



ANNUAL REPORT

2021-22





Friday, 28 October 2022

The Hon. Paul Toole MP
Deputy Premier and Minister for Police
Parliament House
Sydney NSW 2000

Dear Minister,

I am pleased to submit the NSW Police Force Annual Report for the year ended 30 June 2022 for tabling in Parliament.

This annual report was prepared in accordance with the provisions of the *Annual Reports (Departments) Act 1985* and the *Annual Reports (Departments) Regulation 2015*.

It complies with the standardised reporting formulae for financial statements approved by the Treasurer.

Following the report's tabling in Parliament, it will be available for public access on the NSW Police Force website, www.police.nsw.gov.au.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Karen Webb'.

Karen Webb APM
Commissioner of Police

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Commissioner's foreword



In my first year as the 23rd Police Commissioner for New South Wales, I am extremely proud of the achievements and accomplishments of the NSWPF in the face of an increasingly demanding and evolving policing landscape.

Our organisation faced steep challenges in 2021 – 2022. Emerging from Covid pandemic restrictions, NSW experienced catastrophic rain events in February and March 2022, and again in July 2022. The resulting floods destroyed large parts of Lismore and entire villages in the surrounding northern rivers communities, as well as areas of greater Sydney in the Hawkesbury/Nepean basin and Windsor districts.

Such was the devastation; Deputy Commissioner Mal Lanyon APM was appointed by the NSW Premier as Northern NSW Recovery Coordinator to oversee flood recovery efforts.

Many members of the NSWPF were personally impacted and their homes and police stations lost. Despite this, they joined their colleagues, as part of the emergency response teams, to provide the community with safety, assistance, guidance, and confidence throughout the emergency. Their tremendous dedication saved lives and galvanised our focus of 'Connected Community', one of the pillars of NSWPF's new Corporate Plan.

The new Corporate Plan, 'Our Focus, Our Future', forms part of my vision for a safer NSW. Designed for all members to use, it sets out my 5 key priorities:

- 1.Connected Workforce (Organisational Capability)
- 2.Connected Community
- 3.Victim Focus (Silent Crimes)
- 4.Organised Crime
- 5.Next Generation (Youth and First Nations)

'Our Focus, Our Future' reinforces our purpose to work with the community to reduce violence, crime and fear and will enable us to adapt to complex and changing operating environments.

We are focusing on the task of reshaping this organisation for the future. As crime continues to evolve it is vital that we continue to capitalise on the technology available to get ahead of criminals who prey on those at risk. Critical to our success is being a well-trained, highly skilled, and well-equipped force. The newly created Transformation & Delivery Office is managing significant organisational change programs to ensure our police are better equipped to deal with any situation.

Our new People & Capability Command combines the former Human Resources and Education & Training commands, further strengthening our commitment to maintaining a world class organisation with a united and connected workforce at the fore. Diversity, equality, and inclusion remain fundamental to policing and we strive to improve every day through positive action and by embedding ourselves within the communities we serve.

Ensuring the first response to victims and survivors, particularly silent crimes, is followed by quality investigations and support for victim-survivors through the criminal justice system is fundamental. We are working closely with stakeholders to protect the most vulnerable in society and build on our strong community support.

In tackling serious and organised crime, our focus is on protecting communities from drugs, guns and the violence that comes with them. We will continue in our relentless pursuit of criminals and will not stop until we have shut down every organised crime network.

NSWPF is working closely with NSW Government and community stakeholders on the best ways to prevent youth crime and violence and continues to invest in early intervention programs that make a difference to young people and help keep at-risk youth on the right track.

I would like to acknowledge former Commissioner Michael Fuller APM who retired in January 2022. Commissioner Fuller served the community of NSW and the NSW Police Force for almost 35 years, with over four years of distinguished service as Commissioner of Police.

During the reporting year two of our Deputy Commissioners retired. Deputy Commissioner Jeff Loy APM served the NSW Police Force for 40 years and retired on 1 July 2021 with distinguished service. Deputy Commissioner Gary Worboys APM retired in December 2021 with 40 years of distinguished service. I thank them for their decades of service and commitment to the people of NSW.

In April 2022 I was delighted to appoint Deputy Commissioner Paul Pisanos APM, as Deputy Commissioner Corporate Services, and Deputy Commissioner Peter Thurtell APM, as Deputy Commissioner Regional NSW Field Operations. Mr Pisanos and Mr Thurtell have over 70 years of combined outstanding service to our community between them. They join Deputy Commissioner Investigations and Counter Terrorism Dave Hudson APM, and Deputy Commissioner Metropolitan Field Operations Mal Lanyon APM in my executive team.

As we move into a new reporting year, I am confident our organisation will continue to thrive. I am personally grateful for the professionalism, commitment, sacrifice and understanding demonstrated by members of the NSWPF as we work together with the community to ensure a peaceful and safe NSW.



Karen Webb APM
Commissioner of Police

Our organisation

Our charter

The NSW Police Force operates under the *Police Act 1990* and the *Police Regulation 2015*.

The Night Watch was formed by Governor Arthur Phillip in 1789 to guard Sydney Town. It was the first civilian police force in Australia. In 1862 all Watch Teams were combined under the *Police Regulation Act 1862* to form the NSW Police Force. That Act was later replaced by the *Police Regulation Act 1899*. In June 1987, the NSW Police Force (which was responsible for police operations) and the NSW Police Department (which was responsible for police policy and administration) were amalgamated.

At the end of 2021-22, the NSW Police Force had 21,634 employees: 17,659 police officers and 3,975 administrative officers. It serves more than eight million people – approximately 32% of Australia's total population.

In the 2021-22 financial year, the NSW Government funding contributions to the NSW Police Force were \$4.178 billion including Commonwealth grants and contributions of \$0.0002 billion

Our aim and objectives

The NSW Police Force vision is 'a safer NSW' and our mission is to work with the community to reduce violence, crime and fear. The NSW Police Force Statement of Strategic Intent describes our organisational priorities and outlines how we intend to build safer communities.

We prevent crime, maintain public safety and engage the community through our focus on:

- **Prevention:** We safeguard and strengthen individuals, communities, assets and infrastructure to deter crime, improve personal safety and build resilience. We intervene early for at-risk individuals and groups to limit escalation, minimise harm and positively influence behaviour. We divert minor offenders and at-risk groups – such as young people and Aboriginal people – to reduce re-offending and avoid unnecessary contact with the criminal justice system.
- **Disruption:** We interrupt criminal behaviour to break criminal networks and bring offenders to justice.
- **Response:** We deliver professional policing services to maintain community confidence.
- **Capability:** We develop capable and resilient people to maximise performance. We build effective systems to future-proof our service delivery. We enhance leadership to build an agile and innovative organisation.

A culture of ethical and lawful behaviour

Our Ethics & Integrity Framework complies with Part 2 of the *Government Sector Employment Act 2013* which establishes a legal requirement for all employees in public sector agencies to act ethically in the public interest. The NSW Police Force Statement of Values found in section 7 of the *Police Act 1990* and the Code of Conduct & Ethics are consistent with the values and principles found in the Government Sector Employment Act.

Our framework seeks to ensure ethics are incorporated into all aspects of policing, making ethical behaviour, practices and decision making a part of daily routine which is supported by a range of policies and initiatives that promote a culture resistant to corruption, misconduct and internal fraud.

Our governance structure

The Commissioner has primary responsibility for the day-to-day governance of the organisation and is responsible to the Minister for Police and Emergency Services for the overall direction and performance of the NSW Police Force. The Commissioner's Executive Team is the peak decision-making body and its role includes:

- developing and implementing the overall strategic direction of the NSW Police Force
- planning for the future
- achieving NSW government priorities
- monitoring and measuring corporate performance
- ensuring compliance with external and internal controls and processes
- setting budgets and monitoring financial performance
- reporting to government
- managing organisational reform.

Members of the Commissioner's Executive Team

Chair: Commissioner Karen Webb APM joined the NSW Police Force in 1987 and was appointed Commissioner of Police in February 2022. She holds a Bachelor of Professional Studies in Policing (The University of New England), Executive Master of Public Administration and an Advanced Diploma of Police Management. She has completed the Australian & New Zealand Police Leadership Strategy and International Action Learning Group Pearls in Policing program.

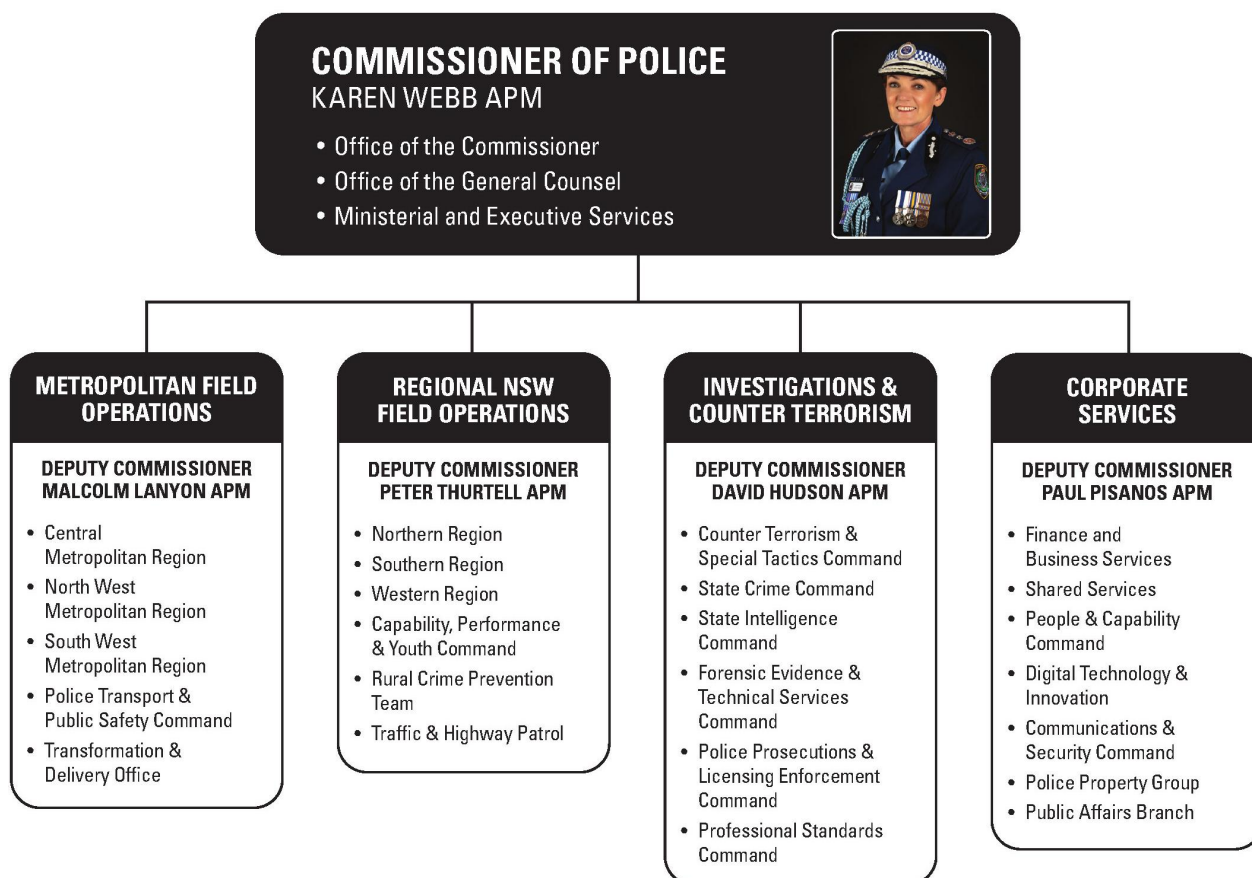
Deputy Commissioner Metropolitan Field Operations, Malcolm Lanyon APM joined the NSW Police Force in 1987 and was promoted to Deputy Commissioner in January 2019. He has an Associate Diploma of Criminal Justice and a Bachelor of Social Science. He has completed the Australian & New Zealand School of Government Executive Fellows Program and the Australian Institute of Police Management Police Leadership Strategy.

Deputy Commissioner Regional NSW Field Operations, Peter Thurtell APM joined the NSW Police Force in 1985 and was promoted to Deputy Commissioner in April 2022. He is a registered legal practitioner with the Supreme Court of NSW and has completed the Australian Institute of Police Management Police Leadership Strategy Program.

Deputy Commissioner Investigations & Counter Terrorism, David Hudson APM joined the NSW Police Force in 1981 and was promoted to Deputy Commissioner in February 2013. He is a graduate of the FBI National Academy and holds a Master of Public Policy & Administration and a Graduate Certificate in Criminology.

Deputy Commissioner Corporate Services, Paul Pisanos APM joined the NSW Police Force in 1987 and was promoted to Deputy Commissioner in April 2022. He holds a Bachelor of Policing (Charles Sturt University) and a Diploma in Law (University of Sydney). He has completed the Australian Institute of Police Management Applied Management and Executive Leadership.

NSW Police Force organisational chart, 30 June 2022



Our police regions

On 30 June 2022 there were 31 police area commands in three metropolitan regions and 26 police districts in three regional NSW regions, delivering policing services to communities. Specialist commands complement the general duties operational capability, covering land, sea and air operations.



* Region population estimates have been derived by taking each region's share of the NSW population. The figures above do not include staff (police and administrative) who are centrally managed but deployed throughout the regions in specialist and corporate roles to provide investigative support, radio communications, call centres, forensic services, complaints and employee management, air and sea policing, specialist surveillance, canine and mounted support, media and public relations, counter terrorism and major crime investigation, police prosecutions, technology support, occupational health and safety, injury management, education and training, human resource support and asset management. The figures above represent actual police strength as at 30 June 2022. These figures will vary from month to month and year to year. Actual strength across the NSW Police Force has decreased from 17,727 in 2020-21 to 17,659 in 2021-22.

1 Central Metropolitan Region

Area	541km ²
Resident population*	1,221,318
Number of police officers	2,318
Number of administrative staff	177

2 South West Metropolitan Region

Area	3,637km ²
Resident population*	1,650,757
Number of police officers	2,200
Number of administrative staff	176

3 North West Metropolitan Region

Area	6,254km ²
Resident population*	1,986,559
Number of police officers	2,253
Number of administrative staff	185

4 Southern Region

Area	199,443km ²
Resident population*	1,006,598
Number of police officers	1,532
Number of administrative staff	148

5 Northern Region

Area	70,114km ²
Resident population*	1,662,865
Number of police officers	2,237
Number of administrative staff	190

6 Western Region

Area	520,382km ²
Resident population*	540,834
Number of police officers	1,281
Number of administrative staff	144

Year in review



Metropolitan Field Operations

As Commander of Metropolitan Field Operations, Deputy Commissioner Mal Lanyon (left) is responsible for the three Sydney metropolitan regions and the Police Transport & Public Safety Command. This represents a contingent of more than 8200 sworn and unsworn officers performing frontline, investigative, specialist and support roles.

From March to August 2022, Deputy Commissioner Lanyon acted as the Northern Region Flood Recovery Coordinator, assisting the Northern NSW community in their flood recovery efforts. During this time, Metropolitan Field Operations was led by Assistant Commissioners Cassar, McCusker and Cooke for interim periods.

The Police Powers Executive Committee, chaired by Deputy Commissioner Lanyon, has strengthened practice and policy across the organisation and continues to drive best practice in policing and the exercise of police powers.

Metropolitan Field Operation's Assistant Commissioners have led tasks including the targeting of domestic and family violence, sexual violence and mid-level crime to name a few. During the past year, we have seen an increase in public order events, which have been managed with professionalism by NSW Police, particularly Metropolitan Regions.

South West Metropolitan Region (SWMR) coordinated the highly successful state-wide Operation Foil, targeting knife crime with impressive results including: 966 charges, 97 knives seized, 29 firearms seized, 43 prohibited weapons seized, 405 drug detections, 1,766 bail compliance checks, 2,973 person searches and 8,247 roadside breath tests conducted. SWMR Region Enforcement Squads (RES) seized over \$6,300,000 worth of prohibited drugs including 3.2kg cocaine, 5.9kg heroin and 5.1kg methylamphetamine along with 19 firearms, 1,796 rounds of ammunition resulting in 165 persons charged. Strike Force Hawk and the SWMR Police Area Commands, SWM Operation Support Groups executed 892 specialist tactical resource (STR) entries to premises including 255 searches for prohibited weapons.

North West Metropolitan Region (NWMR) led the State in coordinating Operation Protector focusing on domestic violence offenders and compliance with orders. This operation produced effective results including compliance checks on 15,898 apprehended domestic violence orders (ADVO), 230 breaches of apprehended violence orders (AVO) and 1,749 bail compliance checks resulting in 385 charges laid. Operation Sweetenham and Operation Kella were formed to target violent youth crime, with numerous offenders arrested for offences involving weapons. Both operations have been effective in providing a high visibility approach as well as engaging young people and successful enforcement efforts.

Central Metropolitan Region (CMR) led the response to over 700 protests within the Sydney CBD. This included Strike Force Guard, the response to protest activity conducted by the Blockade Group. This prevented much disruption to business and the community within the CBD. CMR Region Enforcement Squads seized over \$9,213,000 worth of prohibited drugs; including 1.2kg cocaine, 11.8kg GHB, 14.5kg methylamphetamine, 1,400kg butanediol and 22kg pseudoephedrine, 7 firearms and more than \$100,000 in cash.

Police Transport & Public Safety Command (PTPSC) conducted Operation Colossus with a focus on knives, assault, robberies, antisocial behaviour and sexual offences on the rail network. As a result, 226 persons were charged, 1,113 infringement notices issued, 120 drug detections and 660 person searches were conducted. Operation Disrupt targeting youth crime and anti-social behaviour on the rail network was also conducted in this period. Excellent results also stemmed from this operation including 282 persons charged, 197 drug detections and 1,648 infringements issued.

POLAIR acted in several arrests and assisted in life saving action on 45 occasions. Participation in cannabis eradication operations resulted in 42,153 cannabis plants being recovered and an additional 256 hydro houses detected through thermal imaging. POLAIR took part in 928 rescues while Marine Area Command recorded 1,556 marine search and rescue activities.



Regional NSW Field Operations

Deputy Commissioner Peter Thurtell leads Regional NSW Field Operations which encompasses Northern, Southern, and Western Regions, Traffic & Highway Patrol Command (THPC), and Capability, Performance & Youth Command.

As the appointed State Emergency Operations Controller, Deputy Commissioner Thurtell has provided direction and leadership to the state's response in supporting communities and preparedness for public safety through the emergencies resulting from floods, fires, pandemic, and biosecurity events.

The Southern Region achieved positive results for the prevention and disruption of crime with significant arrests and charges during 2021/2022. As a result of Strike Force Kimbrick & Strike Force Mote within Lake Illawarra Police District (PD) 17 people were charged with offences including large scale commercial supply of drugs and the seizure of firearms and explosive devices. In partnership with Counter Terrorism Command, a 40-year-old male engaged in an active armed offender incident was arrested charged.

The Southern Region continues to work with the community and victims of domestic and family violence. Twelve inmates at the Junee Correctional facility were charged with breaching their non-contact apprehended domestic violence orders (ADVOs) as part of Operation Yandala. The Southern Region Domestic Violence High Risk Offender Team arrested and charged a male with 47 domestic violence offences.

The Northern Region led significant operations in the February floods involving over 3000 rescues. A Northern Region Road Policing Strategy was implemented involving reviews of all fatal motor vehicle collisions. On 30 June 2022, Northern Region reported a 42.9% increase in Random Breath Testing and a 19.9% decrease in fatal vehicle collisions.

In response to a rise in property crime, the Western Region established Operation Mongoose in April, identifying 91 offenders; 43 young persons were charged with a total of 353 offences. Northern Region PDs have charged 71 individuals. Strike Force Batch investigated a criminal syndicate suspected of being involved in acquiring and supplying stolen firearms. In July 2021, the alleged head of the syndicate was arrested and charged with multiple serious offences. A total of 13 offenders have been charged and are currently before the courts with 39 firearms, illicit drugs and \$300,000 worth of stolen property also seized.

Traffic & Highway Patrol Command (THPC) continued their focus on crime and road policing targeting high-risk traffic offenders and expanding Strikeforce Puma. The THPC used an expanded deployment model to address road safety trends, pandemics and protest activity including anti-lockdown protests. The THPC have led successful community engagement initiatives including *Beat the Blue* which connects car enthusiasts with NSWPF with all proceeds donated to Police Legacy. The *Learner Driver Solutions* is a monthly event for learner drivers to gain night driving skills with NSWPF. The *NSW Road Trauma Support Group (RTSG)* was established to support families of accident victims with monthly meetings hosted by Crash Investigation Unit officers.

A total of 8000 young people participated in RISEUP, a youth engagement strategy involving the Capability, Performance & Youth Command in partnership with PCYC NSW. Through the Fit to Work programs, over 450 young people have gained employment. Other notable youth initiatives include Youth Action Meetings and Operation PIVOT an education program for secondary schools aimed at engaging with young people at risk of violent behaviour.

The Crime Prevention Command has provided support to key portfolios across NSWPF in Domestic and Family Violence, Mental Health, Sexuality and Gender Diversity, Ageing, Homelessness, Disability, Aboriginal Engagement, and Multiculturalism. The CPC coordinated support to NSWPF liaison officers through COVID-19 response and the NSW Floods. In March, the Aboriginal Coordination Team led the deployment of Aboriginal Community Liaison Officers (ACLOs) to assist the Richmond PD with their flood response, including delivering food and care packages to affected communities.

The Governance Command (GC) facilitated a forum on 'Youth Crime Issues' resulting in high level discussion to support positive change in the police response to youth related crime issues. Among the attendees were the Commissioners Executive Team (CET), Deputy Premier Hon. Paul Toole and Youth Advocate Ms Zoe Robinson. GC also facilitated corporate, strategic and command business planning and coordinated organisational risk management, compliance, and business continuity planning.



Investigations & Counter Terrorism

Deputy Commissioner David Hudson (*left*) leads Investigations & Counter Terrorism, which in comprises State Crime Command, Counter Terrorism & Special Tactics Command, Forensic Evidence & Technical Services Command, State Intelligence Command, Police Prosecutions & Licencing Enforcement Command and the Professional Standards Command.

The State Intelligence Command has been instrumental in solving serious crime. By providing tactical and operational support to criminal investigations conducted by field and specialist commands, including 24/7 support by the Real Time Intelligence Centre. The Command also assesses protest activity to support large-scale event management.

The Firearms Registry coordinated the NSWPF response to the Permanent National Firearms Amnesty, which commenced on 1 July 2021, and has seen over 7,000 firearms registered or handed in for destruction. Operation Safe Flood Recovery 2022 was established to ensure appropriate arrangements were made to support licence holders and gun dealers whose safe storage was compromised by flooding.

The Operational Legal Services Command has been instrumental in providing legal support to the Criminal Groups Squad and Raptor in addressing the escalating gang violence in Sydney, as well as, to all operational police to address the COVID-19 pandemic and changing Public Health Orders.

The Financial Crimes Squad has been working closely with NSW Government regarding \$7.5 million of suspected fraudulent grants from Service NSW in response to bushfires, floods and the COVID-19 Pandemic.

The Child Abuse & Sex Crimes Squad have charged 827 people for serious indictable offences including the man dubbed the "inner city rapist". The Homicide Squad investigation into the disappearance of 9-year-old Charlise Mutton in January led to the arrest of a man charged with her murder. Task Force Erebus was formed to coordinate the investigation into four organised crime murders in Sydney in 2022 resulting in arrests for a range of charges including large scale drug supply and being an accessory to murder.

The successful extradition of two major alleged drug importers from Dubai highlights the NSWPF's determination to locate and prosecute Transnational Serious Organised Crime Networks. After an investigation spanning seven years, the Organised Crime Squad, charged two men over the importation of three tonnes of drugs and money laundering of \$54 million.

The Raptor Squad continued to target and disrupt organised crime and Outlaw Motorcycle Gangs. 867 people have been arrested and charged in relation to drug, firearms and violence related offences. More than \$1.2 million in cash and drugs with a street value of over \$20million have been seized. Ten people have been charged with a range of offences in relation to the murder of Mejid Hamzy and nearly \$220K in cash, drugs and weapons have been seized.

The Counter Terrorism and Special Tactics Command continued to work and train with Commonwealth and State partners in preparation for a terrorist or hate related attack. A Hate Crime awareness campaign was developed to educate police officers and community groups. Operation Borgwal saw the first person in Australia convicted for advocating terrorist acts.

A NSWPF protective security team was provided for a number of visiting dignitaries, including Her Royal Highness, the Princess Royal. The Public Order and Riot Squad also deployed a contingent to the Solomon Islands to assist in public order maintenance as part of an Australian Government undertaking in March and April. The Public Order and Riot Squad and Rescue and Bomb Disposal Unit contributed to the flood response in metropolitan and regional areas by assisting in rescues, evacuations and delivering supplies.

Restructuring the Investigations Directorate has enhanced the Professional Standards Command's (PSC) capability to coordinate and manage investigations, provide additional support to police officers and to protect the organisation from internal threats. PSC continues to engage with external agencies including the Law Enforcement Conduct Commission in respect to the Public Interest Disclosures Bill.

The Forensic Evidence & Technical Services Command have upgraded technical surveillance capabilities and begun trials of digital forensic tools to enhance our ability to disrupt and respond to serious crime. The Command was also a leader in the development of Forensic Genetic Genealogy capacity for NSW, co-presenting national courses in partnership with the FBI.



Corporate Services

Led by Deputy Commissioner Paul Pisanos APM (*left*) since March 2022, Corporate Services business units enable the delivery of frontline police services within the field. Corporate Services comprises of People & Capability Command, Digital Technology & Innovation, Communications & Security Command, Police Property Group, Public Affairs Branch, Shared Services and Finance & Business Services. This represents a contingent of highly skilled subject matter experts who provide pivotal support to the broader organisation.

People & Capability Command was formed following the amalgamation of Human Resources Command and Education & Training Command in January 2022, with the formal restructure approved on 28 July 2022. People & Capability provides HR and Education services to our people, the organisation and community.

This year, NSW Police Force has seen 1,223 officers attest through the NSW Police Academy, 448 officers promoted through the new Police Promotions system, and the Mental Wellbeing Strategy continues to place NSW Police Force at the forefront of employee welfare. We are currently in the process of developing the Culture Strategy and refreshing the Strategic Workplace Plan.

People & Capability have finalised the government commitment to roll-out the additional 1,500 officers over four years from 2018-19 and continue to develop high quality learning products that support best practice.

PoliceLink Command handled over 1.7 million customer contacts, including over 750,000 Triple Zero calls, 420,000 Police Assistance Line calls, and 320,000 Crime Stoppers contacts. Whilst doing so it achieved a 93% customer satisfaction rating in the 2022 Customer Satisfaction Survey. InfoLink processed its highest number of annual GIPA Act applications, responding to the 8921 submissions within the statutory timeframe in 99% of those applications.

Radio Operations Group managed 2,036,859 jobs and answered 208,838 Triple Zero calls. Communications officers maintained high levels of service during adverse weather events, working closely with other emergency services, and managing record workloads. Communications Group saw the completion of various critical works, particularly the ACMA Compliance and Police Communications Assurance Program (PCAP) Capital Works Project to ensure continued reliability across the NSWPF Network.

Police Property Group led the delivery of new police stations at Queanbeyan, Inverell and Cessnock. Modular police stations were delivered at Culburra Beach, South West Rocks and Lemon Tree Passage. Façade remediation works were completed at Auburn, Burwood and Moree. Statewide programs delivered over 200 minor improvements for structural remediation works, upgraded amenities and workspaces, and energy efficiencies. Rollout of property upgrades is ongoing. Economic stimulus funding supplemented the police capital works program, enabling upgrades to existing infrastructure ahead of schedule. In addition, solutions for accommodation and remediation works following the northern floods underpinned the operational response to the disaster recovery.

Shared Services delivered employee-related expenses of \$3.67 billion in the past financial year and paid suppliers including small businesses \$507 million, excluding credit card expenditure by NSW Police Force employees. Shared Services have delivered major projects including Firearms Lift & Shift, Police Blue Ribbon Insurance contract renewal, Pre Injury Average Weekly Earnings review, and the Optional Disengagement Scheme (ODS). Two internal audits were conducted, Purchase Card Compliance Assessment and State Records Authority Self-Assessment.

Finance and Business Services has provided high quality strategic financial advice to the Executive and organisation on complex issues, underpinned by robust analysis and strong governance. Fleet Services has delivered fit for purpose vehicles in a challenging global supply chain environment and proposed end-of-lease improvements to minimise costs to Commands. Strategic Procurement continued to play a leadership role in the NSW Government's COVID-19 response while delivering significant acquisition programs for NSW Police Force.

Digital Technology & Innovation continued to support and develop new or enhanced technology enabled capabilities across the NSW Police Force in line with the NSW Government Digital Strategy. DTI hardware and applications form the backbone of our responsive, efficient and effective workforce.

For the very first time, Probationary Constables graduating from the Police Academy were issued with police mobile devices. These MobiPOLs have become as critical to current policing as radios, vests and guns, allowing real time access to critical information in real time.





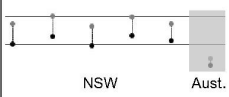
How we performed

The performance indicators in this section relate to the mission of the NSW Police Force to work with the community to reduce violence, crime, and fear, as set out in the Police Act 1990.

Revisions to previous year's statistics reflect updates to operational databases and recording methodologies to align with State Outcomes reporting. The NSW Police Force Our Focus Our Future outlines how our vision of 'A Safer NSW' will be achieved through Prevention, Disruption, Response and Capability.

STATE OUTCOMES: SAFER COMMUNITIES

Crime reported per 100,000 population

Incident category	Trend	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22 compared to previous year					
Stable or falling reported DV assault (involving grievous bodily harm)		4.6	4.5	4.6	4.9	4.4	▼					
Stable or falling reported violent crime		1,005.0	1,013.9	1,003.6	1,037.3	950.7	▼					
Stable or falling reported property crime*		2,079.0	2,034.2	1,818.9	1,529.8	1,376.0	▼					
Stable or falling reported fraud crime		645.5	639.4	622.0	563.0	537.7	▼					
Indicator (%)	Trend	2017-18 lower-upper limit		2018-19 lower-upper limit		2019-20 lower-upper limit		2020-21 lower-upper limit		2021-22 lower-upper limit		State Outcome Target ≥ 61%
People who feel safe walking alone in their neighbourhood at night		49.3	60.2	60.2	67.2	62.8	69.7	59.5	66.3	52.7	55.0	

Source: NSW Bureau of Crime Statistics & Research

National Survey of Community Satisfaction with Policing

* Property crime rates does not include fraud incidents.

Note: 'People who feel safe walking alone in their neighbourhood at night' - the percentage shown is the sum of respondents who reported feeling 'very safe' and 'safe'. Any survey estimate is subject to sample error – the smaller the sample, the larger the sample error. Rather than report point estimates, results are presented as a range (the 95% confidence interval). This means that there are 19 chances in 20 that the true value lies within the range.

CRIME

Recorded crime statistics represent only those matters reported to police. A change in recorded crime may reflect changes in the propensity to report to police.

PREVENTION

Safeguard and strengthen individuals, communities, assets, and infrastructure to deter crime, improve personal safety and build resilience.

Violent Crime

Incident category	Trend	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22 compared to previous year
Assault – domestic violence related		28,720	30,568	31,872	32,925	31,775	▼
Assault – non-domestic violence related		32,163	31,804	30,210	30,985	27,666	▼
Sexual assault		6,095	5,873	6,527	7,937	6,967	▼
Sexual touching, sexual act and other sexual offences		7,742	8,060	7,967	8,225	6,962	▼
Robbery		2,486	2,553	2,322	2,124	1,530	▼

Source: NSW Bureau of Crime Statistics & Research

Note: A non-domestic violence assault is any assault that does not have an associated factor of domestic violence.

Property Crime

Incident category	Trend	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22 compared to previous year
Break and enter – dwelling		27,188	25,553	23,060	19,258	17,296	▼
Break and enter – non-dwelling		10,392	10,028	9,015	7,099	6,995	▼
Motor vehicle theft		12,963	13,281	12,615	11,546	10,688	▼
Steal from motor vehicle		38,341	38,115	33,518	28,734	26,332	▼
Steal from retail store		24,441	26,131	23,706	20,531	17,184	▼
Other stealing offences		51,412	50,319	45,841	37,784	33,888	▼
Malicious damage to property		59,618	57,676	54,645	53,433	47,456	▼

Source: NSW Bureau of Crime Statistics & Research

Note: BOCSAR modified reporting on major offences in late 2021. Fraud has been removed due to unreliability. All other stealing offences not included above (including "Steal from Dwelling" and "Steal from Person") are now grouped in "Other stealing offences".



Community feelings of safety

Indicator (%)	Trend	2017-18		2018-19		2019-20		2020-21		2021-22		Australia 2021-22	
		lower-upper limit	lower-upper limit	lower-upper limit	lower-upper limit	lower-upper limit	lower-upper limit	lower-upper limit	lower-upper limit				
People who feel safe on public transport at night (those who use)		45.3	53.9	48.4	57	46	53.9	49	56.9	47.1	54.5	45.5	48.4

Source: National Survey of Community Satisfaction with Policing

Note: 'People who feel safe on public transport at night (those who use)' - the percentage shown is the sum of respondents who reported feeling 'very safe' and 'safe'. Any survey estimate is subject to sample error – the smaller the sample, the larger the sample error. Rather than report point estimates, results are presented as a range (the 95% confidence interval). This means that there are 19 chances in 20 that the true value lies within the range.

Diversion of minor offenders and at-risk groups

Indicator (%)	Trend	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22 compared to previous year
Juveniles diverted from court [^]		60.4%	59.3%	60.2%	63.9%	62.1%	▼
Aboriginal juveniles diverted from court [^]		30.5%	29.3%	30.5%	32.1%	31.4%	▼


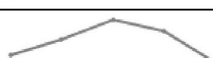
Source: NSW Bureau of Crime Statistics & Research

Note: This data was previously represented in the NSWPF Annual report as "Juveniles proceeded against to Court". BOCSAR data (source of this data) now uses "Percent diverted from court" which more accurately represents the performance goal. The indicator in this year's NSWPF Annual Report now aligns with the BOCSAR data and the performance goal.

DISRUPTION

Interrupt criminal behaviour to break criminal networks and bring offenders to justice.



Organised crime

Indicator	Trend	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22 compared to previous year
Persons charged for serious offences [^]		67,450	71,122	75,063	73,302	73,039	▼
Drug Supply Court Attendance Notices (CANs) [^]		3,318	3,588	3,971	3,764	3,181	▼

Source: NSW Police Force Computerised Operational Policing System (via the NSWPF Enterprise Data Warehouse)

[^] State Outcomes program indicator: Safer Communities

Road safety

Indicator	Trend	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22 compared to previous year
Injury and/or fatal crashes		14,124	12,738	11,360	12,449	9,621	▼
Fatal crashes		355	332	293	267	270	▲

Source: NSW Police Force Traffic & Highway Patrol Command

RESPONSE**Deliver professional policing services to maintain community confidence****Community perception of police professionalism**

Indicator (%)	Trend	2017-18		2018-19		2019-20		2020-21		2021-22		Australia 2021-22	
		lower- upper limit	lower- upper limit	lower- upper limit	lower- upper limit	lower- upper limit	lower- upper limit	lower- upper limit	lower- upper limit	lower- upper limit			
Community confidence in police [^]		81.6	86.9	81	86.7	76.3	82	79.5	84.7	75.7	80.8	78.1	80.1
Satisfaction with most recent contact with police [^]		78.8	85.6	79.7	86.3	72.8	80.1	79.4	86.4	73.3	80.4	76.3	79.1
Agree on statement 'police perform job professionally'		83.8	89.1	82.1	87.5	77.3	83.3	82.1	87	76.9	82.1	81.0	83.0
Agree on statement 'police treat people fairly and equally'		70.4	76.8	66.1	72.8	63.4	69.8	62.4	68.5	58.6	64.6	65.1	67.4
Agree on statement 'police are honest'		74.3	80	71.9	77.9	66.1	72.3	64.9	70.8	62.9	68.7	67.5	69.8
Agree on statement 'I trust the police'		n/a	n/a	n/a	n/a	n/a	n/a	77.3	82.8	73.1	78.6	76.4	78.5

Source: National Survey of Community Satisfaction with Policing

Note: The percentage shown is the sum of respondents who answered, 'very satisfied/strongly agree' and 'satisfied/agree'. Any survey estimate is subject to sample error – the smaller the sample, the larger the sample error. Rather than report point estimates, results are presented as a range (the 95% confidence interval). This means that there are 19 chances in 20 that the true value lies within the range.

[^] State Outcomes program indicator: Safer Communities

Policing services

Indicator	Trend	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22 compared to previous year
Complaints by members of the public regarding police conduct [‡]		2,928	3,173	4,144	4,300	4,933	▲
Urgent response calls [¥]		128,353	134,961	147,913	158,778	157,610	▼
Urgent response calls attended within target time ^{¥^}		78.7%	77.3%	76.6%	75.7%	75.0%	▼
Successful prosecutions ^{±^}		89.2%	89.0%	88.5%	88.4%	88.8%	▲
Successful prosecutions for serious offences ^{±^}		84.1%	84.9%	85.8%	84.5%	85.6%	▲

[‡] Source: NSW Police Force IAPro

Note: A complaint may contain more than one allegation.

[¥] Source: NSW Police Force Computer Aided Dispatch (CAD) – via EDW

[±] Source: NSW Police Force Computerised Operational Policing System – via EDW

[^] State Outcomes program indicator: Safer Communities

CAPABILITY

Develop capable and resilient people to maximise performance.

Flexible workforce

Indicator	Trend	30 June 2018	30 June 2019	30 June 2020	30 June 2021	30 June 2022	30 June 2022 compared to previous year
Police Officer Headcount		16,788	17,111	17,348	17,727	17,659	▼
Authorised Police Positions		16,784	16,845	17,295	17,545	17,795	▲
Admin Officer Headcount		3,937	3,969	4,107	4,152	3,975	▼
Authorised Admin Positions		4,092	4,152	4,158	4,161	4,164	▲
Indicator	Trend	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22 compared to previous year
Excess Annual Leave - number of police officers		1,109	788	722	715	1,080	▲
Time lost due to unplanned absences - Average hours lost per staff		122	137	142	148	185	▲
Police officers - staff turnover		513	648	728	814	1,286	▲
Non-police - staff turnover		409	462	384	457	751	▲

Source: NSWPF People & Capability Command, & COMPASS

Note: The number of police staff with excess annual leave is staff over the maximum allowed accrued hours of annual leave. Unplanned absence refers to hours lost due to sick leave and workplace injury leave for police officers and non-police staff.

'Headcount' is the total number of employees regardless of position type- excluding non-employees such as contractors. 'Authorised positions' is the number of positions allocated by Treasury as part of the government commitment for funding on a permanent/ongoing basis. The number of police staff with excess annual leave is staff over the maximum allowed accrued hours of annual leave. Unplanned absence refers to hours lost due to sick leave and workplace injury leave for police officers and non-police staff.

Workforce diversity

Indicator (%)	Trend	30 June 2018	30 June 2019	30 June 2020	30 June 2021	30 June 2022	30 June 2022 compared to previous year
Women		34.7%	35.1%	35.4%	35.6%	35.7%	▲
Aboriginal and Torres Strait Islander		3.7%	4.0%	3.9%	4.0%	4.1%	▲
People whose first language spoken as a child was not English		8.7%	12.0%	12.3%	12.3%	12.6%	▲
People with a disability		0.8%	0.8%	0.8%	0.8%	0.6%	▼

Source: NSWPF People & Capability Command

Note: Figures are a percentage of total staff. Excludes casual staff.

Leadership diversity

Indicator	Trend	June 2019	June 2020	June 2021	June 2022	June 2022 compared to previous year
Women in senior leadership roles (%)		15.90%	16.60%	17.20%	16.70%	▼
Aboriginal and Torres Strait Islander in senior leadership roles (headcount)		8	7	5	5	■

Source: NSWPF People & Capability Command

Note: Figures are a percentage of total women/Aboriginal and Torres Strait Islander staff. Senior leaders are non-casual police and non-police staff earning \$166,247 or more in 2021-22, adjusted annually according to wages policy. This definition aligns with the NSW Public Service Commission.

Financial Summary

Major Expenses

Total expenses including losses were \$4,615 million, of which \$3,674 million (80%) were employee related expenses, (ERE). The ERE expenses comprised \$2,305 million direct salaries, wages and annual leave entitlements, and \$1,369 million of other ERE costs such as superannuation and long service leave expenses, workers compensation insurance and other expenses.

The 2021-22 salaries and wages, inclusive of annual leave, were 3% (net \$64 million) lower in comparison to 2020-21. The main contributors were the accounting actuarial adjustments and COVID-19 ERE expenditure in 2021-22 being approximately \$15 million lower than 2020-21.

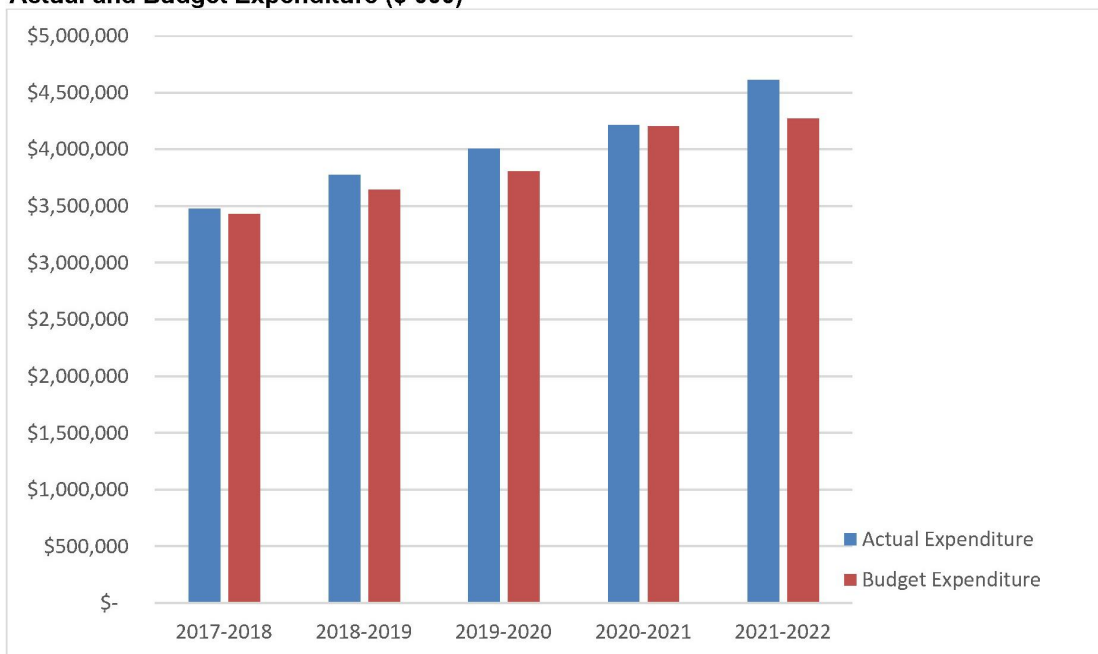
The actuarial accounting adjustments reflected a significant increase in the Commonwealth 10-year bond rate (2020-21: 1.49% to 2021-22: 3.66%) leading to lower favourable leave oncosts.

Contributions and Revenue

Total contributions and revenue including gains were \$4,329 million, about 7% higher than 2020-21. This contribution consists of recurrent grants, capital grants, Crown acceptance of certain employee-related costs such as superannuation, long service leave expenses, and other revenue. Capital grants were \$142 million.

Revenue from the sale of goods and services was \$99 million, about 5% higher than 2020-21, mainly due to cost recoveries from the Ministry of Health relating to the administration of the state-wide logistical operations contract for the distribution of Covid-19 personal protective equipment.

Actual and Budget Expenditure (\$'000)

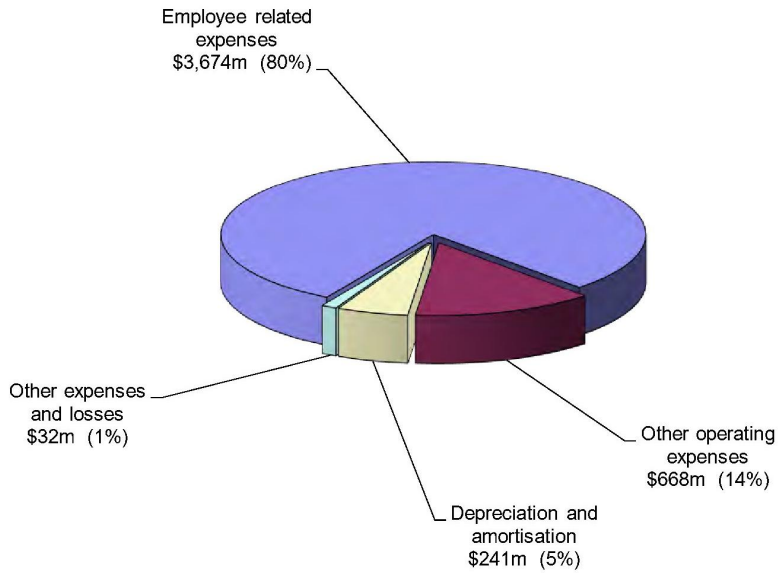


Fiscal impact of the operating environment

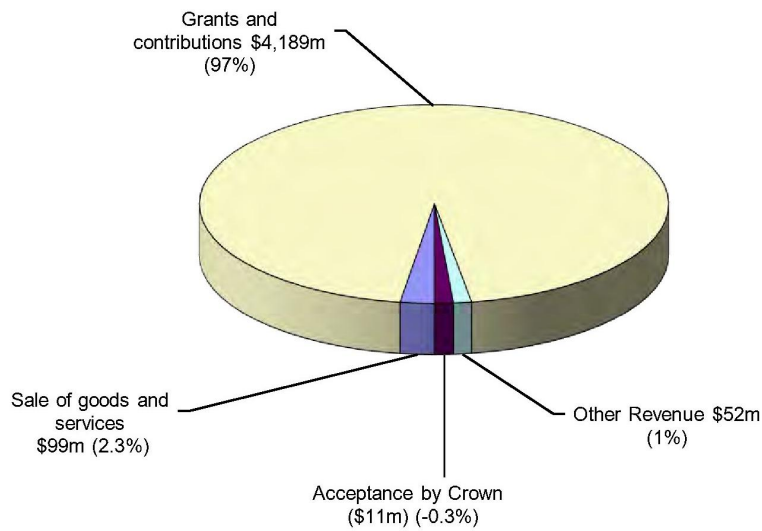
Economic development and changes in the environment are often unpredictable and beyond the control of the NSW Police Force. Events like floods, bushfires and emergencies can cause change in a community's circumstances and impact on NSW Police Force's ability to deliver planned results.

The 2021-22 financial year was significantly impacted by several external events including the NSW Police Force response to the COVID-19 pandemic.

Total Expenses and Losses \$4,615 million



Total Contributions and Revenue \$4,329 million





INDEPENDENT AUDITOR'S REPORT

NSW Police Force

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of the NSW Police Force (NSW Police), which comprise the Statement by the Accountable Authority, the Statement of Comprehensive Income for the year ended 30 June 2022, the Statement of Financial Position as at 30 June 2022, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, notes comprising a Statement of Significant Accounting Policies, and other explanatory information.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the *Government Sector Finance Regulation 2018* (GSF Regulation) and the Treasurer's Directions
- presents fairly the NSW Police's financial position, financial performance and cash flows.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the NSW Police in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

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

Commissioner's Responsibilities for the Financial Statements

The Commissioner is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulation and Treasurer's Directions. The Commissioner's responsibility also includes such internal control as the Commissioner determines is necessary to enable the preparation and fair presentation of the 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 NSW Police's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

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

The scope of my audit does not include, nor provide assurance:

- that the NSW Police carried out its activities effectively, efficiently and economically
- about the assumptions used in formulating the budget figures disclosed in the financial statements
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Lawrissa Chan
Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

12 September 2022
SYDNEY

START OF AUDITED FINANCIAL STATEMENTS

NSW Police Force

Statement by the Commissioner and the Chief Financial Officer for the year ended 30 June 2022

Pursuant to section 7.6(4) of the *Government Sector Finance Act 2018* ('the Act'), we state that these financial statements:

- a) have been prepared in accordance with the Australian Accounting Standards and the applicable requirements of the Act, the *Government Sector Finance Regulation 2018* and the Treasurer's Directions, and
- b) present fairly NSW Police Force's financial position, financial performance and cash flows.



Karen Webb APM
Commissioner of Police
12 September 2022



Kenna Ackley
Chief Financial Officer
12 September 2022

NSW Police Force
Statement of comprehensive income for the year ended 30 June 2022

	Notes	Actual 2022 \$'000	Budget 2022 \$'000	Actual 2021 \$'000
Expenses excluding losses				
Employee related expenses	2(a)	3,673,916	3,577,847	3,359,115
Operating expenses	2(b)	668,222	407,345	581,769
Depreciation and amortisation	2(c)	240,598	253,878	227,879
Grants and subsidies	2(d)	9,095	10,195	21,644
Finance costs	2(e)	21,424	20,084	18,438
Other expenses	2(f)	547	2,700	787
Total expenses excluding losses		4,613,802	4,272,049	4,209,632
Revenue				
Sale of goods and services from contracts with customers	3(a)	99,086	68,047	93,703
Grants and contributions	3(b)	4,188,374	4,190,749	3,835,177
Acceptance by the Crown of employee benefits and other liabilities	3(c)	(10,537)	147,823	51,808
Other income	3(d)	49,200	40,066	49,805
Total revenue		4,326,123	4,446,685	4,030,493
OPERATING RESULT		(287,679)	174,636	(179,139)
Gain / (loss) on disposal	4	(1,210)	(918)	(8,766)
Other gains / (losses)	5	2,550	(10)	841
NET RESULT	26	(286,339)	173,708	(187,064)
Other comprehensive income				
<i>Items that will not be reclassified to net result in subsequent periods</i>				
Changes in revaluation surplus of property, plant and equipment		96,463	-	51,235
Changes in the revaluation surplus arising from changes in restoration liability		(5,364)	-	398
Total other comprehensive income		91,099	-	51,633
TOTAL COMPREHENSIVE INCOME		(195,240)	173,708	(135,431)

The accompanying notes form part of these financial statements.

NSW Police Force
Statement of financial position as at 30 June 2022

	Notes	Actual 2022 \$'000	Budget 2022 \$'000	Actual 2021 \$'000
ASSETS				
Current Assets				
Cash and cash equivalents	7	55,127	83,391	87,377
Receivables	8	90,707	68,794	74,882
Contract assets	9	4,587	8,510	8,267
Inventories	10	304	-	-
Financial assets at fair value	11	302	-	-
		<u>151,027</u>	<u>160,695</u>	<u>170,526</u>
Non-Current assets held for sale	12	-	550	1,297
Total Current Assets		<u>151,027</u>	<u>161,245</u>	<u>171,823</u>
Non-Current Assets				
Receivables	8	1,600	9,800	1,100
Financial assets at fair value	11	4,550	-	925
Property, Plant and Equipment				
- Land and Buildings	13	1,558,425	1,621,842	1,457,579
- Plant and Equipment	13	381,350	322,505	398,145
		<u>1,939,775</u>	<u>1,944,347</u>	<u>1,855,724</u>
Total Property, Plant and Equipment		<u>1,939,775</u>	<u>1,944,347</u>	<u>1,855,724</u>
Right-of-use-assets	14	743,418	759,764	792,968
Intangible assets	15	168,322	239,454	144,163
Total Non-Current Assets		<u>2,857,665</u>	<u>2,953,365</u>	<u>2,794,880</u>
Total Assets		<u>3,008,692</u>	<u>3,114,610</u>	<u>2,966,703</u>
LIABILITIES				
Current Liabilities				
Contract liabilities	9	1,388	2,266	4,417
Financial liabilities at fair value	11	-	2,719	122
Payables	18	256,321	133,187	177,079
Borrowings	19	66,515	67,428	66,643
Provisions	20	632,646	576,861	645,205
Other current liabilities	21	1,894	111	720
		<u>958,764</u>	<u>782,572</u>	<u>894,186</u>
Total Current Liabilities		<u>958,764</u>	<u>782,572</u>	<u>894,186</u>
Non-Current Liabilities				
Borrowings	19	748,518	771,250	781,549
Provisions	20	285,620	67,924	77,920
		<u>1,034,138</u>	<u>839,174</u>	<u>859,469</u>
Total Non-Current Liabilities		<u>1,034,138</u>	<u>839,174</u>	<u>859,469</u>
Total Liabilities		<u>1,992,902</u>	<u>1,621,746</u>	<u>1,753,655</u>
Net Assets		<u>1,015,790</u>	<u>1,492,864</u>	<u>1,213,048</u>
EQUITY				
Reserves		683,636	610,511	602,651
Accumulated funds		332,154	882,353	610,397
		<u>1,015,790</u>	<u>1,492,864</u>	<u>1,213,048</u>
Total Equity		<u>1,015,790</u>	<u>1,492,864</u>	<u>1,213,048</u>

The accompanying notes form part of these financial statements.

NSW Police Force

Statement of changes in equity for the year ended 30 June 2022

	Notes	Accumulated Funds \$'000	Asset Revaluation Surplus \$'000	Total \$'000
Balance at 1 July 2021		610,397	602,651	1,213,048
Net result for the year		(286,339)	-	(286,339)
Other comprehensive income:				
Net change in revaluation surplus of property, plant and equipment	13	-	96,463	96,463
Net change in restoration liability		-	(5,364)	(5,364)
Other:				
Asset revaluation surplus balance transferred to accumulated funds on disposal of assets		10,114	(10,114)	-
Total other comprehensive income		10,114	80,985	91,099
Total comprehensive income for the year		(276,225)	80,985	(195,240)
Transactions with owners in their capacity as owners				
Increase / (decrease) in net assets from equity transfers	22	(2,018)	-	(2,018)
Balance at 30 June 2022		332,154	683,636	1,015,790
Balance at 1 July 2020		791,177	557,515	1,348,692
Net result for the year		(187,064)	-	(187,064)
Other comprehensive income				
Net change in revaluation surplus of property, plant and equipment	13	-	51,235	51,235
Net change in restoration liability		-	398	398
Other:				
Asset revaluation surplus balance transferred to accumulated funds on disposal of asset		6,497	(6,497)	-
Total other comprehensive income		6,497	45,136	51,633
Total comprehensive income for the year		(180,567)	45,136	(135,431)
Transactions with owners in their capacity as owners				
Increase / (decrease) in net assets from equity transfers	22	(213)	-	(213)
Balance at 30 June 2021		610,397	602,651	1,213,048

The accompanying notes form part of these financial statements.

NSW Police Force
Statement of cash flows for the year ended 30 June 2022

	Notes	Actual 2022 \$'000	Budget 2022 \$'000	Actual 2021 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments				
Employee related		(3,500,665)	(3,449,354)	(3,214,769)
Grants and subsidies		(9,095)	(10,195)	(21,644)
Finance costs		(18,158)	(20,084)	(17,813)
Other		(712,845)	(403,692)	(697,275)
Total Payments		(4,240,763)	(3,883,325)	(3,951,501)
Receipts				
Sale of goods and services		96,215	66,147	97,096
Grants and other contributions		4,189,487	4,167,868	3,834,673
Other		155,909	62,035	177,065
Total Receipts		4,441,611	4,296,050	4,108,834
NET CASH FLOWS FROM OPERATING ACTIVITIES	26	200,848	412,725	157,333
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sale of property and plant and equipment	4	5,807	1,734	490
Purchases from sale of financial assets	4	(133)	-	(3,622)
Purchases of property and plant and equipment		(115,904)	(220,058)	(148,392)
Purchase of intangibles assets		(47,803)	(108,502)	(34,607)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(158,033)	(326,826)	(186,131)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of principal portion of lease liabilities	19	(75,065)	(77,587)	(70,499)
NET CASH FLOWS FROM FINANCING ACTIVITIES		(75,065)	(77,587)	(70,499)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS				
Opening cash and cash equivalents		87,377	75,079	186,674
CLOSING CASH AND CASH EQUIVALENTS	7	55,127	83,391	87,377

The accompanying notes form part of these financial statements.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(a) Reporting entity

NSW Police Force is a NSW government entity and is controlled by the State of New South Wales, which is the ultimate parent. NSW Police Force is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units.

These financial statements for the year ended 30 June 2022 have been authorised for issue by the Commissioner on 12 September 2022.

(b) Basis of preparation

The NSW Police Force's financial statements are general purpose financial statements which have been prepared on an accruals basis and in accordance with:

- applicable Australian Accounting Standards (which include Australian Accounting Interpretations);
- the requirements of the Government Sector Finance Act 2018 (the GSF Act); and
- Treasurer's Directions issued under the GSF Act.

The financial statements have been prepared on a going concern basis. NSW Police Force will receive grants from the Stronger Communities Cluster's principal department, the NSW Department of Communities and Justice, which are funded by an appropriation equivalent to the published budget from the NSW Government via NSW Treasury.

Property, plant and equipment, investment property, assets (or disposal groups) held for sale and certain financial assets and liabilities are measured using the fair value basis. Other financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions and estimations management has made, are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency, which is the entity's presentation and functional currency.

(c) Statement of Compliance

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

(d) Administered activities

NSW Police Force administers, but does not control, certain activities on behalf of the Crown. It is accountable for the transactions relating to those administered activities but does not have the discretion to deploy the resources for the achievement of NSW Police Force's own objectives.

Transactions and balances relating to the administered activities are not recognised as NSW Police Force's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered Income', 'Administered Assets' and 'Administered Liabilities', refer Note 29 and Note 30.

The accrual basis of accounting and applicable accounting standards has been adopted.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Accounting for the Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of GST, except that the:

- amount of GST incurred by NSW Police Force as a purchaser that is not recoverable from the Australian Taxation Office is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- 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 is recoverable from, or payable to, the Australian Taxation Office are classified as operating cash flows.

(f) Foreign currency translation

Transactions in foreign currencies are recorded using the spot rate at the date the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the end of the reporting date.

Differences arising on settlement or translation of monetary items are recognised in net result.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e. translation differences on items whose fair value gain or loss is recognised in other comprehensive income or net results are also recognised in other comprehensive income or net results, respectively).

(g) Comparative information

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

(h) Changes in accounting policies, including new or revised Australian Accounting Standards

The accounting policies applied in 2021-22 are consistent with those of the previous financial year.

(i) Effective for the first time in 2021-22

New and revised Australian Accounting Standard amendments and interpretations implemented in 2021-22 have been assessed as having no impact on the financial statements of NSW Police Force.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Changes in accounting policies, including new or revised Australian Accounting Standards (continued)

(ii) Issued but not yet effective

NSW public sector entities are not permitted to early adopt new Australian Accounting Standards, unless Treasury determines otherwise.

The following new Australian Accounting Standards have not been applied and are not yet effective.

- *AASB 17 Insurance Contracts*
- *AASB2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- *AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-20 and Other Amendments*
- *AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective date*
- *AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates*
- *AASB 2021-5 Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction*
- *AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards*
- *AASB 2021-7a, 7b, 7c Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections.*
- *AASB 2022-1 Amendments to Australian Accounting Standards – Initial Application of AASB 17 and AASB 9 – Comparative Information*

While the impact of these standards in the year of initial application has not been specifically quantified, they are not expected to materially impact the financial statements.

(i) Impact of COVID-19 on financial reporting for 2021-22

The financial results include the expenditure for ongoing NSW Police Force response and recovery operations for the COVID-19 pandemic. The costs include administration of the logistic service contract expenditure relating to COVID-19 personal protective equipment, incurred on behalf of the NSW Ministry of Health and sundry costs including cleaning, information technology, and personal protective equipment.

The NSW Police Force subsequently recovers the cost associated with the administration of the logistic service from the NSW Ministry of Health under a cost recovery framework.

2021-22 COVID-19 related expenditure incurred was \$84.505 million (\$131.277 million in 2020-21). An amount of \$39.850 million (\$35.137 million in 2020-21) was recovered for the administrative logistic services and personal protective equipment contributions (refer Note 32), resulting in net expenditure of \$44.655 million (\$96.140 million in 2020-21).

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

2. EXPENSES EXCLUDING LOSSES

	2022	2021
	\$'000	\$'000
(a) Employee related expenses		
Salaries and wages (including annual leave)	2,304,567	2,368,253
Superannuation - defined benefit plans*	393,386	256,566
Superannuation - defined contribution plans	223,467	203,841
Long service leave	(52,580)	3,098
Workers' compensation insurance	409,240	381,235
Death and disability self-insurance scheme	204,526	17,421
Payroll tax and fringe benefit tax	145,393	127,669
Voluntary redundancies	45,917	1,032
	<u>3,673,916</u>	<u>3,359,115</u>

Employee related expenses excluded from the above are as follows:

- (i) Capitalised as intangible assets: \$6.931 million at 30 June 2022 (\$3.044 million in 2020-21).
- (ii) Capitalised as property, plant and equipment: \$2.617 million at 30 June 2022 (\$3.616 million in 2020-21).
- (iii) The negative long service leave balance is due to a \$144.640 million gain (2020-21: \$84.155 million) in the present value of long service leave liability assumed by the Crown as a result of increase in bond rates during 2021-22.

Acceptance by the Crown for long service leave would be \$742.746 million without the adjustment to present value.

* Included in the 'Superannuation - defined benefit plans' is contribution for the Death and Total and Permanent Disability Cover of \$351.059 million (\$208.863 million in 2020-21).

(b) Operating expenses

Auditor's remuneration - audit of the financial statements	395	388
Lease rental expense-communication sites	3,760	5,532
Expenses relating to short-term and low value leases	11,535	8,615
Variable lease payments, not included in lease liabilities	38	182
Agency performance adjustment (TMF hindsight)	100,408	11,980
Insurance	75,569	65,388
Maintenance*	47,554	46,179
Other building expenses	42,848	41,941
Subsistence and transport	25,670	52,749
Motor vehicle, launches and aircraft	57,467	55,025
Fees for services	117,974	111,809
Computer licensing and other	71,187	71,668
Gas and electricity	14,060	15,044
Postal and telephone	20,795	24,048
Stationery, printing and stores	9,470	7,406
Contractors	10,396	11,266
Operation supplies	33,344	28,749
Police uniform supplies	9,442	10,467
Legal fees	8,968	8,175
Other	7,342	5,158
	<u>668,222</u>	<u>581,769</u>

	2022	2021
	\$'000	\$'000

***Reconciliation - Total maintenance**

Maintenance expense – contracted labour and other (non-employee related), as above	47,554	46,179
Employee related maintenance expense included in Note 2(a)	12,296	14,041
Total maintenance expenses included in Note 2(a) + 2(b)	<u>59,850</u>	<u>60,220</u>

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

2. EXPENSES EXCLUDING LOSSES (continued)

(b) Operating expenses (continued)

Recognition and Measurement

Maintenance expenses

Day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement or an enhancement of a part or component of an asset, in which case the costs are capitalised and depreciated.

Insurance

The insurance activities of NSW Police Force are conducted through NSW Treasury Managed Fund (TMF) Scheme of self-insurance for Government entities. The expense (premium) is determined by the Fund Manager and is based on past claims experience.

Lease expense

NSW Police Force recognises the lease payments associated with the following types of leases as an expense on a straight-line basis:

- Leases that meet the definition of short-term, i.e. where the lease term at commencement of the lease is 12 months or less. This excludes leases with a purchase option;
- Leases of assets that are valued at \$10,000 or under when new.

Variable lease payments are not included in the measurement of the lease liability (i.e. variable lease payments that do not depend on an index or a rate, initially measured using the index or rate as at the commencement date). These payments are recognised in the year in which the event or condition that triggers those payments occurs.

	2022 \$'000	2021 \$'000
(c) Depreciation and amortisation expenses		
Depreciation - Property, plant and equipment		
Buildings	36,711	33,733
Plant and equipment	88,585	83,499
	<u>125,296</u>	<u>117,232</u>
Depreciation - Right-of-use-assets		
Buildings	62,232	58,352
Plant and equipment	29,314	29,494
	<u>91,546</u>	<u>87,846</u>
Amortisation		
Intangible assets - software	23,756	22,801
	<u>23,756</u>	<u>22,801</u>
	<u>240,598</u>	<u>227,879</u>

Refer to Note 13 and 15 for recognition and measurement policies on depreciation and amortisation.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

2. EXPENSES EXCLUDING LOSSES (continued)

	2022 \$'000	2021 \$'000
(d) Grants and subsidies		
Police and Community Youth Clubs contribution	8,201	20,756
Department of Home Affairs-National Driver Facial Recognition Solution	364	612
Department of Communities and Justice-Surveillance Devices	520	-
Police Legacy - Welfare assistance program	10	254
Police Legacy-Child Safety program	-	20
Royal Humane Society	-	2
	<u>9,095</u>	<u>21,644</u>
(e) Finance costs		
Interest expense from lease liabilities	17,817	17,477
Interest expenses - Death and Disability claims	341	336
Unwinding of discount rate-(refer Note 20)	3,266	625
	<u>21,424</u>	<u>18,438</u>

Recognition and measurement

Finance costs consist of interest and other costs incurred in connection with the borrowing of funds. Borrowing costs are recognised as expenses in the year in which they are incurred, in accordance with Treasury's Mandate to not-for-profit NSW General Government Sector entities.

(f) Other expenses

Witnesses' expenses	547	787
	<u>547</u>	<u>787</u>

3. REVENUE

Recognition and measurement

Income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*, dependent on whether there is a contract with a customer defined by AASB 15 *Revenue from Contracts with Customers*. Comments regarding the accounting policies for the recognition of income are discussed below.

	2022 \$'000	2021 \$'000
(a) Sale of goods and services from contracts with customers		
NSW Ministry of Health-COVID-19 cost recoveries	29,258	31,896
Sports/Entertainment Events - Supervision	15,648	8,926
Officers on loan	13,909	10,797
National criminal history records check	8,516	7,626
Officers rent contribution	2,388	1,962
Multi licences income	900	1,293
NSW Police Force College operations	2,689	2,706
Minor sales of goods and services	1,741	1,899
Insurance reports	1,639	1,946
Security/Escort charges	2,529	4,081
Transport for NSW - Road safety initiatives and programs*	17,240	18,057
User charges revenue and cost recoveries	2,629	2,514
	<u>99,086</u>	<u>93,703</u>

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

3. REVENUE (continued)

(a) Sale of goods and services from contracts with customers (continued)

*Transport for NSW and NSW Police Force work in close collaboration to deliver Road Safety Initiatives and programs in accordance with the Road Safety Plan 2022. NSW Police Force has put in place an Enhanced Enforcement Program to augment other traffic operations provided across New South Wales. Transport for NSW provides ancillary funding for these additional operating costs, overtime, and shift allowances for Police specifically involved in these programs. NSW Police Force is reimbursed the costs of these programs on a cost recovery basis.

Recognition and measurement

Sale of goods

Revenue from sale of goods is recognised as when NSW Police Force satisfies a performance obligation by transferring the promised goods.

Revenue from these sales is recognised based on the price specified in the contract, and revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur. No element of financing is deemed present as the sales are made with a short credit term. No volume discount or warranty is provided on the sale.

Rendering of services

Revenue from Rendering of services is recognised when NSW Police Force satisfies the performance obligation by transferring the promised services.

Type of Service	Nature of Timing of Satisfaction of Performance Obligation, Including Significant Payment Terms	Revenue Recognition Policies
Sports/Entertainment Events – Supervision	<p>The performance obligations in relation to these services are typically satisfied as the services are delivered to the customers.</p> <p>Output method is used to measure progress towards complete satisfaction of the performance.</p> <p>The payments are typically due within 30 days from invoice date.</p>	<p>Revenue is recognised when the performance obligation is satisfied.</p> <p>The pricing of the services is based on a cost recovery model.</p> <p>No element of financing is deemed present as payments are due when services are provided.</p>
Officers on loan	<p>The performance obligations in relation to this is typically satisfied when employees seconded to various other Government agencies complete their contract.</p> <p>Output method is used to measure progress towards complete satisfaction of the performance.</p> <p>The payments are typically due within 30 days from invoice date.</p>	<p>Revenue is recognised when the performance obligation is satisfied.</p> <p>Transaction price is based on NSW Police Force user charge rate card.</p> <p>No element of financing is deemed present as payments are due when services are provided.</p>

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

3. REVENUE (continued)

(a) Sale of goods and services from contracts with customers (continued)

Recognition and measurement (continued)

Rendering of services (continued)

Type of Service	Nature of Timing of Satisfaction of Performance Obligation, Including Significant Payment Terms	Revenue Recognition Policies
National criminal history checks	The performance obligations in relation to these services are typically satisfied as the services are delivered to the customers.	Revenue is recognised at a point in time when the customer obtains control of the report.
Insurance reports	The payments are typically due at the point of customer making the service request.	Transaction price is based on NSW Police Force user charge rate card. No element of financing is deemed present as payments are due before services are provided.
Officers rent contribution	The performance obligation is satisfied when employees and students are provided accommodation in remote locations and the Goulburn Academy respectively. The payments are typically due on a retrospective basis.	Revenue is recognised when the performance obligation is satisfied. Contributions are typically submitted via payroll deductions from employee salaries and by Charles Sturt University in connection with the Academy students. No element of financing is deemed present as rent is due after services are provided.
Multi licences income	The performance obligations in relation to these services are typically satisfied as the use of premises is allowed to the customers.	Multi licences income from radio tower operations where the entity is a provider and income are recognised on a straight-line basis during the year. The respective assets are included in the Statement of Financial Position based on their nature. Income arising from these arrangements is based on agreements with customers. No element of financing is deemed present as payments are due when services are provided.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

3. REVENUE (continued)

(a) Sale of goods and services from contracts with customers (continued)

Recognition and measurement (continued)

Rendering of services (continued)

Type of Service	Nature of Timing of Satisfaction of Performance Obligation, Including Significant Payment Terms	Revenue Recognition Policies
NSW Police Force College operations	<p>The performance obligations in relation to this are typically satisfied overtime as the transfer of control of goods and services is made to the customer.</p> <p>The payments are typically due within 30 days from invoice date.</p>	<p>Revenue is recognised when the performance obligation is satisfied.</p> <p>Transaction price is based on NSW Police Force user charge rate card.</p> <p>No element of financing is deemed present as payments are due when services are provided.</p>
Minor sales of goods and services	<p>The performance obligations in relation to these services are typically satisfied as the services are delivered to the customers.</p> <p>Output method is used to measure progress towards complete satisfaction of the performance.</p> <p>The payments are typically due within 30 days from invoice date.</p>	<p>Revenue is recognised when the performance obligation is satisfied.</p> <p>Transaction price is based on NSW Police Force user charge rate card.</p> <p>No element of financing is deemed present as payments are due when services are provided.</p>
Security/Escort charges	<p>The performance obligations in relation to these services are typically satisfied as the services are delivered to the customers.</p> <p>Output method is used to measure progress towards complete satisfaction of the performance.</p> <p>The payments are typically due within 30 days from invoice date.</p>	<p>Revenue is recognised when the performance obligation is satisfied.</p> <p>Transaction price is based on NSW Police Force user charge rate card. The pricing of the services is based on a cost recovery model.</p> <p>No element of financing is deemed present as payments are due when services are provided.</p>
User charges revenue and cost recoveries	<p>The performance obligations in relation to these services are typically satisfied as the services are delivered to the customers.</p> <p>Output method is used to measure progress towards complete satisfaction of the performance.</p> <p>The payments are typically due within 30 days from invoice date.</p>	<p>Revenue is recognised when the performance obligation is satisfied.</p> <p>Transaction price is based on NSW Police Force user charge rate card. The pricing of the services is based on a cost recovery model.</p> <p>No element of financing is deemed present as payments are due when services are provided.</p>

For each performance obligation identified in a contract, NSW Police Force evaluates at contract inception whether it satisfies the performance obligation over time or satisfies the performance obligation at a point in time.

Refer Note 9 for the disclosure of the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied (or partially unsatisfied) at the end of the reporting year, and when NSW Police Force expects to recognise the unsatisfied portion as revenue.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

3. REVENUE (continued)

	2022 \$'000	2021 \$'000
(b) Grants and other contributions		
Grants without sufficiently specific performance obligations ¹	4,166,176	3,816,308
Other grants with sufficiently specific performance obligations ²	11,930	10,912
Grants to acquire/construct a recognisable non-financial asset to be controlled by the entity ³	8,368	6,804
Donations ⁴	1,900	1,153
	4,188,374	3,835,177
¹ Grants without sufficiently specific performance obligations		
Recurrent grants from NSW Department of Communities and Justice	4,013,764	3,638,822
Capital grants from NSW Department of Communities and Justice	141,820	174,245
	4,155,584	3,813,067
NSW Ministry of Health		
- COVID-19 personal protective equipment	10,592	3,241
	4,166,176	3,816,308
² Other grants with sufficiently specific performance obligations		
State Grants and Contributions		
NSW Department of Communities and Justice		
- Child Well Being	4,735	4,620
- Domestic Violence High Risk Offender Team	688	671
- Stay Home Leave Violence	291	235
- NSW Countering Violent Extremism Program 2020-24	359	434
- National Police Remembrance Day	-	28
NSW Department of Customer Services		
- Digital Restart Fund	5,180	4,554
- Crime Check and Fingerprint Verification System	174	-
Resilience NSW		
- NSW Emergency Operations Centres upgrade	125	-
Regional NSW		
- Youth Action Support	130	-
NSW Ministry of Health		
- Youth Mental Health Support Training	-	80
Other	67	78
	11,749	10,700
Commonwealth Grants and Contributions		
Department of Home Affairs		
- Drill style Exercise	159	149
- Australia-New Zealand Counter-Terrorism Committee	-	9
- Local Investment Grant Agreement Protecting Country Fire Safety Program	7	27
Other	15	27
	181	212
	11,930	10,912
³ Grants to acquire/construct a recognisable non-financial asset to be controlled by the entity		
Australian Criminal Intelligence Commission	3,193	2,929
Australian Firearm Integration System	337	-
NSW Department of Customer Services		
- Digital Restart Fund (including Integrated Connected Officers)	4,171	2,846
NSW Telecommunications Authority	192	-
Service NSW - Digital Driver Licence	218	581
Transport for NSW		
- NSW Centre for Road Safety	-	278
- Maritime Enhancement Enforcement Program	124	-
Department of Home Affairs-ANZCTC Activity Funding	-	93
NSW Department of Communities and Justice		
- Data Exchange Project (Apprehended Domestic Violence Orders (ADVO) & Offender	133	61
Other	-	16
	8,368	6,804

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

3. REVENUE (continued)

	2022	2021
	\$'000	\$'000
(b) Grants and other contributions (continued)		
⁴ Donations		
Capital donations*	440	798
Police Citizens Youth Clubs NSW Ltd	-	219
Fuji Film-Imaging devices project	612	-
Police Driver Training upgrade	814	-
Other	34	136
	1,900	1,153
* Capital donations:		
- Charles Sturt University and ADPP Contract Management Committee		
NSW Police Academy Oval, Goulburn	-	114
- Insurance contribution	92	388
- Transport for NSW	96	98
- Tamworth Regional Council	68	-
- Hawkesbury City Council	184	-
- Other	-	198
	440	798

Recognition and measurement

Income from grants to acquire/construct a non-financial asset is recognised when NSW Police Force satisfies the grant obligation. NSW Police Force satisfies the grant performance obligations over time as the non-financial assets are being constructed. The percentage of cost incurred is used to recognise revenue, because this most closely reflects the progress to completion.

Refer to Note 21 for capital grant liabilities where NSW Police Force did not satisfy its grant obligations by the end of the reporting period.

Revenue from grants with sufficiently specific performance obligations are recognised when NSW Police Force satisfies the performance obligation by transferring the promised goods.

Revenue from these grants is recognised based on the grant amount specified in the funding agreement/funding approval, and revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur. No element of financing is deemed present as funding payments are usually received in advance or shortly after the relevant obligation is satisfied.

Refer to Note 9 for transaction price allocated to the performance obligations that have not been satisfied at the end of the year and when it is expected to be recognised as revenue.

Income from grants without sufficiently specific performance obligations are recognised when the entity obtains control over the granted assets (e.g. cash).

	2022	2021
	\$'000	\$'000
(c) Acceptance by the Crown of employee benefits and other liabilities		
The following liabilities and expenses have been assumed by the Crown		
Superannuation - defined benefit plans	40,096	46,457
Long service leave	(52,580)	3,098
Payroll tax	1,947	2,253
	(10,537)	51,808

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

3. REVENUE (continued)

	2022 \$'000	2021 \$'000
(d) Other income		
Employee contributions to Death and Disability Scheme	32,946	31,854
Recognition of pre-existing but previously unrecorded assets	-	3
Refund from insurance	1,808	-
Reversal of provision of restoration costs	6,898	8,312
Bad debts recovered	98	426
Motor vehicle rebates	5,644	8,565
Legal settlement	-	400
Motor Vehicle auctions	1,039	245
Other	767	-
Total	49,200	49,805

(e) Summary of compliance

The Appropriation Act 2021 (Appropriations Act) appropriates the sum of \$17,053,912,000 to the Attorney General, and Minister for Prevention of Domestic and Sexual Violence out of the Consolidated Fund for the services of Department of Community and Justice for the year 2021–22. The spending authority of the Minister from the Appropriations Act has been delegated or subdelegated to officers of Department of Community and Justice and entities that it is administratively responsible for, including the NSW Police Force.

The responsible Minister for each GSF agency is taken to have been given an appropriation out of the Consolidated Fund under the authority s4.7 of the Government Sector Finance Act, at the time the GSF agency receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by the GSF agency. The spending authority of the responsible Minister(s) from deemed appropriation money has been delegated or sub-delegated to officers of NSW Police Force for its own services.

A summary of compliance is disclosed in the financial statements of the Annual Report of Department of Community and Justice. It has been prepared on the basis of aggregating the spending authorities of both the Attorney General for the services of Department of Community and Justice and the responsible Ministers for the services of the entities the principal department is administratively responsible for that receives or recovers deemed appropriation money. It reflects the status at the point in time this disclosure statement is being made. The NSW Police Force's spending authority and expenditure is included in the summary of compliance.

The delegation/sub-delegations for 2021-2022 and 2020-2021, authorising officers of the NSW Police Force to spend Consolidated Fund money, impose limits to the amounts of individual transactions, but not the overall expenditure of the NSW Police Force. However, as it relates to expenditure in reliance on a sum appropriated through an annual Appropriations Act, the delegation/sub-delegations are referable to the overall authority to spend set out in the relevant Appropriations Act. The individual transaction limits have been properly observed. The information in relation to the limit from the Appropriations Act is disclosed in the summary of compliance table included in the financial statements of the Annual Report of Department of Communities and Justice.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

4. GAIN / (LOSS) ON DISPOSAL

	2022 \$'000	2021 \$'000
Gain / (loss) on disposal of land and buildings		
Proceeds from disposal	-	-
Written down value of assets disposed	(1,972)	(2,583)
Net gain / (loss) on disposal of land and buildings	<u>(1,972)</u>	<u>(2,583)</u>
Gain / (loss) on disposal of plant and equipment		
Proceeds from disposal	299	163
Written down value of assets disposed	(2,142)	(2,501)
Net gain / (loss) on disposal of plant and equipment	<u>(1,843)</u>	<u>(2,338)</u>
Gain / (loss) on disposal of assets held for sale		
Proceeds from disposal	5,508	327
Written down value of assets disposed	(2,770)	(550)
Net gain / (loss) on disposal of assets held for sale	<u>2,738</u>	<u>(223)</u>
Net gain / (loss) on disposal of derivatives		
Gain / (loss) on disposal of derivatives	(133)	(3,622)
	<u>(133)</u>	<u>(3,622)</u>
Total gain / (loss) on disposal	<u>(1,210)</u>	<u>(8,766)</u>

5. OTHER GAINS / (LOSSES)

	2022 \$'000	2021 \$'000
Impairment of receivables	(1,587)	(628)
Gain/(loss) on derivatives at fair value through profit and loss	4,047	1,447
Early termination of right-of-use assets - Land and buildings	26	19
Derecognition of right-of-use asset with Property NSW	56	-
Early termination of right-of-use assets - Plant and equipment	8	3
Total other gains / (losses)	<u>2,550</u>	<u>841</u>

Derecognition of right-of-use assets and lease liabilities with Property NSW*

*The net gain/(loss) is recognised from the derecognition of the right-of-use asset and lease liability with Property NSW as at 30 June 2022. Refer to Note 14 for further details on the derecognition.

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The net gain/(loss) from the derecognition of right-of-use asset and lease liability as at 30 June 2022 is reconciled as below:

Right-of-use asset	
Gross carrying value	(3,944)
Less: accumulated depreciation and accumulated impairment provision	1,885
Net book value	<u>(2,059)</u>
Amortised balance of incentives received	-
Lease liability	<u>2,115</u>
Net Gains/(Losses)	<u>56</u>

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

5. OTHER GAINS / (LOSSES) (continued)

Recognition and measurement

Impairment losses on non-financial assets

Impairment losses may arise on non-financial assets held by NSW Police Force from time to time. Accounting for impairment losses is dependent upon the individual asset (or group of assets) subject to impairment. Accounting Policies and events giving rise to impairment losses are disclosed in the following notes:

- Property, plant and equipment – Note 13
- Intangible assets – Note 15

6. CONDITIONS AND RESTRICTIONS ON INCOME OF NOT-FOR-PROFIT ENTITIES

Conditional grants and contributions recognised as revenue are subject to specific program objectives. Funds can only be expended on these programs over the nominated year and any balance outstanding may be refundable.

Refer Note 3(b) for recognition and measurement of conditional grants and contributions.

7. CASH AND CASH EQUIVALENTS

	2022	2021
	\$'000	\$'000
Cash at bank and on hand	55,127	87,377
Total	55,127	87,377

For the purposes of the statement of cash flows, cash and cash equivalents includes cash at bank and cash on hand (including permanent and temporary advances).

Cash and cash equivalent assets recognised in the statement of financial position are reconciled at the end of the reporting period to the statement of cash flows as follows:

Cash and cash equivalents (per Statement of financial position)	55,127	87,377
Closing cash and cash equivalents (per Statement of cash flows)	55,127	87,377

NSW Police Force had the following banking facilities as at 30 June 2022:

- The Citibank Visa Card facility of \$10.0 million (\$7.5 million in 2020-21) is the total of the credit limit for all issued credit and purchase cards. The card facility was increased during the year as a result of an increase in the number of cards issued and associated credit limits.
- Offset accounts facility of \$0.05 million (\$0.05 million in 2020-21). This facility allows bank fees incurred during the month to be debited to a temporary debit account, which are then transferred to the NSW Police Force main operating bank account the following month. Total amount of offset accounts facility unused as at 30 June 2022 was \$0.04 million (\$0.04 million in 2020-21).

Refer Note 31 for details regarding credit risk and market risk arising from financial instruments.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

8. CURRENT / NON-CURRENT ASSETS – RECEIVABLES

	2022 \$'000	2021 \$'000
Current Receivables		
Trade receivables from contracts with customers	13,793	11,024
Other Receivables	11,827	10,912
	<u>25,620</u>	<u>21,936</u>
Less: Allowance for expected credit losses		
- Trade receivables from contracts with customers	(3,125)	(1,830)
- Other Receivables	(2,966)	(2,827)
	<u>(6,091)</u>	<u>(4,657)</u>
GST receivable	24,571	15,014
Prepayments	46,607	42,589
Total Receivables - Current	<u>90,707</u>	<u>74,882</u>
Receivables - Non-Current		
Other Receivables	1,600	1,100
Total Receivables - Non-Current	<u>1,600</u>	<u>1,100</u>
Movement in the allowance for expected credit losses		
Balance at 1 July	4,657	5,879
Amounts written off during the year	(1,520)	(1,426)
Amounts recovered during the year	(67)	(1,815)
Increase / (decrease) in allowance recognised in net results	3,021	2,019
Balance at 30 June	<u>6,091</u>	<u>4,657</u>

Details regarding credit risk of trade debtors, including financial assets that are either past due or impaired, are disclosed in Note 31.

Recognition and measurement

All "regular way" purchases or sales of financial asset are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the timeframe established by regulation or convention in the marketplace.

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

Subsequent measurement

NSW Police Force holds receivables with the objective to collect the contractual cash flows and therefore measures them at amortised cost using the effective interest method, less any impairment. Changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process.

Impairment

For trade receivables from contracts with customers, NSW Police Force applies a simplified approach in calculating Expected Credit Losses (ECLs). NSW Police Force recognises a loss allowance based on lifetime ECLs at each reporting date. NSW Police Force has established a provision matrix based on its historical credit loss experience for trade receivables, after considering forward-looking factors specific to the receivable.

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

9. CONTRACT ASSETS AND LIABILITIES

	2022	2021
	\$'000	\$'000
Contract assets - current	4,587	8,267
	<u>4,587</u>	<u>8,267</u>
Contract liabilities - current	1,388	4,417
	<u>1,388</u>	<u>4,417</u>

Recognition and measurement

Contract assets relate to NSW Police Force's right to consideration in exchange for goods or services transferred to customers/works completed, but not billed at the reporting date. Contract assets at 30 June 2022 include:

- \$3.4 million (2021: \$7.0 million) cost recoveries from Transport for NSW for services completed, but not billed at the reporting date. Cost recoveries for 2022 are included in Note 9.

Contract liabilities relate to consideration received in advance from customers in respect of Recurrent State Government Grants, cost recoveries and advance cash receipts for user charges. Revenue is recognised when NSW Police Force satisfy the performance obligations under the relevant agreements.

	2022	2021
	\$'000	\$'000
Revenue recognised that was included in the contract liability balance at the beginning of the year	4,417	1,267
Liability increased/(Revenue recognised) from performance obligations satisfied in previous periods	(3,029)	3,150
Transaction price allocated to remaining performance obligations from contracts with customers	<u>1,388</u>	<u>4,417</u>

The Transaction price allocated to the remaining performance obligations relates to recurrent grants with sufficiently specific performance obligations. This is fully expected to be recognised as revenue in 2022-23 financial year.

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

10. CURRENT / NON-CURRENT ASSETS – INVENTORIES

	2022 \$'000	2021 \$'000
Current Assets		
Inventories		
Digital assets	304	-
	-	-
Total Inventories	<u>304</u>	<u>-</u>

Recognition and Measurement

NSW Police Force's inventories comprise of digital assets which are consumed by NSW Police Force in the rendering of service for the approved and specific investigations as a government agency. NSW Police Force are prohibited from selling digital assets in the ordinary course of business or acquiring them as an investment.

Digital assets are accounted for as inventories (specifically consumables) and are measured at the net realisable value as on reporting date.

11. CURRENT / NON-CURRENT – FINANCIAL ASSETS/LIABILITIES AT FAIR VALUE

Current Assets - Financial Assets at fair value

	2022 \$'000	2021 \$'000
Derivative financial instrument receivable		
Forward foreign exchange contracts	302	-
Net amount receivable /(payable) under derivative financial instruments	<u>302</u>	<u>-</u>
Total net amount receivable/(payable) under derivative financial instruments	<u>302</u>	<u>-</u>

Current Liabilities - Financial liabilities at fair value

Current Liabilities - Financial liabilities at fair value		
Derivative financial instrument Payable		
Forward foreign exchange contracts	-	(122)
Net amount receivable /(payable) under derivative financial instruments	<u>-</u>	<u>(122)</u>
Net amount receivable/(payable) under derivative financial instruments	<u>-</u>	<u>(122)</u>

Non-Current Assets - Financial assets at fair value

Derivative financial instrument assets		
Forward foreign exchange contracts	4,550	925
Net amount receivable/(payable) under derivative financial instruments	<u>4,550</u>	<u>925</u>
Total net amount receivable/(payable) under derivative financial instruments	<u>4,550</u>	<u>803</u>

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

11. CURRENT / NON-CURRENT – FINANCIAL ASSETS/LIABILITIES AT FAIR VALUE (continued)

Details regarding credit risk and market risk, including financial assets that are either past due or impaired, are disclosed in Note 31.

Recognition and Measurement

All 'regular way' purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Classification and measurement

NSW Police Force's financial assets at fair value are classified, at initial recognition, and subsequently measured at fair value through profit or loss.

Transaction costs of financial assets carried at fair value through profit or loss are expensed in net results.

Financial assets and Financial liabilities at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets held for trading, financial assets designated upon initial recognition at fair value through profit or loss, or financial assets mandatorily required to be measured at fair value under AASB 9.

Financial assets are classified as 'held-for-trading' if are acquired for the purpose of selling or repurchasing in the near term. Derivatives are also classified as held-for-trading unless they are designated as effective hedging instruments.

Gains or losses on these assets that are subsequently measured at fair value through profit or loss are recognised in the net result for the year and presented net within other gains/losses.

12. NON-CURRENT ASSETS HELD FOR SALE

	2022 \$'000	2021 \$'000
Non-current assets held for sale		
Plant and equipment	-	1,297
	<u>-</u>	<u>1,297</u>

Non-current assets held for sale are due for settlement in twelve months. The assets are sold either by an auction, expression of interest or a private treaty.

Recognition and Measurement

With regard to Non-current assets classified as held for sale, their carrying amount will be recovered principally through a sale transaction, not through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs of disposal.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

13. NON-CURRENT ASSETS - PROPERTY, PLANT AND EQUIPMENT

	Land and Buildings \$'000	Plant and Equipment \$'000	Total \$'000
At 1 July 2021 - fair value			
Gross carrying amount	2,238,125	820,352	3,058,477
Accumulated depreciation and impairment	(824,854)	(531,504)	(1,356,358)
	1,413,271	288,848	1,702,119
Work in progress	44,308	109,297	153,605
Net carrying amount	1,457,579	398,145	1,855,724
At 30 June 2022 - fair value			
Gross carrying amount	2,307,906	880,119	3,188,025
Accumulated depreciation and impairment	(843,806)	(556,595)	(1,400,401)
	1,464,100	323,524	1,787,624
Work in progress	94,325	57,826	152,151
Net Carrying Amount	1,558,425	381,350	1,939,775

Reconciliations

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the current reporting year is set out below:

	Land and Buildings \$'000	Plant and Equipment \$'000	Work in Progress \$'000	Total \$'000
Year ended 30 June 2022				
Net carrying amount at start of year	1,413,271	288,848	153,605	1,855,724
Purchase of assets	1,568	28,356	90,574	120,498
Transfers from work in progress	10,944	81,075	(92,028)	(9)
Assets held for sale	-	1,297	-	1,297
Disposals	(1,972)	(4,912)	-	(6,884)
Increase/ (decrease) in net assets from equity transfer	(42)	(1,976)	-	(2,018)
Net revaluation increments less revaluation decrements	77,042	19,421	-	96,463
Depreciation expense	(36,711)	(88,585)	-	(125,296)
Net carrying amount at end of year	1,464,100	323,524	152,151	1,939,775

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

13. NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT (continued)

	Land and Buildings \$'000	Plant and Equipment \$'000	Total \$'000
At 1 July 2020 - fair value			
Gross carrying amount	2,118,493	807,392	2,925,885
Accumulated depreciation and impairment	(791,943)	(510,574)	(1,302,517)
	1,326,550	296,818	1,623,368
Work in progress	44,627	92,927	137,554
Net Carrying Amount	1,371,177	389,745	1,760,922
At 30 June 2021 - fair value			
Gross carrying amount	2,238,125	820,352	3,058,477
Accumulated depreciation and impairment	(824,854)	(531,504)	(1,356,358)
	1,413,271	288,848	1,702,119
Work in progress	44,308	109,297	153,605
Net carrying amount	1,457,579	398,145	1,855,724

Reconciliations

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the previous reporting year is set out below:

	Land and Buildings \$'000	Plant and Equipment \$'000	Work in Progress \$'000	Total \$'000
Year ended 30 June 2021				
Net carrying amount at start of year	1,326,550	296,818	137,554	1,760,922
Purchase of assets	48,421	30,444	97,314	176,179
Transfers from work in progress	27,854	44,623	(81,263)	(8,786)
Assets held for sale	-	(747)	-	(747)
Disposals	(2,583)	(3,051)	-	(5,634)
Increase/ (decrease) in net assets from equity transfer	-	(213)	-	(213)
Net revaluation increments less revaluation decrements	46,762	4,473	-	51,235
Depreciation expense	(33,733)	(83,499)	-	(117,232)
Net carrying amount at end of year	1,413,271	288,848	153,605	1,855,724

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

13. NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT (continued)

Recognition and measurement

Acquisition of property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Australian Accounting Standards.

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date.

Where payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent, i.e. deferred payment amount is effectively discounted over the year of credit.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition (see also assets transferred as a result of an equity transfer - Note 22).

Capitalisation thresholds

Property, plant and equipment and intangible assets costing \$5,000 and above individually are capitalised. In addition, assets forming part of a network (including printers) and communications systems are capitalised regardless of cost.

Major inspection costs

When each major inspection is performed, its cost is recognised in the carrying amount of an asset as a replacement of a part, if the recognition criteria are satisfied.

Restoration costs

The present value of the expected cost for the restoration or cost of dismantling of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Maintenance costs

Day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement of a part or component of an asset, in which case the costs are capitalised and depreciated.

Depreciation of property, plant and equipment

Depreciation is provided for on a straight-line basis for all depreciable assets to write off the depreciable/amortised amount, as consumed over its useful life, to NSW Police Force. Land is not a depreciable asset.

All material separately identifiable components of assets are recognised and depreciated/amortised over their useful lives. If the asset cannot be separately identified, even though it is an integral part or component of a larger asset, then it is a whole of an asset and is depreciated/amortised over the useful life. Except for buildings and improvements (2020-21: 2 to 68 years), there were no other changes to the depreciation rates compared to prior year.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

13. NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT (continued)

Recognition and measurement (continued)

Depreciation of property, plant and equipment (continued)

Current depreciation/amortisation rates are as follows:

Category	Asset Category Name	Rate
A	Aircraft/aviation	15%
B	Buildings & improvements	useful life varies 2 to 71 years
C	Computers – not PCs	25%
C 1	Computers – PCs	20%
D	Computer integrated software	10%
E	Furniture & fittings	10%
F	Plant & equipment	10%
F 1	Body worn camera	33%
G	Marine equipment	5%
H	Transport equipment	15%
I	Office equipment	10%
J	Scientific apparatus	15%
K	Radio communications equipment	15%
M	Firearms and dangerous weapons	10%
N	Musical instruments	10%
P	Livestock	12.5%
R	Asset restoration	Straight line over remaining life
S	Intangible assets -software	10%

Right-of-Use Assets acquired by lessees

From 1 July 2019, AASB 16 *Leases* (AASB 16) requires a lessee to recognise a right-of-use asset for most leases. NSW Police Force has elected to present right-of-use assets separately in the Statement of Financial Position.

Further information on leases is contained in Note 14.

Revaluation of property, plant and equipment

NSW Police Force's property portfolio consists of land, police residences, police stations and other operational buildings. Physical non-current assets are valued in accordance with the "Valuation of Physical Non-Current Assets at Fair Value" Policy and Guidelines Paper (TPP 21-09) and Treasurer's Direction TD 21-05 *Valuation of Physical Non-Current Assets at Fair Value*. TD 21-05 and TPP 21-09 adopt fair value in accordance with AASB 13 *Fair Value Measurement*, AASB 116 *Property, Plant and Equipment* and AASB 140 *Investment Property*.

Property, plant and equipment is measured at the highest and best use by the market participants that is physically possible, legally permissible and financially feasible. The highest and best use must be available at a year that is not remote and taking into account the characteristics of the asset being measured, including any socio-political restrictions imposed by government. In most cases, after taking into account these considerations, the highest and best use is the existing use. In limited circumstances, the highest and best use may be a feasible alternative use, where there are no restrictions on use or where there is a feasible higher restricted alternative use.

Fair value of residential property, aircraft and vessels is based on a market participants' perspective, using valuation techniques (market approach, cost approach, income approach) that maximise relevant observable inputs and minimise unobservable inputs. Also refer Note 16 for further information regarding fair value.

Police Stations and associated administrative areas are valued based on the estimated current replacement cost of the most appropriate modern equivalent replacement facility having a similar service potential to the existing asset. Land is valued at the highest and best use basis, subject to any restrictions or enhancements since acquisition. The land component of the property portfolio and police residences has been revalued with market value as the basis for revaluation.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

13. NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT (continued)

Recognition and measurement (continued)

Revaluation of property, plant and equipment (continued)

Land and buildings are typically revalued over a three-year cycle. NSW Police Force undertakes this progressive method of revaluation in accordance with Treasury Guidelines and AASB 116 *Property, Plant and Equipment*. The last such revaluation was completed on 30 June 2022 and was based on an independent assessment. The 2022 revaluation is the third year in the current three-year cycle. In 2022, the land and building assets in the Central Metropolitan, Northern and Western Regions were revalued.

The Western Region land and buildings were not due to for revaluation in 2022, however, the significant impact of COVID-19 and low interest rates on property values over the past year required a formal revaluation to be undertaken.

To ensure that the land and building assets not included in the 2022 revaluation are held at fair value at 30 June 2022, valuation factors were obtained from accredited valuers. There was no material difference between the values recorded and the adjusted values, had the valuation factors been applied. All land and building revaluations, and the valuation factors are undertaken by accredited valuer, engaged by the external property management service provider, to ensure consistency.

Marine equipment and aviation assets are normally revalued over a three-year cycle. NSW Police Force undertakes this progressive method of revaluation in accordance with Treasury Guidelines and AASB 116 *Property, Plant and Equipment*. The 2020 revaluation was the first year in the three-year cycle with the next valuation due in 2023 by an accredited valuer, engaged by NSW Police Force.

The marine equipment and aviation assets were revalued on 30 June 2022. Over the past two years, due to the impact of COVID-19, the market data in the new and used marine and aircraft markets indicated significant movement in valuations deeming it prudent to undertake a formal revaluation of these assets in 2022.

Non-specialised assets with short useful lives are measured at depreciated historical cost, which for these assets approximates fair value. NSW Police Force has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

Heritage buildings are valued at a premium rate taking into consideration the highest and best use of the property.

When revaluing non-current assets using the cost approach, the gross amount and the related accumulated depreciation are separately restated.

For other assets valued using other valuation techniques, any balances of accumulated depreciation at the revaluation date in respect of those assets are credited to the asset accounts to which they relate. The net asset accounts are then increased or decreased by the revaluation increments or decrements.

Revaluation increments are recognised in other comprehensive income and credited to the revaluation surplus in equity. However, to the extent that an increment reverses a revaluation decrement in respect of the same class of asset previously recognised as a loss in the net result, the increment is recognised immediately as a gain in the net result.

Revaluation decrements are recognised immediately as a loss in the net result, except to the extent that it offsets an existing revaluation surplus on the same class of assets, the decrement is debited directly to the revaluation surplus.

Impairment of property, plant and equipment

As a not-for-profit entity with no cash generating units, impairment under AASB 136 *Impairment of Assets* is unlikely to arise. Since property, plant and equipment is carried at fair value or an amount that approximates fair value, impairment can only arise in the rare circumstances such as where the costs of disposal are material. Specifically, impairment is unlikely for not-for-profit entities given that AASB 136 *Impairment of Assets* modifies the recoverable amount test for non-cash generating assets of not-for-profit entities to the higher of fair value less costs of disposal and depreciated replacement cost, where depreciated replacement cost is also fair value.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

13. NON-CURRENT ASSETS - PROPERTY, PLANT AND EQUIPMENT (continued)

Recognition and measurement (continued)

Impairment of property, plant and equipment (continued)

NSW Police Force assesses at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, NSW Police Force estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

As a not-for-profit entity, an impairment loss is recognised in the net result to the extent the impairment loss exceeds the amount in the revaluation surplus for the class of asset.

14. LEASES

NSW Police Force as a Lessee

NSW Police Force leases various properties, equipment and motor vehicles. Lease contracts are typically made for fixed periods of 2 to 25 years but may have extension options. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants, but leased assets may not be used as security for borrowing purposes. NSW Police Force does not provide residual value guarantees in relation to leases.

Extension and termination options are included in a number of property and equipment leases. These terms are used to maximise operational flexibility in terms of managing contracts. The majority of extension and termination options held are exercisable only by NSW Police Force and not by the respective lessor. In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or years after termination options) are only included in the lease term if the lease is reasonably certain to be extended (or not terminated). Potential future cash outflows have not been included in the lease liability because it is not reasonably certain that the leases will be extended (or not terminated). The assessment is reviewed if a significant event or a significant change in circumstances occurs which affects this assessment and that is within the control of the lessee. During the current financial year, the financial effect of revising lease terms to reflect the effect of exercising extension and termination options was an increase in recognised lease liabilities and right-of-use assets of \$9.559 million (2020-21: \$24.298 million).

AASB 16 Leases (AASB 16) requires a lessee to recognise a right-of-use asset and a corresponding lease liability for most leases.

NSW Police Force has elected to recognise payments for short-term leases and low value leases as expenses on a straight-line basis, instead of recognising a right-of-use asset and lease liability. Short-term leases are leases with a lease term of 12 months or less. Low value assets are assets with a fair value of \$10,000 or less.

For the year ended 30 June 2022, NSW Police Force had accepted the changes in the office accommodation arrangements with Property NSW. The main change is the introduction of the "substitution right" clause for Property NSW to relocate NSW Police Force during the term of the agreement. The clause provides Property NSW with a substantive substitution right. Therefore, these agreements are no longer accounted for as a lease within the scope of AASB 16. The corresponding right of use assets and lease liabilities is derecognised as at 30 June 2022, the effective date of the new clause. The net impact of the derecognition is recognised in Other Gains/(Losses) (refer Note 5). From 1 July 2022, the accommodation charges will be recognised as expenses when incurred over the agreement duration.

NSW Police Force continues to carry the responsibility to make good, and to control the fit-out during the remaining occupancy period as the entity receives the economic benefits via using the fit-out or expected compensation from Property NSW upon relocation. Incentives received prior to 30 June 2022 apply to the remaining occupancy period. Therefore, NSW Police Force's accounting treatment for make-good provision and fit-out costs in relation to the relevant accommodation remains unchanged. A liability in relation to the amortised balance of incentives received will be recognised as a liability as at 30 June 2022 and will be amortised during the remaining occupancy period.

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

14. LEASES (continued)

Right-of-use assets under leases

The following table presents right-of-use assets that do not meet the definition of investment property.

	Land and Buildings \$'000	Plant and Equipment \$'000	Total \$'000
Balance at 1 July 2021	759,088	33,880	792,968
Additions	18,831	28,459	47,290
Derecognition of right-of-use assets	(2,059)	-	(2,059)
Depreciation expense	(62,232)	(29,314)	(91,546)
Gain on early termination of leases	26	8	34
Gain on derecognition of right-of-use assets	56	-	56
Early terminations	(2,440)	(885)	(3,325)
Balance at 30 June 2022	711,270	32,148	743,418

	Land and Buildings \$'000	Plant and Equipment \$'000	Total \$'000
Balance at 1 July 2020	610,235	33,334	643,569
Additions	214,219	30,916	245,135
Depreciation expense	(58,352)	(29,494)	(87,846)
Gain on early termination of leases	19	3	22
Early terminations	(7,033)	(879)	(7,912)
Balance at 30 June 2021	759,088	33,880	792,968

NSW Police Force has four concessionary lease assets including a specialised facility used for Equine accommodation and training facility. These are not material for disclosure purposes.

Lease liabilities

The following table presents liabilities under leases, including leases in respect of investment properties.

	Total \$'000
Balance at 1 July 2021	848,192
Additions	47,290
Derecognition of lease liabilities	(2,115)
Early terminations	(3,269)
Interest expenses	17,817
Payments	(92,882)
Balance at 30 June 2022	815,033
	Total \$'000
Balance at 1 July 2020	681,468
Additions	245,135
Early terminations	(7,912)
Interest expenses	17,477
Payments	(87,976)
Balance at 30 June 2021	848,192

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

14. LEASES (continued)

The following amounts were recognised in the statement of comprehensive income during the year in respect of leases where the entity is the lessee:

	2022	2021
	\$'000	\$'000
Depreciation expense of right-of-use assets	91,546	87,846
Interest expense on lease liabilities	17,817	17,477
Expense relating to short-term and low value leases	11,535	8,615
Variable lease payments, not included in the measurement of lease liabilities	38	182
Gains or losses arising from derecognising the right-of-use assets and lease liabilities with Property NSW	(56)	-
Early termination of Right-of-use assets - Land and buildings	(26)	(19)
Early termination of Right-of-use assets - Plant and equipment	(8)	(3)
Total amount recognised in the statement of comprehensive income	<u>120,846</u>	<u>114,098</u>

NSW Police Force had total cash outflows for leases \$75.065 million in 2021-22 (\$70.499 million in 2020-21).

Recognition and measurement

NSW Police Force assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a year of time in exchange for consideration.

NSW Police Force recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, except for short-term leases and leases of low-value assets.

i. Right-of-use assets

NSW Police Force recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are initially measured at the amount of initial measurement of the lease liability (refer (ii) below), adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

The right-of-use assets are subsequently measured at cost. They are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

- Land and buildings 3 to 25 years
- Motor vehicles and other equipment 2 to 5 years

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

The right-of-use assets are also subject to impairment. NSW Police Force assesses at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the entity estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. After an impairment loss has been recognised, it is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the net result.

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

14. LEASES (continued)

Recognition and measurement (continued)

ii. Lease liabilities

At the commencement date of the lease, NSW Police Force recognises lease liabilities measured at the present value of lease payments to be made over the lease term. Lease payments include:

- fixed payments (including in substance fixed payments) less any lease incentives receivable;
- variable lease payments that depend on an index or a rate;
- amounts expected to be paid under residual value guarantees;
- exercise price of a purchase options reasonably certain to be exercised by the entity; and
- payments of penalties for terminating the lease, if the lease term reflects the entity exercising the option to terminate.

Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the year in which the event or condition that triggers the payment occurs. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for the entity's leases, the lessee's incremental borrowing rate is used, being the rate that the entity would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

NSW Police Force's lease liabilities are included in borrowings Note 19.

iii. Short-term leases and leases of low-value assets

NSW Police Force applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

iv. Leases that have significantly below-market terms and conditions principally to enable the entity to further its objectives

The initial and subsequent measurement of right-of-use assets under leases at significantly below-market terms and conditions that are entered into principally to enable NSW Police Force further its objectives, is same as normal right-of-use assets measured at cost, subject to impairment.

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

15. INTANGIBLE ASSETS

	Software \$'000
At 1 July 2021	
Cost (gross carrying amount)	338,178
Accumulated amortisation and impairment	<u>(194,015)</u>
Net Carrying Amount	<u>144,163</u>
At 30 June 2022	
Cost (gross carrying amount)	385,901
Accumulated amortisation and impairment	<u>(217,579)</u>
Net Carrying Amount	<u>168,322</u>

	Software \$'000	Work in Progress \$'000	Total \$'000
Year ended 30 June 2022			
Net carrying amount at beginning of period	124,930	19,233	144,163
Additions (from internal development)	11,267	36,639	47,906
Transfers from work in progress	5,595	(5,586)	9
Amortisation (recognised in "depreciation and amortisation")	<u>(23,756)</u>	-	<u>(23,756)</u>
Net carrying amount at end of year	<u>118,036</u>	<u>50,286</u>	<u>168,322</u>

	Software \$'000
At 1 July 2020	
Cost (gross carrying amount)	294,917
Accumulated amortisation and impairment	<u>(171,493)</u>
Net Carrying Amount	<u>123,424</u>
At 30 June 2021	
Cost (gross carrying amount)	338,178
Accumulated amortisation and impairment	<u>(194,015)</u>
Net Carrying Amount	<u>144,163</u>

	Software \$'000	Work in Progress \$'000	Total \$'000
Year ended 30 June 2021			
Net carrying amount at beginning of period	116,190	7,234	123,424
Additions (from internal development)	15,702	19,052	34,754
Transfers from work in progress	15,839	(7,053)	8,786
Amortisation (recognised in "depreciation and amortisation")	<u>(22,801)</u>	-	<u>(22,801)</u>
Net carrying amount at end of year	<u>124,930</u>	<u>19,233</u>	<u>144,163</u>

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

15. INTANGIBLE ASSETS (continued)

Recognition and Measurement

NSW Police Force recognises intangible assets only if it is probable that future economic benefits will flow to NSW Police Force and the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition. Following initial recognition, intangible assets are subsequently measured at fair value only if there is an active market. As there is no active market for NSW Police Force's intangible assets, the assets are carried at cost less any accumulated amortisation and impairment losses.

All research costs are expensed. Development costs are only capitalised when certain criteria are met.

The useful lives of intangible assets are assessed to be finite. NSW Police Force's intangible assets are amortised using the straight-line method over a year of 10 years for computer software.

Intangible assets are tested for impairment where an indicator of impairment exists. However, as a not-for-profit entity with no cash generating units, impairment under AASB 136 *Impairment of Assets* is unlikely to arise (refer to Note 13).

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

16. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS

Fair value measurement and hierarchy

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

A number of NSW Police Force's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities. When measuring fair value, the valuation technique used maximises the use of relevant observable inputs and minimises the use of unobservable inputs. Under AASB 13 *Fair Value Measurement*, NSW Police Force categorises, for disclosure purposes, the valuation techniques based on the inputs used in the valuation techniques as follows:

- Level 1 – quoted prices in active markets for identical assets / liabilities that the entity can access at the measurement date.
- Level 2 – inputs other than quoted prices included within Level 1 that are observable, either directly or indirectly.
- Level 3 – inputs that are not based on observable market data (unobservable inputs).

NSW Police Force recognises transfers between levels of the fair value hierarchy at the end of the reporting year during which the change has occurred.

(a) Fair Value Hierarchy

Year ended 30 June 2022	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total fair value \$'000
Property, plant and equipment (Note 13)				
Land and buildings	-	-	1,464,100	1,464,100
Marine equipment and aviation assets	-	-	104,413	104,413
	-	-	1,568,513	1,568,513

There were no transfers between Level 1 or Level 2 during 2021-22.

The "total" above includes assets measured at fair value and will not reconcile to the total property, plant and equipment recognised in the statement of financial position.

Year ended 30 June 2021	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total fair value \$'000
Property, plant and equipment (Note 13)				
Land and buildings	-	-	1,413,271	1,413,271
Marine equipment and aviation assets	-	-	60,492	60,492
	-	-	1,473,763	1,473,763
Non-current assets held for sale (Note 12)				
Marine equipment and aviation assets	-	-	1,297	1,297
	-	-	1,475,060	1,475,060

There were no transfers between Level 1 or Level 2 during 2020-21.

The "total" above includes assets measured at fair value and will not reconcile to the total property, plant and equipment recognised in the statement of financial position.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

16. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS (continued)

(b) Valuation techniques, input and processes

For each class of property, plant and equipment, a description of the valuation technique applied, and the inputs used in the fair value measurement is disclosed in the table below.

For the valuation processes refer Note 13.

Class	Valuation Technique	Key inputs
Land and buildings		
Land and residential buildings	<p>Market approach – land is valued based on comparable property sales transactions and where identical properties are not available, adjustments have been made to reflect the following characteristics of the asset: location, topography, construction, age, condition, size, legal/physical restrictions, and enhancements.</p> <p>These assets are classified as Level 3 as the adjustments made to the observable data of comparative properties are considered significant and require judgement to be exercised by the valuer.</p>	<ul style="list-style-type: none"> - Comparable property sales values - Adjustments for location, topography, construction, age, condition, and size - Adjustments for restrictions or enhancements
Police stations, combined police stations and residences and other specialised buildings (including heritage assets)	<p>Cost approach – specialised buildings are valued based on the current replacement cost of the most appropriate modern equivalent replacement facility having a similar service potential to the existing asset.</p> <p>These assets are classified as Level 3 as the estimated construction costs are considered a significant adjustment to the observable data of comparable properties.</p>	<ul style="list-style-type: none"> - Estimated construction costs for customisation. - Depreciation rate / useful life.
Plant and equipment		
Aviation assets	<p>Market approach – Aviation assets are valued based on secondary market evidence with allowance made for certain elements of the air fleet including engine overhauls or replacements, paint scheme, location, law enforcement equipment, and design modifications.</p> <p>These assets are classified as Level 3 as the allowance for the above elements are considered a significant adjustment to the observable data of the secondary market transactions.</p>	<ul style="list-style-type: none"> - Secondary market data. - Adjustments for engine overhauls or replacements, paint scheme, location, law enforcement equipment, and design modifications.
Marine assets	<p>Cost approach – Specialised assets are valued based on the cost to replace the asset with a new asset, an estimate of the residual value and depreciation.</p> <p>Market approach – Non-specialised assets are valued based on secondary market evidence.</p>	<ul style="list-style-type: none"> - Secondary market data. - Adjustments for engine overhauls or replacements, paint scheme, location, law enforcement equipment, and design modifications.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

16. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS (continued)

(b) Valuation techniques, input and processes (continued)

There has been no change in the valuation technique in the current year. The highest and best use of the asset is its current use.

(c) Reconciliation of recurring Level 3 fair value measurements

Year ended 30 June 2022	Land and building \$'000	Marine equipment and Aviation assets \$'000	Assets held for sale	Total Recurring Level 3 Fair Value \$'000
Fair value as at 1 July 2021	1,413,271	60,492	1,297	1,475,060
Additions	12,512	49,855	-	62,367
Assets held for sale	-	1,297	(1,297)	-
Revaluation increments/ decrements recognised in other comprehensive income - included in line item 'changes in revaluation surplus of property, plant and equipment'	77,042	7,629	-	84,671
Disposals	(2,014)	(3,501)	-	(5,515)
Depreciation expense	(36,711)	(11,359)	-	(48,070)
Fair value as at 30 June 2022	1,464,100	104,413	-	1,568,513

Year ended 30 June 2021	Land and buildings \$'000	Marine equipment and Aviation assets \$'000	Assets held for sale \$'000	Total Recurring Level 3 Fair Value \$'000
Fair value as at 1 July 2020	1,326,550	69,728	550	1,396,828
Additions	76,275	197	-	76,472
Assets held for sale	-	(747)	747	-
Revaluation increments/ decrements recognised in other comprehensive income - included in line item 'Changes in revaluation surplus of property, plant and equipment'	46,762	-	-	46,762
Disposals	(2,583)	(94)	-	(2,677)
Depreciation expense	(33,733)	(8,592)	-	(42,325)
Fair value as at 30 June 2021	1,413,271	60,492	1,297	1,475,060

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

17. RESTRICTED ASSETS

	2022 \$'000	2021 \$'000
Included in the current assets are the following restricted assets:		
Death and Disabilities Scheme Monies	21,505	10,541
	<u>21,505</u>	<u>10,541</u>

The monies for the death and disability scheme are received from NSW Treasury and through police officers' employee contributions. These funds are applied exclusively in the use of death and disability related payments only.

The NSW Treasury currently underwrites the unfunded liabilities arising from the NSW Police Force's death and disability scheme. Supplementation to the recurrent budget is sought and approved by the Expenditure Review Committee to meet unfunded costs of the scheme.

The restricted assets are included in cash at bank in Note 7.

18. CURRENT LIABILITIES – PAYABLES

	2022 \$'000	2021 \$'000
Accrued salaries, wages and on-costs	52,920	41,584
Payroll tax	19,093	13,913
Fringe benefits tax	1,650	1,568
Pay as you go tax withheld	115	37,895
Employee deductions withheld	96	80
Superannuation guarantee charge	85	125
Creditors	32,909	27,216
Property related expenses	9,803	11,682
Agency performance adjustment	100,400	11,980
Capital expense accruals	6,296	15,601
Motor vehicle costs	3,924	3,186
Evidence fees	552	690
Contractor expenses	1,999	466
Microsoft Software data network service	-	1,220
Readsoft uncoded expense accruals	42	269
Copyright fees	197	82
Telephone and communications services	844	478
Goods and services tax accrual	11,196	2,384
DNA service fees	994	1,047
Printing and stationary	877	943
Information and communication technology expenses	705	810
Legal fees	925	615
Auditor's remuneration - audit of the financial statements	211	163
COVID-19 logistic payable	1,602	281
Police Blue Ribbon Insurance	7,240	-
Various sundry accruals	1,646	2,801
Total	<u>256,321</u>	<u>177,079</u>

Details regarding liquidity risk, including a maturity analysis of the above payables, are disclosed in Note 31.

Recognition and measurement

Payables represent liabilities for goods and services provided to NSW Police Force and other amounts. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

Payables are financial liabilities at amortised cost, initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised net result when the liabilities are derecognised as well as through the amortisation process.

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

19. CURRENT / NON-CURRENT LIABILITIES – BORROWINGS

	2022	2021
	\$'000	\$'000
Current borrowings		
Lease liability	66,515	66,643
	<u>66,515</u>	<u>66,643</u>
Non-current borrowings		
Lease liability	748,518	781,549
	<u>748,518</u>	<u>781,549</u>
Total Borrowings - Refer Note 14	<u>815,033</u>	<u>848,192</u>

Details regarding liquidity risk and market risk, including a maturity analysis of the above borrowings, are disclosed in Note 31.

Recognition and measurement

Borrowing represents interest bearing liabilities mainly raised through NSW Treasury Corporation, lease liabilities, service concession arrangement liabilities and other interest bearing liabilities.

Financial liabilities at amortised cost

Borrowings classified as financial liabilities at amortised cost are initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in net result when the liabilities are derecognised as well as through the amortisation process.

Lease liabilities are determined in accordance with AASB 16 *Leases*.

Please refer to Note 14 for details of lease liabilities to be derecognised from 30 June 2022 as a result of changes in the office accommodation arrangements with Property NSW.

Financial guarantees

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

Recognition and measurement

Financial guarantee contracts are recognised as a financial liability at the time the guarantee is issued. The liability is initially measured at fair value, being the premium received. Subsequent to initial recognition, NSW Police Force's liability under each guarantee is measured at the higher of the amount initially recognised less cumulative amortisation, and an expected credit loss provision.

As at 30 June 2022, NSW Police Force did not provide any financial guarantee contracts for the years ended 30 June 2022 and 30 June 2021.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

19. CURRENT / NON-CURRENT LIABILITIES – BORROWINGS (continued)

Recognition and measurement (continued)

Changes in liabilities arising from financing activities

	Leases \$'000	Total liabilities from financing activities \$'000
1 July 2020	681,468	681,468
Cash flows	(70,499)	(70,499)
New leases	245,135	245,135
Early terminations	(7,912)	(7,912)
30 June 2021	848,192	848,192
1 July 2021	848,192	848,192
Cash flows	(75,065)	(75,065)
New leases	47,290	47,290
Derecognition of leases	(2,115)	(2,115)
Early terminations	(3,269)	(3,269)
30 June 2022	815,033	815,033

20. CURRENT / NON-CURRENT LIABILITIES – PROVISIONS

	2022 \$'000	2021 \$'000
Employee benefits and related on costs - Current		
Annual leave *	252,262	243,059
Annual leave on long service leave	50,451	58,771
Non-renewal benefit*	59,116	87,064
Leave loading	2,293	2,298
Workers' compensation insurance on long service leave	52,874	61,591
Superannuation on long service leave	44,943	52,353
Other Oncost on Leave - Superannuation	83,576	48,850
Payroll tax on annual leave liability	15,213	16,122
Payroll tax on long service leave	53,227	61,432
Death and disability self-insurance scheme	10,000	6,900
	623,955	638,440
Other Provisions - Current		
Restoration costs - Current	8,691	6,765
	8,691	6,765
Total	632,646	645,205

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

20. CURRENT / NON-CURRENT LIABILITIES – PROVISIONS (continued)

Employee benefits and related on costs - Non-Current		
Annual leave on long service leave	4,990	5,110
Non-renewal benefit	31,536	21,226
Workers' compensation insurance on long service leave	5,229	5,356
Superannuation on long service leave - Non-current	4,445	4,552
Payroll tax on long service leave	5,264	5,342
Payroll tax on other leave provisions	1,530	1,029
Death and disability self-insurance scheme	193,900	8,500
	246,894	51,115
Subtotal Employee benefits and related on costs	870,849	689,555
Other Provisions - Non-Current		
Restoration costs - Non-current	38,726	26,805
	38,726	26,805
Subtotal Other Provisions	47,417	33,570
Total Current Provisions	632,646	645,205
Total Non-Current Provisions	285,620	77,920
Total Provisions	918,266	723,125
Aggregate employee benefits and related on-costs		
Provisions	870,849	689,555
Accrued salaries, wages and on-costs (refer Note 18)	52,920	41,584
	923,769	731,139

* Current employee benefits expected to be settled more than 12 months after the reporting dates are as follows:

- (i) Annual leave totals \$26.651 million (\$7.290 million in 2020-21)
- (ii) Non-renewal benefit totals \$36.169 million (\$69.476 million in 2020-21).

	2022	2021
	\$'000	\$'000
Movement in provisions - other than employee benefits		
Movements in the restoration provision during the financial year are set out below:		
Restoration Costs		
Carrying amount at the beginning of financial year	33,570	28,137
Additional provisions recognised	18,928	13,974
Amounts used	(1,449)	(854)
Unused amounts reversed	(6,898)	(8,312)
Unwinding / change in the discount rate-(refer Note 2(e))	3,266	625
Carrying amount at the end of financial year	47,417	33,570

Recognition and Measurement

Employee benefits and related

Salaries and wages, annual leave, sick leave and on-costs

Salaries and wages (including non-monetary benefits) and paid sick leave that are expected to be settled wholly within 12 months after the end of the year in which the employees render the service are recognised and measured at the undiscounted amounts of the benefits.

Annual leave is not expected to be settled wholly before twelve months after the end of the annual reporting year in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 *Employee Benefits* (although short-cut methods are permitted).

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

20. CURRENT / NON-CURRENT LIABILITIES – PROVISIONS (continued)

Recognition and Measurement (continued)

Employee benefits and related on-costs (continued)

Salaries and wages, annual leave, sick leave and on-costs (continued)

Actuarial advice obtained by Treasury has confirmed that using the nominal annual leave balance plus the annual leave entitlements accrued while taking annual leave (calculated using 7.69% of the nominal value of annual leave for unsworn employees and 11.54% for sworn employees, respectively) can be used to approximate the present value of the annual leave liability. NSW Police Force has assessed the actuarial advice based on the entity's circumstances and has determined that the effect of discounting is immaterial to annual leave. All annual leave is classified as a current liability even where the entity does not expect to settle the liability within 12 months as the entity does not have an unconditional right to defer settlement.

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

Long service leave and superannuation

The liabilities for long service leave and defined benefit superannuation of NSW Police Force are assumed by the Crown. NSW Police Force accounts for the liability as having been extinguished, resulting in the amount assumed being shown as part of the non-monetary revenue item described as "Acceptance by the Crown of employee benefits and other liabilities".

Long service leave is measured at the present value of expected future payments to be made in respect of services provided up to the reporting date. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures, and years of service. Expected future payments are discounted using Commonwealth government bond rate at the reporting date.

The superannuation expense for the financial year is determined by using the formulae specified in the Treasurer's Directions. The expense for certain superannuation schemes (i.e. Basic Benefit and Aware Super) is calculated as a percentage of the employees' salary. For other superannuation schemes (i.e. State Superannuation Scheme and State Authorities Superannuation Scheme), the expense is calculated as a multiple of the employees' superannuation contributions.

Consequential on-costs

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of payroll tax, workers' compensation insurance premiums and fringe benefits tax.

Other provisions

Other provisions recognised when: NSW Police Force has a present legal or constructive obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation.

If the effect of the time value of money is material, provisions are discounted at 4.07%, which is the 10-year government bond rate at review date, which reflects the current market assessments of the time value of money and the risks specific to the liability.

Other provisions include restoration costs of \$47.417 million (2021: \$33.570 million) which recognises NSW Police Force's obligations to dismantle, remove and restore items of property, plant and equipment on the leased properties to its original condition at the conclusion of the lease. The amount of the provision is the best estimate of the expenditure required to settle the present obligations, discounted to reflect the present value of such expenditures.

Non-renewal benefit

Commissioned Police officers employed under fixed term appointment contracts are entitled to the payment of non-renewal benefits, equal to 12.5% of the accumulated salary earnings for each completed term of appointment.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

20. CURRENT / NON-CURRENT LIABILITIES - PROVISIONS (continued)

Recognition and Measurement (continued)

Employee benefits and related on-costs (continued)

Non-renewal benefit (continued)

The Crown Employees (Police Officers -2021) Award, Section 72 Non-Renewal Benefit allows Commissioned Police officers to voluntarily access their accrued benefit for a completed term or terms (unconditional benefits) without termination of employment. The benefit is paid at a reduced rate of 80% and the officer agrees to forfeit the remaining 20%. The Commissioned Police officer's benefits for their current contract term (pro rata benefits) cannot be cashed out and are unaffected.

The liability for non-renewal benefits is recognised from the beginning of the first fixed term appointment of each officer and is measured on the accumulated salary earnings of each officer at reporting date. An actuarial assessment of this liability is performed every three years.

The non-renewal benefit liability is measured at present value in accordance with AASB 119 *Employee Benefits*.

A shorthand method, based on actuarial report obtained as at 30 June 2021, was applied to calculate the total liability. This calculation is based on the application of a discount factor of 0.82 to total non-renewal benefit liability.

The next actuarial assessment of this liability is currently due no later than 30 June 2024.

The liability is disclosed in Note 20 as part of 'Current / Non-Current Liabilities – Provisions'.

The NSW Police Force Police Blue Ribbon Insurance

The valuation of NSW Police Force's self-insured liabilities under the NSW Police Death and Disability Award Insurance scheme as at 30 June 2022 is in accordance with independent actuarial advice.

NSW Police Blue Ribbon Insurance facilitates Death and Total and Permanent Incapacity benefits (TPD), and Partial and Permanent Disability benefits (PPD) to eligible police officers of NSW Police Force from 23 June 2005 until its replacement by the *Police Amendment (Death and Disability) 2011 Act*.

Under the 2011 Act, the new death and TPD benefits were effective from 20 January 2012 while the new Income Protection (IP) benefits were effective for any claim that did not meet the transitional arrangements to be eligible for 2005 PPD benefits on 30 November 2011.

These arrangements are provided to a police officer if they suffered an on duty or off duty injury, resulting in the death or total and permanent disability or partial and permanent disability of the officer. NSW Police Force (employer) and police officers (employees) make contributions as required by these Awards.

NSW Police Force's self-insured liability for PPD benefits (2005 Award) and IP benefits are deemed "termination benefits" under AASB 119 *Employee Benefits*. The liability is measured in accordance with AASB 119 *Employee Benefits* and is consistent with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

The assessment approximates the potential liability of PPD and IP (including IP liability aged 60 to 65) as well as death and TPD that are not covered by the insurer, and the recovery of payments made under a PPD claim when the affected officer submits a TPD claim in finalisation of compensation for an injury. The valuation also includes the potential risk sharing liabilities payable to the insurer (TAL) if the IP and TPD claims experience is above a specified level. The valuation also accounts for potential premium refund if the claims experience is below a specified level.

The liability has been discounted at an assumed government bond rate of 2.6% with a term of 1.6 years.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

20. CURRENT / NON-CURRENT LIABILITIES - PROVISIONS (continued)

Recognition and Measurement (continued)

Employee benefits and related on-costs (continued)

The NSW Police Force Blue Ribbon Super Scheme (continued)

The liability is disclosed in Note 20 as part of 'Current / Non-Current Liabilities – Provisions' and the recovery is disclosed in Note 8 as part of 'Current / Non-Current Assets – Receivables'.

21. CURRENT / NON-CURRENT LIABILITIES – OTHER

	2022 \$'000	2021 \$'000
Other Liabilities - Current		
Liabilities under transfers to acquire or construct non-financial assets to be controlled by NSW Police Force	1,707	706
Other	187	14
Total Liabilities-Other	1,894	720
Reconciliation of financial assets and corresponding liabilities arising from transfers to acquire or construct non-financial assets to be controlled by the entity		
Opening balance of liabilities arising from transfers to acquire or construct non-financial assets to be controlled by the entity	706	28
Add: receipt of cash / receivables during the financial year	7,586	693
Deduct: income recognised during the financial year	(6,585)	(15)
Closing balance of liabilities arising from transfers to acquire/construct non-financial assets to be controlled by the entity	1,707	706

Refer to Note 3(b) for a description of NSW Police Force's grant obligations received to acquire or construct non-financial assets to be controlled by the entity.

NSW Police Force expects to recognise as revenue any liability for unsatisfied obligations as at the end of the reporting year in the next financial year, as the related assets are constructed or acquired.

Details regarding credit risk, liquidity risk and market risk, including credit risk, liquidity risk and market risk, including in Note 31.

22. EQUITY AND RESERVES

Recognition and Measurement

(i) Revaluation surplus

The revaluation surplus is used to record increments and decrements on the revaluation of non-current assets. This accords with NSW Police Force's policy on the revaluation of property, plant and equipment is discussed in Note 13.

(ii) Accumulated funds

The category 'Accumulated Funds' includes all current and prior year retained funds.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

22. EQUITY AND RESERVES (continued)**Recognition and Measurement (continued)****(iii) Equity transfers (continued)**

This treatment is consistent with AASB 1004 *Contributions* and Australian Accounting Interpretation 1038 *Contributions by Owners Made to Wholly Owned Public-Sector Entities*. The transfer of net assets between agencies as a result of an administrative restructure, transfers of programs/functions and parts thereof between NSW public sector agencies and 'equity appropriations' are designated or required by Australian Accounting Standards to be treated as contributions by owners and recognised as an adjustment to "Accumulated Funds". This treatment is consistent with AASB 1004 *Contributions* and Australian Accounting Interpretation 1038 *Contributions by Owners Made to Wholly Owned Public-Sector Entities*.

Transfers arising from an administrative restructure involving not-for-profit entities and for-profit government departments are recognised at the amount at which the assets and liabilities were recognised by the transferor immediately prior to the restructure. Subject to below, in most instances this will approximate fair value.

All other equity transfers are recognised at fair value, except for intangibles. Where an intangible has been recognised at amortised cost by the transferor because there is no active market, the agency recognises the asset at the transferor's carrying amount. Where the transferor is prohibited from recognising internally generated intangibles, the agency does not recognise that asset.

INCREASE / (DECREASE) IN NET ASSETS FROM EQUITY TRANSFERS

	2022	2021
	\$'000	\$'000
Transfers of property, plant and equipment		
To Property NSW	(42)	-
To NSW Telecommunications Authority	(1,976)	(213)
Increase / (Decrease) in Net Assets from Equity Transfers	<u>(2,018)</u>	<u>(213)</u>

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

22. EQUITY AND RESERVES (continued)

Recognition and Measurement (continued)

(iii) Equity transfers (continued)

To Property NSW:

The Premier's Memorandum 2012-20 (PM12-20) provides that all owned office buildings and other non-operational real property assets that are capable of being divested to a third party without affecting service delivery are to be vested in Property NSW.

NSW Police Force and Property NSW have been collaborating on the vesting and transition strategy of NSW Police Force residential asset portfolio and the appropriate operating model for provision of accommodation services by Property NSW.

As of the 1st September 2017, Property NSW assumed full responsibility for managing the NSW Police Force residential property portfolio. The vesting orders were issued in eight phases from May 2017 to June 2019.

There were no vesting orders issued for the year ended 30 June 2021.

For the year ended 30 June 2022, two properties were transferred to Property NSW representing a total equity transfer of \$0.042 million.

The formal process of transitioning the remaining land title certificates to Property NSW is expected to continue in 2023.

To NSW Telecommunications Authority:

The Property and Infrastructure Memorandum, dated 1 February 2018, provides for the integration of various telecommunications networks. The NSW Telecommunications Authority as part of the Critical Communications Enhancement Program (CCEP) program of works is in process of identifying, integrating and rationalising infrastructure of various NSW Government agencies, including NSW Police Force.

Radio site infrastructure assets vesting order phase:	Completed in financial year	Total equity transfer
1	30 June 2019	\$0.720 million
2 and 3	30 June 2020	\$1.152 million
4	30 June 2021	\$0.213 million
5	30 June 2022	\$1.976 million

The formal process of transitioning the remaining radio site infrastructure assets to NSW Telecommunications Authority will continue in 2022-23.

(iv) Reserves

Separate reserve accounts are recognised in the financial statements only if such accounts are required by specific legislation or Australian Accounting Standards.

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

23. COMMITMENTS FOR EXPENDITURE

	2022	2021
	\$'000	\$'000
Capital Commitments		
Aggregate capital expenditure contracted for at balance date and not provided for:		
Within one year	144,795	25,427
Later than one year and not later than five years	24,155	2,981
Later than five years	-	-
Total (including GST)	<u>168,950</u>	<u>28,408</u>

Input tax credits of \$15.359 million (\$2.583 million in 2020-21) is expected to be recoverable from the Australian Taxation Office, are included above.

24. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

	2022	2021
	\$'000	\$'000
(a) Contingent Liabilities		
Contingent liabilities comprise of actual and potential claims and proceedings that arise in the conduct of the NSW Police Force's business. The contingent liabilities are estimates of anticipated legal expenses, legal claim liabilities and associated legal expenses.		
The contingent liabilities exclude:		
- insured liabilities or legal expenses paid from the Attorney General of NSW's 'core' fund, and		
- estimates for settlements, which if the claimant is successful, will be met by NSW Treasury Managed Fund.	<u>2,098</u>	<u>849</u>

(b) Contingent Assets

Before the termination date of the now (Former) lease term, 30 May 2024, the Lessor and the NSW Police Force negotiated the lease for the Parramatta Headquarters for a lease term of 25 years. The negotiated lease commenced on 1 January 2020.

As part of the conditions of the Former lease term, the Lessor agreed that, on the fifteenth anniversary of the lease (1 June 2019), it will deposit \$6 million (expressed as a nominal amount) in an account in its name. The Lessor on 1 July 2019, deposited \$6 million in a trust account in its name.

The NSW Police Force may, at any time after the deposit of the funds, request that the Lessor carry out refurbishment work to the premises in accordance with the NSW Police Force's request, up to maximum value of \$6 million plus any interest accrued in the account from 1 June 2019.

The value of the outstanding refurbishment work to the premises to be carried out by the Lessor as at 30 June 2022 is: \$1.926million.

<u>1,926</u>	<u>1,902</u>
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NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

25. BUDGET REVIEW

The budgeted amounts shown represent the original budgeted financial statements presented to Parliament in respect of the reporting period.

Subsequent amendments to the original budget (e.g., adjustment for transfer of functions between entities as a result of Administrative Arrangements Orders) are not reflected in the budgeted amounts.

Major variances between the original budgeted amounts and the actual amounts disclosed in the primary financial statements are set out below.

Net Result:

The Net Result was adverse to the original budget by \$460 million.

Total expenses (excluding losses) were substantially higher than the original budget (\$342 million) primarily driven by an increase in workers compensation related expenses (\$100 million) and provisions for Police Blue Ribbon Insurance premiums payable in future years (\$186 million).

Grants and contributions were \$174 million adverse due to the application of the Treasury cash management policy reducing agency cash levels at year end and realignment of capital grants due to rephasing of capital projects into 2022-23.

Assets and liabilities:

Total Non-current assets were \$96 million lower than original budget mainly due to a rephasing of the capital program.

Total current liabilities were \$176 million higher than budget primarily due to:

- an increase in payables of \$110 million relating to workers compensation expenditure due in 2022-23.
- an increase in employee related provisions of \$56 million.

Total Non-current liabilities were \$195 million higher than budget primarily relating to an increase in the Police Blue Ribbon Insurance employee related provisions.

Cash flows:

Net cash flows from operating activities were \$212 million lower than the budget mainly due to increase in expenses as referred above.

Net Cost of Services and agency financial performance

The Net Cost of Services Budget control outlined in Treasury Circular NSW TC12/08, rather than actual variations to the Original Budget, is the principal mechanism to assess agency financial performance and is used to ensure general government agencies operate broadly consistent with the accrual-based Budget result and that agencies are managing the full range of resources under their management.

Agency Net Cost of Services limits are set during the Budget process or through approved adjustments during the year. These variations are approved by either the Treasurer (in consultation where necessary with the Expenditure Review Committee of Cabinet) or NSW Treasury under delegation.

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

25. BUDGET REVIEW (continued)

Net Cost of Services and agency financial performance(continued)

NSW Police Force received a range of approved Budget variations during the year including additional funding for COVID-19 response, adjustments for police officer and administrative wage determinations and to Police Blue Ribbon Insurance Premiums. NSW Treasury confirmed that unbudgeted long service leave adjustments arising from actuarial valuation at year end and variations in Cluster grants received due to the application of the Treasury cash management policy and the roll-over of unspent recurrent and / or capital funding between financial years are excluded from the assessment of agency financial performance.

NSW Police Force operated within Net Cost of Services Budget control limits for the year.

26. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO NET RESULT

Reconciliation of cash flows from operating activities to the net result as reported in the Statement of Comprehensive Income as follows:

	2022	2021
	\$'000	\$'000
Net Cash Flows from Operating Activities	200,848	157,333
Depreciation and amortisation	(240,598)	(227,879)
Net gain / (loss) on disposal of property, plant and equipment	(3,948)	(8,543)
Net gain / (loss) on disposal of assets held for sale	2,738	(223)
Net gain / (loss) on Right-of-use assets - land and buildings	82	19
Net gain / (loss) on Right-of-use assets - plant and equipment	8	3
Net gain / (loss) on derivatives at fair value through profit and loss	4,047	1,447
Non-cash revenue - capital donations (Refer Note 3 (b))	440	798
Recognition of pre-existing but previously unrecorded assets - (Refer Note 3(d))	-	3
Restoration costs - (Refer Note 20)	18,928	13,974
Increase / (decrease) in receivables	16,325	5,889
Increase / (decrease) in contract assets	(3,680)	(243)
Increase/ (decrease) in inventory	304	-
Decrease / (increase) in creditors	(79,242)	(62,303)
Decrease / (increase) in provisions	(195,141)	(76,340)
Decrease / (increase) in other liabilities	(1,174)	(610)
Increase / (decrease) in capital works expenditure accruals	(9,305)	12,762
Decrease / (increase) in contract liabilities	3,029	(3,151)
Net result	<u>(286,339)</u>	<u>(187,064)</u>

27. NON-CASH FINANCING AND INVESTING ACTIVITIES

	2022	2021
	\$'000	\$'000
Liabilities and expenses assumed by the Crown:		
Superannuation	(40,096)	(46,457)
Long service leave	52,580	(3,098)
Payroll tax on superannuation	(1,947)	(2,253)
	<u>10,537</u>	<u>(51,808)</u>

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

28. TRUST FUNDS

NSW Police Force holds money in a Crown Trust Fund, comprising money found and exhibit money, held in trust pending resolution of ownership. These monies are excluded from the financial statements, as the NSW Police Force cannot use them to achieve its objectives.

The following is a summary of the transactions in the trust account:

	2022 \$'000	2021 \$'000
Crown Trust Fund Account		
Cash balance at 1 July	41,632	40,073
Add: Receipts	65,473	56,922
Less: Expenditure	<u>(42,998)</u>	<u>(55,363)</u>
Cash balance at 30 June	<u>64,107</u>	<u>41,632</u>

Recognition and measurement
Trust funds

NSW Police Force receives monies in a trustee capacity. As NSW Police Force performs only a custodial role with these monies, and because the monies cannot be used for the achievement of NSW Police Force's own objectives, these funds are not recognised in the financial statements.

29. ADMINISTERED ASSETS AND LIABILITIES

	2022 \$'000	2021 \$'000
Administered assets		
Receivables ¹	35	64
Digital assets ²	<u>2,594</u>	<u>-</u>
Total Administered Assets	<u>2,629</u>	<u>64</u>
Administered liabilities		
Unearned income due not later than one year ³	12,710	13,316
Unearned income due later than one year ³	<u>17,608</u>	<u>17,778</u>
Total Administered Liabilities	<u>30,318</u>	<u>31,094</u>

Note

- The administered assets comprise of accrued income from Transport for NSW for the month of June 2022.
- The administered assets comprise of lawfully seized digital assets as exhibits on behalf of the Crown. It enables NSW Police Force to further its objectives as a government department and fulfil its responsible and custodial role for the administration of the transfer process being consistent with the legislation. NSW Police Force receives seized digital assets for no cash and does not have any obligations towards the transferor as part of the transfer, therefore, seized digital assets are measured at fair value as on reporting date.
- The administered liabilities comprise multi-years firearms and security industry licence payments in advance for a maximum year of up to 5 years. The fees collected are amortised based on the term of the licence.

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

30. ADMINISTERED INCOME

	2022	2021
	\$'000	\$'000
Firearms licensing	10,727	10,280
Security industry licensing	12,620	12,044
Fines and forfeitures	2,876	826
Receipts under Crimes Act	647	421
Digital assets*	2,594	-
Other	46	49
	<u>29,510</u>	<u>23,620</u>

Note

The administered income is not reported in the annual financial statements for NSW Police Force.

*The administered assets comprise of lawfully seized digital assets as exhibits on behalf of the Crown and related funds are not remitted to the Crown. It enables NSW Police Force to further its objectives as a government department and fulfil its responsible and custodial role for the administration of the transfer process being consistent with the legislation. NSW Police Force receives seized digital assets for no cash and does not have any obligations towards the transferor as part of the transfer, therefore, seized digital assets are measured at fair value as on reporting date.

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

31. FINANCIAL INSTRUMENTS

NSW Police Force's main risks arising from financial instruments are outlined below, together with NSW Police Force's objectives, policies and processes for measuring and managing risk. These financial instruments arise directly from NSW Police Force's operations or are required to finance NSW Police Force's operations. NSW Police Force does not enter or trade financial instruments, including derivative financial instruments, for speculative purposes. Further quantitative and qualitative disclosures are included throughout these financial statements.

The Commissioner of Police has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse the risks faced by NSW Police Force, to set risk limits and controls and to monitor risks. Compliance with policies is reviewed by the Risk Management and Audit Committee.

(a) Financial instrument categories

Class	Note	Category	Carrying amount 2022 \$'000	Carrying amount 2021 \$'000
Financial Assets				
Cash and cash equivalent	7	Amortised cost	55,127	87,377
Receivables ¹	8	Amortised cost	19,529	17,280
Contract assets ²	9	Amortised cost	4,587	8,267
Financial assets at fair value	11	Fair value through profit or loss	4,852	925
Financial Liabilities				
Contract liabilities	9	Amortised cost	1,388	4,417
Financial liabilities at fair value	11	Fair value through profit or loss	-	122
Payables ³	18	Amortised cost	234,004	122,689
Borrowings	19	Amortised cost	815,033	848,192
Other liabilities	21	Amortised cost	1,894	720

¹ Excludes statutory receivables and prepayments and lease receivables (i.e. not within scope of AASB 7 *Financial Instruments: Disclosures*).

² While contract assets are also not financial assets, they are explicitly included in the scope of AASB 7 for the purpose of credit risk disclosures.

³ Excludes statutory payables and unearned revenue and lease liabilities (not within scope of AASB 7).

NSW Police Force determines the classification of its financial assets and liabilities after initial recognition and, when allowed and appropriate, re-evaluates this at each financial year end.

(b) De-recognition of financial assets and financial liabilities

A financial asset is derecognised when the contractual rights to the cash flows from the financial assets expire; or if NSW Police Force transfers the financial asset:

- where substantially all the risks and rewards have been transferred; or
- where NSW Police Force has not transferred substantially all the risks and rewards, if NSW Police Force has not retained control.

Where NSW Police Force has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of NSW Police Force's continuing involvement in the asset.

A financial liability is derecognised when the obligation specified in the contract is discharged or cancelled or expires.

(c) Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Statement of Financial Position if there is currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

31. FINANCIAL INSTRUMENTS (continued)

(d) Credit risk - Finance risks

Credit risk arises when there is the possibility that the counterparty will default on their contractual obligations, resulting in financial loss to NSW Police Force. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for credit losses or allowance for impairment).

Credit risk arises from the financial assets of NSW Police Force including cash and receivables. No collateral is held by NSW Police Force. NSW Police Force has not granted any financial guarantees.

Credit risk associated with NSW Police Force's financial assets, other than receivables, is managed through the selection of counterparties and establishment of minimum credit rating standards.

NSW Police Force considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, NSW Police Force may also consider a financial asset to be in default when internal or external information indicates that the entity is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by NSW Police Force.

Cash and cash equivalents

Cash comprises cash on hand and bank balances within the NSW Treasury Banking System, the Brookfield Global Integrated Solutions Trust 6 Account and Jones Lang Lasalle NSW Pty Ltd Trust Account.

In accordance with NSW Treasury's cash management reform 2015-16, no interest is payable to NSW Police Force.

Accounting policy for impairment of trade receivables and other financial assets

Receivables - trade and other receivables

Collectability of trade debtors is reviewed on an ongoing basis. Procedures as established are followed to recover outstanding amounts, including letters of demand.

NSW Police Force applies the AASB 9 *Financial Instruments* simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade debtors.

To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

The expected loss rates are based on historical observed loss rates. The historical loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the customers to settle the receivables. NSW Police Force has not identified any macroeconomic factors that may impact the historical loss rates.

Trade debtors are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others a failure to make contractual payments for a year of greater than 90 days past due.

Most of NSW Police Force's debtors have a B credit rating.

COVID-19 has resulted in a microeconomic impact of an increase in allowance for expected credit losses in relation to trade receivables from contracts with customers.

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

31. FINANCIAL INSTRUMENTS (continued)

(d) Credit risk - Finance risks (continued)

The loss allowance for trade debtors as at 30 June 2022 and 30 June 2021 was determined as follows:

		30 June 2022					Total
		Current	<30 days	30-60 days	61-90 days	>91 days	
Trade Receivables							
		30 June 2022					
		\$'000					
		Current	<30 days	30-60 days	61-90 days	>91 days	Total
Expected credit loss rate		0%	83%	100%	100%	100%	
Estimated total gross carrying amount at default		-	1,180	761	207	1,179	3,327
Expected credit loss		-	978	761	207	1,179	3,125
		30 June 2021					
		\$'000					
		Current	<30 days	30-60 days	61-90 days	>91 days	Total
Expected credit loss rate		0%	7%	100%	100%	100%	
Estimated total gross carrying amount at default		-	1,506	470	116	1,135	3,227
Expected credit loss		-	109	470	116	1,135	1,830
Other Receivables							
		30 June 2022					
		\$'000					
		Current	<30 days	30-60 days	61-90 days	>91 days	Total
Expected credit loss rate		N/A	N/A	N/A	N/A	N/A	
Estimated total gross carrying amount at default		-	330	118	24	3,009	3,481
Expected credit loss		-	-	-	-	2,966	2,966
		30 June 2021					
		\$'000					
		Current	<30 days	30-60 days	61-90 days	>91 days	Total
Expected credit loss rate		N/A	N/A	N/A	N/A	N/A	
Estimated total gross carrying amount at default		-	250	61	49	2,957	3,317
Expected credit loss		-	-	-	11	2,816	2,827

Notes: The analysis excludes statutory receivables, prepayments, as these are not within the scope of AASB 7 *Financial Instruments: Disclosures*. Therefore, the 'total' will not reconcile to the receivables total in Note 8.

NSW Police Force is not materially exposed to concentrations of credit risk to a single trade debtor or group of debtors as at 30 June 2022.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

31. FINANCIAL INSTRUMENTS (continued)

(e) Liquidity risk - Finance risks

Liquidity risk is the risk that NSW Police Force will be unable to meet its payment obligations when they fall due. NSW Police Force continuously manages risk through monitoring future cash flows to ensure adequate cash is available to meet its payment obligations.

The main source of credit standby arrangements available to NSW Police Force is advances from NSW Treasury. Advances are requested from NSW Treasury on a need basis and are repaid by way of reduction in the recurrent grants from the Stronger Communities. Credit card facilities are also in operation within NSW Police Force. The risks associated with credit cards are minimised through credit card policy including transactional and monthly limits. In addition, credit card usage is monitored by independent officers within NSW Police Force.

During the current and prior years, there were no defaults or breaches on any loans payable. No assets have been pledged as collateral. NSW Police Force's exposure to liquidity risk is deemed insignificant based on prior years' data and current assessment of risk.

Liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in NSW TC 11/12 *Payment of Accounts*. For small business suppliers, where terms are not specified, payment is made not later than 30 days from date of receipt of a correctly rendered invoice. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. For small business suppliers, where payment is not made within the specified time, simple interest must be paid automatically unless an existing contract specifies otherwise. For payments to other suppliers, the Head of an authority (or a person appointed by the Head of an authority) may automatically pay the supplier simple interest. The rate of interest applied during the year was 8.07% (2021 – 8.03%).

The table below summarises the maturity profile of the entity's financial liabilities, together with the interest rate exposure.

	Weighted average effective interest rate	Nominal amount \$'000	Interest rate exposure			Maturity dates		
			Fixed interest rate \$'000	Variable interest rate \$'000	Non-interest bearing \$'000	< 1 year \$'000	1 -5 years \$'000	> 5 years \$'000
2022								
Payables ¹	-	234,004	-	-	234,004	234,004	-	-
Contract liabilities	-	1,388	-	-	1,388	1,388	-	-
Borrowings:								
Lease liability	2.19%	1,030,926	-	1,030,926	-	83,454	191,314	756,158
Other	-	1,894	-	-	1,894	1,894	-	-
		1,268,212	-	1,030,926	237,286	320,740	191,314	756,158
2021								
Payables ¹	-	122,691	-	-	122,691	122,691	-	-
Contract liabilities	-	4,417	-	-	4,417	4,417	-	-
Borrowings:								
Lease liability	2.11%	1,080,403	-	1,080,403	-	84,146	257,944	738,313
Other	-	720	-	-	720	720	-	-
		1,208,231	-	1,080,403	127,828	211,974	257,944	738,313

Notes

1. Payables exclude statutory payables and unearned revenue (Not within scope of AASB7).
2. The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities and therefore will not reconcile to the statement of financial position.

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

31. FINANCIAL INSTRUMENTS (continued)

(f) Market risk - Finance risks

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. In the absence of any borrowings with variable interest rates or Hour Glass Investment Facilities, NSW Police Force's exposure to market risk is considered minimal.

Foreign exchange rate risk

NSW Police Force has a Foreign Exchange Risk Policy which applies to purchases in foreign currency greater than \$250,000. The objective of this policy is to minimise the exposure of foreign currency risk to meet the budget forecast. NSW Police Force has minimal exposure to market risk or foreign currency risk.

NSW Police Force has eight foreign exchange forward contracts outstanding at year end, which relates to the purchase of plant and equipment.

The effect on profit and equity due to a reasonably possible change in risk variable is outlined in the information below for interest rate risk and other price risk. A reasonably possible change in risk variable has been determined after taking into account the economic environment in which NSW Police Force operates and the time frame for the assessment (i.e. until the end of the next annual reporting year). The sensitivity analysis is based on risk exposures in existence at the statement of financial position date. The analysis is performed on the same basis for 2021-22. The analysis assumes that all other variables remain constant.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rate. Exposure to interest rate risk arises primarily through NSW Police Force's interest bearing liabilities. The risk is minimal as the most significant financial liability, the finance lease, has a fixed interest rate predetermined at the inception of the lease and remains fixed for the entire term of the lease. Therefore, for this financial instrument, a change in interest rates would not affect profit or loss or equity. A reasonably possible change of +/-1% is used, consistent with current trends in interest rates (based on the official RBA interest rate volatility over the last five years). The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility.

NSW Police Force's exposure to interest and exchange rate risk is set out below:

NSW Police Force

Notes to the financial statements for the year ended 30 June 2022

31. FINANCIAL INSTRUMENTS (continued)

(f) Market risk - Finance risks (continued)
Interest rate risk (continued)

	Carrying amount \$'000	-1%		+1%	
		Net result \$'000	Equity \$'000	Net result \$'000	Equity \$'000
2022					
Financial assets:					
Cash and cash equivalents	55,127	(551)	(551)	551	551
Receivables	19,529	-	-	-	-
Contract assets	4,587	(46)	(46)	46	46
Financial assets at fair value	4,852	(49)	(49)	49	49
Financial liabilities:					
Payables	234,004	2,340	2,340	(2,340)	(2,340)
Contract liabilities	1,388	14	14	(14)	(14)
Borrowings	815,033	8,150	8,150	(8,150)	(8,150)
Financial liability at fair value	-	-	-	-	-
Other liabilities	1,894	19	19	(19)	(19)
2021					
Financial assets:					
Cash and cash equivalents	87,377	(874)	(874)	874	874
Receivables	17,280	-	-	-	-
Contract assets	8,267	(83)	(83)	83	83
Financial assets at fair value	925	(9)	(9)	9	9
Financial liabilities					
Payables	122,689	1,227	1,227	(1,227)	(1,227)
Contract liabilities	4,417	44	44	(44)	(44)
Borrowings	848,192	8,482	8,482	(8,482)	(8,482)
Financial liability at fair value	122	1	1	(1)	(1)
Other liabilities	720	7	7	(7)	(7)

Other price risk

Exposure to other price risk primarily arises through the investment in the TCorp Hour Glass Investment facilities. NSW Police Force does not have investment in these facilities. Therefore, NSW Police Force has no exposure to other price risk.

(g) Fair Value Measurement

Fair value compared to carrying amount

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

Derivative financial instruments are measured at fair value. The carrying amount of derivative financial instruments approximates their fair values, largely due to the short-term maturities of these instruments.

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

31. FINANCIAL INSTRUMENTS (continued)

(h) Fair value recognised in the statement of financial position

Management assessed that cash and short-term deposits, trade receivables, trade payables, and other current liabilities approximate their fair values, largely due to the short-term maturities of these instruments.

When measuring fair value, the valuation technique used maximises the use of relevant observable inputs and minimises the use of unobservable inputs. Under AASB 13 *Fair Value Measurement*, NSW Police Force categorises, for disclosure purposes, the valuation techniques based on the inputs used in the valuation techniques as follows:

- Level 1 - quoted (unadjusted) prices in active markets for identical assets / liabilities that the entity can access at the measurement date.
- Level 2 – inputs other than quoted prices included within Level 1 that are observable, either directly or indirectly.
- Level 3 – inputs that are not based on observable market data (unobservable inputs).

NSW Police Force recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
2022				
Financial assets at fair value				
Derivative financial instrument	-	4,852	-	4,852
	-	4,852	-	4,852
2021				
Financial liabilities at fair value				
Derivative financial instrument	-	122	-	122
	-	122	-	122
Financial assets at fair value				
Derivative financial instrument	-	925	-	925
	-	925	-	925

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

32. RELATED PARTY DISCLOSURES

(a) NSW Police Force's key management personnel compensation are as follows:

	2022	2021
	\$'000	\$'000
Salaries	2,751	2,481
Other long-term employee benefits	170	84
Termination benefits	1,542	-
Total remuneration	4,463	2,565

The NSW Police Force key management personnel are limited to that of the Commissioner's Executive Team (CET). The CET comprises of the following:

- i. The Commissioner
- ii. Deputy Commissioner, Investigations and Counter Terrorism
- iii. Deputy Commissioner, Metropolitan Field Operations
- iv. Deputy Commissioner, Regional NSW Field Operations
- v. Deputy Commissioner, Corporate Services

The Minister's salary is paid by the NSW Legislature and therefore is not included in the above amounts.

(b) During the year, NSW Police Force did not enter into transactions with key management personnel, their close family members and controlled or jointly controlled entities thereof.

(c) Government - related entities

- (i) Transport for NSW and NSW Police Force work in close collaboration to deliver Road Safety Initiatives and programs in accordance with the Road Safety Plan 2022. NSW Police Force have put in place an Enhanced Enforcement Program to augment other traffic operations provided across New South Wales. Transport for NSW provide ancillary funding for these additional operating costs, overtime, shift allowances for police specifically involved in these programs. NSW Police Force is reimbursed the costs of these programs on a cost recovery basis.

Nature of transaction	2022		2021	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
Sale of goods and services-refer to Note 3(a)	17,240	3,110	18,057	10,722
Total sale of goods and services from Transport for NSW	17,240	3,110	18,057	10,722

(ii) NSW Police Force received grants from NSW Department of Communities and Justice. Refer Note 3(b).

(iii) Acceptance by the Crown of employee benefits and other liabilities. Refer Note 3(c) and Note 27.

Nature of transaction	2022		2021	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
Superannuation - defined benefit plans	40,096	-	46,457	-
Long service leave	(52,580)	-	3,098	-
Payroll tax	1,947	-	2,253	-
Total assumed by the Crown	(10,537)	-	51,808	-

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

32. RELATED PARTY DISCLOSURES (continued)

(c) Government - related entities (continued)

- (iv) The insurance activities of NSW Police Force are conducted through NSW Treasury Managed Fund (TMF) Scheme of self-insurance of Government entities.

Nature of transaction	2022		2021	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
Workers' compensation insurance - Refer Note 2(a)	409,240	-	381,235	-
Insurance *	69,590	-	58,893	-
	478,830	-	440,128	-

*Public liability, motor vehicle and property insurance confirmed by TMF. Included in Note 2(b).

The TMF in 2020-21 introduced the Agency Performance Adjustment (APA); calculated at six months, 18 months and 2.5 years, based on actual claims experience. The APA is assessed at 31 December and invoiced in July. NSW Police Force receives or pays the annual premiums and APA.

Nature of transaction	2022		2021	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
Agency Performance Adjustment for fund years 2020-21 and 2021-22. Refer Note 2 (b)	(100,408)	(100,400)	(11,980)	(11,980)
	(100,408)	(100,400)	(11,980)	(11,980)

- (v) COVID-19 personal protective equipment and cost recoveries for the administration of the third-party contract for NSW Ministry of Health.

Nature of transaction	2022		2021	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
COVID-19 cost recoveries-Refer Note 3(a)	29,258	5,642	31,896	2,362
COVID-19 personal protective equipment-Refer Note 3(b)	10,592	-	3,241	-
Total	39,850	5,642	35,137	2,362

- (vi) Other transactions

The NSW Police Force received other grant funding from various NSW Government agencies which are not considered material. Refer Note 3(b).

NSW Police Force
Notes to the financial statements for the year ended 30 June 2022

33. EVENTS AFTER THE REPORTING YEAR

In July 2022, a contract was terminated with a supplier and matters arising from the termination remain to be resolved with the supplier.

At the date of signing, with the exception of above, there were no events subsequent to the reporting period which would have a material effect on the NSW Police Force's financial statements.

END OF AUDITED FINANCIAL STATEMENTS

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APPENDIX 1: NSW Police Force staff

Movements in wages, salaries and allowances

The *Crown Employees (Police Officers – 2017) Award* provided an increase in salaries and allowances of 1.75% to all non-executive police officers from the first full pay period in July 2020. The *Crown Employees (NSW Police Administrative Officers and Temporary Employees) Award 2009* provided an increase in salaries and allowances of 0.30% to administrative officers from the first full pay period in July 2020. Other groups such as medical officers and special constables were provided with similar pay increases in compliance with the relevant industrial awards.

Summary of total strength details as at 30 June

	2017-18	2018-19	2019-20	2020-21	2021-22
Police officers ^a	16,788	17,111	17,348	17,727	17,659
Administrative officers	3,937	3,969	4,107	4,152	3,975
Ministerial officers ^b	0	0	0	0	0
Total	20,725	21,080	21,455	21,879	21,634

Source: NSW Police Force - SAP

a. Includes officers on secondment to other public sector agencies.

b. Proclamation of the *Police Legislation Amendment (Special Constables) Act 2013* occurred on 1 December 2014. From that date ministerial employment ceased in the NSW Police Force. These staff are now employed as administrative officers under the *Police Act 1990*.

Strength details (police officers) as at 30 June

Rank	Internal police		External seconded external funded		External seconded internal funded		Total	
	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
Executive officers ^a	24	26	0	0	0	0	24	26
Commissioned officers ^b	798	810	2	1	1	0	801	811
Senior sergeants and sergeants	3,089	3,008	7	11	0	0	3,096	3,019
Senior constables, constables and probationary constables	13,793	13,782	13	21	0	0	13,806	13,803
Total	17,704	17,626	22	33	1	0	17,727	17,659

Source: NSW Police Force - SAP

a. Includes officers at the rank of commissioner, deputy commissioner and assistant commissioner.

b. Includes officers at the rank of superintendent and inspector.

Senior executives as at 30 June

Public service senior executive salary band	Male 2021	Female 2021	Male 2022	Female 2022
1	26	17	19	16
2	21	5	18	6
3	4	0	4	0
4	1	0	0	1

Source: NSW Police Force - SAP

* Senior executive salaries are based on the allocated senior executive band.

Average total remuneration package (TRP) of senior executives

Public service senior executive salary band (2020-21 range)	Average TRP 2020-21	Average TRP 2021-22
1 (\$192,600 – \$274,700)	\$236,571	\$242,843
2 (\$274,701 – \$345,550)	\$338,791	\$346,758
3 (\$345,551 – \$487,050)	\$460,000	\$471,500
4 (\$487,051 – \$562,650) ^a	\$649,500	\$665,750

Source: NSW Police Force - SAP

^a The Commissioner of Police had a special SOORT determination effective from 1 January 2020

Employee headcount as at 30 June 2022

Command	Police officers	Administrative staff	Total
Central Metropolitan Region	2,318	177	2,495
Region office	133	16	149
Eastern Beaches PAC	201	12	213
Eastern Suburbs PAC	223	15	238
Inner West PAC	242	19	261
Kings Cross PAC	149	9	158
Leichhardt PAC	152	11	163
South Sydney PAC	220	18	238
St George PAC	294	19	313
Surry Hills PAC	160	12	172
Sutherland Shire PAC	265	23	288
Sydney City PAC	279	23	302
North West Metropolitan Region	2,253	185	2,438
Region office	101	20	121
Blacktown PAC	182	14	196
Blue Mountains PAC	119	11	130
Hawkesbury PAC	96	10	106
Ku-ring-gai PAC	141	12	153
Mount Druitt PAC	202	16	218
Nepean PAC	307	22	329
North Shore PAC	250	18	268
Northern Beaches PAC	256	18	274
Parramatta PAC	144	14	158
Quakers Hill PAC (Riverstone PAC)	129	8	137
Ryde PAC	206	14	220
The Hills PAC	120	8	128
South West Metropolitan Region	2,200	176	2,376
Region office	111	18	129
Auburn PAC	167	13	180
Bankstown PAC	241	20	261
Burwood PAC	238	18	256
Camden PAC	136	11	147
Campbelltown City PAC	298	24	322
Campsie PAC	154	12	166
Cumberland PAC	260	16	276
Fairfield City PAC	294	26	320
Liverpool City PAC	301	18	319

Northern Region	2,237	190	2,427
Region office	55	19	74
Brisbane Water PD	205	14	219
Coffs-Clarence PD	205	17	222
Hunter Valley PD	183	14	197
Lake Macquarie PD	218	16	234
Manning-Great Lakes PD	130	14	144
Mid North Coast PD	185	16	201
Newcastle City PD	241	17	258
Port Stephens-Hunter PD	234	20	254
Richmond PD	192	16	208
Tuggerah Lakes PD	208	13	221
Tweed-Byron PD	181	14	195
Southern Region	1,532	148	1,680
Region office	45	20	65
Lake Illawarra PD	218	17	235
Monaro PD	114	11	125
Murray River PD	192	18	210
Murrumbidgee PD	121	12	133
Riverina PD	204	17	221
South Coast PD	273	23	296
The Hume PD	178	15	193
Wollongong PD	187	15	202
Western Region	1,281	144	1,425
Region office	37	20	57
Barrier PD	118	18	136
Central West PD	187	18	205
Central North PD	136	18	154
Chifley PD	175	16	191
New England PD	204	17	221
Orana-Mid Western PD	238	26	264
Oxley PD	186	11	197

Note: The table outlines the actual police officer headcount and administrative officer headcount by region, police area command (PAC) and police district (PD) as at 30 June 2022. The table includes the region office, which is made up of the region enforcement squad, high visibility policing unit, operation support group and domestic violence high risk offender team for each respective region. The region headcounts exclude staff within deputy commissioner offices and commands that are centrally managed but deployed through the regions in specialist and corporate roles to provide investigative support, radio communications, call centres, forensic services, complaints and employee management, air and sea policing, specialist surveillance, canine and mounted support, media and public relations, counter terrorism and major crime investigation, police prosecutions, technology support, occupational health and safety, injury management, education and training, human resource support and asset management.

Police Officer separations

Rank	Retirement		Death		Resignation		Medically unfit ^c		Appointment annulment		Dismissal s80(3) ^d		Removals 181D ^e		Contract termination		Transfer		Total	
	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22
Executive officers ^a	1	2	0	0	0	0	0	5	0	0	0	0	0	0	0	1	0	0	1	8
Commissioned officers ^b	7	12	1	1	1	1	51	51	0	0	0	0	0	0	0	0	2	1	62	66
Senior sergeants and sergeants	22	16	4	1	14	22	101	133	0	0	0	3	0	4	0	0	5	10	146	189
Constables (all)	21	20	10	3	244	256	289	380	0	0	4	19	9	43	0	0	26	59	605	780
Total	51	50	15	5	259	279	441	569	0	0	4	22	9	47	0	1	33	70	814	1043

Administrative Officer separations

Category ^f	Retirement		Death		Resignation		Medically unfit ^c		Appointment annulment		Contract termination		Dismissal		Temporary		Transfer		Secondment		Secondment to other govt body		Voluntary redundancy		Total	
	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22	20-21	21-22
Executive officers	0	1	0	0	0	3	0	0	0	0	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	10
Non-executive officers	71	76	6	3	197	378	44	26	8	1	0	0	0	31	23	26	97	157	1	0	0	0	9	4	457	702
Total	71	77	6	3	197	381	44	26	8	1	0	6	0	31	23	26	97	157	1	0	0	0	9	4	457	712

a. Includes officers at the rank of commissioner, deputy commissioner and assistant commissioner.

b. Includes officers at the rank of superintendent and inspector.

c. Medically unfit may also include officers who have retired/resigned due to medical grounds.

d. Dismissal orders are served on constables appointed on probation. Dismissal orders made under section 80(3) of the Police Act 1990 can be the subject of review by the Industrial Relations Commission. This may result in a variation in the recording of the method of separation from the NSW Police Force.

e. Removal orders are served on confirmed police officers. Removal orders made under section 181D of the Police Act 1990 can be the subject of review by the Industrial Relations Commission. This may result in a variation in the recording of the method of separation from the NSW Police Force. The date of the removal of an officer under section 181D is the date the commissioner signs that order. However, for entitlement calculations the date of service of the order is used.

f. Category updated to reflect more contemporary groupings. Financial Year (21-22) figures have been included classified into the new categories, with total numbers as per reported in last annual report.

APPENDIX 2: Equal employment opportunity

Workforce diversity groups as a percentage of total staff^a

Workforce diversity group	Benchmark or target	2019	2020	2021	2022
Women	50.0%	35.1%	35.4%	35.6%	35.7%
Aboriginal people and Torres Strait Islanders	3.3%	4.0%	3.9%	4.0%	4.1%
People whose first language spoken as a child was not English ^b	23.2%	12.0%	12.3%	12.3%	12.6%
People with a disability	5.6%	0.8%	0.8%	0.8%	0.6%
People with a disability requiring work-related adjustment	n/a	0.2%	0.2%	0.2%	0.1%

Source: NSW Department of Premier & Cabinet, Public Sector Workforce Profile – Workforce Diversity Report 2021

a: As at 30 June, excluding casual staff.

b. The increase in representation of 'people whose first language spoken as a child was not English' in 2019 is attributed to the increased overall and affirmative response rate compared to the previous years.

Note: The benchmark of 50% for representation of women across the sector is intended to reflect the gender composition of the NSW community. The NSW Public Sector Aboriginal Employment Strategy 2014-17 introduced an aspirational target of 1.8% by 2021 for each of the sector's salary bands. If the aspirational target of 1.8% is achieved in salary bands not currently at or above 1.8%, the cumulative representation of Aboriginal employees in the sector is expected to reach 3.3%. A benchmark from the Australian Bureau of Statistics Census of Population & Housing has been included for people whose first language spoken as a child was not English. The Australian Bureau of Statistics Census does not provide information about first language but does provide information about country of birth. The benchmark of 23.2% is the percentage of the NSW general population born in a country where English is not the predominant language. In December 2017, the NSW Government announced the target of doubling the representation of people with a disability in the NSW public sector from an estimated 2.7% to 5.6% by 2027. More information can be found in [Jobs for People with Disability: A plan for the NSW public sector](#). The benchmark for 'People with a disability requiring work-related adjustment' was not updated.

Distribution index^c

Workforce diversity group	Benchmark or target	2019	2020	2021	2022
Women	100	95	95	95	95
Aboriginal people and Torres Strait Islanders	100	87	89	90	92
People whose first language spoken as a child was not English	100	91	92	92	96
People with a disability	100	101	102	104	105
People with a disability requiring work-related adjustment	100	98	98	102	99

Source: NSW Department of Premier & Cabinet, Public Sector Workforce Profile – Workforce Diversity Report 2021

c: A distribution index score of 100 indicates that the distribution of members of the workforce diversity group across salary bands is equivalent to that of the rest of the workforce. A score less than 100 means that members of the workforce diversity group tend to be more concentrated at lower salary bands than is the case for other staff. The more pronounced this tendency is, the lower the score will be. In some cases, the index may be more than 100, indicating that members of the workforce diversity group tend to be more concentrated at higher salary bands than is the case for other staff. The distribution index is not calculated when the number of employees in the workforce diversity group is less than 20 or when the number of other employees is less than 20.

APPENDIX 3: Disability inclusion action plans

Under the *NSW Disability Inclusion Act 2014*, the NSW Police Force is not required to develop a disability inclusion action plan. However, the NSW Police Force is committed to providing an accessible and inclusive service to all members of the community including people with disability. The NSW Police Force commitment towards people with disability is articulated through a number of strategies and objectives in the Ageing, Disability & Homelessness Action Plan.

The corporate and region sponsors for Ageing, Disability & Homelessness as well as the 12 aged crime prevention officers across the state have been active in engaging communities and disability sector stakeholders. Projects and ongoing activities designed to improve accessibility and inclusiveness include:

- Developing specialist educational resources on issues affecting people with disability encountering the police such as identifying and responding to disability abuse, cognitive capacity and interviewing techniques.
- Continued support of the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability.
- Contributing expertise and support to the commissioning and implementation of the Justice Advocacy Service and the Court Diversion Service for people with cognitive impairment.
- Enhancing staff capabilities to prevent, disrupt and respond to abuse, neglect and exploitation of people with disability.
- Supporting the functions of the Ageing & Disability Commission, which responds to reports of abuse of adults with disability and older people, by establishing formal information sharing and referral processes, undertaking concern for welfare checks where needed, investigating alleged criminal conduct and supporting victims.
- Reviewing several corporate policies, procedures and training resources to ensure information related to working with people with disability is contemporary and evidence based.
- Promoting the use of Auslan interpreters for people who are deaf or hard of hearing and Easy Read translated material for people with cognitive impairment. This was particularly significant during the COVID-19 pandemic to disseminate corporate messages.

APPENDIX 4: Multicultural policies

Multicultural Policing Strategy

NSW Police Force intent to service the diverse communities of NSW is demonstrated through the implementation of the Multicultural Policing Strategy 2021-2025, which complies with the six multicultural principles set out in the *Multicultural NSW Act 2000*. The goals of the NSW Police Force – prevention, disruption, response and capability are aligned with the four focus areas of Planning, Service Delivery, Engagement and Leadership, as required by Multicultural NSW under the Multicultural Policy Framework. Governance of the multicultural portfolio was led by Corporate Sponsor for Multiculturalism Assistant Commissioner Anthony Cooke.

Outcomes achieved

COVID related messaging and support to multicultural communities

COVID related messaging to support multicultural communities continued to be a priority during 2021-2022. The Corporate Sponsor for Multiculturalism and command staff regularly engaged with community leaders and agencies. The Police Multicultural Advisory Committee (PMAC) played a key role in the NSW Police Force response. PMAC met out of session to address the Omicron outbreak and connected with multicultural communities via SBS and community radio and social media. Bilingual police and civilian staff conducted numerous information sessions in languages suitable to communities state-wide on COVID rules, breaches, and safety for community groups.

Settlement service support

NSWPF worked closely with Settlement Services International (SSI) to prepare commands for the arrival of evacuees from Afghanistan and arrivals from the Ukraine. Command staff engaged with and delivered numerous partnership activities with local services such as distributing multilingual information, organising information sessions on the role of police and organising tours to key local services and amenities for the Afghani arrivals in the relevant PACs and PDs.

Celebration of Events

The inaugural Inclusion Month in September 2021 celebrated the diversity of NSWPF employees. An Employee Diversity Data census campaign encouraged employees to voluntarily update their diversity data in SAP and Inclusion Months Webinars on various topics to raise awareness.

Harmony Week was celebrated in March 2022 with inspiring storytelling by police officers based on the theme 'Everyone Belongs' and included performances by a Turkish drummer & Flutist and Polynesian dance that tapped into rich universal traditions of using music and rhythm as a tool of communication.

Refugee Week was recognised in June 2022 with activities organised for staff to learn about the refugee journey, how police can support the settlement of people in their regions and to celebrate the rich contributions and talents of our refugee community members. An exhibition of art works by refugee artists for the week was held at Police Headquarters at Parramatta. A panel discussion on "Healing and Connection: The Role of the Force" and a screening of the feature film "Rosemary's Way" was also held. The Commissioner and her PMAC members produced a video message which was widely shared on social media.

A Consular Corp Forum was convened jointly with Department of Foreign Affairs and Trade in March 2022 and attended by 59 consular representatives from 31 countries. This annual forum has been tailored to the information needs of Consulates where they had the opportunity to ask questions and make presentations on various topics according to their interest.

Youth Multicultural Capability and Stakeholder Engagement Strategy

Youth Command commenced implementation of a five-phase Youth Multicultural Capability and Stakeholder Engagement strategy which is designed to enhance the way in which Youth Engagement Officers work with young people from multicultural communities. Phase one of the strategy has been trialed in Newcastle Police District and at a Region level in South-West Metropolitan Region.

Resources

New victims' cards were made available 30-36 languages to police and the community on the NSWPF website.

A seasonal workers support document was created pertaining to Seasonal Workers working in NSW under the Australian Government's PALM scheme.

A community information resource on rock fishing was produced and translated in five languages by Marine Area Command and Crime Prevention Command in response to the deaths of rock fisherman.

NSWPF also contributed to a review of the Australia New Zealand Policing Advisory Agency (ANZPAA) Religious and Spiritual Diversity Guide for Operational Police.

Diversity Training

New and exciting partnership initiatives in the Applied Diversity Training space for the enhancement of NSW Police Force Cultural Capability were delivered in 2021-22. Nineteen (19) tailored training sessions were delivered with over 300 participants between April 2022 and June 2022 and included a session on diversity approaches to incidents with the Joint Training and Child Forensic Interviewing team, including live cases. Eleven sessions delivered on the 'Victims' Train the trainer throughout the state. This session has been rolled out to Education Development Officers (EDO's) across NSW in both immersion and train the trainer mode. Skills-based training on 'Communication for Crime Prevention' was delivered for the inaugural Crime Prevention Unit Foundational course.

Policy & procedure documents

The Hate Crime Guidelines have been developed to reflect the most relevant and contemporary procedures, language and victim support. The purpose is to give an overview of hate crimes and hate incidents and the NSWPF's response to them. In conjunction with these guidelines, an ongoing internal training package is being developed by Education & Training. A public awareness campaign is being developed which is a series of short animations which will be launched across a broad range of community social media platforms to educate the public on recognising and reporting hate crimes.

MCLC Program

Multicultural Liaison Officers (MCLOs) continued to provide support to the field through information delivery, engagement with leaders and welfare checks on our vulnerable community members. They also responded to requests from NSWPF executive to coordinate meetings with community leaders in response to restrictions and the police response to the COVID outbreak.

Police Multicultural Advisory Council (PMAC) activities

PMAC continued to work closely with the Commissioner and Corporate Sponsor for Multiculturalism. Three face- to-face meetings were held in September 2021, November 2021 and March 2022. PMAC has been engaged with multicultural communities via SBS and local community radio and promoted messages in their languages on topics including domestic and family violence. PMAC has been involved in presentations to over 600 new recruits face- to-face at the Police Academy. PMAC is progressing several community initiatives to bridge the gaps between police and multicultural communities.

Awards

The MCLC Program won the NSW Premier's Award for Business Excellence, Local Government category at the Premier's Harmony Dinner, in recognition of the MCLC response during COVID in March 2022.

Veronica Millar won the Irene Juergens Fellowship Award at the Police Officer of the Year Awards for 2021, for the production of video on Water Safety for international students. Three MCLOs (Rachna Soni, Nelly Sinha and Georgina Zaineddine) from Parramatta and Bankstown PACs were finalist for their Dowry Abuse project.

Sina Winterstein from Campsie PAC, Ta'ane Tupola from Campbelltown PAC and Ritesh Singh from Nepean PAC received the NSW Pacific award for 'Best Practice initiative Working with Pacific communities in June 2022.

Strategies and activities planned for 2022-23

- Communication and implementation of the Language Services Policy and SOPs.
- Communication and implementation of the Multicultural Policing Strategy 2021-2025.
- Continue Police Multicultural Advisory Council meetings and initiatives.
- Support the implementation of hate crime information campaign for communities.
- Cross-cultural training including skills in working with interpreters for police.
- Initiatives to prevent and reduce domestic and family violence within multicultural communities.

APPENDIX 5: Government Information (public access)

The NSW Police Force InfoLink Unit administers and fulfils the NSW Police Force's obligations under the *Government Information (Public Access) Act 2009* (GIPA Act). The GIPA Act replaced the *Freedom of Information Act 1989* on 1 July 2010. The total number of valid GIPA Act applications processed this reporting year was 8921.

Table A: Applications by type of applicant and outcome

Type of applicant	Access granted in full	Access granted in part	Access refused in full	Info not held	Info already available	Refuse to deal with application	Refuse to confirm/deny whether info is held	Application withdrawn
Media	19	11	11	13	1	2	0	3
Members of Parliament	2	2	0	2	0	0	0	0
Private sector businesses	207	505	119	84	19	7	1	78
Members of the public (via legal representative)	1139	2011	376	440	73	73	5	183
Members of the public (other)	853	2080	237	256	44	54	7	298
Not for profit organisations or community groups	30	42	14	8	1	2	0	12

Table B: Applications by type of application and outcome

Type of application	Access granted in full	Access granted in part	Access refused in full	Info not held	Info already available	Refuse to deal with application	Refuse to confirm/deny whether info is held	Application withdrawn
Personal information applications	1657	2669	369	492	77	78	6	274
Access applications (other than personal info applications)	269	541	137	111	22	29	2	98
Access applications that are partly personal info applications and partly other	324	1441	251	200	39	31	5	202

Note: A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant.

Table C: Invalid applications

	Number of applications
Application does not comply with formal requirements (section 41 of the Act)	949
Application is excluded information of the agency (section 43 of the Act)	1
Application contravenes restraint order (section 110 of the Act)	0
Invalid applications that subsequently became valid applications	447
Total number of invalid applications received	950

Table D: Conclusive presumption of overriding public interest against disclosure: Matters as listed in Schedule 1 to the Act

	Number of times consideration used
Overriding secrecy laws	23
Cabinet information	3
Executive Council information	3
Contempt	1
Legal professional privilege	26
Excluded information	236
Documents affecting law enforcement and public safety	10
Transport safety	0
Adoption	0
Care and protection of children	67
Ministerial code of conduct	0
Aboriginal and environmental heritage	0
Privilege Generally	0
High Risk Offenders	0

Note: More than one public interest consideration may apply in relation to an access application and, if so, each such consideration is to be recorded but only once per application.

Table E: Other public interest considerations against disclosure: Matters listed in table to section 14 of the Act

	Number of occasions when application not successful
Responsible and effective government	2268
Law enforcement and security	1205
Individual rights, judicial processes and natural justice	4570
Business interests of agency and other people	34
Environment, culture, economy and general matters	0
Secrecy provisions	390
Exempt documents under interstate freedom of information legislation	0

Table F: Timeliness

	Number of applications
Decided within statutory timeframe (20 days plus any extensions)	8282
Decided within 35 days (by agreement with applicant)	126
Not decided within time (deemed refusal)	83
Total	8491

Table G: Applications reviewed under Part 5 of the Act

Type of review	Decision varied	Decision upheld	Total
Internal review	79	65	144
Review by Information Commissioner	27	37	64
Internal review following recommendation under section 93 of the Act	18	2	20
Review by NSW Civil & Administrative Tribunal	5	18	23
Total	129	122	251

Note: The Information Commissioner does not have the authority to vary decisions but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

Table H: Applications for review under Part 5 of the Act

Type of applicant	Number of applications
Access applicants	257
People to whom information the subject of access application relates (see section 54 of the Act)	0

Table H refers to applications for review made in the 21-22 period, not decisions made.

Table I: Applications transferred to other agencies under Division 2 of Part 4 of the Act

Type of transfer	Number of applications
Agency-initiated transfers	8
Applicant-initiated transfers	4

APPENDIX 6: Injuries and workers compensation claims

The NSW Police Force has no ongoing prosecutions by Safe Work NSW.

Claim frequency rate by mechanism of injury

Mechanism of injury	2017-18	2018-19	2019-20	2020-21	2021-22	Difference 2020-21 and 2021-22
Being hit by moving objects	2.31	2.44	2.24	2.06	2.16	0.10
Biological factors	1.47	1.45	1.16	0.73	4.13	3.40
Body stressing	5.33	6.44	5.74	5.37	5.42	0.05
Chemicals and other substances	0.28	0.29	0.34	0.50	0.67	0.17
Falls, trips and slips of a person	2.07	2.19	2.21	2.00	2.01	0.01
Heat, electricity and other environmental factors	0.05	0.07	0.05	0.13	0.03	-0.10
Hitting objects with a part of the body	0.84	0.74	0.84	0.83	0.67	-0.16
Mental stress	2.89	3.72	3.78	4.67	5.30	0.63
Sound and pressure	0.08	0.08	0.07	0.10	0.13	0.03
Vehicle incidents and other	1.49	1.38	1.24	1.38	1.48	0.10
Total	16.82	18.81	17.69	17.77	22.01	4.24

Source: NSW Police Force - SAP

Note: Claims include all claims reported to the NSW Police Force insurer by sworn and non-sworn employees covered by the *Workers Compensation Act 1987*. Claims are reported per 100 full time equivalent employees (FTE). These FTE figures were obtained from SAP (as at @ 30 June 2022). Claim numbers are subject to minor revision in subsequent years as details of individual claims are updated. The mechanism of injury categories are based on the Types of Occurrence Classification System Version 3.1.

APPENDIX 7: Staff drug and alcohol testing

Drug and alcohol testing supports a safe workplace. The NSW Police Force recognises the safety and integrity risks posed by the use of illegal drugs and alcohol by staff. An extensive drug and alcohol testing program is in place to identify and deter illegal drug use and inappropriate alcohol use.

Test		Type 2020-21	Positive 2020-21	Type 2021-22	Positive 2021-22
Drug	Random – sworn officers	5,908	4	2,455	2
	Random – students	410	0	67	0
	Targeted	9	3	17	9
	Subtotal	6,327	7	2,539	11
Alcohol	Random – sworn officers	5,186	1	3,057	0
	Random – students	5,376	0	1,678	1
	Targeted	2	1	4	0
	Subtotal	10,564	2	4,739	1
Other	Targeted steroid	1	0	0	0
	Mandatory testing	52	0	101	0
	Special follow up testing	3	0	1	0
	Subtotal	56	0	102	0
Total		16,947	9	7,380	12

APPENDIX 8: Privacy and personal information

The NSW Police Force recognises the importance of the protection and privacy of personal information. It collects, holds, uses and discloses personal and health information about individuals on a daily basis. The *Privacy and Personal Information Protection Act 1998* (PIIP Act) and the *Health Records and Information Privacy Act 2002* (HRIP Act) apply to the management of personal and health information and provide members of the community with legally enforceable rights and safeguards in respect of how government agencies, including the NSW Police Force, deal with their personal and health information.

These Acts also provide police with a number of exemptions when exchanging personal information with other agencies or third parties for law enforcement or community protection purposes. We audit access to records held on the Computerised Operational Policing System (COPS), and all staff are required to abide by the COPS Audit Procedures.

To guide NSW Police Force employees in the management of personal and health information of individuals, we created a privacy code of practice, the *Privacy Management Plan* and the *Employee Health Records – Management & Storage Guidelines*. These documents help us manage our responsibilities under the PIIP Act and HRIP Act.

COPS is an extensive database used to capture, access and analyse crime information and intelligence. Personal details of the people police have contact with are kept on this database for investigative and intelligence purposes. Identifiers such as names and dates of birth, residential addresses and other contact details are kept to enable follow-up inquiries.

De-identified information from COPS records is provided to the NSW Bureau of Crime Statistics & Research, Australian Bureau of Statistics and other agencies for crime statistics compilation.

During this reporting year, the NSW Police Force received 14 applications for internal review under section 53 of the PIIP Act. In the same period, there were 9 applications that sought external review by the NSW Civil & Administrative Tribunal under s. 55 of the PIIP Act.

APPENDIX 9: Complaints against police

In April 2018, the NSW Police Force implemented IAPro as its system for recording complaints. This reporting year there were 6,524 complaints made against police officers. These complaints contained 11,385 separate allegations.

The NSW Police Force endeavours to resolve complaints in an efficient and timely manner. The corporate standard is to have 70% of complaints completed within set timeframes of 21 days for matters resolved through enhanced resolutions, 45 days for informal resolutions, 90 days for matters requiring criminal or non-criminal investigations and 150 days for complex investigations.

We continue to focus on the release of complaint information in accordance with procedural fairness and government policy. Our management processes emphasise remedial approaches to managing the conduct of police officers where appropriate.

Allegations within complaints made against police officers

Classification	2019-20	2020-21	2021-22
Customer service	2,309	2,229	2,416
Dishonesty	401	381	425
Drugs/alcohol	88	109	88
Firearms/prohibited weapons (non-service related)	17	32	21
Information/telecommunication	352	390	314
Investigation	1,798	1,890	1,621
Judicial/evidence	582	458	446
Misuse of Social Media	-	-	20
No allegation group (not yet entered)	4	15	2
Other offences (not elsewhere specified)	347	336	394
Police powers	910	901	1,060
Service standards/ethical standards/guidelines	2,309	2,596	2,852
Sexual misconduct	101	82	91
Traffic	130	141	167
Use of force	864	886	1,007
Respectful workplace behaviours	217	456	461
Total	10,429	10,902	11,385

Note: A new classification of allegations, 'Misuse of Social Media' was introduced on 23 February 2022.

APPENDIX 10: Requests for assistance

In this reporting period the NSW Police Force answered 94% of Triple Zero (000) calls within 10 seconds with an average answer time of five seconds. Calls to the Police Assistance Line (131 444) were answered in an average of 2 minutes and 35 seconds per call. The number of contacts received is outlined in the chart below.

Contacts received

Contact point	2017-18	2018-19	2019-20	2020-21	2021-22
Triple Zero (000) *	724,367	732,397	791,549	794,834	751,132
Police Assistance Line (131 444)	561,060	596,129	536,777	495,268	420,950
Police Assistance Line (digital, Community Portal)	-	-	59,075	60,251	84,945
Hold-up alarms	1,777	2,015	1,784	1,818	1,736
Alarms (for alarm companies)	607	772	674	807	554
Crime Stoppers (1800 333 000)	88,626	89,236	92,315	79,975	159,157
Crime Stoppers (digital)	-	-	39,991	45,534	161,505
Customer Assistance Unit (1800 622 571)	30,750	34,461	33,354	27,031	20,241
Police Switchboard (9281 0000)	47,665	40,538	34,874	27,313	24,883
Missing Persons Unit after hours (1800 025 091)	235	128	86	57	27
Injury Management Hotline (1800 996 336)	317	324	322	420	317
Child Wellbeing Unit	34,055	40,146	34,875	43,498	45,732
OIA (commenced January 2017)	7,796	7,366	8,694	11,014	11,392
Firearms (Voice) (commenced November 2018)	-	38,649	69,313	70,358	58,617
Firearms (digital) (commenced April 2020)	-	-	-	17,208	16,989
Total	1,497,255	1,582,161	1,703,683	1,675,386	1,758,171

Source: PoliceLink telephony systems

* Includes all Triple Zero (000) calls at both PoliceLink Command and Radio Operations Group sites.

Note: These figures do not include phone calls or visits to police stations or interactions with frontline police. Decreases in calls from alarm monitoring companies are a result of changes to procedures between the NSW Police Force and alarm companies, including a direct access service freeing up Triple Zero (000). Digital and voice contacts for the Police Assistance Line and Crime Stoppers have been separated as of 2019-20. Firearms contacts do not include digital interactions.

Increase in Crime Stoppers Digital reporting in 2021-2022 period due to COVID 19 reports to NSWPF.

APPENDIX 11: Significant judicial decisions

FBQ v Commissioner of Police [2022] NSWCATAD 110

This case concerned whether the NSW Police Force (NSWPF) contravened s. 18(1) of the *Privacy and Personal Information Protection Act* (the Act) when a NSWPF public relations officer disclosed certain personal information (the name of a man charged with certain offences) to four media outlets in response to inquiries from journalists. Section 18(1) prohibits a public sector agency from disclosing personal information subject to limited exceptions.

The legal issue was whether NSWPF was exempt from complying with s. 18(1) of the Act in relation to these disclosures, by operation of either: s. 27(1) of the Act, which provides that NSWPF is not required to comply with s. 18(1) except where disclosure occurs “in connection with the exercise of ... administrative ... functions”; or s. 23(5)(a) of the Act, which relevantly provides that NSWPF is not required to comply with s. 18(1) if disclosure is made “in connection with proceedings for an offence”.

The NSW Civil and Administrative Tribunal (the Tribunal) determined that both exemptions applied, and so the NSWPF did not breach s. 18(1) of the Act. The Tribunal considered that the s. 27(1) exemption applied because there was no evidence to suggest a connection between the disclosures and the “internal administration” of the NSWPF, and, further, that the disclosure was not in the nature of a “routine provision of information” like processing a criminal records check, but rather occurred in relation to the investigation of crime. The Tribunal considered that the s. 23(5)(a) exemption applied by reference to the ordinary meaning of “in connection with” proceedings for an offence, as the disclosures occurred when criminal proceedings were in train and were for the specific purpose of informing the public of those proceedings.

Campbell v Commissioner of Police, New South Wales Police Force [2022] NSWCATAD 12

Ms Campbell made an application under the *Government Information (Public Access Act) 2009* for information relating to the withdrawal of certain criminal charges in which she was the alleged victim. In response to the application, the Commissioner of Police decided to release some information and refuse access to the balance on the basis that, in respect of one document, there was conclusively presumed to be an overriding public interest against disclosure because it is subject to legal professional privilege (“LPP”), and, in respect of the balance, there was an overriding public interest against disclosure of the information.

The document that was subject to the conclusive presumption was a prospects of success advice prepared by a non-legally admitted police prosecutor. The documents subject to an overriding public interest against disclosure were other documents related to the criminal charges, including case reports, notebook entries, charge and fact sheets.

In affirming the Commissioner’s decision to refuse access to the advice, the Tribunal found that the prosecutor’s advice was subject to LPP because the prosecutor, despite not being an admitted solicitor, is an agent of the Commander of Police Prosecutions Command, an admitted solicitor, when they appear as a prosecutor before a court and when they provide legal advice in connection with that role. As a result of being subject to LPP and with privilege not being waived in respect of the advice, the Tribunal found that the advice was subject to a conclusive presumption against disclosure. Further, the Tribunal affirmed the refusal of the balance of the information because it was subject to an overriding public interest against disclosure.

Commissioner of Police (NSW Police Force) v Adam [2022] NSWSC 789

A decision of Beech-Jones CJ at Common Law in the NSW Supreme Court overturned an order made by Humphreys LCM ordering the Commissioner to pay the costs of the defendant, thrown away by reason of an adjournment. The Local Court awarded costs to the defendant when the police prosecutor could not proceed with the hearing due to the illness of the principal prosecution witness. The Supreme Court found that the lower court adopted the wrong ‘just and reasonable’ test in awarding the defendant his costs of the adjournment, instead of identifying and applying the correct test of whether there was any ‘unreasonable conduct or delays’ on the part of

the prosecutor. In delivering judgment, Beech-Jones CJ noted that he understood why police would be concerned about the Local Court ordering costs against the police in circumstances where the adjournment application was not apparently brought about by any unreasonable conduct on the part of any police officer.

Veira v Cook [2021] NSWCA 302

Police arrested more than a dozen animal rights protesters at Mowbray Park in June 2018 who had trespassed onto a chicken farm due to cruelty concerns. The activists forced entry to a shed while the RSPCA were on site investigating. They were charged with multiple offences including aggravated unlawful entry onto enclosed lands and interfering with conduct of a business. The farm owner was later convicted of aggravated animal cruelty. All the chickens had to be destroyed and the farm was closed down.

Proceedings were heard over 9 days in the Local Court. All defendants were convicted of the aggravated unlawful entry offence. They argued that the defence of necessity made their conduct lawful as they had a duty to try and rescue the chickens.

Six defendants appealed to the Supreme Court on the basis the Magistrate had erred at law in relation to the defence. Justice Adamson dismissed their appeal on the ground that no error had been established and that existing authorities established that the defence of necessity did not apply to persons whose conduct was aimed at protecting animals or property. The appellants were ordered to pay costs.

One defendant sought leave to appeal that decision. The Court of Appeal (Basten JA, Meagher JA, Emmett AJA) restated the defence of necessity and confirmed its very limited application. It confirmed that the defence is only available where the accused's otherwise unlawful conduct was in response to a threat of death or serious injury to them or some other person. The authorities do not support the defence extending to conduct undertaken to avoid threatened harm to animals or property. Such an extension is inconsistent with the defence only being available where the circumstances overwhelmingly impel disobedience to the law. Leave to appeal was refused and the appellant ordered to pay costs.

Commissioner of Police v Attorney-General for NSW [2022] NSWSC 595

The Commissioner sought judicial review in the Supreme Court of the Coroner's decision to reject all public interest immunity (PII) claims made by her in relation to various materials within a coronial brief. The Coroner rejected all PII claims but made various suppression orders and non-publication orders ("tailored orders"). Review was sought, in part, on the basis that the Coroner erred by failing to balance, in accordance with applicable principles, the relevant competing public interests for PII.

The Supreme Court held that that Coroner made errors of law when applying the test for PII, and when considering whether tailored orders ought to be made. Of particular significance was the error in the Coroner finding that because the information was "capable of assuming relevance" in the coronial proceedings, that was enough to find there would be harm to the administration of justice if it were not disclosed. Instead, the Supreme Court found that consideration ought to be given to whether the disclosure of the documents or information would "materially assist" in determining issues in the proceedings. Importantly, the Supreme Court held that it was not enough for the Coroner to say that the issues could not be determined definitively at that point; instead, the Coroner should have determined the "real issues" at that time based on the material available to the Coroner. It was held the Coroner also erred when weighing the competing public interests, as she did not consider the extent to which the gravity of the risk harm to the public interest supporting non-disclosure might or might not "actually" be reduced by tailored orders (as opposed to assuming they would be effective).

Further error was found by the Coroner considering that excluding information that was said to be "conceivably relevant information" would deny procedural fairness to the parties. The Supreme Court rejected that, stating there was not denial of procedural fairness as a successful PII claim would make the information unavailable to all parties in the proceedings. Finally, error was found in the way the Coroner crafted tailored orders to allow the family members to have "as much information as possible". In ruling on this point, the Supreme Court provides commentary on the roles of the parties in Coronial proceedings, relevantly stating that submissions by relatives of the deceased ought to be kept to matters which may be the subject of adverse findings against them personally or against the deceased.

Harris v State of New South Wales [2021] NSWCA 208

On 26 August 2021 the NSW Court of Appeal refused leave to appeal from a decision of the District Court finding the plaintiff, April Harris, was not falsely imprisoned when she was arrested at Coffs Harbour for fraud offences on 19 November 2018. In refusing the plaintiff leave to appeal, Brereton JA stated that for an arrest to be lawful three requirements must be satisfied. The first is that the police officer suspects on reasonable grounds that the person is committing or has committed an offence. The second is that the police officer must be satisfied that the arrest is reasonably necessary for one of the reasons set out in s 99(1)(b) of *Law Enforcement (Powers and Responsibilities) Act 2002*. The third requirement is that the police officer must, as soon as practicable, take the person before an authorised officer to be dealt with according to law.

Importantly, Brereton JA clarified the High Court decision of *Robinson (State of New South Wales v Robinson)* (2019) 266 CLR 619; [2019] HCA 46). He held that the fact an arresting police officer who holds an intention to charge is also aware there will be an opportunity to afford the accused an interview during which the arrested person may negate the necessity to charge does not make the arrest unlawful.

Hannam v State of New South Wales (No 9) [2022] NSWSC 648

The plaintiff suffered catastrophic injuries when he fell from a balcony in an apartment block in Neutral Bay on 20 February 2016. The plaintiff sought damages based on battery, assault, or, in the alternative, the tort of negligence. In her judgment delivered on 23 May 2022, Adamson JA followed the Court of Appeal in *Manly Council v Byrne [2004] NSWCA 123* and stated the State did not have to call every police officer connected to the incident who would have been merely cumulative or corroborative of witnesses already called. Her Honour also held that when a police officer fired a taser to protect the plaintiff rather than with the intent to injure him s 3B(1)(a) of the *Civil Liability Act 2002* was not engaged. Her Honour held that s 6 of the *Police Act 1990* acted to create an obligation on police to respond and act with a view to preventing the plaintiff from harming himself. Her Honour held that once the plaintiff inhaled cocaine (a prohibited drug) his thinking became disordered and he was intoxicated to the extent that his capacity to exercise reasonable care and skill was impaired, finding that but for the intoxication he would not have gone over the railing. Her Honour also held that as the plaintiff had inhaled prohibited drugs (which is a serious offence) and the drugs materially contributed to his falling from the balcony then s 54 of the *Civil Liability Act 1990* applied preventing the plaintiff from being awarded damages.

Zod v State of New South Wales; Hawchar v State of New South Wales [2022] NSWDC 71

During the early hours of 14 August 2014 police attended an address searching for a person wanted in connection for discharging a firearm in a public place. In searching the premises police were confronted by the plaintiffs (who were not the person police were searching for) who lived in a granny flat in the garage area. Police subdued the plaintiffs and handcuffed them before later releasing them.

The plaintiffs sought damages for trespass to land, assault and battery and false imprisonment. In his judgment His Honour Weber SC DCJ found that the plaintiffs lacked standing to bring a claim of trespass as “*it is the legal right to possession, and not the physical fact of possession which is decisive in establishing standing.*” His Honour followed the statement by Heydon JA in *Woodley and Boyd [2001] NSWCA 35* that police conduct “*must be judged by reference to the pressure of events and the agony of the moment, not by reference to hindsight.*” His Honour found that police believed the plaintiff Zod was the person they were searching for, and entry was justified to prevent a breach of the peace. His Honour found that s 230 and s 231 of the *Law Enforcement (Powers and Responsibilities) Act 2002* allowed police to use reasonable force to secure premises to ensure their safety. His Honour also held that police were entitled to arrest Zod as the arresting officer believed on reasonable grounds that Zod was the person they were searching for, and that it is the subjective belief of the arresting officer reasonably formed that matters.

NSW Commissioner of Police v Cottle [2022] HCA 7

Cottle was medically retired and filed an unfair dismissal application in the NSW IRC, under s 84 of the *Industrial Relations Act 1996* (IR Act). Commissioner Murphy found the NSW IRC did not have jurisdiction to hear the application. Cottle then appealed and the Full Bench of the NSW IRC overturned Commissioner Murphy's decision. They held that the Police Act was *not* an 'exclusive code' setting out the way terminated officers can seek remedy.

The Commissioner filed for judicial review in the Supreme Court of NSW and at first instance the Supreme Court quashed the decision of the Full Bench. Cottle subsequently appealed the Supreme Court's decision. The Court of Appeal unanimously allowed his appeal, concluding the NSW IRC had jurisdiction to hear and determine unfair dismissal claims of this nature under the IR Act.

The Commissioner appealed to the High Court and submitted that the power conferred by s 72A was analogous to the power to dismiss probationary constables in s 80(3), which was found to be inconsistent with s 84(1) of the IR Act in the previous High Court decision of *Eaton*. Resolution of the issued turned upon the relationship between the Police Act and the IR Act and the scope and operation of each. The High Court dismissed the Commissioner's appeal and upheld the NSW Court of Appeal's finding that nothing in the drafting of s 72A indicated that the unfair dismissal provisions of the IR Act were to be excluded, and thus the NSW IRC did have jurisdiction to determine Mr Cottle's application for unfair dismissal.

Commissioner of Police v Robbs (No 2) [2022] NSW IR Comm 1039

Robbs was served with a Police Act s 173(2) order (the Original Order), reducing his rank from Sergeant 9th Year to Senior Constable Level 6 and a disciplinary transfer from Newcastle Radio Operations Centre to Brisbane Water Police District.

On review the NSW IRC revoked the original order. The NSW IRC reduced his increment from Sergeant 9th Year to Sergeant 3rd year and ordered a disciplinary transfer to Brisbane Water Police District or another location within a commutable distance of 60 minutes or less from his current address (the Alternate Order).

The Commissioner then appealed this decision to the Full Bench of the NSW IRC on the basis that the IRC acted beyond power by ordering that Robbs be transferred into a position that did not exist. Further, the Commissioner contended that the IRC erred by failing to consider the remedial purpose of the Original Order and the proportionality of Robb's conduct against the proposed disciplinary action.

The Full Bench of the NSW IRC dismissed the Commissioner's appeal and upheld the Alternate Order.

The Full Bench held that s 177(1)(b) empowers the Commission to make such an order as the Commission *considers appropriate* and that this power extends beyond the power of the Police Commissioner. The Full Bench held that the Commissioner is not limited in the exercise of her transfer power by requiring a position to be vacant before it can be filled. Further, the Full Bench noted that in the absence of clear legislative intention to limit the Commissioner's transfer powers, that there was no reason to infer that the Commission's powers are so limited. Of particular significance, the Commission noted it is open to the Police Commissioner to place Robbs into a position already occupied by another police officer and swap that police officer into the position previously held by Robbs.

Davidson v Commissioner of Police (No. 2) [2022] NSW IR Comm 1000

Davidson, a current NSWPF employee, filed an Application for Relief in relation to unfair dismissal in the NSW IRC as she was facing a threatened dismissal by way of medical retirement pursuant to s 94B of the *Police Act* (Police Act). Davidson sought an Order that her employment not be terminated by medical discharge or otherwise, or in the alternative, an Order that her position not be filled or deleted. Davidson argued she should be reinstated to her former position but on a part-time basis, consistent with her medical restrictions, five hours per day, three days per week. Davidson further argued that the failure of the Commissioner to consider and offer ongoing suitable work with reasonable adjustment in the form of part-time work, the Commissioner breached the *Workplace Injury Management and Workers Compensation Act 1990* (WIMWC Act) as well as the *Anti-Discrimination Act 1977* (AD Act).

The Commissioner noted that medical reports confirmed that Davidson had reached 'maximum medical improvement' and that her medical restrictions prevented her from carrying out the 'inherent requirements' of her role. Moreover, the Commissioner argued she considered whether Davidson could be redeployed to another position in line with her permanent medical restrictions and the referral was declined on the basis that there was no reasonable prospect of finding Davidson suitable alternative employment.

The IRC held there is no requirement in s 94B for the Commissioner to consider, where a person is found to be suffering from a permanent incapacity or unfitness and cannot discharge the duties of their position, whether they can perform a *different* position. Further, the IRC held that the Commissioner is not required to provide her employees with alternative or light duties, nor modify or alter the 'inherent requirements' of the position to maintain an employee's employment. Therefore, the Commissioner is under no obligation to fashion or create a job or position to accommodate the circumstances of an employee. Additionally, the Commission held there is no obligation on the Commissioner to permanently offer part-time employment where it is not practicable or sustainable to do so.

APPENDIX 12: Legislative changes

Coronial Practice Note 3 of 2021 commenced on 24 September 2021. The Practice Note is issued pursuant to s.52 of the Coroners Act 2009 and sets out the procedural requirements for the listing and case management of certain coronial matters. It applies to all deaths or suspected deaths reported to a Coroner which fall within the scope of s.23 of the Act.

The Crimes Legislation Amendment Act 2021 commenced on 8 December 2021, except for Schedule 1.1[2] (new offences relating to bestiality or animal crush material) which will commence later. The Act amends the Crimes Act 1900, Crimes (High Risk Offenders) Act 2006, Law Enforcement (Powers and Responsibilities) Act, Surveillance Devices Act 2007, Terrorism (High Risk Offenders) Act 2017, and the Terrorism (Police Powers) Act 2002.

The Modern Slavery Act 2018 commenced on 1 January 2022. The objects of the Act include combating modern slavery, providing assistance and support for victims of modern slavery, the appointment of an Anti-slavery Commissioner, detection and exposure of modern slavery, and raising community awareness of, and providing for education and training about, modern slavery.

The Roads and Crimes Legislation Amendment Bill 2022 commenced on 1 April 2022 and amends the Roads Act 1993 and the Crimes Act 1900 to create offences for behaviour that causes damage or disruption to major roads or major public facilities.

Amendments to the Crimes Act 1900 commenced on 2 May 2022. The amendments insert s.547E, creating new offences of producing, disseminating, or possessing bestiality or animal crush material. The section also contains statutory defences to these offences.

The Drug Supply Prohibition Order Pilot Scheme Act 2020 commenced on 16 May 2022. The Act creates a scheme aimed at preventing and disrupting the supply and manufacture of prohibited drugs and dealing with serious drug offenders who have re-engaged or are likely to re-engage with drug supply or manufacturing activities.

The Crimes Legislation Amendment (Sexual Consent Reforms) Act 2021 commenced on 1 June 2022. The Act amended the Crimes Act 1900, and the Criminal Procedure Act 1986.

Amendments to the Bail Act 2013 commenced 27 June 2022. The amendments insert two new sections into the Act, relating to bail during the period following a conviction and before sentencing, and to bail conditions requiring electronic monitoring. The amendments relate to decisions made by courts and do not affect police powers to make bail decisions.

The Bail Amendment Regulation 2022 commenced 30 June 2022. The Regulation gives effect to minimum standards required for electronic monitoring under the amendments to the Bail Act 2013 which commenced 27 June 2022.

APPENDIX 13: Research and development

Research projects 2021-2022

Name of Research	Total life of project cost	Status/date to be completed
Assessment of the Ouchterlony test for aged bloodstains	\$2,100	Completed
Validation of the M-VAC instrument for recovery of DNA from difficult surfaces	\$9,089	Sept 2022
Validation of Forensic Genetic Genealogy for use in NSW casework	\$24,057	Dec 2022
Validation of 3D scanning techniques for crime scene reconstruction	\$4,599	Dec 2023

Note: This table shows only those research and development projects in which the NSW Police Force makes a financial contribution.

APPENDIX 14: Police pursuits

Following a coronial investigation in 2014, the Coroner made a number of recommendations, which included publishing statistics for police pursuits in the Annual Report. In 2021-22 the NSW Police Force undertook 3,398 pursuits. Of these 857 were terminated by police while 324 pursuits resulted in collisions. There were 4 fatalities and 78 injuries arising from pursuits. The table below lists the reasons for these pursuits.

Reason for police pursuit	2017-18	2018-19	2019-20	2020-21	2021-22
Traffic	1,380	1,612	1,636	1443	1729
Criminal	272	325	347	320	377
Stolen vehicle	391	443	458	522	735
Not stop RBT	676	743	854	774	928
Other	6	5	6	5	14

Source: NSW Police Force Traffic & Highway Patrol Command

Note: Individual pursuits may have more than one reason recorded. Consequently, the sum of reasons is greater than the number of pursuits. There were 78 pursuits listed as 'Injury Pursuits' with the injured persons being 17 police officers, 51 'offenders' and 20 'other' people.

APPENDIX 15: Overseas travel

Operational travel 2021-22

Purpose	Number of officers	Destination
Investigation	1	Germany
Investigation	2	United Arab Emirates
Investigation	2	Singapore, Switzerland, Germany, Croatia
Investigation	4	United Arab Emirates and The Netherlands
Extradition	4	New Zealand
Extradition	3	United Arab Emirates
Extradition	2	Fiji
Extradition	2	United States of America
Extradition	2	Columbia

Non-operational travel 2021-22

Purpose	Number of officers	Destination
Meeting	8	United Kingdom
Meeting	6	United States of America
Meeting	2	United Kingdom and United States of America
Meeting	1	Sweden
Meeting	2	Switzerland
Meeting	1	Switzerland and United Kingdom
Meeting	1	Vietnam

APPENDIX 16: Consultants

No consultants costing \$50,000 or greater were engaged.
 No consultants costing less than \$50,000 were engaged.

APPENDIX 17: Public interest disclosures

The *Public Interest Disclosures Act 1994* sets in place a system to encourage public officials to report serious wrongdoing. Under the *NSW Police Force Public Interest Disclosures Policy & Guidelines* and the *Code of Conduct & Ethics*, all staff, irrespective of their position, are expected to contribute to an ethical workplace. All staff are to manage corruption and misconduct risks through their own professional and ethical conduct and on the effective application of the Command Management Framework, good supervisory practices and compliance with relevant corporate policies and procedures.

- The number of officers who made public interest disclosures this reporting year: 30
- The number of public interest disclosures received in total: 39
- The number of public interest disclosures received relating to:
 - (i) corrupt conduct 17
 - (ii) maladministration 22
 - (iii) serious and substantial waste of public money 0
 - (iv) government information contraventions 0
- The number of public interest disclosures finalised: 34

Note: Some officers made public interest disclosures which include both maladministration and corrupt conduct, resulting in a higher number of disclosures received than officers reporting.

APPENDIX 18: Payment of Accounts and Credit Cards

Payment of accounts

1(a) Accounts due or paid within each quarter

Accounts due or paid within each quarter				
Measure	September 2021	December 2021	March 2022	June 2022
All suppliers				
Number of accounts due for payment	28,493	27,486	27,658	41,331
Number of accounts paid on time	23,181	22,043	21,874	32,064
Actual percentage of accounts paid on time (based on number of accounts)	81%	80%	79%	78%
Dollar amount of accounts due for payment ('000)	\$186,775	\$181,479	\$163,137	\$261,091
Dollar amount of accounts paid on time ('000)	\$152,540	\$143,341	\$125,148	\$192,335
Actual percentage of accounts paid on time (based on dollar amount)	82%	79%	77%	74%
Number of payments for interest on overdue accounts	-	-	-	-
Interest paid on overdue accounts ('000)	\$000	\$000	\$000	\$000

1(b) Creditors aged analysis as at 30 June 2022

Quarter	Current \$'000	Between 30 and 60 days overdue \$'000	Between 60 and 90 days overdue \$'000	More than 90 days overdue \$'000
All suppliers				
September 2021	12,430	3,861	226	693
December 2021	10,146	498	202	558
March 2022	23,751	699	617	1,000
June 2022	57,870	742	233	756
Small business suppliers				
September 2021	88	-	-	-
December 2021	52	-	-	-
March 2022	269	-	-	-
June 2022	14	-	-	-

The above information is extracted from the Aged Accounts Payable Analysis as at September and December 2021 and March and June 2022. It includes data provided by the NSW Police Force's external property service providers. Purchase card transactions are excluded.

Problems affecting prompt processing of payments during the year

- Delays in payment processing arise when invalid tax invoices are provided by suppliers, this can include discrepancies between orders and goods received.

Initiatives implemented to improve payment performance

- The continued approach of streamlining vendor invoicing by consolidating multiple accounts into a single electronic monthly tax invoice has had a positive impact including the reduction of the volume of supplier invoices and associated processing times.
- As required by the Faster Payment Terms Policy, all payments to registered small businesses are required to be finalised within five days. NSW Police Force achieved a 96% success rate in meeting this requirement exceeding the minimum 80% threshold set down by the Policy.
- This Policy also requires Agencies to consider, where possible, payment by credit card as the preferred option for low value, high volume payments. NSW Police Force is adopting this approach.
- Business Units responsible for the certification and approval process surrounding invoices are followed up on a more consistent basis to finalise outstanding accounts remaining in the finance system.
- Improvements in the payables system has resulted in more timely recognition and follow up of outstanding supplier invoices.

Credit Card Certification

The use of approved credit cards for payment of expenses, in accordance with official NSW Police Force business, is subject to Government Sector Finance Act 2018 (GSF Act), Treasury Policy Paper 21-02 and Treasurer's Directions 19-01 and specific guidelines issued by the Premier from time to time.

The credit card facility available within the NSW Police Force is the Corporate Visa Card. The card is issued to approved persons for official business expenses. Most transactions using the card were for minor maintenance and working expenses and overseas travel purposes.

The use of credit cards within the NSW Police Force for the period 2021-22 was in all material respects in accordance with the Premier's Memoranda and Treasurer's Directions.

APPENDIX 19: Matters arising from 2021-22 audit

There were no significant matters reported during the 2021-22 audit.

APPENDIX 20: Property disposals

There were no properties sold for the year ended 30 June 2022.

There were no properties disposed of which had a value of more than \$5.0 million.

Aboriginal land claims were lodged and successfully granted for properties in Coopernook, Lambton, Boolaroo, Speers Point and Orange. The properties were subsequently retired from the fixed assets register of NSW Police Force and transferred to various Local Aboriginal Land Councils. The aggregated net book value of the retired assets is \$1.938 million.

Total net loss on properties for the year ended 30 June 2022 was \$2.014 million.

APPENDIX 21: Insurance activities

Workers compensation: The workers compensation insurance policy covers workplace-related injuries for all unsworn staff, and all sworn officers recruited after 1 April 1988. For 2021-22 the workers compensation premium was \$409.239 million.

Public liability: The public liability insurance policy covers all claims resulting from police activities for which the NSW Police Force is legally liable. The 2021-22 public liability premium was \$48.879 million.

Motor vehicle: The motor vehicle insurance policy covers damage to any vehicle used by NSW Police Force for authorised police operations and activities. For 2021-22 the TMF motor vehicle premium was \$15.535 million and the 2021-22 CTP was \$5.838 million.

Property: The property insurance policy covers loss or damage to property (other than motor vehicle) owned, used or in the control of the NSW Police Force. For 2021-22 the property premium was \$3.731 million.

Miscellaneous: The miscellaneous insurance policy includes personal accident for volunteers, air travel, personal effects, and miscellaneous costs. For 2021-22 the miscellaneous insurance cost was \$1.586 million.

APPENDIX 22: Audits and reviews

The NSW Police Force Risk Management & Audit Committee consists of an independent chair and two independent members appointed by the Commissioner of Police.

The committee provides independent assistance to the Commissioner by monitoring, reviewing and providing advice about the NSW Police Force's governance processes, risk management and control frameworks and its external accountability obligations.

The committee reviews all internal and external audit reports and provides advice to the Commissioner on significant issues identified in the audit reports. The committee also monitors the implementation of audit recommendations.

The committee ensures all internal audit functions are consistent with the relevant standard, Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing and any additional practice requirements set by the *Internal Audit and Risk Management Policy for the General Government Sector*.

NSW Police Force internal audit and risk management attestation statement for the 2021-22 financial year

I, Karen Webb, Commissioner of Police, the Accountable Authority, am of the opinion that the NSW Police Force has internal audit and risk management processes in operation that are, excluding the exemptions or transitional arrangements described below, compliant with the seven core requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*, specifically:

Core requirement		Status (compliant/ non-compliant/in transition)
Risk management framework		
1.1	The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency.	Compliant
1.2	The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018.	In transition
Internal audit function		
2.1	The Accountable Authority shall establish and maintain an internal audit function that is appropriate for the agency and fit for purpose.	Compliant
2.2	The Accountable Authority shall ensure the internal audit function operates consistent with the International Standards for Professional Practice of Internal Auditing.	Compliant
2.3	The Accountable Authority shall ensure the agency has an internal audit charter that is consistent with the content of the 'model charter'.	Compliant
Audit and risk committee		
3.1	The Accountable Authority shall establish and maintain efficient and effective arrangements for independent audit and risk committee oversight to provide advice and guidance to the Accountable Authority on the agency's governance processes, risk management and control frameworks, and its external accountability obligations.	Compliant
3.2	The Accountable Authority shall ensure the audit and risk committee has a charter that is consistent with the content of the 'model charter'.	Compliant

The chair and members of the NSW Police Force Risk Management & Audit Committee were:

- independent chair, Jon Isaacs for a term from 2 January 2018 to 2 January 2023
- independent member, Gerardine Brus for a term from 29 January 2020 to 28 January 2023
- independent member, Lyn Baker for a term from 2 January 2021 to 2 January 2024.

Departures from core requirements

I, Karen Webb, Commissioner of Police, the Accountable Authority, advise that the internal audit and risk management processes for the NSW Police Force depart from the following core requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*:

- 1.2 The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018.

The departure from the core requirements is primarily due to the additional duties required of NSW Police Force during the COVID pandemic of 2021 has delayed the consistent establishment and maintenance of the NSWPF risk management framework.

The relevant Ministerial Determination which supports the agency's departure is produced below:

NSW Police Force Compliance with the Internal Audit and Risk Management Policy for the General Government Sector TPP 20-08

I, Paul Toole, Minister for Police, am of the opinion that NSW Police Force has internal audit and risk management processes in operation that are, excluding the exemptions described below, compliant with the Core Requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*.

I, Paul Toole, Minister for Police, understand that the following Core Requirements of *Internal Audit and Risk Management Policy* (TPP20-08) have not been met:

Core Requirement	Reason for non-compliance with the Core Requirement
1.2 The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018.	The additional duties required of NSW Police Force during the COVID pandemic of 2021 has delayed the consistent establishment and maintenance of the NSWPF risk management framework. In addition, these activities have also been impacted by staff changes in key executive positions

I note that the following alternative arrangements have been implemented to achieve outcomes equivalent to the requirement(s):

Summary of alternative arrangements	How the alternative arrangements will achieve equivalent outcomes
<p>A detailed plan for the completion of the consistent establishment and maintenance of the NSWPF risk management framework, is being implemented.</p> <p>The plan is monitored regularly by the Commissioner's Executive Team and the NSWPF Risk Management & Audit Committee.</p> <p>Governance within NSWPF is being reviewed and strengthened as part of the new portfolio of arrangements of the incoming Commissioner</p>	<p>Potential risks and remediation of existing risks will be monitored at the Executive and NSWPF Risk Management & Audit Committee levels.</p>

I, Paul Toole, Minister for Police, am of the opinion that the practicable alternative measures implemented demonstrate that the NSW Police Force has established and maintained frameworks, including systems, processes and procedures for appropriately managing audit and risk within the NSW Police Force.

This exemption to the Core Requirements of the *Internal Audit and Risk Management Policy for the General Government Sector (TPP20-08)* is valid for the financial year(s) (2022-2023).

 2/5/22

The Hon. Paul Toole MP



Karen Webb
Commissioner of Police

Internal audits and reviews

Our Corporate Internal Audit Unit provides an independent, objective assurance and advisory service to improve the organisation's operations. The unit reviews the administrative, financial, information technology and communication, and human resource management functions that support the delivery of core policing services. The unit completed 12 audits during 2021-22:

- Data analytics of key transactional data
- IPOS Program Health Check
- Procurement Tender Compliance
- Capital Projects Process Post Implementation
- Capital Projects Process
- Capital Project Cost Analysis
- Property Reactive Maintenance Management
- ICT Change Control
- TfNSW data access and usage assessment
- Conducted electrical weapon section; quality management system.
- Confiscated Proceeds of Crime Process Analysis
- Purchase Card Compliance..

The recommendations from these audits have resulted in improved management systems and compliance with legislation, better accountability and improved internal controls to help achieve corporate objectives.

External audits and reviews

During the year the Audit Office of NSW issued four audit reports that were relevant to the NSW Police Force. These were: the management letter regarding the audit of the NSW Police Force financial statements for the year ended 30 June 2021; the Stronger Communities cluster agencies report, which analyses the results of the financial statement audits of the Stronger Communities cluster for the year ended 30 June 2021; the Internal Controls and Governance 2021 report and a performance audit report titled Police Responses to Domestic and Family Violence April 2022. The observations raised in each report have been actively considered and incorporated into the NSW Police Force risk management and control culture approach. In addition, two external agencies – the Law Enforcement Conduct Commission and the Information and Privacy Commission – have conducted reviews of aspects of NSW Police Force systems and operations. The observations from these external agency reviews have been incorporated into related service improvement plans.

APPENDIX 23: Cyber security

I Karen Webb, Commissioner of Police, NSW Police Force, attest that:

- NSW Police Force has assessed its cyber security risks
- Cyber Security is appropriately addressed at NSW Police Force governance forums
- NSW Police Force has a cyber security incident/response plan, that it is integrated with the security components of business continuity arrangements and the NSW Cyber security emergency sub plan and has been tested over the previous 12 months (involving senior business executives)
- and confirm the NSW Police Force's Information Security Management System/s (ISMS), Cyber Security Management Framework/s and/or Cyber Security Framework (CSF) including certifications or independent assessment where available
- NSW Police Force has an active program of Cyber controls improvement which is strengthening the management of cyber security governance and resilience.



Karen Webb
Commissioner of Police

APPENDIX 24: Asset purchase and protection

The purchase of assets is undertaken in accordance with financial delegation and the specific asset acquisition allocation and is recorded in the fixed assets register. For each asset, a description, serial number, cost and location by cost centre is recorded. Individual administrative units run monthly validation reports to verify the expenditure incurred and the assets purchased.

Asset audit listings, at a cost centre level, are available for review as required by management. A physical audit of assets against the fixed assets register is undertaken annually with a certificate provided by each administrative unit to the Chief Financial Officer. The certificates are available to the Auditor General during the audit of the NSW Police Force accounts.

APPENDIX 25: Productivity data

The Australian Government Productivity Commission *Report on Government Services* provides an annual overview of the justice sector, presenting both contextual information and high-level performance information concerning the police forces of each state.

The latest available data is for the year ended 30 June 2021. This report includes a table showing the recurrent expenditure – including user cost of capital, less revenue from own sources and payroll tax – per person on police services in each state.

The recurrent expenditure per person on NSW police services for the year ended 30 June 2021 was \$495.50.

Source: Australian Government Productivity Commission Report on Government Services 2021, published January 2022, Chapter 6: Police services and attachment tables, table 6A.1.

APPENDIX 26: Major works in progress

The table below lists NSW Police Force's major capital works in progress as at 30 June 2022.

Project	Due for Completion	Cost to 30/06/22 \$'000
Building		
Police Properties Economic Stimulus – Build, Retain, Preserve	2023	26,792
Police Stations – Facade Remediation Program	2023	1,792
Police Stations – Installation of Solar Panels	2023	599
Port Kembla Jetty Upgrade	2023	600
Bathurst Police Station Major Upgrade	2023	6,899
Bega Police Station	2023	4,444
Dubbo Regional Education and Training Centre	2023	10,415
Jindabyne Area Police Stations Program	2023	2,864
Police Driver Training Upgrade	2023	814
Bourke Police Station Major Upgrade	2024	208
Goulburn Police Station	2024	838
Moama Police Station	2024	52
Multipurpose Police Station Program	2024	54,428
Police Dog Unit Command Facilities	2024	363
Property Fit-out and Modifications to Accommodate an Additional 1,500 Police	2024	5,325
Upgrade to the Goulburn Police Academy	2024	5,059
Waverley Police Station	2024	284
New castle Police Station Refurbishment and Upgrade	2024	525
Singleton Police Station	2024	65
Information and Communications Technology		
Digital Drivers Licence Phase 2	2023	799
National Criminal Intelligence System Tranche 1	2023	5,226
Cyber Security Transformation Program	2023	6,736
Law Enforcement Monitoring Facility	2023	3,101
National Facial Biometric Matching Capability Implementation in NSW	2023	1,312
Digital Restart Fund: Integrated Connected Officer	2023	280
Integrated Policing Operations System	2027	51,132
Plant and Equipment		
Future Light Helicopter (PolAir 1, 3 and 4 Replacement)	2023	48,874
Police Dog Transport Modules	2023	264
Road Safety Plan 2021	2023	1,882
Specialised Vehicle Replacement	2023	4,871
Electronic Countermeasure Devices	2023	0
Fit-out of Vehicles Associated with an Additional 1,500 Police	2024	2,398
Prisoner Transport Modules	2024	667
Marine Vessel Replacement Program – Phase 2	2024	188

Note: The estimated completion dates reflect best available information.

APPENDIX 27: Honours and awards

NSW POLICE FORCE AWARDS & MEDALS

Commissioner's Commendation for Courage

Awarded to police officers where the risk to life has been less apparent than criteria for the Valour Award but where sufficient courage has been shown under hazardous circumstances.

Chief Inspector Michael Aldridge	Senior Constable Jacob Gow
Detective Inspector Andrew Scott Mackay	Senior Constable Ben James Elder
Sergeant Mark Peter Rowlatt	Senior Constable Marc James Smith
Sergeant Dallas Raymond Leven	Senior Constable Michael Colin Stolen
Leading Senior Constable Melissa Kate Dimmock	Constable Jarrad Thomas John Annakin
Senior Constable Bruce James Browning	Constable Brooke Emily Bowen-Williams
Senior Constable Noeleen Ellen Little	Constable Benjamin John Hiep
Senior Constable Wayne Phillip Lollback	Constable Jeremy Douglas Kempfe
Senior Constable Amanda Crouch	Constable Beaudine Hancock
Senior Constable Clint Godfrey	Constable Alexander Keith McLean
Senior Constable Andrew Nasif	Constable Paul Laki
Senior Constable Thomas Charles Hudson Flowers	Probationary Constable Cleopatra Tsiotsias

Commissioner's Commendation for Service

Awarded to recognise outstanding service.

Assistant Commissioner Geoffrey McKechnie APM
 Deputy Commissioner Gary Ronald Worboys APM
 Detective Senior Constable Darren Raymond Webster
 Detective Senior Constable Russell Gregory Turnbull

Commissioner's Unit Citation

Awarded to police officers who collectively come together for a common purpose and perform outstanding service which may involve bravery or other acts of merit.

Detective Senior Constable Andrew Donaldson

Commissioner's Certificate of Merit

Awarded for outstanding work under hazardous circumstances or outstanding performance of duty.

Detective Chief Inspector Jason Dickinson APM	Detective Senior Constable Brenton James Sommerville
Detective Chief Inspector Jayne Doherty APM	Detective Senior Constable Stefanie Tebbenhoff
Detective Chief Inspector Denise Judith Godden	Detective Senior Constable Tara Elizabeth Warwick
Detective Inspector Timothy John Attwood	Senior Constable Melissa May Browne
Detective Senior Sergeant Warren John Perry	Senior Constable Scott Alexander Curtin
Detective Sergeant Scott Anthony Baker	Senior Constable Jason Andrew Eldridge
Detective Sergeant Darryn Paul Gunn	Senior Constable Walter Alan Foreman
Sergeant Natalie Valma Gilbody	Senior Constable Jessica Lee Hannelly
Sergeant Josephine Antonina Immarrata	Senior Constable Andrew James Pearce
Sergeant Michael James McClafferty	Constable Damien Bruce Thom
Leading Senior Constable Peter Anthony Heginbotham	Doctor Kyah Hester
Leading Senior Constable Luke Keith Love	Megan Webster
Leading Senior Constable Victor Edgardo Suarez	Jessica Arnold
Detective Senior Constable Shaun Thomas Brown	Desmond Bray
Detective Senior Constable Trevor Leslie Durham	Amanda Bridge
Detective Senior Constable Stephen Louis Moorby	Jared Dunbar
Detective Senior Constable Tobias James Bostock	Paul Ward
Detective Senior Constable Deon Nigel Kelly	Blake Horder
Detective Senior Constable Victoria Louise Lester	Roderick Huppatz
Detective Senior Constable Ilka Manners-Nunan	Gregory Hutchins
Detective Senior Constable Michael James Martin	Tanya Mason
Detective Senior Constable John Mastrobattista	Mark McEachern
Detective Senior Constable Benjamin David Morgan	Mark Taylor
Detective Senior Constable Sue-Ellen Scott	Paul Tucker
Detective Senior Constable Cole James Shanahan	

NSW Police Diligent & Ethical Service Medal

Awarded to sworn officers for 10 years of diligent and ethical service. A numbered clasp is awarded for each additional five years of diligent and ethical service.

Medals: 864
Clasps: 1564

NSW Police Diligent & Ethical Service Medallion

Awarded to administrative officers for 10 years of diligent and ethical service. A numbered roundel is awarded for each additional five years of diligent and ethical service.

Medallions: 119
Roundels: 341

Commissioner's Long Service Award

Awarded to administrative officers for 15 years of diligent service. A further distinguishing lapel pin is awarded for each additional 10 years of diligent service.

Awards: 210

AUSTRALIAN HONOURS & AWARDS**Public Service Medal**

Awarded for outstanding service by employees of the national, state, territory and local government.

Dr Judith Perl

Australian Police Medal

Awarded for distinguished service by a member of an Australian police force.

Assistant Commissioner Brett Reginald Greentree
Assistant Commissioner Brett Anthony McFadden
Detective Superintendent Robert Anthony Critchlow
Detective Superintendent Jayne Doherty
Detective Superintendent Paul Jonathon Glinn
Detective Superintendent Michael Andrew McLean
Superintendent Karen Rachel Cook
Superintendent Andrew James Holland
Superintendent Donna Anne McCarthy
Superintendent David Roptell

Chief Inspector Stephen Leslie Fowler
Detective Inspector Patrick Joseph Crass
Detective Inspector Kirsty Anne Hales
Detective Chief Inspector Brett John Smith
Inspector Tina Frances Davies
Inspector Terry John Holt
Detective Senior Sergeant Stephen John Day
Detective Sergeant Mark Anthony Meredith OAM
Sergeant Lawrence George Lucas

Medal of the Order of Australia (OAM)

Awarded for outstanding service by employees of the national, state, territory and local government.

Detective Sergeant Mark Anthony Meredith
Ms Rosemary Kariuki

National Emergency Medal

Awarded to persons who rendered sustained or significant service during nationally significant emergencies in Australia.

Medals x 1637

Clasps x 9

National Police Service Medal

Awarded to sworn police officers for 15 years of diligent and ethical service.

Medals: 924

National Medal

Awarded to sworn officers for 15 years of diligent and ethical service. A numbered clasp is awarded for each additional 10 years of diligent and ethical service.

Medals: 745

Clasps: 537

NSW STATE AWARDS**NSW Premier's Bushfire Emergency Citation**

Awarded for emergency service provided in the 2019-2020 Bushfire Emergency response in NSW.

Citations: 520

Glossary

APM Australian Police Medal	MobiPol Mobile Policing Program	PSC Professional Standards Command
CAD Computer Aided Dispatch	OIA Operational Information Agency	RBT Random breath testing
COPS Computerised Operational Policing System	PAC Police area command	s181D Section of the Police Act 1990 under which a police officer is removed from the NSW Police Force
DTI Digital & Technology Innovation Command	PCYC Police Citizens Youth Clubs	s80(3) Section of the Police Act under which a probationary police officer may be dismissed from the NSW Police Force
GIPA Act <i>Government Information (Public Access) Act 2009</i>	PD Police district	SAP NSW Police Force's electronic finance system
MCLO Multicultural community liaison officer	PETE Police Education Training Environment	

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Contact details

Emergency: Police, Fire, Ambulance – Triple Zero (000)

Use only for emergencies or life-threatening situations, 24 hours.

Police Assistance Line – 131 444

Use for non-emergencies and general enquiries. If you are a victim of crime, other than life threatening or time critical emergency situations, contact the Police Assistance Line, 24 hours.

Crime Stoppers – 1800 333 000; nsw.crimestoppers.com.au

Use to report crime anonymously. If you have information about people who are wanted by police, unsolved crimes or a crime being planned, suspicious or unusual activity, contact Crime Stoppers, 24 hours. You don't have to give your name. The information will be passed immediately to relevant investigators.

NSW Police Force Headquarters

1 Charles Street, Parramatta, NSW 2150
 Postal address: Locked Bag 5102, Parramatta, NSW 2124
 Website: www.police.nsw.gov.au
 Customer Assistance Unit: 1800 622 571
 Monday to Friday, 8am-4pm (free call)
 TTY (for hearing or speech impaired): (02) 9211 3776

Region offices

Central Metropolitan Region

Level 7, Sydney Police Centre
 151-241 Goulburn Street
 Surry Hills, NSW 2010
 (02) 9265 4920

Northern Region

Level 3, Newcastle Police Station
 Cnr Church and Watt Streets
 Newcastle, NSW 2300
 (02) 4929 0807

North West Metropolitan Region

Level 10
 2-10 Wentworth Street
 Parramatta, NSW 2150
 (02) 9407 3099

Southern Region

Level 5
 77 Market Street
 Wollongong, NSW 2500
 (02) 4223 0851

South West Metropolitan Region

Suite 204, Level 2
 1 Moore Street
 Liverpool, NSW 2170
 (02) 8738 2699

Western Region

Ground floor
 130 Brisbane Street
 Dubbo, NSW 2830
 (02) 6841 1223

Police are listed under 'Police NSW' in the White Pages – Business and Government.

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