Name	Type of Remuneration	Period of Membership	Term of Appointment / Tenure	Base Salary / Sitting Fees	Cross / Actual Remuneration for Financial Year
Police Appeal Board						
Chair	Elizabeth Woods (Deputy Chief Magistrate)	Nil	01 July 2025 to 30 June 2027	2 Years	Nil	\$0.00
Member	Steve Thompson PD11042	Nil	01 July 2025 to 30 June 2027	2 Years	Nil	\$0.00
Member	Peter McGee PD07577	Nil	01 July 2025 to 31 March 2026 (Retired)	8 Months	Nil	\$0.00
Member	Mark Crossley PD14427	Nil	07 May 2026 to 30 June 2027	1 Year, 2 Months	Nil	\$0.00
Audit and Risk Assurance Committee						
Chair	Jane Cutler	Sitting Fee	8 May 2024 to 9 May 2027	3 Years	\$2,400.00 per meeting	\$16,800.00
Deputy Member	Don Cunninghame	Sitting Fee	31 October 2024 to 30 October 2025	1 Year	\$1,677.04 per meeting	\$3,354.08
Deputy Member	Jonathan Seth	Sitting Fee	1 November 2025 to 31 October 2027	2 Years	\$1,677.04 per meeting	\$5,031.12
Road Safety Council						
Chair	Katie HODSON-THOMAS	Annual salary	01 July 2025 to 30 June 2026	3 Years	\$45,000.00 annually	\$50,569.00*
Primary Member	Robert SLOCOMBE	Sitting Fee	01 July 2025 to 30 June 2026	3 Years	\$537.00 daily	\$0.00**
Primary Member	Nick SLOAN	Sitting Fee	01 July 2025 to 30 June 2026	3 Years	\$537.00 daily	\$0.00**
Primary Member	Adrian WARNER	Ineligible	01 July 2025 to 30 June 2026	Ongoing	Nil	\$0.00
Primary Member	Iain CAMERON	Ineligible	01 July 2025 to 30 June 2026	Ongoing	Nil	\$0.00
Primary Member	Kylie WHITELEY	Ineligible	01 July 2025 to 30 June 2026	Ongoing	Nil	\$0.00
Primary Member	Melesha SANDS	Ineligible	01 July 2025 to 30 June 2026	Ongoing	Nil	\$0.00
Primary Member	John ERCEG	Ineligible	01 July 2025 to 30 June 2026	Ongoing	Nil	\$0.00
Primary Member	Peter WORONZOW	Ineligible	01 July 2025 to 30 June 2026	Ongoing	Nil	\$0.00
Primary Member	Anthony KANNIS	Ineligible	01 July 2025 to 30 June 2026	Ongoing	Nil	\$0.00
Primary Member	Helen ROBINSON	Ineligible	01 July 2025 to 30 June 2026	Ongoing	Nil	\$0.00
Primary Member	Dr Clare HUPPATZ	Ineligible	01 July 2025 to 30 June 2026	Ongoing	Nil	\$0.00
TOTAL REMUNERATION FOR THE FINANCIAL YEAR						\$75,754.20

Notes:

*base salary plus superannuation guarantee

**elected to claim remuneration

WA MULTICULTURAL ACTION FRAMEWORK

Implementation of the Multicultural Action Plan 2025/26

The Western Australia Police Force serves one of Australia's most culturally diverse communities, with approximately 32 per cent* of Western Australians born overseas and more than half having at least one parent born overseas. This diversity continues to grow, reinforcing the need for culturally responsive policing, inclusive workforce practices and accessible service delivery.

WA Police Force workforce data indicates that 12.1 per cent* of employees identify as being from culturally and linguistically diverse (CaLD) backgrounds and collectively speak 94 languages other than English, reflecting the diversity of the community we serve.

The Diversity, Equity and Inclusion (DEI) Strategy 2025-2030 incorporates the Multicultural Action Plan within a unified framework to advance diversity, equity and inclusion across the workforce and community. The Strategy identifies people from CaLD backgrounds as one of seven priority diversity groups and is guided by an intersectional approach that recognises the diverse experiences, needs and contributions of individuals and communities.

During 2025-26, key achievements included the expansion of multilingual and accessible communication resources, enhanced access to public information through website translation capabilities in more than 100 languages, and the delivery of Easy Read training to improve communication accessibility. Community engagement was strengthened through the establishment of the Cultural Engagement and Events Division and the Commissioner's inaugural Asian and African Community Leaders' Morning Teas.

Further achievements included enhanced hate crime identification and reporting through improvements to the Incident Management System and mandatory officer training, continued participation in national hate crime and countering violent extremism initiatives, and the delivery of intervention programs supporting at-risk youth. Multilingual community safety campaigns, anti-racism initiatives and recognition of significant cultural and religious events further promoted inclusion, community safety and public confidence.

Notes (*):

- Office of Multicultural Interests, CENSUS 2021 Highlights: Western Australia's Changing Population and Cultural Diversity.
- Workforce CaLD figures of 12.1% as at 30 June 2026 is based on self-disclosure and excludes employees that have not provided a response (in line with HRMOIR and PSC reporting principles).

WORK HEALTH AND SAFETY AND INJURY MANAGEMENT

Quantitative Data

	2023-24	2024-25	2025-26	Targets	Comments about targets
Fatalities and lost time					
Number of fatalities	0	0	1	0	
Lost time injury and disease incidence rate (at least one day/shift lost from work)	1.3	1.5	2.77	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 Return to Work (RTW) provisions.
Lost time injury and disease severity rate (at least 60 days lost from work)	35.1	28.9	20.04	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.
Return to work					
Percentage of lost time injury claims with no compensation payments beyond 13 weeks	50	47.37	31.86	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	68.2	63.16	68.13	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.
Manager Training					
Percentage of managers and supervisors trained in occupational safety, health & injury management responsibilities (including refresher training within 3 years)	91.9%	88.0%	91.8%	Greater than or equal to 80%	Target achieved

WORK HEALTH AND SAFETY AND INJURY MANAGEMENT

Qualitative Data

Safety Branch

Safety Branch, incorporating the Fit for Life 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 multi-faceted strategies to raise workforce knowledge and understanding of their responsibilities, and the benefits derived from continual improvement in workplace safety and well-being practices.

During the 2025-26 reporting period the following initiatives and projects have been delivered or being actively progressed:

- Ongoing support and partnerships with Districts, Portfolios and the Agency Executive in response to a range of inquiries and WHS issues and investigations.
- Notable bodies of work to improve WHS outcomes include:
 - Comprehensive review of risk management processes and training in relation to high-risk duties associated with officers responding to suspects in motor vehicles and their arrest and extraction, whilst preserving officer safety.
 - Comprehensive review and enhancement of WHS processes and procedures for specialist business units in the management of risks related to specialised operational equipment.
 - Ongoing collaboration with Technology Portfolio to improve risk management processes related to lithium-ion powered devices.
 - Comprehensive review and update of WHS processes and procedures in collaboration with Property Receival and Exhibit Storage business areas.
- In collaboration with Psychology Unit, currently finalising the Agency project to enhance management of psychosocial hazards and risks. Phase 2 of the project is finalising the enterprise framework and supporting documents which will provide clear guidance on accountabilities and leadership across all ranks/levels and include supporting information on practical implementation, monitoring and review to ensure continual improvement in the management of this category of risks.
- The Fit for Life (FFL) program continues to deliver preventative, holistic health and wellbeing initiatives across WA Police, designed to drive long-term behavioural change, the program ensures all personnel have access to vital wellbeing resources, activities, and programs. Key programs delivered include the 15 Minute Exercise Challenge, annual R U OK? Day events, lived-experience storytelling, targeted workshops, wellbeing and sleep health consultation programs. FFL also deploys targeted initiatives to high-risk areas, specifically addressing areas with sedentary environments and high psychosocial hazards. Significant investments in the Agency gymnasium program ensure that regional officers and staff have access to safe, functional fitness facilities.

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.
- Maintained 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 265 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, Police Auxiliary Officers and retired Police Officers, including undertaking the required administrative, ceremonial and support duties.
- Coordinated with a pathology provider teams to receive results of Mandatory Disease Testing and liaised with affected 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 Recruit Courses on the role of ICSS and the supports available.

Conducted site visits to business units within WA Police Force to provide additional support to employees.

- Management and coordination of Police Chaplains providing ceremonial, welfare and spiritual support services, including attendance at coordinated funerals, Academy graduations, critical incidents and workplace visits across metropolitan and regional Western Australia.

Medical Retirement Unit

The passage of the Police Amendment (Compensation Scheme) Bill 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 (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 (FPOMBS) 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 FPOMBS, ensuring ongoing support is provided.

In addition, a Separation Coordinator has been appointed to assist officers who have retired (non-medically) and/or resigned to ensure a smooth transition to separation or retirement and to facilitate a conduit between Personnel Services and the officer. Information in relation to entitlements, including superannuation is provided.

Police Medical Retirements

Between 1 July 2025 and 30 June 2026, 96 members of the WA Police Force were medically retired. All were assessed as having some degree of work-related causation and would therefore be eligible for compensation. 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

From 1 July 2025 to 30 June 2026, 86 medically retired members received compensation for work-related illness or injury through the Police Compensation Scheme.

Career Transitional Services

In January 2024, the Commissioner of Police directed the Workforce Portfolio to cease the practice of assigning an employment status of Permanent Non-Operational (PNO) to police officers and to develop

a sustainable workforce model for officers who are no longer able to perform the inherent requirements of a police officer.

The Career Transition Program (CTP) was subsequently established to provide a structured and supportive pathway for affected officers while strengthening frontline operational capability through appropriate workforce planning.

Formal consultation commenced on 22 April 2026 and concluded on 26 June 2026.

Information sessions, communications and published FAQ have been provided to support the program and implement any new changes.

Psychology Unit

The Psychology Unit has implemented the following initiatives and enhancements during the 2025-26 reporting period:

- Continued expansion of psychological services to meet increasing demand across the agency, improving timely access to assessment, intervention and support.
- Delivery of evidence-based interventions for employees affected by critical incidents, cumulative trauma and work-related mental health concerns.
- Expanded proactive wellbeing initiatives, including pre-deployment assessments, wellbeing reviews and early intervention strategies for additional specialist work areas.
- Development of an early intervention desensitisation program to prepare officers commencing roles with high exposure to vicarious trauma, supporting psychological readiness and resilience.
- Commencement of a collaborative research project with the University of Western Australia and Swinburne University investigating intensive trauma treatment models, including EMDR-based interventions, for police officers experiencing work-related psychological trauma.
- Expansion of partnerships with Western Australian universities, increasing postgraduate psychology placement opportunities and supporting future workforce development.
- Commencement of a new expanded preferred provider tender to strengthen the network of community-based psychologists and psychiatrists and improve access to specialised mental health care across the metropolitan and regional areas.
- Completion of a procurement process to modernise psychological assessment services for police recruit selection through a contemporary, evidence-based approach.

Continued development and implementation of a Psychosocial Risk Management Framework to embed preventative mental health practices and mitigate psychosocial risks across the organisation.

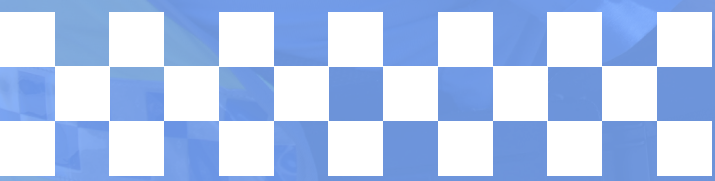
Vocational Rehabilitation Unit

- Provided return to work support to 585 workers at any one time.
- Continuation of work-related claims team leader to oversee the claims process and provide the team with one-on-one support.
- Expanded the staff in the work-related claims team via labour hire to ensure timely processing of work-related medical claims.
- Continuation of the contracts for the provision of Occupational Physicians and Psychiatry opinions.
- Maintained a panel of 18 preferred providers of vocational rehabilitation services across the state. Service Level agreement has been implemented as well as reviews of quarterly performance of each company.
- Implementation of the case management team, consisting of the Case Management Team Leader, 2 x Case Managers (L4) and 4 x Senior Case Managers (L5) to oversee the end-to-end support for injured workers.
- Rearrangement of the injury management and claims management team tasks to focusing on their specialist areas.
- Attendance and participation in industry forums regarding return to work, rehabilitation and injury management to bring best practice.

WORKFORCE INCLUSIVENESS REQUIREMENTS

During 2025-26, the WA Police Force strengthened its commitment to workforce inclusion through the launch of its inaugural Diversity, Equity and Inclusion Strategy 2025-2030. Key achievements included the appointment of an Aboriginal Engagement Leader, continued support for the Aboriginal Employee Network, increased recruitment of Aboriginal Community Liaison Officers, and delivery of Cultural Awareness Training. The WA Police Force also enhanced support for employees from diverse sexuality and gender (DSG) backgrounds through policy improvements, DSG Awareness Training, participation in the Australian Workplace Equality Index Survey, and ongoing support for WA Police Pride.

Further initiatives included participation in the Public Sector Commission's Disability Workforce Advisory Group, the provision of allyship and inclusive language resources, support for employees from diverse cultural and faith backgrounds, recognition of significant cultural and religious events, promotion of anti-racism initiatives during Harmony Week, and the inclusion of diversity and inclusion statements in all job advertisements. These initiatives support a workplace culture that is respectful, inclusive and reflective of the diverse Western Australian community.



OTHER LEGAL REQUIREMENTS

ACT OF GRACE PAYMENTS

During the 2025-26 financial year, 2 Act of Grace payments were made totalling \$177,160.12.

ADVERTISING, MARKET RESEARCH, POLLING AND DIRECT MAIL

Organisation	Purpose	Amount
Advertising		\$6,379,293.00
Crime Stoppers WA	Child Exploitation Campaign	\$25,000.00
The Brand Agency	Let's Join Forces Campaign	\$97,044.86
Gatecrasher	Let's Join Forces Campaign	\$217,615.72
	Firearms Act Reform	\$18,807.50
	Child Safety Crossing Unit	\$9,616.15
	Road Safety Commission	\$393,580.00
	Other	\$1,120.00
Carat	Let's Join Forces Campaign	\$3,781,152.74
	Firearms Act Reform	\$246,964.60
	Cold Case	\$3,671.70
Impact Communications	Road Safety Commission	\$25,097.00
Initiative Media Australia Pty Ltd	Road Safety Commission	\$115,950.00
Kwik Kopy Printing Centre	Road Safety Commission	\$3,288.00
Re:Act Social Impact Pty Ltd	Road Safety Commission	\$32,226.00
The Brand Agency Pty Ltd	Road Safety Commission	\$1,392,877.00
Vista Print	Road Safety Commission	\$6,382.00
WACSSO	Road Safety Commission	\$3,000.00
Wildlings Creative Pty Ltd	Road Safety Commission	\$5,900.00
Marketing Research		\$618,640.00
Gatecrasher Advertising	Road Safety Commission	\$13,550.00
Kantar Public Australia Pty Ltd	Road Safety Commission	\$34,000.00
Painted Dog Research Pty Ltd	Road Safety Commission	\$165,155.00
The Brand Agency Pty Ltd	Road Safety Commission	\$1,443.00
Verian Group Australia Pty Ltd *	Road Safety Commission	\$404,492.00
Direct Mail		\$3,154.00
Mail Chimp	Road Safety Commission	\$3,154.00
Media Advertising		\$8,408,365.00
Facebook	Road Safety Commission	\$8,106.00
Initiative Media Australia Pty Ltd	Road Safety Commission	\$8,400,259.00
GRAND TOTAL		\$15,409,452.00

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 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.

The WA Police Force continues to promote a culture of integrity, accountability and ethical decision-making through education, governance and assurance activities that support compliance with public sector standards and legislative obligations.

Performance Management Information Sessions were delivered to leaders to increase awareness of performance management policies, procedures and practices. The WA Police Force has maintained its commitment to prevent workplace discrimination, harassment and bullying through providing employee education, accessible complaint mechanisms and appropriate workplace interventions to support the safety and wellbeing of staff.

Recommendations arising from internal reviews and assurance activities were implemented across business areas to strengthen compliance and governance. This included enhancements to induction programs and updates to procurement policies, procedures and oversight arrangements to improve accountability, transparency and employees' understanding of their ethical and legislative obligations.

Breach of standard applications

	2025-26
Number lodged	4
Number of breaches found	-
Number still under review	3

Complaints regarding compliance with the code of ethics and agency code of conduct

	2025-26
Number lodged	80
Number of breaches found	19
Number still under review	30

CONSULTANT EXPENDITURE

Engagement of consultants less than \$50,000:

- The agency had 6 engagements with an actual cost of \$65,939.50 inc GST.

Engagement of consultants greater than \$50,000:

- The agency engaged the following consultants in 2025-26 where the actual cost was greater than \$50,000 inc GST.

Consultant	Title of Project	Actual cost \$ (inc GST)
Paxon Consulting Group Pty Ltd	Drone in a Box Business Case	\$84,441.92
Sharon Brown & Associates	Hoon, Retail Barring and CCTV Program, Land Forces and Drone and Jet Programs	\$141,950.00
AOT	Interagency CAD Business Case Project – Development	\$138,228.00
AOT	Interagency CAD Business Case Project – Strategic Review & Evaluation	\$78,448.00
WA Treasury Corporation	Interagency CAD Business Case Project – Cost Benefit Analysis	\$69,250.00

COVERT SEARCH WARRANTS

	2025-26
(a) Number of applications made	12
(a) Number of applications refused	0
(a) Number of applications granted	12
(b) Number of remote communication applications made	0
(b) Number of applications refused	0
(b) Number of applications granted	0
(c) Number of warrants executed	11
(d) Number of places entered	11
(e) Number of occasions on which things were seized	6
(f) Number of occasions when things were replaced	1
(g) Number of occasions a place was re-entered	0
(h) Number of occasions on which electronic equipment was operated	0
(i) Any other information requested by the Minister	N/A

DISABILITY ACCESS AND INCLUSION PLAN OUTCOMES

Disability Access and Inclusion Plan Outcomes 2025-26

The WA Police Force remains committed to providing accessible and inclusive services for people with disability across both the workforce and community.

Disability Access and Inclusion Plan responsibilities have been incorporated into the Diversity, Equity and Inclusion (DEI) Strategy 2025-2030, which provides a unified framework to advance inclusion across seven priority diversity groups. The DEI Strategy is underpinned by the principle of intersectionality, acknowledging that individuals may belong to multiple groups and experience overlapping challenges.

During 2025-26, the WA Police Force strengthened disability access and inclusion through a range of workforce and community initiatives. Key achievements included delivering disability awareness and Easy Read training, developing accessible reportable offender resources in Plain English, audio and visual formats, and introducing workplace accessibility adjustments to support employees with disability.

Accessibility and inclusion were further enhanced through improved engagement with people with disability at community events, incorporation of inclusive design principles in facilities and infrastructure projects, strengthened search and rescue practices, support for the Safe and Found program, and participation in disability advisory groups and networks. These initiatives improved access to information, services and support for people with disability across the community and workforce.

PAWNBROKERS AND SECOND-HAND DEALERS

(a) Number, nature, and outcome of:

(a) investigations and inquiries undertaken for the purposes of the *Pawnbrokers and Second-hand Dealers Act 1994* by licensing officers; and

Two recent audits of second-hand (scrap metal) dealers identified non-compliance. Issues were identified in both audits regarding the correct labelling and retention of purchased scrap metal, however no deficiencies were noted with regards to the recording of sellers details. Both dealers received formal cautions for the identified non compliance.

(b) matters that have been brought before the State Administrative Tribunal under the *Pawnbrokers and Second-hand Dealers Act 1994*.

Zero.

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

Zero

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

Recent audit activity indicates a recurring compliance issue amongst second-hand (scrap metal) dealers in relation to the correct labelling, segregation, and retention of acquired materials in accordance with legislative requirements.

While recordkeeping relating to seller identification remains generally compliant, the deficiencies identified suggest a need for improved understanding of physical handling and storage obligations under the *Pawnbrokers and Second-hand Dealers Act 1994*.

These issues appear to be procedural rather than deliberate, indicating that non-compliance is likely attributable to gaps in awareness or inconsistent application of requirements, rather than systemic disregard for regulatory obligations. No broader or emerging risks relating to criminal misuse or deliberate exploitation of the legislation were identified during the reporting period.

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

It is anticipated that the workload of licensing officers will remain consistent, with targeted compliance inspections and audit activities across second-hand dealers, particularly within the scrap metal industry.

In light of the non-compliance trends identified, there may be a modest increase in proactive engagement activities, including follow-up inspections and compliance education. However, no significant increase in enforcement actions or Tribunal proceedings is forecast due to competing priorities withing Licensing Enforcement Division.

Workload will continue to be shaped by routine licensing functions, compliance monitoring, and responsiveness to intelligence or complaint-driven inquiries as they arise.

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

Compliance, audit and enforcement activity across the industry has, in recent periods, been concentrated on supporting the implementation of the *Firearms Act 2024*. This has necessarily affected the extent to which proactive inspections and sustained engagement have been undertaken in other licensing areas. It is also acknowledged that some of the challenges experienced by the Scrap Metal Industry arise from the highly prescriptive requirements of the *Pawnbrokers and Second-hand Dealers*

Act 1994, including the amendments that commenced on 1 December 2020 to capture copper and copper alloys. Ongoing oversight and targeted engagement will remain important to support industry understanding, identify non-compliance, and enable timely intervention where required.

RECORDKEEPING PLANS

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

The WA Police Force Recordkeeping Plan and associated Retention and Disposal Schedule were reviewed and approved by the State Records Commission in the 2025/26 financial year which is in line with the review timeline requirements of every 5 years.

The WA Police Force has completed procurement for a contemporary Electronic Document and Records Management System (EDRMS) to support the agency's evolving recordkeeping and information management needs. The tailored EDRMS will enhance accessibility, strengthen discovery capabilities and simplify compliance with State Records Commission principles and standards.

The organisation conducts a recordkeeping training program.

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

- a) 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.
- b) Ad-hoc training for specific Agency recordkeeping processes, and
- c) Recordkeeping systems training to help guide staff through system functionality and electric recordkeeping processes.

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

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

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

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

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

UNAUTHORISED USE OF CREDIT CARDS

During the 2025-26 financial year, there were 107,064 purchasing card transactions.

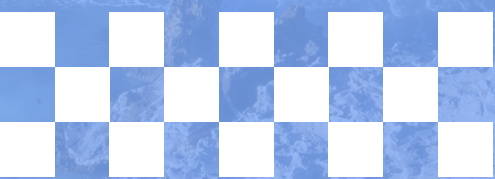
	2025-26
(a) Number of instances the Western Australia Police Force purchasing cards have been used for personal purchase	456
(b) Aggregate amount of personal use expenditure for the reporting period	\$26,142.73
(c) Aggregate amount of personal use expenditure settled by the due date (within five working days)	\$9,517.99
(d) Aggregate amount of personal use expenditure settled after the period (after five working days)	\$16,624.74
(e) Aggregate amount of personal use expenditure remaining unpaid at the end of the reporting period	\$0
(f) Number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	0

USE OF METAL DETECTION IN DESIGNATED AREAS

	2025-26
(a) Number of people required to submit to the use of a metal detector under this Part	124,620
(b) Number of charges laid under the <i>Weapons Act 1999</i> section 6A(1) and (2) as a result of the use of metal detectors under this Part	83 <i>(In the FY 2025-26, 83 charges were laid, 81 people were charged)</i>
(c) Number of charges laid under this Part	9 <i>(In the FY 2025-26, 9 charges were laid, 9 people were charged)</i>
(d) Any other information requested by the Minister	

Notes:

- Statistics are provisional and subject to revision.
- FY 2025-26 is between 01 July 2025 to 30 June 2026, inclusive.
- The number of people required to submit to the use of a metal detector could not be determined as no person details are obtained during a negative scan and people might have undergone multiple scans during the FY 2025-26. The number of scans was provided instead.
- 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:
 - Charges were created in the Prosecution application between 01 July 2025 and 30 June 2026. Charges not presented to court, deleted charges, or charges where the associated case or brief has been deleted have been excluded
 - Charges are included where an 'edged weapon scan' investigative check is recorded against the person in the Prosecution application



APPENDICES

SANCTIONS IMPOSED AGAINST WA POLICE FORCE EMPLOYEES

Sanctions Imposed	Employees
Managerial Notice	166
Assistant Commissioner's Warning Notice	28
Deputy Commissioner's Warning Notice	0
Referred for Discipline Under Police Regulations	44
Referred for Loss of Confidence	43
Criminal Charges (Sworn)	17
Criminal Charges (Police Staff and Police Auxiliary Officers)	5
Verbal Guidance	247*

*Verbal Guidance Statistics reflect count of outcomes rather than employees

A full-page background image showing a police officer in tactical gear, including a vest and helmet, standing next to a police dog. The dog is a brown and black speckled breed, wearing a harness. The scene is dimly lit, with some blue and purple light effects on the sides.

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