



NSW Police Force

NSW Police Force Annual Report 2023-24

ISSN 1832-3472 (print)

ISSN 1835-2308 (online)

© NSW Police Force 2024.

This work is copyright. It may be reproduced in whole or in part for study or training purposes, subject to the inclusion of an acknowledgement of the source. It may not be reproduced for commercial usage or sale.

Reproduction for purposes other than those indicated above requires written permission from the Executive Director, Public Affairs Branch, NSW Police Force.

The NSW Police Force acknowledge First Nations People as the Traditional Owners and custodians of all lands and water ways.

Country is inherent to the identity of Aboriginal Peoples. It sustains their lives in every aspect - spiritually, physically, emotionally, socially, and culturally. It is more than a place. When talking about Country it is spoken of as a person. Country is family, kin, lore, ceremony, traditions, and language. For Aboriginal Peoples it has been this way since the beginning of time. Country is spoken to through language and song, through ceremonies and traditions they sing to, and celebrate Country, and Country speaks back in return.

The NSW Police Force acknowledge and pays respect to Elders past and present.



Contents

Letter to the Minister	6
1 - Overview	7
Commissioner's review	8
Our organisation	10
Commissioner's Executive Team	11
Organisational structure	11
Police regions	12
2 - Strategy	13
Aim and objectives	14
Strategic action	15
Corporate Sponsor program	16
3 - Operations and Performance	17
Year in review	18
How we performed	26
Property disposals	32
Research and development	32
4 - Management and Accountability	33
NSW Police Force staff	34
Overseas travel	39
Consultants	40
Significant judicial decisions	41
Legislative changes	45
Matters arising from 2023-24 audit	45
Internal Audit and Risk Management Attestation Statement	46
Government information (Public Access)	47
Privacy and personal information	50
Annual Report costs	50
5 - Sustainability	51
Work health and safety	52
Workforce diversity	52
Disability inclusion action plans	53
<i>Modern Slavery Act 2018</i>	54

6 - Financial performance 55

Financial summary	56
Independent auditor's report	58
Financial statements	60
Insurance activities	124
Productivity data	124

7 - Appendices 125

Multicultural policies	126
Major works in progress	130
Requests for assistance	132
Complaints against police	133
Staff drug and alcohol testing	134
Asset purchase and protection	134
Police pursuits	135
Intentional tort claims	135
Honours and awards	136

8 - Glossary 144

Index	145
Contact details	146



NSW Police Force

30 October 2024

The Hon. Yasmin Catley MP
Minister for Police and Counter-terrorism
Parliament House
Sydney NSW 2000

Dear Minister,

I am pleased to submit the NSW Police Force Annual Report for the year ended 30 June 2024 for tabling in Parliament.

This annual report was prepared in accordance with the provisions of the *Government Sector Finance Act 2018*.

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,

Karen Webb APM
Commissioner of Police



1 OVERVIEW

Commissioner's review

Throughout the 2023-24 reporting year the NSW Police Force faced several challenges and saw many highlights. Despite an evolving criminal landscape impacted by social, economic and political change, we've remained focused on working with the community to reduce violence, crime and fear. NSW Police Force officers continued to provide service excellence to the changing needs and expectations of our diverse communities.

An attack at Bondi Junction in April 2024 tragically saw six people lose their lives and another 12 injured. While our thoughts remain with those affected, I was proud of the swift and professional response from police and support staff.

This was reinforced a week later when officers were called to respond to a declared terrorism incident and public order incident in Wakeley in Sydney's West. In response, we established Strike Force Dribs and in the 2023-24 period have charged 42 offenders with a range of offences related to the incident. These arrests and the ongoing investigation send a strong reminder that violence, particularly targeting police, will not be tolerated.

Community partnerships continue to play a strong role in our success. In 2023 I launched the Behind the Blue program, an engagement initiative that invites community leaders on a behind-the-scenes, interactive experience to see first-hand the challenges police face on a daily basis and showcase the exceptional work done in our communities. The program has strengthened relationships and led to several new partnerships to help tackle local community issues.

In October 2023 we moved to a model of paid student training at the NSW Police Force Academy. This unlocked opportunities for a more diverse range of recruits including mature age students who have existing financial responsibilities, women, and people from low-income households who couldn't afford to study for several months with no income. It has been pleasing to see a significant increase in the level of interest, and applications, in becoming a police officer.

The NSW Police Force maintained a strong focus on supporting victims of crime and in particular, victims of silent crimes. Our response to domestic and family violence (DFV) continued with deployments of Operation Amarok, offender-focused operations that ensures the safety and wellbeing of DFV victims and the broader NSW community. Led by the Domestic & Family Violence Registry and supported by all Police Area Commands (PACs), Police Districts (PDs) and specialist commands, four statewide Operation Amarok deployments saw 2,157 offenders arrested and more than 4,128 charges laid.

This was in addition to our everyday policing. For the 2023-24 reporting year, 32,744 individuals were charged with a DFV offence and my officers performed 117,977 ADVO compliance checks across the state.

To support our efforts, NSW introduced coercive control legislation aimed at criminalising abusive and controlling behaviours. The new legislation, which is the first stand-alone offence of its type in Australia, marks a clear shift in our judicial response and greater protects victims of domestic and family violence. Through combined efforts, we are changing the way the people of NSW respond to these types of violence and through ongoing efforts I hope to see a further shift in community perception and more victims feeling empowered to speak up.

In line with our corporate priority of next generation (Youth and First Nations Peoples), Youth Command and local PACs and PDs continued to work closely with the young people of NSW to influence positive behaviour and avoid unnecessary contact with the criminal justice system.

Operation Regional Mongoose saw hi-visibility policing tackle serious property-related crime in regional locations committed predominately by young offenders. This was supplemented with ongoing work



alongside our government and community partners to deliver prevention and diversionary programs under Operation PIVOT. To date we are seeing great success and support from local communities in these programs and look forward to expanding them into the future.

I was also proud to launch the new Aboriginal Strategic Direction that seeks a genuine level of collaboration with the Aboriginal community, giving them ownership through a consultative and proactive approach.

New enhanced powers to target and confiscate unexplained wealth has severely hindered the ability for organised crime networks to operate in NSW. Working alongside the NSW Crime Commission, the new legislation gave the NSW Police Force additional capabilities to target criminals and their associates who aid or facilitate the concealment of unexplained wealth. More than \$118 million worth of assets were detained following our investigations for the reporting year.

Our ongoing success would not be possible without our people, both those on the frontline and in support roles, who met the challenges of the past year with professionalism, resilience and proud service. I maintain our commitment to enhance our organisational capability and ensure a culture of putting people first.

The NSW Police Force's first ever Culture Strategy was launched, celebrating our long and proud history, and a strong culture built around respect, pride and trust. The Culture Strategy unifies our efforts and keeps us focused on why we're here, and how we can best work together to achieve our goals.

A new Health, Safety and Wellbeing Command was created and our previous Technology Command and Communication Services Command were amalgamated. These changes allow for an improved focus on our people and an opportunity to consolidate resources to better support broader organisational needs.

The NSW Police Force health and wellbeing program, PULSE, was expanded with new initiatives like the early access treatment initiative and mental health clinicians embedded in frontline commands. The executive team and I continue to review the ever-changing demands placed on us as an organisation and work with our stakeholders to support improved practices and innovation, and improve organisational processes.

I am extremely proud of what the NSW Police Force has achieved in the past year, due in large part to the dedication of all staff. We are a world-class police force and I am confident we will meet the challenges ahead and continue to serve the people of NSW well into the future.



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 2023-24, the NSW Police Force had 20,547 employees: 16,252 police officers and 4,295 administrative officers. It serves more than eight million people – approximately 33% of Australia's total population.

In the 2023-24 financial year, the NSW Government funding contributions to the NSW Police Force were \$4.898 billion.

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. This 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 Counter-terrorism 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

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.

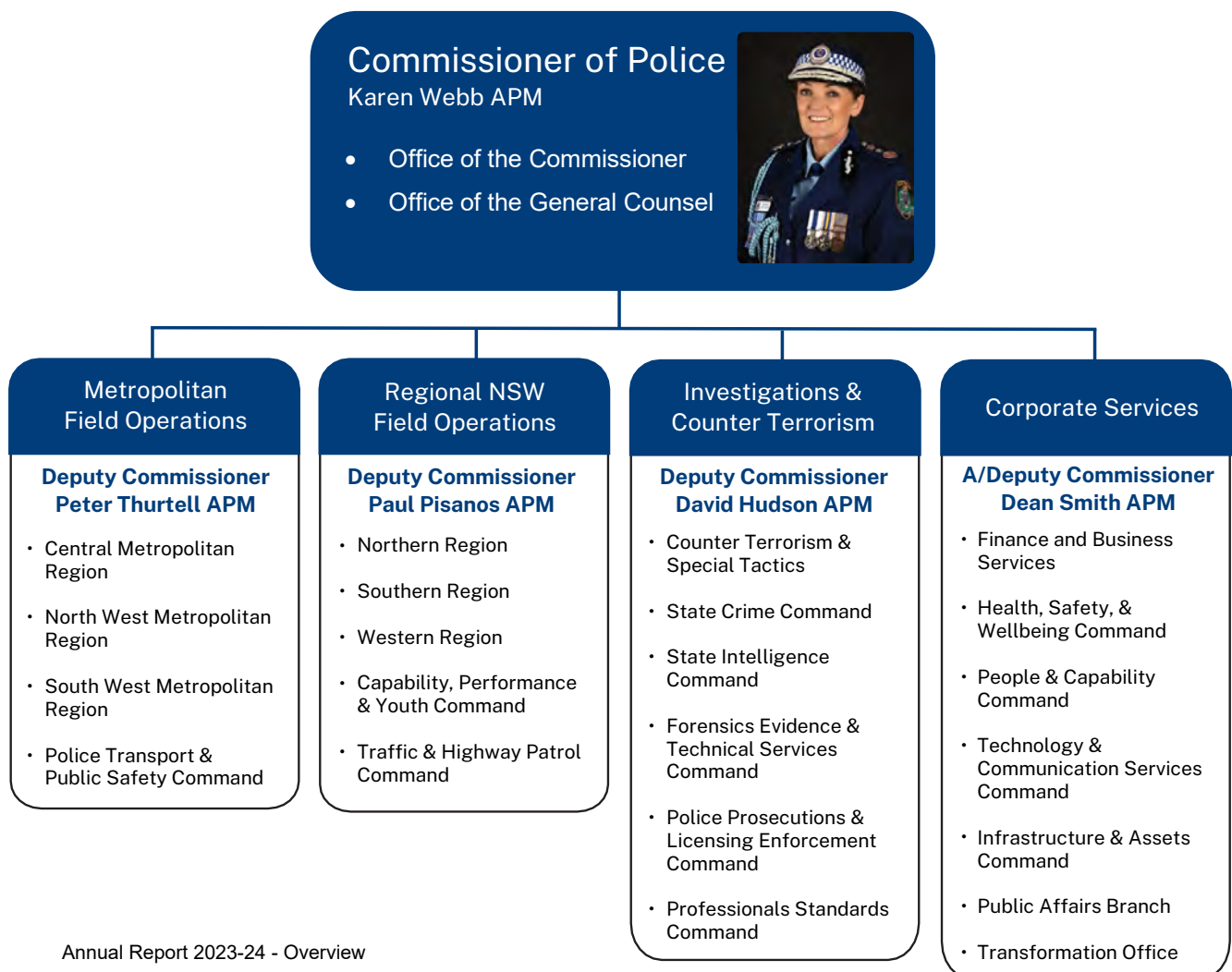
Deputy Commissioner Metropolitan Field Operations, Peter Thurtell APM joined the NSW Police Force in 1985 and was promoted to Deputy Commissioner in April 2022. He is a registered legal practitioner with the Supreme Court of NSW and has completed the Australian Institute of Police Management Police Leadership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

Deputy Commissioner Regional NSW Field Operations, 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.

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.

Acting Deputy Commissioner Corporate Services, Dean Smith APM joined the NSW Police Force in 1988 and was promoted to Acting Deputy Commissioner in February 2024. He has been awarded the Australian Police Medal, National Medal, National Police Services Medal, Commissioner's Commendation for Service and Commissioner's Emergency Commendation

Organisational structure



Police regions

On 30 June 2024 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.



1 - Central Metropolitan Region

Area	541km ²
Number of police officers	1,930
Number of administrative staff	186

2 - South West Metropolitan Region

Area	3,637km ²
Number of police officers	1,877
Number of administrative staff	179

3 - North West Metropolitan Region

Area	6,254km ²
Number of police officers	1,961
Number of administrative staff	192

4 - Southern Region

Area	199,443km ²
Number of police officers	1,460
Number of administrative staff	144

5 - Northern Region

Area	70,114km ²
Number of police officers	2,090
Number of administrative staff	196

6 - Western Region

Area	520,382km ²
Number of police officers	1,167
Number of administrative staff	151

*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 of 30 June 2024. These figures will vary from month to month and year to year.



2 STRATEGY

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 Our Focus Our Future plan describes our organisational priorities and outlines how we intend to build safer communities.

Our key priorities

The NSW Police Force's Our Focus Our Future plan is centred around five key priorities: Connected Workforce (Organisational Capability), Connected Community, Victim Focus (Silent Crimes), Organised Crime and Next Generation – Youth and First Nations Peoples.

Our service to NSW

Our focus is to continue providing service excellence to the changing needs and expectations of our diverse communities. Services will be delivered using contemporary and collaborative ways of working, supporting an agile organisation that is fit for the future. Recognising the need to stay at the forefront of technological trends to tackle new and emerging technology enabled crime. To embed sustained change, there is a need to understand the impact of environmental trends and how policing services are delivered. We will enhance our ability to respond effectively and apply improvements across training, technology and infrastructure.

Our key result areas

We will achieve results in keys areas such as:

Reduce crime: We target offenders, improve legal action rates and enable diversion opportunities.

Maintain public safety: We strive to improve community confidence and perception of safety, and aim to reduce road trauma.

Engage the community: We foster police and community relationships and maintain police professionalism.

Enhance capability: We grow and develop our people and advance our infrastructure, assets and technology.

Evaluate effectiveness: We measure our effectiveness through BOCSAR, community sentiment and state outcomes.

Our approach

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.

Strategic action

OUR APPROACH	OBJECTIVES	ACTIONS
Prevention	Safeguard and strengthen individuals, communities, assets and infrastructure to deter crime, improve personal safety, and build resilience.	<ul style="list-style-type: none"> -Conduct intelligence driven high-visibility policing. -Proactively initiate police interactions with individuals, groups and communities at risk of crime. -Work with industries and individuals to ensure compliance with regulations & safer practices. -Rigorously test emergency management and counter terrorism arrangements with partner agencies. -Work with government and non-government agencies to deliver safe large scale major events. -Communicate tailored safety messages (e.g. road safety, reporting crime and suspicious activity, security advice, scams).
	Intervene early for at risk individuals and groups to limit escalation, minimise harm and positively influence behaviour.	<ul style="list-style-type: none"> -Contribute to whole of government and interagency crime prevention and public safety initiatives and programs. -Enhance partnerships to develop local solutions to community safety issues.
	Divert minor offenders and at-risk groups to reduce reoffending and avoid unnecessary contact with the criminal justice system.	<ul style="list-style-type: none"> -Appropriately apply police discretion through available court alternatives. -Partnership with government and non-government agencies to deliver alternative pathways.
Disruption	Disrupt criminal behaviour to break criminal networks and bring offenders to justice.	<ul style="list-style-type: none"> -Proactively engage high-risk and recidivist offenders. -Identify, target and disrupt organised crime groups. -Focus intelligence activities on organisational priorities. -Improve road safety through targeted enforcement. -Utilise technology and forensic science capabilities to full effect.
Response	Deliver professional policing services to maintain community confidence.	<ul style="list-style-type: none"> - Protect, support and refer victims to appropriate services. - Deliver respectful and consistent customer service. -Respond swiftly and professionally to all calls for assistance. -Ensure appropriate use of tactical options and police powers. -Undertake thorough investigations, lay appropriate charges and produce high-quality briefs. -Maintain the safety and wellbeing of people in custody and ensure legal rights are protected.

<p>Capability</p>	<p>Develop capable and resilient people to maximise performance.</p>	<ul style="list-style-type: none"> -Ensure safe workplaces, safe people, and safe operations. -Facilitate flexible workforce allocation and deployment to meet demand and community need. Support and encourage personal development through education and training opportunities. -Embed misconduct prevention and reinforce ethical behaviour. -Actively contribute to respectful, inclusive and productive workplaces. -Promote and capitalise on workforce diversity. -Increase individual capacity to respond to complex and evolving policing and societal issues. -Enhance staff knowledge, skills and expertise in the use of new policing methodologies.
	<p>Build effective systems to future-proof our service delivery.</p>	<ul style="list-style-type: none"> -Identify and share information, intelligence, and best-practice. -Streamline and improve organisational processes. -Partner with industry to deliver innovative and integrated information, communications, science and technology. -Progress infrastructure and asset modernisation.
	<p>Enhance leadership to build an agile, innovative organisation.</p>	<ul style="list-style-type: none"> -Put People First to positively influence culture. -Reinforce accountability and good governance at all levels. -Technology enabled and modernised workforce. -Invest in people and enhance capabilities including communication, change and performance. -Capitalise on a diverse and inclusive workplace.

Corporate Sponsor Program

The Corporate Sponsor Program supports the Commissioner’s Executive Team to achieve corporate priorities through portfolio management. The program encompasses strategically significant issues that present sustained risks to both the organisation and the community. Each portfolio has a Strategic Action Plan which demonstrates how the Commissioner’s intent will be delivered.

Tier One Portfolios	Tier Two Portfolios
<ul style="list-style-type: none"> -Aboriginal Engagement -Domestic & Family Violence -Mental Health -Youth 	<ul style="list-style-type: none"> -Road Safety -Custody & Corrections -Alcohol Related Crime -Ageing, Disability & Homelessness -Multiculturalism -Sexuality, Gender Diversity & Intersex -Customer Service -Victims of Crime



3

OPERATIONS & PERFORMANCE

Year in review



Metropolitan Field Operations

As Commander of Metropolitan Field Operations, Deputy Commissioner Peter Thurtell is responsible for the three Sydney metropolitan regions and the Police Transport & Public Safety Command. This represents a contingent of more than 8,300 sworn and unsworn officers performing frontline, investigative, specialist and support roles. Additionally, Deputy Commissioner Peter Thurtell holds the office of the State Emergency Operations Controller.

As the Executive Sponsor for Domestic and Family Violence, Deputy Commissioner Thurtell, with the support of the Corporate Sponsor, Assistant Commissioner Peter McKenna continue to lead the NSW Police Force's Domestic and Family Violence (DFV) Reform Project to change the way police respond to, and prevent, domestic violence. The DFV Registry,

established in September 2023, continued to provide advice, guidance, and response to domestic and family violence incidents to support all NSW Police officers. Strong partnerships continue with other government agencies and the DFV sector to assist victim recovery and provide coordinated responses to DFV incidents. Key legislative changes have been achieved including The Crimes Legislation Amendment Coercive Control Bill 2022 which included the introduction of an offence where the adult intends their course of conduct to coerce or control the other person, as well as changes to the Crimes (High Risk Offenders) Act 2023 which sees the inclusion of strangulation into the definition of a 'serious violence offence' and the definition of a 'serious sex offence'.

South West Metropolitan Region (SWMR) coordinated the highly successful Operation Amarok until ownership was transferred to the DFV Registry in May 2024. The operation targeted dangerous domestic violence offenders to ensure the safety and wellbeing of victims and the broader NSW community. Strikeforce (SF) Hawk maintained a disruptive response to organised crime networks (OCN) and firearm violence in South-West Sydney, until January 2024. SF Hawk made 666 arrests in the 2023-24 year, seized drugs valued at over \$59 million, 103 firearms and over \$4.1 million in cash. SF Dribs was established in response to the stabbing and public order incident at Christ the Good Shepherd Church, Wakeley in April 2024. The investigation has since charged 42 offenders and completed 45 search warrants. SWMR continues to oversee NSW Police Force's interests in the development of the Western Sydney International Airport, which will open in 2026-27 as a curfew free airport.

North West Metropolitan Region (NWMR) maintained SF Sweetenham, which continues to evolve with additional resources committed to targeting aggravated break and enter offences conducted for the purpose of acquiring luxury/high performance vehicles. The SF has charged 369 individuals with 676 charges resulting in 3,062 offences being laid. Operation Kella continued to target violent youth crime, predominantly involving weapons with 639 individuals prosecuted with 795 charges including 1236 offences being laid. In addition, 3,420 bail compliance checks, 4,190 Person searches, 2,740 Move Ons, 337 Firearm Prohibition Order (FPO) searches, 380 Drug Detections, and 96 knives/prohibited weapons seized. Both SF Sweetenham and Operation Kella focus on the prevention and disruption of youth crime through strategic investigations, enforcement, and compliance.

Central Metropolitan Region (CMR) led the response to 879 protests and 1,053 other events held within the Sydney CBD. This included Vivid which saw in excess of 250,000 people in and around Circular Quay and Darling Harbour on some nights during the event. CMR Region Enforcement Squads seized over \$1.9 million cash and over 2.3 tonnes of prohibited drugs including 3.52 kg of MDMA, 66.85 kg of cannabis, 8.78 kg of cocaine, 6.91 litres of Gamma-Hydroxybutyrate (GHB), 78.32 kg of methylamphetamine, 8.82 kg of heroin and 2.1 litres of precursor chemicals.

Police Transport and Public Safety Command conducted several operations throughout the year and continue to drive down crime on public transport with large-scale deployment targeting high risk offenders.

Operations Waratah and Disrupt, which target violent/armed offenders and anti-social behaviour, resulted in the arrests of 2,700 offenders with over 3,200 offences. Operation Generate, which targets sex offenders, interacted with over 600 registerable persons/adult sex offenders taking criminal action against 130 sex offenders and contributing to a 30% reduction in sex offending on the Public Transport network.

Police Transport Command continued to provide ongoing support to Operations Amarak, Foil, Mongoose and SF Sweetenham. The Dog Unit were deployed on over 7,000 occasions, supporting the detection of large quantities of prohibited drugs. The Mounted Unit were involved in over 900 deployments across NSW, providing a combination of public order and HVP support to PACs and PDs.

The Marine Area Command (MAC) conducted Operation Riptide over the summer period, conducting 12,000 vessel inspections, targeting marine safety and compliance offences. The MAC also coordinated 186 marine search and rescue responses as well as interdicting 180 tonnes of illegal tobacco. The Aviation Command responded to over 800 requests for assistance and were effective in assisting with SF Sweetenham pursuits, locating missing persons, and search and rescues.

The Major Events Group planned and prepared for significant high-level events, including weekly Operation Shelter related protest activity, Dignitary visits and large-scale sporting and cultural events as well as Mardi Gras, Vivid and New Years Eve. The Incident and Emergency Management Command implemented the online EM Central platform and enhanced role specific training curriculum, to support front-line personnel with the skills and capability required to meet future emergency management challenges.





Regional NSW Field Operations

Deputy Commissioner Paul Pisanos leads Regional NSW Field Operations, which encompasses Northern, Southern, and Western Regions, Traffic & Highway Patrol Command, and Capability, Performance & Youth Command.

The **Southern Region** engaged heavily in Amarok statewide operations. Amarok VI showcased the efforts of the Southern Region with 118 DV dangerous offenders and an additional 169 Amarok and recidivist offenders engaged; 29 DV warrants executed; 215 charges and 2,220 ADVO compliance checks made; 17 firearms seized; 30 FPO/WPO searches and 14 FPO/WPO served.

During 2023-24 the Southern Region Enforcement Squad (RES), Domestic Violence High Risk Offender Team (DVHROT) and Operations Support Group (OSG) conducted a number of significant operations resulting in the arrest of 639 people who were charged with 1,832 offences including 852 persons searches, 461 drug detections, with 61 search warrants executed and 54 FPO premises searches. This resulted in the seizure of 50kg cannabis leaf, 6.1kg methylamphetamine, 1.4kg MDMA, 9.5kg heroin, 4L GBL (Gamma-Hydroxybutyric Acid), 1.7kg cocaine and 54 firearms removed from the community.

The **Northern Region** continued to tackle high volumes of crime with efficiency and effectiveness with 10,962 offenders arrested with 33,229 charges laid. In both drug and property crime the RES in Northern Region tackled it head on conducting 13 Strike Forces resulting in 122 arrests, 52 search warrants executed, 47 firearms recovered/seized, 3kg of methylamphetamine; 5kg of cocaine and other large drug seizures. Similarly, its High Risk DV teams and Operation Utah (OSG teams) combined to make 409 arrests for over 878 charges being preferred. In tactical policing, Northern Region also leads the state with 44 High Risk Deployments involving Tactical Operations Regional Support (TORS), Tactical Operations Unit (TOU) and negotiators and 62 OSG jobs year to date.

The **Western Region** established and continued to maintain a high-visibility police operation aimed at addressing concerning crime trends to prevent, disrupt and respond to escalating instances of serious crime being committed by young persons across Regional NSW. Operation Regional Mongoose is a key initiative that demonstrates the region level surge operation. It combines both regional and local police resources to rapidly focus on combating serious property-related crime, primarily committed by young offenders. This surge response has had a significant impact on the emerging serious youth crime issues in Western Region. Between 26 September 2023 to 22 July 2024, Operation Regional Mongoose has investigated 631 break and enters and 563 stolen vehicles; arrested and charged 207 individuals with 743 CANs issues consisting of 2,100 offences, of which 141 were juveniles; 357 CANs issued for breach of bail offences; 50.27% of persons charged by Operation Regional Mongoose were on bail for other offences at the time they were charged.

In the prevention space, Western Region alongside other stakeholders worked towards an enhanced collaboration with whole of government and NGOs regarding crime prevention strategies within the region with a particular focus on Moree and surrounding communities. The Rural Crime Prevention Team (RCPT) continues to be committed to targeting firearms compliance, rural crime and illegal hunting. During 2023-24, the RCPT performed over 1,100 safe storage inspections across regional NSW, working collaboratively with Western Region PDs within the auspices of Operation Armour II.

Traffic & Highway Patrol Command (THPC) maintained representation at a state and national level at road safety conferences throughout the year and reinforced to key government decision makers the importance of road safety funding and initiatives. THPC Crash Investigation Unit (CIU) managed the investigations and media around several high-profile incidents, namely the tragic loss of life in the Monterey crash where two children were killed and the Heckenberg crash where two young siblings lost their lives.

In September 2023, THPC launched Operation Katana targeting speeding drivers as well as drug and drink driving offences across NSW. Over the course of three months, Operation Katana detected over 200,000 offences including over 66,000 speeding offences and over 10,000 drink / drug driving offences. This reporting period, THPC exceeded the government target by conducting over 200,000 roadside drug tests resulting in over 20,000 offences detected. THPC continue to disrupt criminal activity and organised crime

syndicates utilising the road network through criminal interdiction techniques. In the past 12 months, THPC has seized illegal firearms, drugs, tobacco and cash worth a significant street value.

Capability, Performance and Youth Command led many initiatives this year including the introduction of Youth Action Meeting coordinators in metropolitan and regional NSW, which has been now expanded to a further nine locations in regional NSW due to its early successes. Project Upbeat is a partnership with Sony Music, PCYC and the Sebastian Foundation commenced in August 2023 to provide opportunities to young people in Western Sydney to express themselves artistically. Project Pathfinder, a targeted program designed to influence at-risk youth and their families through a partnership with Youth Justice NSW and the NRL commenced on 19 March 2024, with four youth nominated. These youth are from Moree, Wee Waa and Lightening Ridge.

Crime Prevention Command facilitated the Early Drug Diversion Initiative (EDDI) and CCS project in February 2024 which is a diversion scheme that offers an alternative legal process for low-level drug offences. A new consultative committee was established in relation to LGBTIQ+ enabling community consultation in the development of the police response to the recommendations of the Special Commission of Inquiry into LGBTIQ hate crimes (SCOI).

The Aboriginal Strategic Direction (ASD) was launched by Commissioner Webb in March 2024 and in June 2024 the NSW Police Force commenced a project to establish a Mental Health Command to provide strategic high-level support and guidance around training, deployment and actions relating to the NSW Police Force interventions with people with mental health issues in the community. The Domestic and Family Violence Registry (DFVR) commenced operations in October 2023. The DFVR held the Coercive Control Conference on 27-28 June 2024.





Investigations and Counter Terrorism

Deputy Commissioner David Hudson leads Investigations & Counter Terrorism, comprising of 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.

As the lead command for criminal investigation, the **State Crime Command** continued to drive the organisation's response in disrupting and preventing serious and organised crime across the state. Raptor Squad conducted 1,180 arrests with 2,959 charges; police seized drugs, firearms, ammunition, prohibited weapons and a total of \$4.3 million in cash. The Asset Confiscation Unit referred matters to the NSW Crime Commission resulting in the detention of assets to the value of \$118.383 million following NSW Police Force investigations. The Criminal Groups Squad investigated organised criminal

networks involved in drug supply and 'dial-a-dealer' phones; Strike Force detectives shut down drug run phones connected to more than 50,000 customers and eliminated what was left of the criminal network in Australia. The Cybercrime Squad continued to identify and target organised crime operating on the 'Darknet' and 'Cleartnet', infiltrating cryptocurrency markets to launder proceeds of crime and identify investigative opportunities through environmental scanning. The Drug & Firearms Squad partnered with regional Police Districts to combat organised crime activities in remote areas, while the Financial Crimes Squad worked alongside its law enforcement counterparts to dismantle an organised crime network operating a sophisticated card skimming syndicate. The Homicide Squad led high profile investigations involving multiple victims and matters declared 'critical incidents' on behalf of the State Coroner. The command continued to support regional NSW by leading quarterly operations deploying specialist investigators and highway patrol operatives to regional centres for short term highly visibility operations.

The **Counter Terrorism & Special Tactics Command** continued to support regions, PACs and PDs in NSW, responding to, and preventing threats to the public, and supporting agencies across Australia and international under the ANZCTC arrangements. Throughout 2023-24 the command provided a response at Bondi Westfield, protest action in NSW, and the Wakeley Church Public Order incident, where the offender was effectively extracted. The Protective Security Group launched NSW Police Force SHIELD, a terrorism strategy to engage and align activities of police with business owners and security managers to prepare and prevent terrorism. The Terrorism Investigations Squad noted an uptick in counter terrorism investigations, particularly those involving young persons. The Tactical Operations Group received a new armoured vehicle, whilst awaiting five new bearcats to be deployed statewide towards the end of the year. The command began the rollout of 17,900 9mm Glocks to operational police officers across the state and welcomed a new fleet of flood rescue boats.

The **Forensic Evidence & Technology Services Command** continued to be at the forefront of advancements in scientific and digital evidence gathering and analysis. Throughout 2023-24 the Crime Scene Services Branch implemented a fully digitised scene and exhibit examination process, which will integrate with the soon to be released Forensic Register data management system, providing near real time access and analysis of biometric evidence and investigative information. The High-Tech Crime Branch continues the enhancement of front-line capabilities with the rollout of advanced digital forensic capabilities, including the new Law Enforcement Monitoring Facility, providing state of the art technology in covert surveillance capabilities. Expertise within the Branch also developed an in-house capability to provide speed estimations, which assisted in securing a guilty plea in the Hunter Valley bus crash. The State Technical Investigation Unit deployed advanced technologies in support of NSW Police Force investigations, whether digitally capturing crime scenes and in crash investigations; covertly collecting evidence on behalf of field operations and specialist commands, working with capability partners to safely execute covert technical surveillance missions across the state and in other jurisdictions, and providing critical covert evidence collection capabilities to support serious, major, organised crime and terrorism investigations.

The **State Intelligence Command** provided extensive covert services, data analysis, intelligence products and real-time intelligence tactical assistance to operational policing, public order events and incidents, and major crime investigations across NSW. This was crucial for the disruption and investigation of organised

crime, homicides, kidnappings, vehicle pursuits, domestic violence and other high-risk situations. Throughout 2023-24, analysts from the Intelligence Operations Command supported more than 200 serious and organised crime investigations with the Real Time Intelligence Centre servicing over 2,000 requests. The Covert Services Command delivered specialist training to assist operational areas with their investigations and the Strategic Intelligence & Capability Command worked closely with the eSafety Commissioner to develop business rules for content removal from social media platforms.

The **Police Prosecutions & Licensing Enforcement Command** supported front line operational police providing legal support for several significant operations including Operation Shelter and the ongoing public order responses across the state. October 2023 saw the introduction of the Local Court Pilot Specialist Family Violence Lists at the Downing Centre, Blacktown and Newcastle Local Courts, which aim to ensure that domestic and family violence matters are dealt with in a timely and culturally respectful and trauma-informed manner. Police Prosecutors performed a crucial role in the success of these lists and their expansion has since occurred at other locations throughout 2024 as a result. The Security Licensing & Enforcement Directorate became the regulator of the NSW tattoo industry on 1 September 2023, upon the commencement of the *Tattoo Parlours Amendment (Statutory Review) Act 2022* and is now responsible for administering the tattoo industry licensing scheme and enforcing compliance by industry members with licensing requirements. In June 2024, the Commander NSW Firearms Registry presented the United Nations Program of Action on Illicit Firearms and Light Weapons as a member of the Australian Delegation to the review conference. The presentation highlighted the successful information protocols initiated by the NSW Firearms Registry for the transfer and reconciliation of the cross jurisdictional movements of firearms and licence holders. These protocols were made possible via the Gun Safe portal and a matching program developed by the NSW Firearms Registry. This led to the successful tracking and matching of over 100,000 interstate firearms movements, 93% of these automatically. The system and firearm matching data logic has been shared nationally, resulting in all Australian state/territories committing to onboard to the system.

The **Professional Standards Command** continues to examine opportunities to improve service delivery to commands with efficiencies in processes, field engagement and education. The command continues to support the organisation by taking on complex investigations, responding to critical incidents and promoting misconduct prevention initiatives. Significant technological advances within complaint management recording have led to efficiencies. The potential threat posed by rogue insiders remains a priority and is championed at the local and corporate levels. The Professional Standards Command values its dedicated, esteemed and professional workforce and promotes wellness through a suite of activities and programs that deliver a feeling of being connected.





Corporate Services

Led by Acting Deputy Commissioner Dean Smith since February 2024, Corporate Services business units provide critical support and corporate functions across the organisation and enable the delivery of all police services. Corporate Services comprises of Finance and Business Services, Health, Safety and Wellbeing Command, Infrastructure and Assets Command, People and Capability Command, Public Affairs Branch, Technology and Communication Services Command and the Transformation Office.

Finance and Business Services provides high quality strategic financial advice and robust analysis to the NSW Police Force executive. Within the command, Strategic Procurement facilitate and support the procurement and acquisition needs of the organisation and Shared Services support the organisation through payroll and payment services. Fleet Services

continued to manage ongoing supply chain issues and successfully delivered next generation, fit for purpose vehicles with the highest replacement numbers in six years. Over the year, finance business units have supported the development of the organisation's fiscal strategy, provided professional advice on finance, procurement, and governance across a range of major projects and reform, and have been involved in the investment prioritisation process to secure investment in infrastructure and strategic programs.

In May 2024, the **Health, Safety and Wellbeing Command** was stood up as a stand-alone command as a key step in delivering on the vision to promote and embed evidenced based prevention, response and support strategies across the organisation. In line with NSW Police Force's strong commitment to a proactive approach to supporting a physically and mentally resilient workforce, the command has continued to implement health and wellbeing initiatives via the PULSE program, including Mental Health Clinicians, the Early Access Treatment initiative, a dedicated Career Transition Unit, dietitians, treating psychologists and an enhanced mental health education approach. The inaugural NSW Police Force Psychosocial Risk Management Framework was also implemented.

Infrastructure and Assets Command manages all NSW Police Force properties both leased and owned. The 2023-24 financial year saw the delivery of new police stations in Parramatta and Jindabyne, the Firearms Registry in Kingscliff and the Dubbo Regional Education and Training Centre. Projects commenced to deliver new facilities in Bega, Helensburgh and Goulburn Academy. Significant upgrades and remediation works were delivered at Nepean Police Area Command, Newcastle, Molong, Eugowra, Glebe and Potts Hill. Strategic initiatives included the acquisition of Dapto TAFE to support Illawarra's specialist units and implementing a leasing strategy to consolidate leases. The Asset Management Unit continued to focus on building the organisation's strategic asset management capability.

People and Capability Command provides HR and education services to our people, the organisation and community. The command's work and programs are aimed at growing and supporting our workforce. This year has seen 665 officers attest through the NSW Police Academy, and the commencement of the Paid Student Police Officer model in November 2023. The Careers Advisory Team was launched to provide guidance to support the career goals of NSW staff. Regional incentives have also bolstered recruitment and retention efforts with a regional focus. The command continues to develop and deliver high quality learning products to ensure officers remain operationally ready with the implementation of new legislative reforms such as Coercive Control, domestic and family violence reforms and the rollout of the new T7 Taser and Glock 17 replacement programs. The command is also working with the Police Association NSW and NSW Government in negotiating the Police Award.

Public Affairs Branch provides media and corporate communications support to commands across the NSW Police Force. Throughout the year, extensive support (such as media liaison) was provided during significant incidents such as the Bondi Junction mass casualty event, a declared terrorist and public order incident at Wakeley, and numerous police operations targeting organised crime. NSW Police Force recruitment and retention was a key focus, with the branch supporting various commands through the development of targeted media and communications activities such as the 'You Should Be A Cop' campaign and regional recruitment. Campaigns on domestic and sexual violence were also developed, and internal

communications such as the online Your News service and the Police Monthly magazine ensured NSW Police Force staff were kept up to date with the latest information.

Technology & Communication Services Command has continued to engage frontline police in the development of technology, aiming to improve officer safety, streamline data analytics, and save time through consultation and proof of concept trials. Mobility, digitisation of evidence and investment in innovation continue to be key priorities for the future, as well as enhancing the security of our core systems with continued significant focus on cyber security. In the 2023-24 financial year, PoliceLink managed 1.5 million customer contacts. The Wireless Network Group continued maintaining the mission critical Police Radio Network and has commenced migration of police radio to the Public Safety Network. Radio Operations Group managed 1,788,871 dispatch jobs and coordinated the response of police and emergency services to 13,156 rescue incidents.

The **Transformation Office** undertakes strategic work to optimise operations, enhance service delivery, and improve overall organisational effectiveness through structured transformation initiatives. The Office continues to work with the Executive to progress an Enterprise Operating Model (EOM). The Office is actively engaged in initiatives aimed at enhancing efficiency and effectiveness, under the Service Delivery Program. Initiatives include Project Aventus, which focuses on identifying opportunities to reduce demand on frontline police, and Project TELOS, which aims to define the core roles and functions of police and identify non-core functions that can be reduced to streamline operations.



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. 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.

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.

OUR FOCUS OUR FUTURE – A SAFER NSW

Crime reported per 100,000 population

Incident category	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24 compared to previous year
Stable or falling reported DFV assault (involving grievous bodily harm)	4.6	4.9	4.4	4.4	4.5	▲
Stable or falling reported violent crime	1,009.1	1,053.7	983.6	1,099.8	1,136.4	▲
Stable or falling reported property crime*	1,826.5	1,543.8	1,386.1	1,604.8	1,698.6	▲

Source: NSW Bureau of Crime Statistics & Research

*Property crime does not include fraud incidents.

NSW BOCSAR data available to 31 March 2024. Rate calculated for 12 months to 31 March each year.

PREVENTION

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

Violent Crime

Incident category	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24 compared to previous year
Assault – domestic violence related	31,632	32,181	32,347	34,610	36,513	▲
Assault – non-domestic violence related	32,028	29,375	28,124	32,391	34,537	▲
Sexual assault	6,533	7,608	8,043	9,655	9,283	▼
Sexual touching, sexual act and other sexual offences	8,034	8,173	7,614	8,438	7,874	▼
Robbery	2,470	1,972	1,715	1,897	1,947	▲

Source: NSW Bureau of Crime Statistics & Research

NSW BOCSAR data available to 31 March 2024. Data represents 12 months to 31 March each year.

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

Property Crime

Incident category	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24 compared to previous year
Break and enter – dwelling	25,296	18,466	17,447	19,010	20,340	▲
Break and enter – non- dwelling	9,955	6,737	7,257	7,563	8,618	▲
Motor vehicle theft	13,382	11,223	10,594	12,857	14,516	▲
Steal from motor vehicle	37,685	26,735	27,468	27,430	28,650	▲
Steal from retail store	26,580	18,974	17,588	24,355	27,420	▲
Other stealing offences	49,789	36,538	34,954	36,334	39,166	▲
Malicious damage to property	56,179	52,726	48,401	49,085	49,430	▲

Source: NSW Bureau of Crime Statistics & Research

NSW BOCSAR data available to 31 March 2024. Data represents 12 months to 31 March each year.

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 (%)	2020-21		2021-22		2022-23		2023-24	
	lower	upper	lower	upper	lower	upper	lower	upper
People who feel safe walking alone in their neighbourhood at night	62.3	70.3	60.1	68.3	61.1	69.1	54.2	60.1

Source: National Survey of Community Satisfaction with Policing

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.

Note: Due to a national change in the data collection methodology for the National Survey of Community Satisfaction with Policing (NSCSP) the 2023-24 data is not comparable to previous results. The new methodology for collection has shifted for all jurisdictions to a mix of online and phone modes using a sample mix combination of mobile Computer Assisted Telephone Interviewing (CATI) and online (through either a probability-based online panel or SMS push-to-web). This change has substantially impacted the NSCSP results as respondents' answers differ between CATI and online.

Indicator (%)	2019-20 lower- upper limit		2020-21 lower- upper limit		2021-22 lower- upper limit		2022-23 lower- upper limit		2023-24 lower- upper limit		Australia 2023-24 lower-upper limit	
People who feel safe on public transport at night (those who use)	46	53.9	49	56.9	47.1	54.5	51.2	58.4	44.2	50.8	39.4	42.4

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.

Note: Due to a national change in the data collection methodology for the National Survey of Community Satisfaction with Policing (NSCSP) the 2023-24 data is not comparable to previous results. The new methodology for collection has shifted for all jurisdictions to a mix of online and phone modes using a sample mix combination of mobile Computer Assisted Telephone Interviewing (CATI) and online (through either a probability-based online panel or SMS push-to-web). This change has substantially impacted the NSCSP results as respondents' answers differ between CATI and online.

Diversification of minor offenders and at-risk groups

Indicator (%)	2019-20	2021-22	2021-22	2022-23	2023-24	2023-24 compared to previous year
Juveniles diverted from court	61.4%	61.7%	63%	59.2%	48.8%	▼
Aboriginal juveniles diverted from court	43.5%	44.3%	42.9%	40.7%	34.8%	▼

Source: NSW Bureau of Crime Statistics & Research Data

Note: NSW BOCSAR data available to 31 March 2024. Data represents 12 months to 31 March each year.

DISRUPTION

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

Organised crime

Indicator	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24 compared to previous year
Persons charged for serious offences [^]	73,716	72,304	72,233	79,943	82,313	▲
Drug Supply Court Attendance Notices (CANs)	3,891	3,711	3,192	3,098	2,815	▼

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

[^] Offence type = Strictly Indictable, Table 1, Table 2

Road safety

Indicator	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24 compared to previous year
Injury and/or fatal crashes	11,360	12,457	9,703	11,138	11,122	▼
Fatal crashes	293	269	265	258	333	▲

Source: COMPASS & NSW Police Force Traffic & Highway Patrol Command

Note: Road Toll / Fatal Statistics are reviewed by NSW Police Force Traffic & Highway Patrol Command in conjunction with Transport for NSW to identify incidents that may fall outside the National Criteria for exclusion from the State Road Toll. Exclusion categories, by summary, include: Stabilised Situations; Deliberate Intent Suicide or Murder; Legal Intervention; Accident not attributable to vehicle movement; Outside Road Reserve – Private Property, Parking Area, Footpath or Cycle Path; Road Temporarily Closed; Death outside 30 Days; Natural Causes and Person Not Involved. The Road Toll closure date is set by Transport for NSW and allows time for information required to make determinations to be available in circumstances of protracted investigations (such as Coroners decisions and Post Mortem results).

RESPONSE

Deliver professional policing services to maintain community confidence.

Policing services

Indicator	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24 compared to previous year
Complaints by members of the public regarding police conduct*	4,144	4,300	4,933	4,915	5,228	▲
Urgent response calls [†]	147,913	158,778	157,610	177,647	218,551	▲
Urgent response calls attended within target time [†]	76.6%	75.7%	75.0%	73.9%	79.8%	▲
Successful prosecutions [‡]	88.5%	88.4%	88.8%	87.4%	87.6%	▲
Successful prosecutions for serious offences [‡]	85.8%	84.5%	85.6%	83.7%	84.2%	▲

*Source: NSW Police Force IAPro

[†]Source: COMPASS

[‡]Source: NSW Police Force Computerised Operational Policing System – Via EDW – Serious offences type + Strictly Indictable, Table 1, Table 2

Note: A complaint may contain more than one allegation

Community perception of police professionalism

Indicator (%)	2019-20		2020-21		2021-22		2022-23		2023-24		Australia 2023-24	
	lower- limit	upper limit	lower- limit	upper limit	lower- limit	upper limit	lower- limit	upper limit	lower- limit	upper limit	lower- limit	upper limit
Community confidence in police	76.3	82	79.5	84.7	75.7	80.8	74.6	80	60.6	66.3	63.4	66
Satisfaction with most recent contact with police	72.8	80.1	79.4	86.4	73.3	80.4	71.3	76.8	53.2	59.1	56.9	59.5
Agree on statement 'police perform job professionally'	77.3	83.3	82.1	87	76.9	82.1	77.1	82.2	61.6	67.3	66.7	69.2
Agree on statement 'police treat people fairly and equally'	63.4	69.8	62.4	68.5	58.6	64.6	58.5	64.6	40.9	46.7	47.8	50.4
Agree on statement 'police are honest'	66.1	72.3	64.9	70.8	62.9	68.7	62.4	68.4	44.7	50.6	52.7	55.3
Agree on statement 'I trust the police'	n/a	n/a	77.3	82.8	73.1	78.6	73.3	78.7	59.8	65.6	64.1	66.6

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.

Note: Due to a national change in the data collection methodology for the National Survey of Community Satisfaction with Policing (NSCSP) the 2023–24 data is not comparable to previous results. The new methodology for collection has shifted for all jurisdictions to a mix of online and phone modes using a sample mix combination of mobile Computer Assisted Telephone Interviewing (CATI) and online (through either a probability-based online panel or SMS push-to-web). This change has substantially impacted the NSCSP results as respondents' answers differ between CATI and online.

CAPABILITY

Develop capable and resilient people to maximise performance.

Leadership Diversity

Indicator	June 2021	June 2022	June 2023	June 2024	June 2024 compared to previous year
Women in senior leadership roles (%)	17.2%	16.7%	20.4%	19.8%	▼
Aboriginal and Torres Strait Islander in senior leadership roles (headcount)	5	5	8	4	▼

Source: NSW Police Force 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 \$173,930 or more in 2023-24, adjusted annually according to wages policy. This definition aligns with the NSW Public Service Commission.

Workforce diversity

Indicator (%)	30 June 2020	30 June 2021	30 June 2022	30 June 2023	30 June 2024	30 June 2024 compared to previous year
Women*	35.4%	35.6%	35.7%	36%	36.6%	▲
Aboriginal and Torres Strait Islander*	3.9%	4%	4.1%	3.3%	3.4%	▲
People whose first language spoken as a child was not English*	12.3%	12.3%	12.6%	10.5%	10.7%	▲
People with a disability*	0.8%	0.8%	0.6%	0.5%	0.5%	No Change

Source: NSW Police Force People & Capability Command

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

*Includes paid student police officers.

Flexible workforce

Indicator	30 June 2020	30 June 2021	30 June 2022	30 June 2023	30 June 2024	30 June 2024 compared to previous year
Police officer headcount*	17,348	17,727	17,659	17,062	16,252	▼
Authorised police positions	17,295	17,545	17,795	18,346	18,371	▲
Admin officer headcount*	4,107	4,152	3,975	4,067	4,295	▲
Authorised admin positions	4,158	4,161	4,164	4,217	4,265	▲

Indicator	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24 compared to previous year
Excess annual leave (excl LTS) - number of police officers	496	463	714	606	658	▲
Time lost due to unplanned absences - Average hours lost per staff	142	148	185	203	212	▲
Police officers - staff turnover	728	814	1,286	1,381	1,484	▲
Non-police - staff turnover	384	457	751	666	572	▼

Source: NSW Police Force 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 (excluding staff on long term 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 and funded on a permanent ongoing basis.

*Excludes paid student police officers. As of 30 June 2024, there were 118 paid student police officers.

Property disposals

There were eight properties disposed of in various locations including Goulburn, Broken Hill, Parramatta and Jindabyne in the 2024 financial year, details are as follows:

Five demountable buildings were sold to make way for the new accommodation building at the Goulburn Police Academy. A property in Broken Hill was transferred to the Local Aboriginal Council. Also, there were two buildings demolished to make way for new building works projects – at Parramatta and Jindabyne respectively.

Total loss on disposal of assets was \$6.297 million for the year ended 30 June 2024.

Research and development

Research projects 2023-2024

Name of Research	Total life of project cost	Status/date to be completed
Suitable alternatives for discontinued reagents in fingerprint enhancement processes – removal of PFAS chemical	\$7,000	December 2024
DNA re-extraction optimisation – increasing utility of DNA evidence	\$15,000	December 2025
Validation of existing operational processes and uplift to specialist capability	\$10,000	Status: on-going

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



4

MANAGEMENT & ACCOUNTABILITY

NSW Police Force staff

Movements in wages, salaries and allowances

The Crown Employees (Police Officers – 2021) Award provided an increase in salaries and allowances of 4.03% to all non-executive police officers from the first full pay period in July 2023. The Crown Employees (NSW Police Administrative Officers and Temporary Employees) Award 2009 provided an increase in salaries and allowances of 4% to administrative officers from the first full pay period in July 2023. 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 headcount details as of 30 June 24

	2019-20	2020-21	2021-22	2022-23	2023-24
Police officers ^a	17,348	17,727	17,659	17,062	16,252
Administrative officers	4,107	4,152	3,975	4,067	4,295
Total	21,455	21,879	21,634	21,129	20,547

Source: NSW Police Force - SAP

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

Strength details (police officers) as of 30 June 24

Rank	Internal police		External seconded external funded		External seconded internal funded		Total	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Executive officers ^a	25	25	0	0	0	0	25	25
Commissioned officers ^b	838	837	3	2	0	0	841	839
Senior sergeants and sergeants	3,042	3,015	13	10	0	0	3,055	3,025
Senior constables, constables and probationary constables	13,126	12,351	15	12	0	0	13,141	12,363
Total	17,031	16,228	31	24	0	0	17,062	16,252

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 of 30 June 24

Public service senior executive salary band	Male 2023	Female 2023	Male 2024	Female 2024
1	18	18	22	19
2	17	8	18	8
3	4	0	4	0
4	0	1	0	1

Source: NSW Police Force - SAP

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

* Figures above are a headcount of senior executives regardless of position type, excluding contractors. Includes senior executives on long term leave.

Average total remuneration package (TRP) of senior executives

Public service senior executive salary band (2023-24 range) ^a	Average TRP 2022-23	Average TRP 2023-24
1 (\$201,350 – \$287,200)	\$245,878	\$247,642
2 (\$287,201 – \$361,300)	\$359,180	\$355,327
3 (\$361,301 – \$509,250)	\$488,010	\$492,258
4 (\$509,251 – \$588,250)	\$679,050	\$679,050

Source: NSW Police Force - SAP

^a SOORT determined an increase in all SE TRP effective from 1 July 2022 of 2%.

Employee headcount as of 30 June 24

Command	Police officers	Administrative staff	Total
Central Metropolitan Region	1,930	186	2,116
Region office	130	20	150
Eastern Beaches PAC	178	16	194
Eastern Suburbs PAC	181	17	198
Inner West PAC	197	19	216
Kings Cross PAC	124	8	132
Leichhardt PAC	130	11	141
South Sydney PAC	184	18	202
St George PAC	239	20	259
Surry Hills PAC	122	12	134
Sutherland Shire PAC	215	24	239
Sydney City PAC	230	21	251
North West Metropolitan Region	1,961	192	2,153
Region office	100	19	119
Blacktown PAC	156	15	171
Blue Mountains PAC	101	11	112
Hawkesbury PAC	99	9	108
Ku-ring-gai PAC	114	12	126
Mount Druitt PAC	175	15	190
Nepean PAC	264	24	288
North Shore PAC	206	17	223
Northern Beaches PAC	228	21	249
Parramatta PAC	126	15	141
Quakers Hill PAC (Riverstone PAC)	111	9	120
Ryde PAC	170	16	186
The Hills PAC	111	9	120
South West Metropolitan Region	1,877	179	2,056
Region office	103	15	118
Auburn PAC	146	14	160
Bankstown PAC	193	21	214
Burwood PAC	200	18	218
Camden PAC	131	11	142
Campbelltown City PAC	260	24	284
Campsie PAC	134	13	147
Cumberland PAC	223	18	241
Fairfield City PAC	236	24	260
Liverpool City PAC	251	21	272

Northern Region	2,090	196	2,286
Region office	56	19	75
Brisbane Water PD	176	14	190
Coffs-Clarence PD	196	18	214
Hunter Valley PD	165	15	180
Lake Macquarie PD	215	16	231
Manning-Great Lakes PD	130	13	143
Mid North Coast PD	175	17	192
Newcastle City PD	235	18	253
Port Stephens-Hunter PD	206	19	225
Richmond PD	180	16	196
Tuggerah Lakes PD	200	15	215
Tweed-Byron PD	156	16	172
Southern Region	1,460	144	1,604
Region office	58	19	77
Lake Illawarra PD	198	17	215
Monaro PD	105	12	117
Murray River PD	191	15	206
Murrumbidgee PD	104	13	117
Riverina PD	192	16	208
South Coast PD	250	23	273
The Hume PD	180	16	196
Wollongong PD	182	13	195
Western Region	1,167	151	1,133
Region office	33	23	56
Barrier PD	109	18	127
Central West PD	168	17	185
Central North PD	122	18	140
Chifley PD	159	14	173
New England PD	189	22	211
Orana-Mid Western PD	215	28	243
Oxley PD	172	11	183

Source: NSW Police Force - SAP

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 2024. 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		Removal s181D ^e		Contract termination		Transfer		Total		
	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	
Executive officers ^a	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1	0
Commissioned officers ^b	7	5	2	2	14	14	34	44	0	0	0	0	0	0	0	0	0	1	0	58	65
Senior sergeants and sergeants	13	7	3	4	117	105	129	159	0	0	0	1	3	1	0	0	14	13	279	290	
Constables (all)	16	9	5	3	448	456	441	566	0	1	18	9	22	14	0	0	93	71	1,043	1,129	
Total	36	21	10	9	579	575	605	769	0	1	18	10	25	15	0	0	108	84	1,381	1,484	

Administrative Officer separations

Category	Retirement		Death		Resignation		Medically unfit ^c		Appointment annulment		Contract termination ^f		Dismissal		Temporary		Transfer		Secondment		Secondment to other govt body		Voluntary redundancy		Other Reason		Total		
	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	22-23	23-24	
Executive officers	0	0	0	0	4	4	0	0	0	0	6	3	0	0	0	0	2	0	0	0	0	0	0	0	0	0	1	11	8
Non-executive officers	89	61	5	6	322	298	11	16	2	0	28	44	10	5	0	0	180	119	0	2	0	0	6	9	0	4	657	564	
Total	89	61	5	6	326	302	11	16	2	0	34	47	10	5	0	0	182	119	0	2	0	0	6	9	0	5	668	572	

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. Includes two temporary term contracts which were not renewed at the end of the full term.

Overseas travel

Operational travel 2023-24

Purpose	Number of officers	Destination
Extradition	2	Peru
Obtaining statements	3	Canada
Investigation	2	New Zealand
Extradition	2	New Zealand
Extradition	2	Indonesia
Investigation	1	Greece

Non-operational travel 2023-24

Purpose	Number of officers	Destination
Conference	1	Thailand
Conference	2	Japan
Conference	22	United States
Conference	2	Fiji, Vanuatu
Conference	1	New Zealand
Conference	1	Taiwan
Conference	1	New Zealand, United Kingdom, United States
Conference	2	Nashville
Conference	1	Dubai
Conference	1	United Kingdom, United States
Conference	2	United Kingdom
Conference	1	Germany
Conference	6	Canada
Conference	2	England
Training	2	Singapore
Training	3	United States
Training	3	United Kingdom
Training	4	New Zealand
Training	1	United States, Canada
Training	3	Canada

Training	2	Vietnam
Training	1	Belgium
Training	1	Netherlands
Boxing event*	7	United Kingdom
Research**	1	United States, England, Belgium, Austria, Czech, Finland, Sweden, Norway
Course	1	Netherlands
Course	1	Taipei
Course	3	United Kingdom
Course	1	Canada
Police visit*	1	Egypt, South Africa
Scholarship***	1	United Kingdom, Ireland, France, Canada, United States
Study	2	Canada

*Self-funded overseas travel

**Funded via Churchill Fellowship

***Funded via Michael O'Brien Scholarship

Consultants

In financial year 2023-2024, NSW Police Force incurred \$0.131 million in consultant fees.

The details of related contracts are as follows:

1. No consultants costing less than \$50,000 were engaged.
2. There was one engagement of a consultant costing \$50,000 or greater as per the following:
 - 2.1. KMPG review to implement the Enterprise Operating Model costing \$130,750 (ex GST) titled "Project Telos".

Significant judicial decisions

Nath v Commissioner of Police [2024] NSWIRComm 1041

Mr Nath was removed from the NSW Police Force by an order under s181D of the *Police Act 1990* and sought a review of the order in the Industrial Relations Commission of NSW. Mr Nath's removal stemmed from two findings against him, against a backdrop of a significant disciplinary history.

The findings were that, in refusing to sign into police premises in accordance with Covid 19 Policy, Mr Nath was dismissive, rude, intimidating, belittling and arrogant towards a NSW Police Force Director and the security guard at the premises. The second finding was that Mr Nath was absent from his workplace without authorisation, in contravention of a direction given to him verbally and in writing and contained in an Interim Risk Management Plan.

Mr Nath denied Finding 1, admitted Finding 2 but submitted for both allegations, the conduct relied upon did not constitute misconduct and he disputed the Commissioner of Police's (Commissioner) ability to rely upon or place significant weight upon his disciplinary history.

The NSW IRC found that:

- Mr Nath had not met his onus in disproving the allegations;
- Orders may be made under s 181D of the *Police Act 1990* due to an officer's conduct, competence, integrity or performance, and therefore it was not necessary to consider whether the conduct in the findings rose to the level of "misconduct";
- Mr Nath had not discharged his onus in establishing that consideration of and/or the weight given to his disciplinary history was not appropriate in the circumstances;

The NSW IRC found that the public interest was served in Mr Nath's removal as the "*community's confidence in the NSW Police Force would be undermined if police officers were able to fail repeatedly to meet the standards of behaviour and conduct required of them, despite receiving ample warnings and opportunities to correct such behaviour and conduct*".

Scavera v Commissioner of Police, New South Wales Police Force [2024] NSWIRComm 1004

Senior Constable (SC) Scavera was appointed to the position of Leading Senior Constable (LSC) in July 2021. On 17 January 2023, SC Scavera's LSC status was revoked following concerns in relation to his conduct.

SC Scavera filed an application in the NSW IRC seeking a review of the decision to revoke his LSC status, pursuant to s 174 of the *Police Act 1990*.

The Commissioner filed a Notice of Motion challenging the NSW IRC's jurisdiction to hear the Application contending that, the decision to revoke SC Scavera's LSC status was not an 'order' for the purposes of Part 9 of the *Police Act 1990* and was not 'reviewable action' within the meaning of s 173(2) of the *Police Act 1990*.

On 31 January 2024, the NSW IRC held that SC Scavera's LSC status was revoked for misconduct and accepted SC Scavera's submission that the revocation constituted a reduction in his seniority. The NSW IRC found that SC Scavera was entitled to have the revocation of his LSC status reviewed pursuant to s 174 of the *Police Act 1990*.

White v Commissioner of Police [2024] NSWSC 219

Detective Senior Constable (DSC) White was medically retired from the FETS Command in 2019. Following treatment of her psychological injury she sought to be reinstated under the *Workers Compensation Act 1987*. After NSW Police Force declined reinstatement, she sought an order in the NSW IRC to compel the NSW Police Force to take her back. As part of the conciliation in the NSW IRC, the Commissioner agreed to reinstate her subject to completion of mandatory training failing which she would be dismissed under s80(3) of the *Police Act 1990*.

DSC White failed to complete basic training levels within 12 months of her return. An order was then made dismissing her under s80(3) of the *Police Act 1990*. DSC White sought judicial review of the dismissal order contending that the order was invalidly made.

Under the *Police Act 1990* the Commissioner has three powers available to dismiss a non-executive police officer including: s80(3) probationary officer dismissal, medical retirement under s94B and removal under s181D. The Commissioner relied on s80(3) of the *Police Act 1990* to dismiss SC White under the agreement. The dismissal order was quashed with Court:

- There was no authority under s80(3) due to DSC White not being appointed under s80(1). DSC White was not a probationary officer to whom s 80 applied as she was reinstated to her former position as a DSC and was paid at the same increment level prior to her medical retirement, suggesting she was re-appointed under ss 241-243 of the *Workers Compensation Act 1987* and not s80(1) of the *Police Act 1990*.
- DSC White not being 'first appointed' as a constable under s80(2) noting that she had been a police officer for 12 years and placing DSC White back into her former position with former pay could not be characterised as 'first appointed'.
- Agreeing that DSC White be 'reinstated' to her former position without restriction is impliedly waiving the probationary requirement in the regulations, therefore DSC was not a probationary officer at the time and could not be dismissed under s80(3).

State of New South Wales v Spedding [2023] NSWCA 180 (19 August 2023)

Mr Spedding was a person of interest in relation to the disappearance of a young person in 2014. Police investigating the disappearance charged Spedding in relation to an historical sexual assault offence. The plaintiff sued for malicious prosecution, collateral abuse of process and misfeasance in public office. In the first instance in *Spedding v State of New South Wales [2022] NSWSC* Harrison J awarded Spedding \$1,482,292 plus interest.

The Court accepted the plaintiff's case on malicious prosecution, because there was no reasonable and probable cause to charge Spedding for the historic allegations and the prosecution was malicious, with malice being inferred from the absence of reasonable and probably cause. The Court found police directly engineered public speculation by tipping off the media prior to his arrest which ruined his reputation. On appeal, the Court of Appeal dismissed the appeal and found that the award of \$300,000 for exemplary damages was appropriate. It found the egregiousness of the conduct was beyond compare, and that highhanded, self-serving, grand-standing undermining of the criminal justice system by the relevant police officers in arresting, charging, opposing bail and maintaining the prosecution against Mr Spedding has no relevant comparator in the reported cases in New South Wales.

McLaughlin v State of New South Wales [2023] NSWDC 525

Police attended an address in Centennial Park in response to a reported domestic violence incident. A female was found on the floor of the living room. The plaintiff Mr Callum McLaughlin was found on a bed in the apartment. He resisted police and was sprayed with capsicum spray. The plaintiff was taken to the Surry Hills Police Station and was charged with two offences of violence. At about 1.00pm he was refused bail by a police officer and transferred into the custody of Corrective Services NSW. At 10.35am on the next day Sunday 3 May 2020 a CAN was registered with the court to hear a bail application. On the afternoon of 3 May 2020, the plaintiff was granted court-imposed bail. The plaintiff claimed that he was falsely imprisoned whilst in the apartment and that s202 LEPRA was not satisfied. He also claimed a second false imprisonment occurred by reason of police's failure to bring him before a court on 2 May 2020 in breach of s99(3) LEPRA, and that he was assaulted and battered.

The Court found the first arrest was lawful, thus the first claim for false imprisonment failed. The force used was reasonable in the circumstances. However, about the second alleged false imprisonment, the Court found the custody manager did not ensure that after he refused the Plaintiff bail, the Plaintiff was brought before a court as soon as practicable. The Plaintiff was then held in custody overnight before being granted bail by the Magistrate the following morning. The plaintiff was awarded \$5,000 in general damages and \$5,000 for exemplary damages with His Honour expressing disapproval of the delay in printing the CAN, which showed the offhanded nature of the way in which the police approached their duty to place the plaintiff before a court.

Madden v The State of New South Wales [2024] NSWCA 40

The plaintiff was walking with a friend in South Penrith and the pair were stopped and searched by police, who found a knife in the friend's bag. Shortly thereafter the plaintiff was arrested for the summary offence of custody of a knife in a public place. The plaintiff was subsequently involved in a physical altercation with several police. She was charged with following three offences: stolen goods in custody (clothing found in her possession), custody of knife in public place, and resisting an officer in execution of their duty. The

Respondent was refused bail on 31 December 2019 and was remanded in custody. Her parole was subsequently also revoked with the consequence that she was held in custody. On 9 June 2020, the Respondent made a second application for bail in the Downing Centre Local Court and was released on 17 June 2020. On 28 October 2020, the Penrith Local Court dismissed all charges. In *Madden v The State of New South Wales* [2022] NSWDC 647 the District Court made strongly adverse credit findings as to the evidence of the police officers. His Honour held that the plaintiff's arrest was unlawful pursuant to s99 of LEPRa such that she was falsely imprisoned whilst remanded in custody and held that the plaintiff had been maliciously prosecuted. He awarded the plaintiff damages in the sum of \$320,000. The Court of Appeal dismissed the appeal and held that it was not a relevant factor in determining the quantum of damages that the plaintiff did not have an unrestrained right to liberty in the sense that she was on parole at the time of her arrest, and subject to ongoing bail conditions as there is a significant qualitative difference between being held in custody and being on parole.

Zeitoune v Commissioner of Police, NSW Police Force [2024] NSWCATOD 59

Mr Zeitoune's security licences were revoked by the Commissioner on 12 September 2022, on public interest grounds, following charges laid against him for bribery under the *Criminal Code Act 1995* (Cth). The Applicant sought review by the NSW Civil and Administrative Tribunal (NCAT) of the revocation decision.

Following several adjournments, the matter was heard by NCAT on 26 March 2024. Having regard to the fact that the revoked licences would, but for the revocation decision, have already expired by effluxion of time, the Commissioner submitted that the review application should be dismissed under s55(1)(b) of the *Civil and Administrative Tribunal Act 2013* on the basis that it was 'lacking in substance' within the meaning of that provision. The Commissioner's primary submission was that the proceedings could not have the result of reinstating the security licences, and, therefore, that there was no practical utility in continuing the proceedings. Mr Zeitoune accepted that his licence could not be reinstated by any order of NCAT but contended that a favourable decision would have a significant impact on his reputation and his business.

In deciding the matter, NCAT referred to several prior decisions, notably including the appeal decision of *Joiner v Commissioner of Police, NSW Police Force* [2023] NSWCATAP 254 and *Malik v Commissioner of Police, NSW Police Force* [2024] NSWCATOD2. In *Malik*, while NCAT accepted that any order could not reinstate an expired licence, it did not consider that administrative review proceedings could, on that basis alone, be characterised as otiose or serving no practical purpose. Rather, at [31], NCAT expressed that the practical effect of its decision would be to provide guidance to a future decision-maker in respect of any application for a fresh licence (citing *Sawires v Commissioner of Police* [2010] NSWADTAP 68). In the present case, NCAT considered that the decision of *Malik* is at odds with the Appeal Panel's decision of *Joiner*, in which it was confirmed that NCAT does not have jurisdiction to make declarations, and, accordingly, that a decision in respect of an expired licence would have no consequences for the parties. For that reason, NCAT considered that Mr Zeitoune's application lacked practical utility and that the allocation of resources to a hearing of the application would not be consistent with the objects of the NCAT Act and the guiding principles of just, quick and cheap justice. The order of NCAT was, accordingly, to dismiss the application as 'lacking in substance'.

Commissioner of Police v Ritson [2023] NSWCA 300

This case constituted an appeal to the Court of Appeal from a decision of a single judge in the Common Law Division relating to an earlier decision of the NCAT that the Commissioner had failed to provide Mr Ritson with access to his personal information without excessive delay in contravention of s14, *Privacy and Personal Information Protection Act 1998* (PIPA Act) (Information Protection Principle 7).

NCAT ordered that the Commissioner provide Mr Ritson with access to his personal information within 30 days. This was despite the fact that neither NCAT nor the NSWPF had, at that stage, undertaken an assessment as to whether any exemptions applied to any part of the information.

The Court of Appeal considered whether the Commissioner should have leave to appeal; whether NCAT had power to order the provision of documents that might be exempt from access at a time when an assessment of the applicability of any such exemptions had not been undertaken; and whether the Commissioner could refuse to provide access because processing the application would involve an unreasonable and substantial diversion of agency resources, being a ground to refuse access to information under s60(1)(a), *Government Information (Public Access) Act 2009* (GIPA Act).

In its decision of 13 December 2023, the Court of Appeal (Basten AJA; Bell CJ and Stern JA agreeing) held that leave should be granted because the case raised matters of public importance. Further, the Court held that NCAT exceeded its jurisdiction by ordering the production of documents under s14 of the PIPA Act without undertaking an assessment, or permitting an assessment to be undertaken, of whether any

exemptions applied. The Court also held that the Commissioner can refuse access to personal information if processing an application would require an unreasonable and substantial diversion of agency resources. This is because the PPIP Act and GIPA Act are part of a harmonious legislative scheme such that the PPIP Act ought to be interpreted as importing the relevant provisions from the GIPA Act, specifically including s60(1)(a) as referred to above.

Wojciechowska v Secretary, Department of Communities and Justice; Wojciechowska v Registrar, Civil and Administrative Tribunal [2023] NSWCA 191

Ms Wojciechowska had previously filed five proceedings in the NSW Civil and Administrative Tribunal: three concerning applications for information access under s80, *Government Information (Public Access) Act 2009* (NSW) (GIPA Act), and two concerning damages claims under s55(2)(a), *Privacy and Personal Information Protection Act 1998* (NSW) (PPIP Act). The impugned decisions included decisions of the Commissioner.

Ms Wojciechowska argued that NCAT exercised judicial power in all five of these proceedings and, thereby, contravened the rule in *Burns v Corbett*, which bars the Tribunal from exercising judicial power in matters that fall within the original jurisdiction of the High Court of Australia (as Ms Wojciechowska was from another State: see ss 75-76 of the Australian Constitution).

The respondents, being government agencies, disputed that NCAT exercised judicial power.

In the Court of Appeal's decision of 17 August 2023, Ms Wojciechowska's claims were partly upheld. The Court considered that NCAT's powers arising under the relevant provisions of the GIPA Act are not judicial in nature as, amongst other things, they involve applying criteria which, to a significant extent, are bureaucratic or evaluative; the rights involved are not pre-existing legal rights existing independently of the statutory scheme; and, in exercising the relevant functions, it is not necessary that NCAT be constituted by lawyers. The Court held that, for the most part, exercise of functions by NCAT under the PPIP Act does not involve judicial power for similar reasons; however, proceedings relating to a damages claim under s 55(2)(a) does an exercise of judicial power. This is because NCAT does not 'stand in the shoes' of the administrative decision-maker but rather makes orders directed to the agency; and, following certain procedural steps, the decision of NCAT under this provision is enforceable as a judgment of a court and is, thus, given effect as if it were a curial decision.

The State of NSW has been granted special leave to appeal the decision to the High Court of Australia.

Kosciolek v Commissioner of Police [2024] NSWSC 15

In September 2021, Ms Kosciolek was issued with a penalty notice under Pt 3 of the *Fines Act 1996* (NSW). The offence alleged was described in the notice as "Leave Greater Sydney for Prescribed Purposes Without Permit". The fine payable was \$3,000.

Ms Kosciolek commenced proceedings against the Commissioner of Police and the Commissioner of Fines Administration, seeking declarations that the penalty notice issued was not a "penalty notice" within the meaning of s20 of the Fines Act, and that the act of causing money to be garnished from her bank account to pay for the fine was "unauthorised, invalid and contrary to law".

After Ms Kosciolek commenced her proceedings, the defendants conceded that the penalty notice issued to her was invalid because of an error as to the location stated on the penalty notice. The penalty notice was withdrawn and the fine paid was refunded.

Despite this, Ms Kosciolek insisted that the defendants should concede inadequacy of the notice in a different, or additional, respect; namely, that it failed to nominate the statutory provision under which her alleged conduct constituted an offence. Ms Kosciolek requested that the Supreme Court exercise its discretion to make a declaration about the invalidity of the notice, specifying in the Court's reasons the ground of invalidity.

His Honour, Fagan J, declined to exercise the Court's discretion, noting that the Commissioner of Fines Administration had conceded invalidity on a "different and appropriate ground" and that concession had been sufficient for Ms Kosciolek's rights to be upheld according to law. His Honour noted that he saw "no public importance in proceeding to make a declaration of the invalidity that is already properly admitted, merely in order to express reasons about applicability of Yehia J's reasoning [in another Supreme Court decision of Beame] to this notice." Further, his Honour did not accept that "the statistics concerning large numbers of other penalty notices issued for infringement of Covid-19 public health orders are capable of establishing public importance."

Legislative changes

-Changes to the *Crimes (Domestic and Personal Violence) Act 2007* commenced on 19 February 2024. They amend s.32 of the Act and provide that if a magistrate expressly makes an interim order, with or without changes to an existing provisional order, service of the interim order on the defendant is required unless the defendant is present in court. If no interim order is expressly made, a provisional order will automatically convert to an interim order which will not require service.

-The *Justice Legislation Amendment (Penalty Notices) Regulation 2024* commenced on 29 February 2024. This amended the *Criminal Procedure Regulation 2017* to enable penalty notices to be issued for the following offences under the *Drug Misuse and Trafficking Act 1985*:

-Section 10(1) possession of prohibited drugs excluding cannabis leaf (up to a small quantity),

-Section 11(1) possession of equipment for administration of prohibited drugs excluding cannabis leaf, and

-Section 12(1) self-administration of prohibited drugs excluding cannabis leaf.

As the Cannabis Cautioning Scheme will continue to operate, **cannabis leaf is excluded** from these provisions.

-Changes to the *Fines Regulation 2020* mean that penalty notices issued for an offence under ss 10, 11 or 12 of the *Drug Misuse and Trafficking Act 1985* are taken to be paid if the person to whom the notice is issued completes the Drug health intervention under the Early Drug Diversion Initiative.

-Changes to the *Bail Act 2013* and *Crimes Act 1900* commenced 3 April 2024. They concern bail decisions where young persons aged between 14 - 18 years of age are charged with certain serious motor theft and aggravated break and enter offences, and create a new "Performance Crime" offence relating to the commission of those offences and the dissemination of material to advertise the offender's involvement.

-Changes to the *Inclosed Lands Protection Regulation 2023* commenced on 12 April 2024. Police are now able to issue a penalty notice for each offence created by Section 5 of the *Inclosed Lands Protection Act 1901*.

Matters arising from the 2023-24 audit

There were no significant matters reported during the 2023-24 audit.

Internal Audit and Risk Management Attestation Statement

The NSW Police Force Audit and Risk 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 also provides advice to the Commissioner on significant issues identified in audit reports and monitors the outcome of audit recommendations.

The Committee ensures the Internal Audit Function operates in compliance with the International Professional Practices Framework and the 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 2023-2024 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	Compliant, Non-compliant, or 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.	Compliant
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 Audit and Risk Committee for the 2023-2024 financial year were:

- Independent Chair, Lyn Baker (2 January 2023 to 2 January 2026)
- Independent Member, Gerardine Brus (29 January 2017 to 2 January 2025)
- Independent Member, Greg Fletcher (2 January 2023 to 2 January 2026)

Karen Webb
Commissioner of Police
15 August 2024

Government information (Public Access)

The NSW Police Force InfoLink Command administers and fulfils the NSW Police Force's functions and obligations under the *Government Information (Public Access) Act 2009* (GIPA Act).

During the reporting year, the total number of valid access applications received was 10,294.

The total number of access applications received by the NSW Police Force during the reporting year that were refused either wholly or partly because the application was for disclosure of information referred to in Schedule 1 to the Act was 395: 232 (in part) and 163 (wholly).

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	29	24	21	32	8	9	3	14
Members of Parliament	0	2	1	2	0	0	0	2
Private sector businesses	274	578	90	100	9	7	1	174
Members of the public (via legal representative)	1,167	2,313	303	623	72	51	26	389
Members of the public (other)	728	2,334	255	319	54	77	19	644
Not for profit organisations or community groups	37	62	12	6	1	1	0	27

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	1,606	2,673	293	556	71	57	16	515
Access applications (other than personal info applications)	208	630	149	135	24	22	7	277
Access applications that are partly personal info applications and partly other	421	2010	240	391	49	66	26	458

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)	813
Application is excluded information of the agency (section 43 of the Act)	0
Application contravenes restraint order (section 110 of the Act)	0
Invalid applications that subsequently became valid applications	446
Total number of invalid applications received	813

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	20
Cabinet information	1
Executive Council information	1
Contempt	2
Legal professional privilege	23
Excluded information	359
Documents affecting law enforcement and public safety	9
Transport safety	0
Adoption	0
Care and protection of children	35
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	3,342
Law enforcement and security	1,376
Individual rights, judicial processes and natural justice	5,326
Business interests of agency and other people	237
Environment, culture, economy and general matters	0
Secrecy provisions	962
Exempt documents under interstate freedom of information legislation	2

Table F: Timeliness

	Number of applications
Decided within statutory timeframe (20 days plus any extensions)	8,796
Decided within 35 days (by agreement with applicant)	134
Not decided within time (deemed refusal)	24
Total	8,954

Table G: Applications reviewed under Part 5 of the Act

Type of review	Decision varied	Decision upheld	Total
Internal review	86	67	153
Review by Information Commissioner	15	29	44
Internal review following recommendation under section 93 of the Act	5	10	15
Review by NSW Civil & Administrative Tribunal	8	9	17
Total	114	115	229

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	273
People to whom information the subject of access application relates (see section 54 of the Act)	0

Note: Table H refers to applications for review made in the 2023-24 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	3
Applicant-initiated transfers	3

Pursuant to s 7(3) of the *Government Information (Public Access) Act 2009* (GIPA Act), the NSW Police Force has reviewed its program for the release of government information to identify the kinds of government information that should in the public interest be made publicly available. All NSW Police Force commands were asked to review information they hold to identify what might be suitable for publishing to the NSW Police Force website. The review identified that information had been proactively released during the reporting period by some commands. No additional information was identified for proactively release as a result of the review.

Privacy and personal information

The NSW Police Force recognises the importance of protecting the personal information that it collects, holds, uses, and discloses about individuals. It is critical that the community has confidence that the NSW Police Force will handle personal information lawfully and in a way that strikes the right balance between an individual's privacy and the community's safety.

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 relating to how NSW government agencies, including the NSW Police Force, handle their personal and health information. These Acts also provide the NSW Police Force with several exemptions when exchanging personal information with other government agencies or third parties for law enforcement and related purposes.

During this reporting year, the NSW Police Force implemented changes to its privacy function in response to the new Mandatory Notification of Data Breach Scheme (**MNDB Scheme**). The MNDB Scheme commenced on 28 November 2023 and placed new responsibilities on NSW government agencies, including the NSW Police Force, to take all reasonable steps to reduce harm caused by an eligible privacy breach, and to notify affected individuals and the NSW Privacy Commissioner if an eligible breach occurs. The NSW Police Force also conducts post-incident reviews of eligible privacy breaches to identify where improvements can be made to prevent future breaches.

To guide NSW Police Force employees in the management of personal and health information of individuals, the NSW Police Force has a Privacy Code of Practice, a Privacy Management Plan, and the Employee Health records – Management and Storage Guidelines. Updates to the Privacy Management Plan were published during this reporting year to capture information relating to the MNDB Scheme. Additionally, the NSW Police Force published a Data Breach Policy to explain to the community how the NSW Police Force will fulfill its responsibilities under the MNDB Scheme.

The NSW Police Force audits access to records held by the Computerised Operational Policing System (**COPS**) and all staff are required to abide by the COPS Audit Procedures. 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.

During this reporting year, the NSW Police Force received 8 applications for internal review under s 53 of the PIIP Act. In the same period, there were 2 applications that sought external review by the NSW Civil and Administrative Tribunal under s 55 of the PIIP Act. Between 28 November 2023 and the end of the reporting period, the NSW Police Force notified 6 eligible breaches under the MNDB Scheme, in accordance with Pt 6A of the PIIP Act.

Annual Report costs

The *NSW Police Force 2023-24 Annual Report* was produced by Public Affairs Branch. The total external costs incurred in the production of this report were \$0.

The publication can be downloaded from www.police.nsw.gov.au



5

SUSTAINABILITY

Work Health and Safety

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

Claim frequency rate by mechanism of injury

Mechanism of injury	2019-20	2020-21	2021-22	2022-23	2023-24	Difference 2022-23 and 2023-24
Being hit by moving objects	2.24	2.06	2.16	2.09	3.77	1.54
Biological factors	1.16	0.73	4.13	1.38	1.36	-0.35
Body stressing	5.74	5.37	5.42	5.93	7.80	1.37
Chemicals and other substances	0.34	0.50	0.67	0.19	0.44	0.21
Falls, trips and slips of a person	2.21	2.00	2.01	2.08	2.77	0.51
Heat, electricity and other environmental factors	0.05	0.13	0.03	0.08	0.09	0
Hitting objects with a part of the body	0.84	0.83	0.67	0.60	1.17	0.53
Mental stress	3.78	4.67	5.30	5.65	7.69	1.48
Sound and pressure	0.07	0.10	0.13	0.15	0.32	0.17
Vehicle incidents and other	1.24	1.38	1.48	1.52	2.47	0.90
Total	17.69	17.77	22.01	19.68	27.87	6.36

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. Claim numbers are subject to minor revision in subsequent years as details of individual claims are updated. The mechanism of injury categories is based on the Types of Occurrence Classification System Version 3.1.

Workforce diversity

Workforce diversity groups as a percentage of total staff^a

Workforce diversity group	Benchmark or target	2021	2022	2023	2024
Women	50%	35.6%	35.7%	36.1%	36.5%
Aboriginal people and Torres Strait Islanders	3.3%	4%	4.1%	4.1%	4.2%
People whose first language spoken as a child was not English	23.2%	12.3%	12.6%	12.9%	13.5%
People with a disability	5.6%	0.8%	0.6%	0.6%	0.6%
People with a disability requiring work-related adjustment	n/a	0.2%	0.1%	0.1%	0.1%

Source: NSW Department of Premier & Cabinet, *Public Sector Workforce Profile – Workforce Diversity Report 2024*

a: Data is as 30 June, excluding casual staff.

Distribution index

Workforce diversity group	Benchmark or target	2021	2022	2023	2024
Women	100	95	95	95	95
Aboriginal people and Torres Strait Islanders	100	90	92	92	93
People whose first language spoken as a child was not English	100	92	96	96	96
People with a disability	100	104	105	106	103
People with a disability requiring work-related adjustment	100	102	99	101	101

Source: NSW Department of Premier & Cabinet, Public Sector Workforce Profile – Workforce Diversity Report 2024

Disability inclusion action plans

The NSW Police Force has partnered with Get Skilled Access to develop our first Disability Inclusion Action Plan (DIAP). The DIAP will form the roadmap towards enhancing the inclusion and accessibility experience for our employees and members of the community.

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

- Delivering training to all members of Crime Prevention Units with specialist educational resources on issues affecting people with disability. This includes identifying and providing appropriate responses to people with a disability, identifying abuse, identifying and responding to cognitive impairment and interviewing techniques.
- Continued partnership with Justice Advocacy to ensure support is provided to people with a cognitive impairment during police interactions.
- 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.

The NSW Police Force Diversity, Inclusion & Belonging Strategy is internally focused and a critical enabler for the NSW Police Force to deliver a safer NSW. Key priorities for disability & accessibility under the strategy are to partner with external agencies to promote our recruitment campaigns, continuing our work to increase representation of people with disability in our organisation, and the development of a Workplace Adjustment policy.

Modern Slavery Act 2018

Item 1 response ^a

There have been no known issues raised by the Anti-slavery Commissioner during the prior reporting period in relation to NSW Police Force operations.

^a Statement of the action taken by the agency in relation to any issue raised by the Anti-slavery Commissioner during the financial year then ended concerning the operations of the agency and identified by the Commissioner as being a significant issue.

Item 2 response ^b

NSW Police Force is fully committed to respecting human rights and reinforcing that it has a zero-tolerance approach to all forms of modern slavery. Through its procurement policies and practice, NSW Police Force will continue to ensure compliance to the *Public Works and Procurement Act 1912 (NSW)* and the *Modern Slavery Act 2018 (NSW)* that requires all government agencies to take reasonable steps to ensure that its procurements are not the product of modern slavery.

Building on the work completed in the previous reporting period, the NSW Police Force Strategic Procurement team has continued to take direction from NSW Treasury regarding the whole of government response to this operational imperative. Further, NSW Police Force representatives have played an integral part in the work being done at the Stronger Communities / Emergency Services portfolio level in the development of a consistent policy, process, and implementation framework model for the portfolio agencies.

The key deliverables and outcomes during this reporting period include:

- Development of the NSW Police Force Modern Slavery Policy Statement, which is published on the external NSW Police Force internet website.
- Finalisation of the NSW Police Force Modern Slavery Policy Framework that includes the Modern Slavery Guidelines, and Modern Slavery Implementation Plan documents that are the basis for ongoing program deployment and compliance monitoring going forward.
- Ongoing awareness communication and training across the NSW Police Force including formal briefings to the Commissioners Executive Team, NSW Police Force Audit and Risk Committee (ARC), and communication to all NSW Police Force commanders and business managers regarding their obligations.
- An initial NSW Police Force Salient Risk assessment has been completed and formal risk mitigation activity started with the key 'heightened risk' supply chain partners. This work is ongoing and will be an ongoing focus for the NSW Police Force in the coming period.

NSW Police Force will continue to work closely with the office of the Anti-Slavery Commissioner and NSW Treasury to leverage and share best practice across the procurement community, ensuring that NSW Police Force meets its obligations regarding transactional, annual, and incident reporting within the guidelines.

^b Statement of steps taken to ensure that goods and services procured by and for the agency during the financial year then ended were not the product of modern slavery within the meaning of the *Modern Slavery Act 2018*.



6 FINANCIAL PERFORMANCE

Financial Summary

Major expenses

Total expenses including losses were \$5,688 million, of which \$4,500 million (79%) were employee related expenses, (ERE). The ERE expenses comprised \$2,378 million direct salaries, wages and annual leave entitlements, and \$2,122 million of other ERE costs such as superannuation and long service leave expenses, workers compensation insurance and other expenses.

The 2023-24 Salaries and wages, inclusive of annual leave, was 4.8% (net \$108 million) higher than 2022-23.

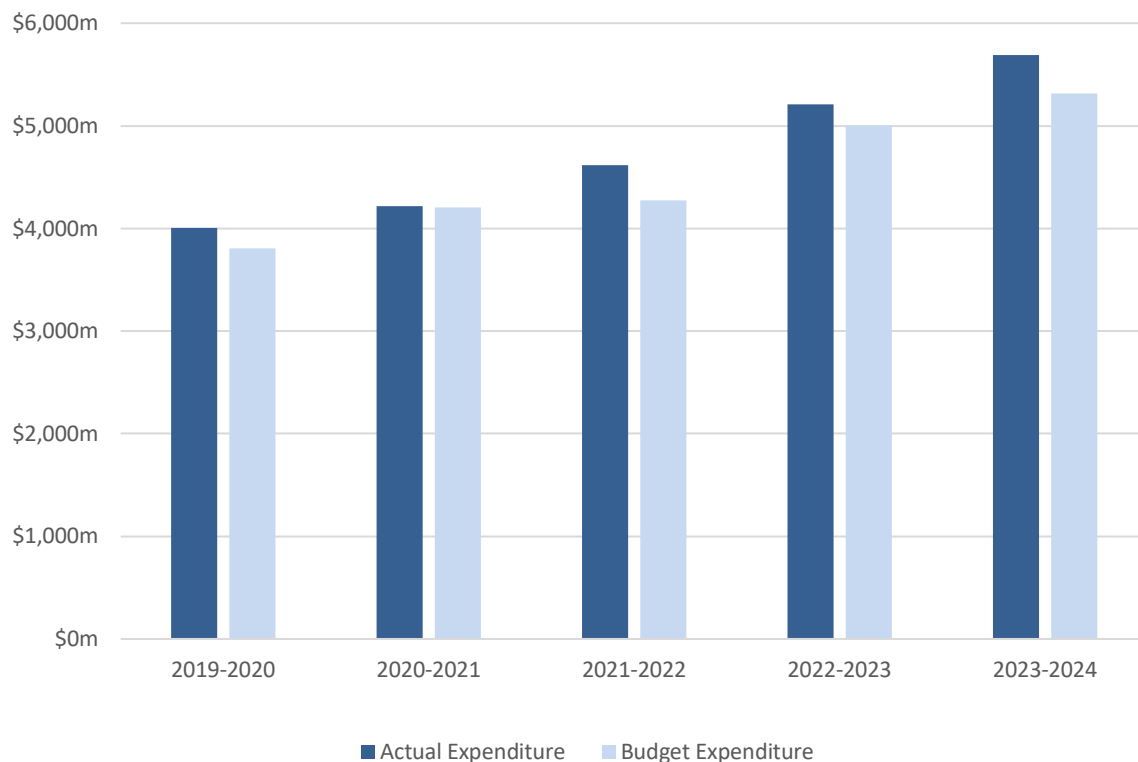
The 2023-24 actual ERE expenses of \$4,500 million was below the budget of \$4,609 million mainly due to vacant positions.

Contributions and revenue

Total contributions and revenue including gains were \$5,212 million, and 3.5% higher than 2022-23. This consists of recurrent grants, capital grants, Crown acceptance of certain employee-related costs such as superannuation, long service leave expenses, and other revenue.

Revenue from the sale of goods and services was \$90 million, being 1.4% higher than 2022-23.

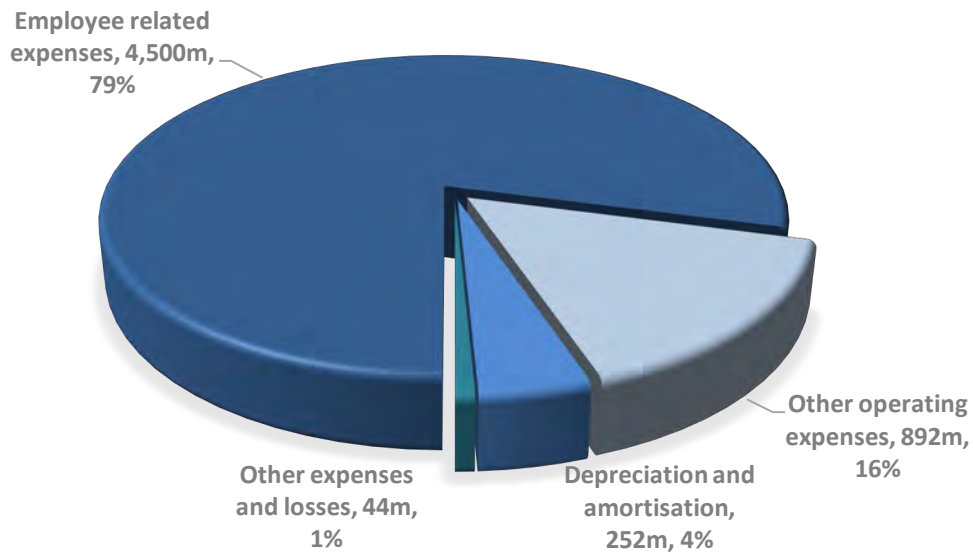
Actual and budget expenditure



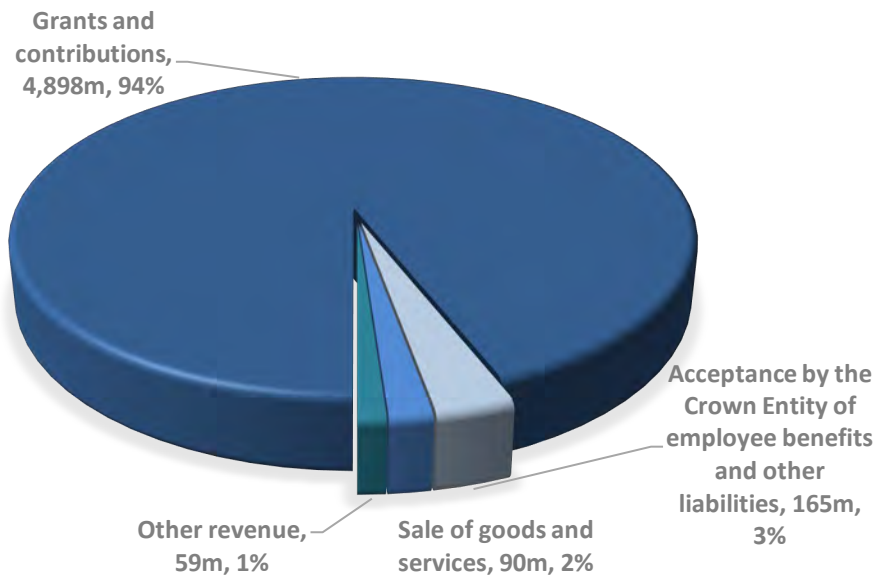
Fiscal impact of the operating environment

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.

TOTAL EXPENSES AND LOSSES \$5,688 MILLION



TOTAL CONTRIBUTIONS AND REVENUE \$5,212 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 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, and notes to the financial statements, including a Statement of Material Accounting Policy Information, 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 2024* (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).

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

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 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.



Susan Prichard
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

21 October 2024
SYDNEY

START OF AUDITED FINANCIAL STATEMENTS

NSW Police Force

Statement by the Commissioner and the Chief Financial Officer for the year ended 30 June 2024

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 2024* 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
21 October 2024



Robina Boyle FIPA FFA
A/Chief Financial Officer
21 October 2024

NSW Police Force

Statement of Comprehensive Income for the year ended 30 June 2024

	Notes	Actual 2024 \$'000	Budget 2024 \$'000	Actual 2023 \$'000
Expenses excluding losses				
Employee related expenses	2(a)	4,499,895	4,608,858	4,118,426
Operating expenses	2(b)	891,740	416,782	793,989
Depreciation and amortisation	2(c)	252,175	256,761	237,156
Grants and subsidies	2(d)	9,148	11,653	6,562
Finance costs	2(e)	23,277	19,477	20,146
Total expenses excluding losses		5,676,235	5,313,531	5,176,279
Revenue				
Sale of goods and services from contracts with customers	3(a)	90,037	64,526	88,785
Grants and Other Contributions	3(b)	4,898,293	4,935,218	4,770,148
Acceptance by the Crown of employee benefits and other liabilities	3(c)	165,275	151,175	114,565
Other income	3(d)	59,307	56,424	65,576
Total revenue		5,212,912	5,207,343	5,039,074
OPERATING RESULT		(463,323)	(106,188)	(137,205)
Gain / (losses) on disposal	4	(9,767)	(918)	(11,733)
Other gains / (losses)	5	(1,225)	(10)	(23,187)
NET RESULT	25	(474,315)	(107,116)	(172,125)
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	12	225,403	-	76,690
Changes in the revaluation surplus arising from changes in restoration liability		(518)	-	869
Total other comprehensive income		224,885	-	77,559
TOTAL COMPREHENSIVE INCOME		(249,430)	(107,116)	(94,566)

The accompanying notes form part of these financial statements.

NSW Police Force
Statement of Financial Position as at 30 June 2024

	Notes	Actual 2024 \$'000	Budget 2024 \$'000	Actual 2023 \$'000
ASSETS				
Current Assets				
Cash and cash equivalents	7	224,265	141,390	233,159
Receivables	8	117,424	114,337	112,436
Contract assets	9	7,390	6,284	6,284
Inventories	10	42	104	104
Financial assets at fair value	11	-	29	29
Total Current Assets		349,121	262,144	352,012
Non-Current Assets				
Receivables	8	600	2,000	600
Property, plant and equipment				
- Land and buildings	12	1,971,587	1,788,846	1,708,368
- Plant and equipment	12	387,500	349,711	367,769
Total property, plant and equipment		2,359,087	2,138,557	2,076,137
Right-of-use assets	13	701,577	684,565	737,151
Intangible assets	14	198,430	260,945	166,427
Total Non-Current Assets		3,259,694	3,086,067	2,980,315
Total Assets		3,608,815	3,348,211	3,332,327
LIABILITIES				
Current Liabilities				
Payables	17	463,616	291,217	385,387
Contract liabilities	9	10,561	9,251	11,252
Financial liabilities at fair value	11	166	-	-
Borrowings	18	35,639	76,747	74,905
Provisions	19	742,202	651,373	651,873
Other current liabilities	20	509	4,342	4,339
Total Current Liabilities		1,252,693	1,032,930	1,127,756
Non-Current Liabilities				
Borrowings	18	764,958	707,697	748,472
Provisions	19	920,396	794,501	535,901
Total Non-Current Liabilities		1,685,354	1,502,198	1,284,373
Total Liabilities		2,938,047	2,535,128	2,412,129
Net Assets		670,768	813,083	920,198
EQUITY				
Accumulated funds		(303,843)	56,557	163,670
Reserves		974,611	756,526	756,528
Total Equity		670,768	813,083	920,198

The accompanying notes form part of these financial statements.

NSW Police Force

Statement of Changes in Equity for the year ended 30 June 2024

	Notes	Accumulated Funds \$'000	Asset Revaluation Surplus \$'000	Administrative Arrangement \$'000	Total \$'000
Balance at 1 July 2023		163,670	756,528	-	920,198
Net result for the year		(474,315)	-	-	(474,315)
Other comprehensive income:					
Net change in revaluation surplus of property, plant and equipment	12	-	225,403	-	225,403
Net change in restoration liability		-	(518)	-	(518)
Other:					
Asset revaluation surplus balance transferred to accumulated funds on disposal of assets		6,802	(6,802)	-	-
Total other comprehensive income		6,802	218,083	-	224,885
Total comprehensive income for the year		(467,513)	218,083	-	(249,430)
Balance at 30 June 2024		(303,843)	974,611	-	670,768
Balance at 1 July 2022		332,154	683,636	-	1,015,790
Net result for the year		(172,125)	-	-	(172,125)
Other comprehensive income					
Net change in revaluation surplus of property, plant and equipment	12	-	76,690	-	76,690
Net change in restoration liability		-	869	-	869
Asset revaluation surplus balance transferred to accumulated funds on disposal of assets		4,667	(4,667)	-	-
Total other comprehensive income		4,667	72,892	-	77,559
Total comprehensive income for the year		(167,458)	72,892	-	(94,566)
Transactions with owners in their capacity as owners					
Equity transfer in as Administrative Arrangement		-	-	60	60
Increase / (decrease) in net assets form equity transfers	21	(1,026)	-	(60)	(1,086)
Balance at 30 June 2023		163,670	756,528	-	920,198

The accompanying notes form part of these financial statements.

NSW Police Force
Statement of Cash Flows for the year ended 30 June 2024

	Notes	Actual 2024 \$'000	Budget 2024 \$'000	Actual 2023 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments				
Employee related		(3,878,261)	(4,415,345)	(3,643,230)
Grants and subsidies		(9,148)	(11,653)	(6,562)
Finance costs		(21,441)	(19,477)	(18,910)
Other		(979,215)	(295,343)	(938,594)
Total Payments		(4,888,065)	(4,741,818)	(4,607,296)
Receipts				
Sale of goods and services		86,825	62,626	90,561
Grants and other contributions		4,896,303	4,914,919	4,765,657
Other		237,602	73,466	197,742
Total Receipts		5,220,730	5,051,011	5,053,960
NET CASH FLOWS FROM OPERATING ACTIVITIES	25	332,665	309,193	446,664
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sale of property and plant and equipment	4	2,071	1,734	159
Proceeds from sale of financial assets	4	289	-	4,775
Purchases of property and plant and equipment		(199,150)	(202,819)	(155,499)
Purchases of intangible assets		(56,615)	(117,065)	(37,797)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(253,405)	(318,150)	(188,362)
CASH FLOWS FROM FINANCING ACTIVITIES				
Payment of principal portion of lease liabilities	18	(88,154)	(82,812)	(80,270)
NET CASH FLOWS FROM FINANCING ACTIVITIES		(88,154)	(82,812)	(80,270)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		(8,894)	(91,769)	178,032
Opening cash and cash equivalents		233,159	233,159	55,127
CLOSING CASH AND CASH EQUIVALENTS	7	224,265	141,390	233,159

The accompanying notes form part of these financial statements.

1. STATEMENT OF MATERIAL ACCOUNTING POLICY INFORMATION**(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 2024 have been authorised for issue by the Commissioner on 21 October 2024.

(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, 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.

Management judgements, key assumptions and estimations 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 28 and Note 29.

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

1. STATEMENT OF MATERIAL ACCOUNTING POLICY INFORMATION (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 (ATO) 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 2023-24 are consistent with those of the previous financial year.

The Police Blue Ribbon Insurance premium reclassification from defined benefit plans to defined contribution plans is in Note 2(a).

(i) Effective for the first time in 2023-24

New and revised Australian Accounting Standard amendments and interpretations implemented in 2023-24 have been assessed as having no impact on the financial statements of NSW Police Force.

- *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 Assets and Liabilities arising from a Single Transaction*
- *AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Accounting Standards*
- *AASB 2021-7b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [AASB 17 editorials]*
- *AASB 2022-1 Amendments to Australian Accounting Standards – Initial Application of AASB 17 and AASB 9 – Comparative Information*

1. STATEMENT OF MATERIAL ACCOUNTING POLICY INFORMATION (continued)**(h) Changes in accounting policies, including new or revised Australian Accounting Standards (continued)****(i) Effective for the first time in 2023-24 (continued)**

- *AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*
- *AASB 2022-8 Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments*
- *AASB 2023-2 Amendments to Australian Accounting Standards – International Tax Reform – Pillar Two Model Rules*
- *AASB 2023-4 Amendments to Australian Accounting Standards – International Tax Reform – Pillar Two Model Rules: Tier 2 Disclosures*

(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*
- *AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between Investor and its Associate or Joint Venture*
- *AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current*
- *AASB 2021-7c Amendments to Australian Accounting Standards – Effective Date of Amendments*
- *AASB 2022-5 Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants*
- *AASB 2022-9 Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector*
- *AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*
- *AASB 2023-1 Amendments to Australian Accounting Standards – Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards – Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2023-5 Amendments to Australian Accounting Standards – Lack of Exchangeability*

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 climate related matters on Financial reporting for 2023-24

There is no material impact of climate related matters on the financial information in 2023-24. However, a remaining impact from the 2022 flood events insurance claim of \$4.1million (2022-2023: flood impact insurance claim of \$11.90 million), is included in the 2023-24 results.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

2. EXPENSES EXCLUDING LOSSES

	2024	2023
	\$'000	\$'000
(a) Employee related expenses		
Salaries and wages (including annual leave)	2,377,824	2,269,838
Superannuation - defined benefit plans*	32,177	37,254
Superannuation - defined contribution plans*	556,271	655,519
Long service leave	135,018	78,423
Workers' compensation insurance	737,184	554,379
Death and disability self-insurance scheme	440,090	293,072
Payroll tax and fringe benefit tax	173,623	183,476
Voluntary redundancies	47,708	46,465
	<u>4,499,895</u>	<u>4,118,426</u>

Employee related expenses excluded from the above are as follows:

(i) Capitalised as intangible assets: \$6.912 million at 30 June 2024 (\$5.113 million in 2022-23).

(ii) Capitalised as property, plant and equipment: \$1.713 million at 30 June 2024 (\$2.088 million in 2022-23).

* Included in the 'Superannuation – defined contribution plans' is contribution for the Death and Total and Permanent Disability Cover of \$317.796 million (\$407.040 million in 2022-23).

* The PBRl premium was reclassified from defined benefit plans to defined contribution plans in current financial year as below:

	30-Jun-23	30-Jun-23	30-Jun-23
	\$'000	\$'000	\$'000
	After re-classification	Before re-classification	Impact of
Superannuation - defined benefit plans	37,254	444,294	-407,040
Superannuation - defined contribution plans	655,519	248,479	407,040
Reclassification result	<u>692,773</u>	<u>692,773</u>	<u>-</u>

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

2. EXPENSES EXCLUDING LOSSES (continued)

	2024	2023
	\$'000	\$'000
(b) Operating expenses		
Auditor's remuneration - audit of the financial statements	431	410
Lease rental expense-communication sites	5,854	4,377
Expense relating to short-term and low value leases - refer Note (13)	15,061	13,072
Variable lease payments, not included in lease liabilities - refer Note (13)	868	389
Agency performance adjustment	240,244	189,782
Insurance	100,197	89,010
Maintenance*	64,815	62,151
Other building expenses	41,927	40,517
Subsistence and transport	33,315	31,989
Motor vehicle, launches and aircraft	68,206	63,003
Fees for services	113,333	99,594
Computer licensing and other	90,611	74,878
Gas and electricity	15,979	14,841
Postal and telephone	21,602	19,735
Stationery, printing and stores	7,546	19,681
Consultants	131	439
Contractors	12,004	9,182
Operation supplies	27,041	32,990
Police uniform supplies	11,253	7,424
Legal fees	14,250	11,861
Witnesses' expenses	1,673	1,475
Other	5,399	7,189
	891,740	793,989
<i>*Reconciliation - Total maintenance</i>		
Maintenance expense – contracted labour and other (non-employee related), as above	64,815	62,151
Employee related maintenance expense included in Note 2(a)	12,426	11,583
Total maintenance expenses included in Note 2(a) + 2(b)	77,241	73,734

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.

	2024	2023
	\$'000	\$'000
(c) Depreciation and amortisation expenses		
Depreciation - Property, plant and equipment		
Buildings	37,545	29,574
Plant and equipment	88,228	89,616
	<u>125,773</u>	<u>119,190</u>
Depreciation - Right-of-use-assets		
Buildings	62,623	61,581
Plant and equipment	37,955	32,725
	<u>100,578</u>	<u>94,306</u>
Amortisation		
Intangible assets - software	25,824	23,660
	<u>25,824</u>	<u>23,660</u>
	<u><u>252,175</u></u>	<u><u>237,156</u></u>

Refer to Note 12, 13 and 14 for recognition and measurement policies on depreciation and amortisation.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

2. EXPENSES EXCLUDING LOSSES (continued)

	2024	2023
	\$'000	\$'000
(d) Grants and Subsidies		
Police and Community Youth Clubs contribution	8,666	6,135
Department of communities and Justice -Crime Statistics & Research	20	-
Department of Communities and Justice - Surveillance Devices	380	407
Police Legacy - Welfare assistance program	82	20
	<u>9,148</u>	<u>6,562</u>
(e) Finance costs		
Interest expense from lease liabilities - refer Note 13	21,375	18,739
Interest expenses - Death and Disability claims	66	172
Total interest expenses	<u>21,441</u>	<u>18,911</u>
Unwinding of discount rate - refer Note 19	1,836	1,235
Total	<u>23,277</u>	<u>20,146</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 period in which they are incurred, in accordance with Treasury's Mandate to not-for-profit NSW General Government Sector entities.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

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.

	2024	2023
	\$'000	\$'000
(a) Sale of goods and services from contracts with customers		
Sports / Entertainment Events - Supervision	18,497	18,914
Officers on loan	14,364	15,204
National criminal history records check	10,516	8,924
Officers rent contribution	1,771	1,989
Multi licences income	868	604
College operations	1,869	4,305
Minor sales of goods and services	3,189	2,133
Insurance reports	2,265	2,054
Security / Escort charges	4,675	4,752
Transport for NSW - Road safety initiatives and programs*	23,216	22,636
User charges revenue and cost recoveries	8,807	7,270
	90,037	88,785

*Transport for NSW (Centre for Road Safety) and NSW Police Force work in close collaboration to deliver Road Safety Initiatives and programs in accordance with the NSW Government 2026 Road Safety Action Plan. NSW Police Force has put in place an Enhanced Enforcement Program to augment other traffic operations provided across New South Wales. Transport for NSW (Centre for Road Safety) 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.

3. REVENUE (continued)

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

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. 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 officers 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>

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 the education provider 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 2024

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 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>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>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 2024

3. REVENUE (continued)

	2024 \$'000	2023 \$'000
(b) Grants and Other Contributions		
Grants without sufficiently specific performance obligations ¹	4,877,884	4,736,839
Other grants with sufficiently specific performance obligations ²	11,527	14,637
Grants to acquire / construct a recognisable non-financial asset to be controlled by the entity ³	6,748	5,506
Donations ⁴	2,134	13,166
	<u>4,898,293</u>	<u>4,770,148</u>
¹ Grants without sufficiently specific performance obligations		
Recurrent grants from NSW Department of Communities and Justice	4,629,848	4,533,500
Capital grants from NSW Department of Communities and Justice	<u>247,713</u>	<u>202,744</u>
	<u>4,877,561</u>	<u>4,736,244</u>
NSW Ministry of Health		
- COVID-19 personal protective equipment	323	595
	<u>4,877,884</u>	<u>4,736,839</u>
² Other grants with sufficiently specific performance obligations		
State Grants and Contributions		
NSW Department of Communities and Justice		
- Child WellBeing	4,829	4,854
- Domestic Violence High Risk Offender Team	-	705
- Stay Home Leave Violence	403	641
- High Risk Terrorist Offender Scheme	-	822
- Sexual Violence Program	709	747
- Expansion of Drug Court in Sydney	-	471
- Family Law Courts, Infolink	827	328
- Coercive Control Offence – Implementation	413	-
- Minister of Police Discretionary Fund	93	-
NSW Department of Customer Services		
- Digital Restart Fund	-	5,146
- Walwaay Program - Responsible Gambling	20	20
Regional NSW		
- Youth Action Support	13	259
- Guumali Youth Project	4	24
Premier's Department		
- Bias Crime Capability	408	371
- Regional Emergency Management Officers Training	50	-
Other	50	53
	<u>7,819</u>	<u>14,441</u>
Commonwealth Grants and Contributions		
Department of Home Affairs		
- Drill Style Exercise	145	145
- Advanced Negotiator Tactics (ANTAC)	1,246	7
Attorney-General's Department		
- National Cybercrime Capability	2,227	-
National Emergency Communications Working Group-Australian/New Zealand	42	44
Other	48	-
	<u>3,708</u>	<u>196</u>
	<u>11,527</u>	<u>14,637</u>

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

3. REVENUE (continued)

(b) Grants and Other Contributions (continued)

	2024 \$'000	2023 \$'000
³ Grants to acquire / construct a recognisable non-financial asset to be controlled by the entity		
Australian Criminal Intelligence Commission	1,854	2,162
NSW Department of Customer Services		
- Digital Restart Fund (including Integrated Connected Officers)	3,793	188
- Cyber Security Transformation Program	91	1,783
Service NSW - Digital Driver Licence	3	37
Transport for NSW - Centre for Road Safety	1,007	1,332
NSW Department of Communities and Justice		
- Continuous Checking Application	-	4
	<u>6,748</u>	<u>5,506</u>
⁴ Donations		
Capital donations*	1,207	12,529
Police Driver Training upgrade	248	354
Regional Mental Health Clinician	113	76
Psychological Injury Specialist	-	131
Drug Action	-	24
Home Security Camera project	-	7
Goulburn Academy Conversion & Upgrade	490	-
Other	76	45
	<u>2,134</u>	<u>13,166</u>
* Capital donations:		
- Includes Insurance contribution	1,207	12,529
	<u>1,207</u>	<u>12,529</u>

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 20 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).

3. REVENUE (continued)

	2024	2023
	\$'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	28,693	34,276
Long service leave	135,018	78,422
Payroll tax	1,564	1,867
Total	<u>165,275</u>	<u>114,565</u>
(d) Other income		
Employee contributions to Death and Disability Scheme	33,574	33,555
Recognition of pre-existing but previously unrecorded assets	53	-
Refund from Insurance	7,086	3,198
Reversal of provision of restoration costs*	4,234	11,881
Bad debts recovered	1,322	2,129
Motor vehicle rebates	10,045	7,965
Contract recovery	343	5,000
Motor Vehicle auctions	130	385
Other	2,520	1,463
Total	<u>59,307</u>	<u>65,576</u>

*During the year, management amended the accounting policy for restoration provisions. Continuing leases previously recognised the renewed contract as a separate lease which required a new provision for restoration to be recorded. This meant that a reversal of the existing restoration provision associated with the old contract led to other income being recognised. The new policy now assesses and treats the new contract as a continuation of the existing lease, which requires the variance between old and new contract to be calculated and appended to the existing restoration provision. This change in accounting policy eliminates the reversal of the old contract restoration provision and the need to recognise it as other income.

(e) Summary of compliance

The Appropriation Act 2023 (Appropriations Act) (and the subsequent variations, if applicable) appropriates the sum of \$19.739 billion to the Attorney General, and Minister for Prevention of Domestic and Sexual Violence out of the Consolidated Fund for the services of Department of Communities and Justice for the year 2023–24.

The lead Minister for NSW Police Force, being the Attorney General, is taken to have been given an appropriation out of the Consolidated Fund under the authority section 4.7 of the GSF Act, at the time the Department of Communities and Justice receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by the Department of Communities and Justice. These deemed appropriations are taken to have been given for the services of Department of Communities and Justice.

The spending authority of the Minister for the services of Department of Communities and Justice, from the Appropriations Act and deemed appropriation money, has been delegated / sub-delegated to officers of the NSW Police Force.

The summary of compliance has been prepared by aggregating the spending authorities for the services of the Department of Communities and Justice. 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 information in relation to the aggregate expenditure limit from the Appropriations Act and other sources 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 2024

4. GAIN / (LOSS) ON DISPOSAL

	2024	2023
	\$'000	\$'000
Gain / (loss) on disposal of land and buildings		
Proceeds from disposal	1,925	-
Written down value of assets disposed - refer Note 12	<u>(8,222)</u>	<u>(11,462)</u>
Net gain / (loss) on disposal of land and buildings	<u>(6,297)</u>	<u>(11,462)</u>
Gain / (loss) on disposal of plant and equipment		
Proceeds from disposal	146	159
Written down value of assets disposed - refer Note 12	<u>(3,905)</u>	<u>(5,205)</u>
Net gain / (loss) on disposal of plant and equipment	<u>(3,759)</u>	<u>(5,046)</u>
Net gain / (loss) on disposal of derivatives		
Gain / (loss) on disposal of derivatives	<u>289</u>	<u>4,775</u>
Net gain / (loss) on disposal of derivatives	<u>289</u>	<u>4,775</u>
Total gain / (losses) on disposal	<u>(9,767)</u>	<u>(11,733)</u>

5. OTHER GAINS / (LOSSES)

	2024	2023
	\$'000	\$'000
Impairment of receivables	(1,049)	(1,399)
Gain / (loss) on derivatives at fair value through profit and loss	(195)	(4,824)
Early termination of right-of-use assets - Plant and equipment	19	8
Intangible assets impairment losses - refer Note 14	<u>-</u>	<u>(16,972)</u>
Total other gains / (losses)	<u>(1,225)</u>	<u>(23,187)</u>

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 12
- Intangible assets – Note 14

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. CURRENT ASSETS - CASH AND CASH EQUIVALENTS

	2024	2023
	\$'000	\$'000
Cash at bank and on hand	<u>224,265</u>	<u>233,159</u>
Total	<u>224,265</u>	<u>233,159</u>

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)	<u>224,265</u>	<u>233,159</u>
Closing cash and cash equivalents (per Statement of cash flows)	<u>224,265</u>	<u>233,159</u>

NSW Police Force had the following banking facilities as at 30 June 2024:

- The Citibank Visa Card facility of \$2.50 million is the total monthly spend for all issued credit and purchase cards as per the sub delegation under the aggregate consolidated limit for all GSF agencies of \$700 million. In 2023-24 the limit of \$10.00million was in place as a separate issuance credit limit for NSW Police Force.
- Offset accounts facility of \$0.05 million (\$0.05 million in 2022-23). 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 2024 was \$0.04 million (\$0.03 million in 2022-23).

Refer Note 30 for details regarding credit risk and market risk arising from financial instruments.

8. CURRENT / NON-CURRENT ASSETS – RECEIVABLES

	2024	2023
	\$'000	\$'000
Current Receivables		
Trade receivables from contracts with customers	10,942	12,635
Other receivables	<u>26,479</u>	<u>25,142</u>
	<u>37,421</u>	<u>37,777</u>
Less: Allowance for expected credit losses*		
- Trade receivables from contracts with customers	(2,548)	(2,374)
- Other receivables	<u>(1,880)</u>	<u>(2,918)</u>
	<u>(4,428)</u>	<u>(5,292)</u>
GST receivable	40,164	34,408
Prepayments	<u>44,267</u>	<u>45,543</u>
Total Receivables - Current	<u>117,424</u>	<u>112,436</u>
Receivables - Non-Current		
Other Receivables	<u>600</u>	<u>600</u>
Total Receivables - Non-Current	<u>600</u>	<u>600</u>
Movement in the allowance for expected credit losses		
Balance at 1 July	5,292	6,091
Amounts written off during the year	(2,489)	(2,570)
Amounts recovered during the year	(602)	(394)
Increase / (decrease) in allowance recognised in net results	<u>2,227</u>	<u>2,165</u>
Balance at 30 June	<u>4,428</u>	<u>5,292</u>

Details regarding credit risk of trade receivables, including financial assets that are either past due or impaired, are disclosed in Note 30.

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 2024

9. CONTRACT ASSETS AND LIABILITIES

	2024 \$'000	2023 \$'000
Contract assets - current	<u>7,390</u>	<u>6,284</u>
	<u>7,390</u>	<u>6,284</u>
Contract liabilities - current	<u>10,561</u>	<u>11,252</u>
	<u>10,561</u>	<u>11,252</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 2024 include:

- \$6.7 million (2023: \$5.8 million) cost recoveries from Transport for NSW for services completed, but not billed at the reporting date.

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.

	2024 \$'000	2023 \$'000
Revenue recognised that was included in the contract liability balance at the beginning of the year	<u>11,252</u>	<u>1,388</u>
Revenue recognised from performance obligations satisfied in previous periods	<u>(691)</u>	<u>9,864</u>
Transaction price allocated to remaining performance obligations from contracts with customers	<u>10,561</u>	<u>11,252</u>

The transaction price allocated to the remaining performance obligations relates to recurrent grants with sufficiently specific performance obligations. These are fully expected to be recognised as revenue in 2024-25 financial year.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

10. CURRENT / NON-CURRENT ASSETS – INVENTORIES

	2024 \$'000	2023 \$'000
Current Assets		
Inventories		
Digital assets	42	104
Total Inventories	<u>42</u>	<u>104</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 lower of net realisable value or cost as on reporting date.

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

Current Assets - Financial assets at fair value

	2024 \$'000	2023 \$'000
Derivatives		
Forward foreign exchange contracts	-	29
Net amount receivable / (payable) under derivatives	<u>-</u>	<u>29</u>

Current Liabilities - Financial liabilities at fair value

	2024 \$'000	2023 \$'000
Derivative financial instrument Payable		
Forward foreign exchange contracts	166	-
Net amount receivable / (payable) under derivative financial instruments	<u>166</u>	<u>-</u>
Total net amount receivable / (payable) under derivatives	<u>166</u>	<u>29</u>

Details regarding credit risk and market risk, including financial assets that are either past due or impaired, are disclosed in Note 30.

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

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.

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.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

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

	Land and Buildings \$'000	Plant and Equipment \$'000	Total \$'000
At 1 July 2023 - fair value			
Gross carrying amount	2,484,320	919,215	3,403,535
Accumulated depreciation and impairment	<u>(915,731)</u>	<u>(600,331)</u>	<u>(1,516,062)</u>
	1,568,589	318,884	1,887,473
Work in progress	<u>139,779</u>	<u>48,885</u>	<u>188,664</u>
Net carrying amount	<u>1,708,368</u>	<u>367,769</u>	<u>2,076,137</u>
At 30 June 2024 - fair value			
Gross carrying amount	2,924,609	906,347	3,830,956
Accumulated depreciation and impairment	<u>(1,077,698)</u>	<u>(592,752)</u>	<u>(1,670,450)</u>
	1,846,911	313,595	2,160,506
Work in progress	<u>124,676</u>	<u>73,905</u>	<u>198,581</u>
Net carrying amount	<u>1,971,587</u>	<u>387,500</u>	<u>2,359,087</u>

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 2024				
Net carrying amount at start of year	1,568,589	318,884	188,664	2,076,137
Purchase assets	45,758	32,138	118,763	196,659
Transfers from work in progress	66,445	41,189	(108,846)	(1,212)
Disposals	(8,222)	(3,905)	-	(12,127)
Net revaluation increments less revaluation decrements	211,886	13,517	-	225,403
Depreciation expense - refer Note 2(c)	(37,545)	(88,228)	-	(125,773)
Net carrying amount at end of year	<u>1,846,911</u>	<u>313,595</u>	<u>198,581</u>	<u>2,359,087</u>

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

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

	Land and Buildings \$'000	Plant and Equipment \$'000	Total \$'000
At 1 July 2022 - fair value			
Gross carrying amount	2,307,906	880,119	3,188,025
Accumulated depreciation and impairment	<u>(843,806)</u>	<u>(556,595)</u>	<u>(1,400,401)</u>
	1,464,100	323,524	1,787,624
Work in progress	<u>94,325</u>	<u>57,826</u>	<u>152,151</u>
Net Carrying Amount	<u>1,558,425</u>	<u>381,350</u>	<u>1,939,775</u>
At 30 June 2023 - fair value			
Gross carrying amount	2,484,320	919,215	3,403,535
Accumulated depreciation and impairment	<u>(915,731)</u>	<u>(600,331)</u>	<u>(1,516,062)</u>
	1,568,589	318,884	1,887,473
Work in progress	<u>139,779</u>	<u>48,885</u>	<u>188,664</u>
Net carrying amount	<u>1,708,368</u>	<u>367,769</u>	<u>2,076,137</u>

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 2023				
Net carrying amount at start of year	1,464,100	323,524	152,151	1,939,775
Purchase of assets	28,726	49,349	119,420	197,495
Transfers from work in progress	46,230	35,737	(82,907)	(940)
Disposals	(11,462)	(5,205)	-	(16,667)
Increase / (decrease) in net assets from equity transfer	-	(1,026)	-	(1,026)
Net revaluation increments less revaluation decrements	70,569	6,121	-	76,690
Depreciation expense- refer Note 2(c)	<u>(29,574)</u>	<u>(89,616)</u>	<u>-</u>	<u>(119,190)</u>
Net carrying amount at end of year	<u>1,568,589</u>	<u>318,884</u>	<u>188,664</u>	<u>2,076,137</u>

12. 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 21).

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 (2022-23: 2 to 74 years), there were no other changes to the depreciation rates compared to prior year.

12. 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 73 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%

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*.

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 15 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.

12. NON-CURRENT ASSETS – PROPERTY, PLANT AND EQUIPMENT (continued)**Recognition and measurement (continued)****Revaluation of property, plant and equipment (continued)**

Land and buildings are 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 cyclical revaluation was last completed on 30 June 2022 and was based on an independent assessment. In 2022-23, NSW Police Force adopted and applied the valuation indexation factors received from the independent accredited valuer to all land and building assets for revaluation purposes. The 2023-24 revaluation is the first year in the current cycle.

In 2023-24, a comprehensive revaluation was undertaken in the North West Metropolitan, South West Metropolitan and Southern Regions.

To ensure that the land and building assets not included in the comprehensive revaluation are held at fair value at 30 June 2024, valuation indexation factors were obtained from an independent accredited valuer. As a result of the material difference between the values recorded and the adjusted values, of the valuation indexation factors obtained, NSW Police Force adopted and applied the valuation indexation factors to all land and building assets in the Northern, Western and Central Metropolitan Regions.

Marine equipment and aviation assets are 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*.

To ensure that the marine equipment and aviation assets are held at fair value on 30 June 2024, valuation factors were obtained from an independent accredited valuer. The valuation indexation factors applied resulted in no material differences between recorded values and the adjusted values had the valuation factors been applied.

The last comprehensive valuation for the marine equipment and aviation assets was in 2022, with the next valuation due in 2025 to be undertaken by an accredited valuer, engaged by NSW Police Force.

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.

12. 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.

13. 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 a decrease in recognised lease liabilities and right-of-use assets of \$1.442 million (2022-23: \$6.877 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.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

13. 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 2023	692,113	45,038	737,151
Additions	20,304	45,904	66,208
Capitalised depreciation expenses	389	-	389
Depreciation expense - refer Note 2(c)	(63,012)	(37,955)	(100,967)
Gain on early termination of leases	-	19	19
Early terminations	-	(1,223)	(1,223)
Balance at 30 June 2024	649,794	51,783	701,577

	Land and Buildings \$'000	Plant and Equipment \$'000	Total \$'000
Balance at 1 July 2022	711,270	32,148	743,418
Additions	42,424	46,254	88,678
Capitalised depreciation expense	583	-	583
Depreciation expense - refer Note 2(c)	(62,164)	(32,725)	(94,889)
Gain on early termination of leases	-	8	8
Early terminations	-	(647)	(647)
Balance at 30 June 2023	692,113	45,038	737,151

NSW Police Force has eight 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 2023	823,377
Additions	66,597
Early terminations	(1,223)
Interest expenses - refer Note 2(e)	21,375
Payments	(109,529)
Balance at 30 June 2024 - refer Note 18	800,597

	Total \$'000
Balance at 1 July 2022	815,033
Additions	89,261
Early terminations	(647)
Interest expenses - refer Note 2(e)	18,739
Payments	(99,009)
Balance at 30 June 2023 - refer Note 18	823,377

13. 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:

	2024	2023
	\$'000	\$'000
Depreciation expense of right-of-use assets	100,578	94,306
Interest expense on lease liabilities	21,375	18,739
Expense relating to short-term and low value leases - refer Note 2(b)	15,061	13,072
Variable lease payments, not included in the measurement of lease liabilities	868	389
Early termination of Right-of-use assets - Plant and equipment	<u>(19)</u>	<u>(8)</u>
Total amount recognised in the statement of comprehensive income	<u>137,863</u>	<u>126,498</u>

NSW Police Force had total cash outflows for leases \$88.154 million in 2023-24 (\$80.270 million in 2022-23).

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.

13. 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 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 18.

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 2024

14. INTANGIBLE ASSETS

	Software \$'000
At 1 July 2023	
Cost (gross carrying amount)	405,375
Accumulated amortisation and impairment	<u>(238,948)</u>
Net Carrying Amount	<u>166,427</u>

At 30 June 2024	
Cost (gross carrying amount)	460,748
Accumulated amortisation and impairment	<u>(262,318)</u>
Net Carrying Amount	<u>198,430</u>

	Software \$'000	Work in Progress \$'000	Total \$'000
Year ended 30 June 2024			
Net carrying amount at beginning of year	102,685	63,742	166,427
Additions (from internal development)	2,241	54,374	56,615
Transfers from work in progress	14,794	(13,582)	1,212
Amortisation - refer Note 2(c)	<u>(25,824)</u>	<u>-</u>	<u>(25,824)</u>
Net carrying amount at end of year	<u>93,896</u>	<u>104,534</u>	<u>198,430</u>

	Software \$'000
At 1 July 2022	
Cost (gross carrying amount)	385,901
Accumulated amortisation and impairment	<u>(217,579)</u>
Net Carrying Amount	<u>168,322</u>

At 30 June 2023	
Cost (gross carrying amount)	405,375
Accumulated amortisation and impairment	<u>(238,948)</u>
Net Carrying Amount	<u>166,427</u>

	Software \$'000	Work in Progress \$'000	Total \$'000
Year ended 30 June 2023			
Net carrying amount at beginning of year	118,036	50,286	168,322
Additions (from internal development)	7,185	30,612	37,797
Transfers from work in progress	1,124	(184)	940
Impairment losses - refer Note 5	-	(16,972)	(16,972)
Amortisation - refer Note 2(c)	<u>(23,660)</u>	<u>-</u>	<u>(23,660)</u>
Net carrying amount at end of year	<u>102,685</u>	<u>63,742</u>	<u>166,427</u>

14. 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 period of 10 years for computer software.

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

15. 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.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

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

(a) Fair Value Hierarchy

Year ended 30 June 2024	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total fair value \$'000
Property, plant and equipment (Note 12)				
Land and buildings	-	-	1,846,911	1,846,911
Marine equipment and aviation assets	-	-	85,836	85,836
	-	-	1,932,747	1,932,747

There were no transfers between Level 1 or Level 2 during 2023-2024.

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 2023	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total fair value \$'000
Property, plant and equipment (Note 12)				
Land and buildings	-	-	1,568,589	1,568,589
Marine equipment and aviation assets	-	-	97,581	97,581
	-	-	1,666,170	1,666,170

There were no transfers between Level 1 or Level 2 during 2022-2023.

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.

15. 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 12.

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 2024

15. 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 2024	Land and buildings \$'000	Marine equipment and Aviation assets \$'000	Total Recurring Level 3 Fair Value \$'000
Fair value as at 1 July 2023	1,568,589	97,581	1,666,170
Additions	112,203	2,149	114,352
Revaluation increments / decrements recognised in other comprehensive income - included in line item 'changes in revaluation surplus of property, plant and equipment'	211,886	-	211,886
Disposals	(8,222)	(54)	(8,276)
Depreciation expense	(37,545)	(13,840)	(51,385)
Fair value as at 30 June 2024	1,846,911	85,836	1,932,747

Year ended 30 June 2023	Land and buildings \$'000	Marine equipment and Aviation assets \$'000	Total Recurring Level 3 Fair Value \$'000
Fair value as at 1 July 2022	1,464,100	104,413	1,568,513
Additions	74,956	7,243	82,199
Revaluation increments / decrements recognised in other comprehensive income - included in line item 'changes in revaluation surplus of property, plant and equipment'	70,569	-	70,569
Disposals	(11,462)	-	(11,462)
Depreciation expense	(29,574)	(14,075)	(43,649)
Fair value as at 30 June 2023	1,568,589	97,581	1,666,170

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

16. RESTRICTED ASSETS

	2024 \$'000	2023 \$'000
Included in the current assets are the following restricted assets:		
Death and Disabilities Scheme Monies	<u>65,982</u>	<u>52,664</u>
	<u>65,982</u>	<u>52,664</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.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

17. CURRENT LIABILITIES – PAYABLES

	2024	2023
	\$'000	\$'000
Current payables		
Accrued salaries, wages and on-costs - refer Note 19	60,234	56,842
Payroll tax	17,225	16,962
Fringe benefits tax	1,268	1,901
Pay as you go tax withheld	816	-
Employee deductions withheld	139	87
Superannuation guarantee charge	38	20
Creditors	63,325	32,963
Property related expenses	12,100	12,701
Agency performance adjustment	240,244	189,782
Capital expense accruals	15,354	26,461
Motor vehicle costs	5,559	3,726
Evidence fees	535	609
Contractor expenses	461	2,009
Readsoft uncoded expense accruals	127	15
Copyright fees	44	44
Telephone and communications services	1,076	255
GST accrual	26,922	21,761
DNA service fees	1,514	1,121
Printing and stationary	971	836
Information and communication technology expenses	1,959	1,868
Legal fees	970	974
Sponsorship - Police Youth Club community program	1,168	-
Auditor's remuneration - audit of the financial statements	213	164
Police Blue Ribbon Insurance	8,325	9,347
Sundry accruals	3,029	4,939
Total	463,616	385,387

Details regarding liquidity risk, including a maturity analysis of the above payables, are disclosed in Note 30.

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 in the 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 2024

18. CURRENT / NON-CURRENT LIABILITIES – BORROWINGS

	2024 \$'000	2023 \$'000
Current borrowings		
Lease liability	<u>35,639</u>	<u>74,905</u>
	<u>35,639</u>	<u>74,905</u>
Non-current borrowings		
Lease liability	<u>764,958</u>	<u>748,472</u>
	<u>764,958</u>	<u>748,472</u>
Total Borrowings - refer Note 13	<u>800,597</u>	<u>823,377</u>

Details regarding liquidity risk and market risk, including a maturity analysis of the above borrowings, are disclosed in Note 30.

Recognition and measurement

Borrowing represents interest bearing liabilities mainly raised through lease 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*.

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.

NSW Police Force did not provide any financial guarantee contracts for the year ended 30 June 2024.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

18. 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 2022	815,033	815,033
Cash flows	(80,270)	(80,270)
New leases	89,261	89,261
Early terminations	(647)	(647)
30 June 2023	823,377	823,377
1 July 2023	823,377	823,377
Cash flows	(88,154)	(88,154)
New leases	66,597	66,597
Early terminations	(1,223)	(1,223)
30 June 2024	800,597	800,597

19. CURRENT / NON-CURRENT LIABILITIES – PROVISIONS

	2024 \$'000	2023 \$'000
Employee benefits and related on costs - Current		
Annual leave *	254,290	249,714
Annual leave on long service leave	50,701	49,490
Non-renewal benefit **	69,360	69,103
Paid parental leave provision ***	15,513	-
Leave loading	2,705	2,393
Workers' compensation insurance on long service leave	78,962	51,889
Superannuation on long service leave	50,571	44,106
Other Oncost on Leave - Superannuation	118,668	97,836
Payroll tax on annual leave liability	17,786	17,505
Payroll tax on long service leave	53,872	52,233
Death and disability self-insurance scheme	19,000	13,000
	731,428	647,269
Other Provisions - Current		
Restoration costs - Current	10,774	4,604
	10,774	4,604
Total	742,202	651,873

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

	2024 \$'000	2023 \$'000
Employee benefits and related on costs - Non-Current		
Annual leave on long service leave	5,633	4,894
Non-renewal benefit	21,997	21,279
Paid parental leave provision	427	-
Workers' compensation insurance on long service leave	8,774	5,132
Superannuation on long service leave - Non-current	5,619	4,362
Payroll tax on long service leave	5,985	5,166
Payroll tax on other leave provisions	1,199	1,160
Death and disability self-insurance scheme	832,100	453,900
	<u>881,734</u>	<u>495,893</u>
Subtotal Employee benefits and related on costs	<u>1,613,162</u>	<u>1,143,162</u>
Other Provisions - Non-Current		
Restoration costs - Non-current	38,662	40,008
	<u>38,662</u>	<u>40,008</u>
Subtotal Other Provisions	<u>49,436</u>	<u>44,612</u>
Total Current Provisions	742,202	651,873
Total Non-Current Provisions	<u>920,396</u>	<u>535,901</u>
Total Provisions	<u>1,662,598</u>	<u>1,187,774</u>
Aggregate employee benefits and related on-costs		
Provisions	1,613,162	1,143,162
Accrued salaries, wages and on-costs - refer Note 17	60,234	56,842
	<u>1,673,396</u>	<u>1,200,004</u>

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

Annual leave totals \$20.235 million (\$20.072 million in 2022-23)

**Non-renewal benefit totals \$51.414 million (\$54.577 million in 2022-23).

***Applies to ongoing or temporary employees with continuous 40 weeks of service and have responsibility for care associated with the birth, adoption, altruistic surrogacy, or permanent out-of-home care placement of a child and have reserved the leave.

	2024 \$'000	2023 \$'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	44,612	47,417
Additional provisions recognised	7,485	7,851
Amounts used	(263)	(10)
Unused amounts reversed - refer Note 3(d)	(4,234)	(11,881)
Unwinding / change in the discount rate - refer Note 2(e)	1,836	1,235
Carrying amount at the end of year	<u>49,436</u>	<u>44,612</u>

19. CURRENT / NON-CURRENT LIABILITIES – PROVISIONS (continued)**Recognition and Measurement*****Employee benefits and related on-costs******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-hand methods are permitted).

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 3.94%, 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 \$49.436 million (2022-23: \$44.612 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.

19. CURRENT / NON-CURRENT LIABILITIES - PROVISIONS (continued)**Recognition and Measurement (continued)*****Employee benefits and related on-costs (continued)******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.

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*. The valuation of NSW Police Force non-renewal benefit liability as at reporting date is based on data as at 30 June 2024.

The next actuarial assessment of this liability is currently due no later than 30 June 2027.

The liability is disclosed in Note 19 as part of 'Current / Non-Current Liabilities – Provisions'.

The NSW Police Force Police Blue Ribbon Insurance***NSW Police Force Police Blue Ribbon Insurance Scheme (PBRI)***

The PBRI scheme is required under the Police Act 1990, which requires that an approved death and disability insurance policy is taken out on behalf of police officers. Aware Super takes out this policy on behalf of NSW Police Force as trustee.

PBRI Scheme - Premium Adjustment Mechanism (Risk Share)

The PBRI Contract between the Trustee and TAL includes a Premium Adjustment Mechanism (risk share) component, where admitted claims for injuries in a coverage year are higher than agreed thresholds, the Trustee would be required to pay a risk share amount to TAL. NSW Police Force has an agreement with the Trustee to reimburse these payments. Alternatively, if claims are lower than the thresholds, a rebate would be received by NSW Police Force.

There are two separate components to the NSW Police Force risk share, Income Protection and Death / Total Permanent Disability (TPD).

The claims threshold for each component is independent. Depending on the number of claims admitted for income protection and claims paid for Death / TPD, it is possible to have a very large risk share payment associated with the income protection claims, and a low amount of risk share payment associated with death / TPD risk share component. The converse may also apply if the income protection claims were relatively low, or no risk share payable if the claims are within the acceptable limits.

In accordance with AASB 119 *Employee Benefits* and AASB137 *Provisions, Contingent Liabilities and Contingent Assets*, NSW Police Force has recognised the anticipated liabilities provisions relating to the Risk Share thresholds for the October 2021, 2022, and 2023 contracts. The obligation arises upon execution of the relevant contracts for each year where past claims admitted history indicate a possibility that admitted claims will breach the threshold. The provision has been based on actuarial assessment by an independent actuary.

Accordingly, the following assumptions have been made regarding the timing of claims and that these may change:

The overall valuation of liabilities associated with each risk share contract is based on anticipated claims costs that will arise over time after each contract.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

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

Recognition and Measurement (continued)

Employee benefits and related on-costs (continued)

The NSW Police Force Blue Ribbon Insurance (continued)

Payments for any risk share is expected into the future. For example, the October 2023 contract payment is expected to occur in September 2032.

Increase in the number of claims - 25% growth rate has been assumed to mitigate the risk that more claims than expected occur either due to longer delays in reporting than expected, increased incidents or greater awareness of entitlement to benefits.

The risk share provision recognised for the October 2021, 2022 and 2023 contracts, totaling \$809.8 million, comprises of \$267.8 million for income protection and \$542 million for death and TPD as at 30 June 2024.

This risk share provision is fully funded by NSW Government when it becomes payable in 2026-27 financial year. Approved forward estimate for additional Consolidated Fund revenue for the 2026-27 to 2032-33 financial year for the PBRI Risk Share liability is \$680 million.

NSW Police Force cannot recognise future Consolidated Fund as revenue in the 30 June 2024 year under the AASB 1058 Income of Not-for-Profit Entities. The standard stipulates that the revenue recognition of the consolidated funds occurs upon receipt in the future years commencing 2026-27 financial year.

As a result of AASB 1058 compliance, a timing difference in recognising the risk liabilities and the consolidated fund revenue is temporarily presenting significant negative accumulated funds in the Net Equity position (refer to Note 21).

The liability is disclosed in Note 19 as part of 'Current / Non-Current Liabilities – Provisions' and the recovery is disclosed in Note 8 as part of 'Current / Non-Current Assets – Receivables'.

20. CURRENT / NON-CURRENT LIABILITIES – OTHER

	2024	2023
	\$'000	\$'000
Other Liabilities - Current		
Liabilities under transfers to acquire or construct non-financial assets to be controlled by NSW Police Force	398	4,284
Other	111	55
Total Liabilities - Other	509	4,339
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	4,284	1,707
Add: receipt of cash / receivables during the financial year	-	4,529
Deduct: income recognised during the financial year	(3,886)	(1,952)
Closing balance of liabilities arising from transfers to acquire / construct non-financial assets to be controlled by the entity	398	4,284

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 30.

21. 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 12.

(ii) Accumulated funds

The NSW Police Force accumulated funds position has deteriorated to a deficit of \$304 million at 30 June 2024. The negative accumulated funds position is primarily due to the unfavourable impact of PBRI Risk Share expenses of \$389 million. In accordance with Australian Accounting Standards, NSW Police Force cannot recognise future Consolidated Fund revenue until it is received. This is a timing issue only.

(iii) Equity transfers

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

	2024	2023
	\$'000	\$'000
Transfers of property, plant and equipment		
To NSW Telecommunications Authority	-	(1,026)
Subtotal	<u>-</u>	<u>(1,026)</u>
Transfer of equity from Administrative Arrangement		
From Resilience NSW	-	(60)
Subtotal	<u>-</u>	<u>(60)</u>
Increase / (Decrease) in Net Assets from Equity Transfers	<u>-</u>	<u>(1,086)</u>

21. EQUITY AND RESERVES (continued)

Recognition and Measurement (continued)

(iii) Equity transfers (continued)

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
6 and 7	30 June 2023	\$1.026 million

(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 2024

22. COMMITMENTS FOR EXPENDITURE

	2024	2023
	\$'000	\$'000
Capital Commitments		
Aggregate capital expenditure contracted for at balance date and not provided for:		
Within one year	44,545	93,331
Later than one year and not later than five years	6,317	2,792
Later than five years	-	2,791
Total (including GST)	<u>50,862</u>	<u>98,914</u>

Input tax credits of \$4.624 million (\$8.992 million in 2022-23) is expected to be recoverable from the Australian Taxation Office, are included above.

23. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

	2024	2023
	\$'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>1,457</u>	<u>3,604</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 2024 is: \$1.879 million.

<u>1,879</u>	<u>1,879</u>
--------------	--------------

24. BUDGET REVIEW

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

Subsequent government approved amendments to the original budget are not reflected in the original 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 \$367 million.

The Net Result included the adverse impact of the following major variances:

- \$240 million historical adjustments to workers compensation premiums.
- \$104 million adjustment in death and disability related amounts including the Police Blue Ribbon Insurance premiums payable in future years.
- \$80 million actuarial adjustments associated with long service leave liabilities.

Assets and liabilities:

Total non-current assets increased by \$174 million mainly due to a revaluation increment in Property, plant and equipment.

Total current liabilities increased by \$220 million primarily due \$240 million relating to historical adjustments to workers compensation premiums payable in 2024-25. Offset by reduction of \$11 million relating to capital expenditure payables.

Total non-current liabilities increased by \$183 million primarily relating to an increase of \$120 million in the Police Blue Ribbon Insurance employee related provisions and a \$57 million increase in borrowings - lease liabilities.

Cash flows:

Net cashflows from activities increased by \$83 million, mainly due to the rephasing of the capital program corresponding to a decline in investment activities.

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 received a range of approved budget variations during the year including additional budget for Police Blue Ribbon Insurance Premiums and expenses associated with workers compensation 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.

25. 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:

	2024	2023
	\$'000	\$'000
Net Cash Flows from Operating Activities	332,665	446,664
Depreciation and amortisation	(252,175)	(237,156)
Net gain / (loss) on disposal of property, plant and equipment	(10,056)	(33,480)
Net gain / (loss) on Right-of-use assets - plant and equipment	19	8
Net gain / (loss) on derivatives at fair value through profit and loss	(195)	(4,824)
Non-cash revenue - capital donations - refer Note 3(b)	1,207	12,529
Recognition of pre-existing but previously unrecorded assets	53	-
Restoration costs - refer Note 20	7,485	7,851
Net gain / (loss) on disposal of derivatives held for trading	289	4,775
Increase / (decrease) in receivables	4,988	20,729
Increase / (decrease) in contract assets	1,106	1,697
Increase / (decrease) in inventory	(62)	(200)
Decrease / (increase) in creditors	(78,229)	(129,066)
Decrease / (increase) in provisions	(474,824)	(269,508)
Decrease / (increase) in other liabilities	3,830	(2,445)
Increase / (decrease) in capital works expenditure accruals	(11,107)	20,165
Decrease / (increase) in contract liabilities	691	(9,864)
Net result	(474,315)	(172,125)

26. NON-CASH FINANCING AND INVESTING ACTIVITIES

	2024	2023
	\$'000	\$'000
Liabilities and expenses assumed by the Crown:		
Superannuation	(28,693)	(34,276)
Long service leave	(135,018)	(78,422)
Payroll tax on superannuation	(1,564)	(1,867)
	(165,275)	(114,565)

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

27. 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:

	2024	2023
	\$'000	\$'000
Crown Trust Fund Account		
Cash balance at 1 July	64,634	64,107
Add: Receipts	46,568	55,979
Less: Expenditure	<u>(52,006)</u>	<u>(55,452)</u>
Cash balance at reporting date	<u>59,196</u>	<u>64,634</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.

28. ADMINISTERED ASSETS AND LIABILITIES

	2024	2023
	\$'000	\$'000
Administered assets		
Receivables ¹	64	67
Digital assets ²	<u>6,954</u>	<u>2,339</u>
Total Administered Assets	<u>7,018</u>	<u>2,406</u>
Administered liabilities		
Unearned income due not later than one year ³	14,374	12,794
Unearned income due later than one year ³	<u>18,709</u>	<u>17,739</u>
Total Administered Liabilities	<u>33,083</u>	<u>30,533</u>

Confiscated assets under the relevant legislations are not controlled by the NSW Police Force and hence are not recognised in the financial statements.

Note

1. The administered assets comprise of accrued income from Transport for NSW for the year ended June 2024.
2. 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.
3. 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 2024

29. ADMINISTERED INCOME

	2024	2023
	\$'000	\$'000
Firearms licensing	11,462	11,268
Security industry licensing	12,046	11,581
Fines and forfeitures	2,113	2,893
Receipts under Crimes Act	1,487	361
Digital assets	6,954	2,339
Other	16	40
	<u>34,078</u>	<u>28,482</u>

Note

The administered income is not recognised in the annual financial statements as they are not controlled by NSW Police Force. Income is administered on behalf of the Crown and not retained by NSW Police Force.

30. 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 2024 \$'000	Carrying amount 2023 \$'000
Financial Assets				
Cash and cash equivalents	7	Amortised cost	224,265	233,159
Receivables ¹	8	Amortised cost	32,693	32,485
Contract assets ²	9	Amortised cost	7,390	6,284
Financial assets at fair value	11	Fair value through profit or loss	-	29
Financial Liabilities				
Payables ³	17	Amortised cost	442,960	364,838
Borrowings	18	Amortised cost	800,597	823,377
Financial liabilities at fair value	11	Fair value through profit or loss	166	-

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 neither transferred nor retained substantially all the risks and reward, but has transferred 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.

30. 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, Jones Lang Lasalle NSW Pty Ltd Trust Account and Spotless Facility Services 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.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

30. FINANCIAL INSTRUMENTS (continued)

(d) Credit risk - Finance risks (continued)

The loss allowance for trade debtors as at 30 June 2024 and 30 June 2023 was determined as follows:

Trade Receivables

30 June 2024						
\$'000						
	Current	<30 days	30-60 days	61-90 days	>91 days	Total
Expected credit loss rate	0%	48%	100%	100%	100%	
Estimated total gross carrying amount at default	-	3,816	263	125	344	4,548
Expected credit loss	-	1,815	263	125	345	2,548

30 June 2023						
\$'000						
	Current	<30 days	30-60 days	61-90 days	>91 days	Total
Expected credit loss rate	0%	49%	100%	100%	100%	
Estimated total gross carrying amount at default	-	2,990	357	47	515	3,909
Expected credit loss	-	1,455	357	47	515	2,374

Other Receivables

30 June 2024						
\$'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	-	546	20	37	1,843	2,446
Expected credit loss	-	-	-	37	1,843	1,880

30 June 2023						
\$'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	-	795	183	34	2,884	3,896
Expected credit loss	-	-	-	34	2,884	2,918

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 2024.

30. 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 12.34% (2023 – 11.46%).

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
2024								
Payables ¹	-	442,960	-	-	442,960	442,960	-	-
Borrowings:								
Lease liability	2.67%	1,001,154	-	1,001,154	-	55,609	212,131	733,414
		1,444,114	-	1,001,154	442,960	498,569	212,131	733,414
2023								
Payables ¹	-	364,838	-	-	364,838	364,838	-	-
Borrowings:								
Lease liability	2.28%	1,041,315	-	1,041,315	-	95,210	204,558	741,547
		1,406,153	-	1,041,315	364,838	460,048	204,558	741,547

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.

30. 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 IM Funds 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 \$500,000. 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 two 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 2023-24. 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:

30. FINANCIAL INSTRUMENTS (continued)

(f) Market risk - Finance risks (continued)

Interest rate risk (continued)

		-1%		+1%	
	Carrying amount \$'000	Net result \$'000	Equity \$'000	Net result \$'000	Equity \$'000
2024					
Financial assets:					
Cash and cash equivalents	224,265	(2,243)	(2,243)	2,243	2,243
Receivables	32,693	-	-	-	-
Contract assets	7,390	(74)	(74)	74	74
Financial liabilities:					
Payables	442,960	4,430	4,430	(4,430)	(4,430)
Borrowings	800,597	8,006	8,006	(8,006)	(8,006)
Financial liability at fair value	166	2	2	(2)	(2)
2023					
Financial assets:					
Cash and cash equivalents	233,159	(2,332)	(2,332)	2,332	2,332
Receivables	32,485	-	-	-	-
Contract assets	6,284	(63)	(63)	63	63
Financial assets at fair value	29	-	-	-	-
Financial liabilities					
Payables	364,838	3,648	3,648	(3,648)	(3,648)
Borrowings	823,377	8,234	8,234	(8,234)	(8,234)

Other price risk

Exposure to other price risk primarily arises through the investment in the TCorp IM Funds 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.

30. 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 year during which the change has occurred.

	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
2024				
Financial liabilities at fair value				
Derivative financial instrument	-	166	-	166
	-	166	-	166
2023				
Financial assets at fair value				
Derivative financial instrument	-	29	-	29
	-	29	-	29

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

31. RELATED PARTY DISCLOSURES

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

	2024 \$'000	2023 \$'000
Salaries	2,876	2,796
Other long-term employee benefits	-	-
Termination benefits	-	-
Total remuneration	2,876	2,796

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
- vi. Deputy Commissioner, Emergency Management

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

These transactions exclude Long Service Leave, Defined Benefit Superannuation assumed by the Crown and Non-renewal benefits earned prior KMP appointment.

(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 NSW Government 2026 Road Safety Action Plan. 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	2024		2023	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
Sale of goods and services - refer Note 3(a)	23,216	8,037	22,636	4,899
Total sale of goods and services from Transport for NSW	23,216	8,037	22,636	4,899

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

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

31. RELATED PARTY DISCLOSURES (continued)

(c) Government - related entities (continued)

(iii) Acceptance by the Crown of employee benefits and other liabilities. Refer Note 3(c) and Note 26.

Nature of transaction	2024		2023	
	Transaction value	Net receivable / (payable)	Transaction value	Net receivable / (payable)
	\$'000	\$'000	\$'000	\$'000
Superannuation - defined benefit plans	28,693	-	34,276	-
Long service leave	135,018	-	78,422	-
Payroll tax	1,564	-	1,867	-
Total assumed by the Crown	165,275	-	114,565	-

(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	2024		2023	
	Transaction value	Net receivable / (payable)	Transaction value	Net receivable / (payable)
	\$'000	\$'000	\$'000	\$'000
Workers' compensation insurance - Refer Note 2(a)	737,184	-	554,379	-
Insurance *	94,625	-	82,722	-
	831,809	-	637,101	-

*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	2024		2023	
	Transaction value	Net receivable / (payable)	Transaction value	Net receivable / (payable)
	\$'000	\$'000	\$'000	\$'000
Agency Performance Adjustment for fund years 2022-23 and 2023-24 - Refer Note 2(b)	240,244	(264,268)	189,782	(208,760)
	240,244	(264,268)	189,782	(208,760)

NSW Police Force

Notes to the financial statements for the year ended 30 June 2024

31. RELATED PARTY DISCLOSURES (continued)

(c) Government - related entities (continued)

- (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	2024		2023	
	Transaction value	Net receivable / (payable)	Transaction value	Net receivable / (payable)
	\$'000	\$'000	\$'000	\$'000
COVID-19 protective equipment - Refer Note 3(b)	323	-	595	-
Total	323	-	595	-

(vi) Other transactions

The NSW Police Force received other grant funding from various NSW Government agencies which are not considered material. Refer Note3(b).

32. EVENTS AFTER THE REPORTING YEAR

The NSW government announced on 19 August 2024 a replacement of the existing Police Blue Ribbon Scheme (PBRI) with a new **Enhanced Police Support Scheme (EPSS)**, will commence on 1 October 2024.

Under the EPSS scheme, officers will be supported in times of illness and injury and will continue to be covered for on / off duty injuries and on / off duty death for eligible officers. Police officers will continue to contribute 1.8% of their salary towards the scheme.

The assumption used to calculate the PBRI values disclosed in these financial statements have not considered the impact of this new scheme.

The current insurer for the Police Blue Ribbon Insurance Scheme was requested by Australian Prudential Regulation Authority (APRA) to obtain a deed of guarantee (the deed) from NSW Police Force for the PBRI Scheme - Premium Adjustment Mechanism (Risk Share) liability currently disclosed in note 19. The deed guarantees to the Insurer that NSW Police Force will meet the financial obligation of the PBRI risk share liability in the event the Trustee defaults on the payment to the insurer. The deed is a non-adjusting event in the financial statements and the financial impact is unable to be determined at the date of signing the accounts.

Other than the above, there have been no other matters or circumstances occurring subsequent to the end of the financial year, that have significantly affected, or may significantly affect, the operations of the NSW Police Force, the results of those operations or the state of affairs of the NSW Police Force in future financial years.

END OF AUDITED FINANCIAL STATEMENTS

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 2023-24 the workers compensation premium was \$737.184 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 2023-24 public liability premium was \$69.354 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 2023-24 the TMF motor vehicle premium was \$19.749 million, and the 2023-24 CTP was \$5.656 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 2023-24 the property premium was \$5.277 million.

Miscellaneous: The miscellaneous insurance policy includes personal accident for volunteers, air travel, personal effects, and miscellaneous costs. For 2023-24 the miscellaneous insurance cost was \$0.161 million.

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 2023.

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 2023 was \$592.76.

Source: Australian Government Productivity Commission Report on Government Services 2023, published May 2024, Chapter 6: Police services and attachment tables, table 6A.1.



7 APPENDICES

Multicultural policies

Multicultural Policing Strategy

NSW Police Force's 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 Services Program Framework. Governance of the multicultural portfolio was led by Corporate Sponsor for Communities (Multiculturalism) Assistant Commissioner Anthony Cooke.

Outcomes achieved

Community Engagement

The NSW Police Force have continued to uphold a commitment to enhance their engagement with multicultural communities during 2023-24, including ongoing participation in major community events, facilitating educational and awareness training sessions, as well as undertaking the development and dissemination of multilingual resources. The Corporate Sponsor for Communities meets with community and religious leaders from diverse backgrounds on an ongoing basis to support information sharing and de-escalation of current and emerging issues. This includes meetings with activist groups to ensure protests are lawful and safe for all members of the community. The Corporate Sponsor for Communities also attended several whole government agency meetings, community events, forums, Iftars during the month of Ramadan, and the Premier's Harmony Dinner on 14 March 2024.

Activities delivered during this period were:

- Harmony Week was celebrated in March 2024, with participation in community events based on the theme of 'Everyone Belongs.' Multicultural Community Liaison Officers (MCLOs), Crime Prevention Officers (CPOs) and Youth Engagement Officers (YEOs) attended numerous community events and school programs within their PACs and PDs, reflecting their ongoing commitment to promote diversity and harmony within their communities.
- Refugee Week was celebrated in June 2024 with an art exhibition by refugee artists at Police Headquarters in collaboration with Settlement Services International. This exhibit involved artists who have had refugee and trauma experiences talking about their art, engaging attendees, and exploring the value of storytelling through art. The theme for this year's art exhibition was 'Finding Freedom through Family'. A collaborative piece was also created by the artists and was the centrepiece of the exhibition.
- The Inclusion Month campaign was celebrated and recognised in September 2023; a campaign that raises awareness that a culture of inclusion and belonging is the responsibility of all. Various events were held throughout the month to celebrate and recognise the diversity of all NSW Police Force employees.
- The MCLO Program represented the NSW Police Force at the 2024 Multicultural NSW Regional Engagement Program Annual Summit. The event was hosted by The Hon. Stephen Kamper MP, Minister for Multiculturalism and brought together key partners and stakeholders, senior NSW Government officials, experts, practitioners, and policymakers to 'address the key issues facing our multicultural society today' and to foster stronger more cohesive communities. Over 200 multicultural leaders from right across NSW were in attendance and about 15 select stallholders largely from government agencies.
- The annual Police Ramadan Iftar event was organised by People & Capability Command to support and engage with Muslim employees. The event was held on 18 March 2024 at Georges Hall. Around 150 participants, along with their families, came together to break their fasts. Speeches were delivered by Imams, including an NSW Police Force chaplain and the Corporate Sponsor for Communities.
- 3,603 community engagements related to multiculturalism have been recorded in the Engage system between 13 September 2023 and 30 June 2024. Of these, 527 records relate to Operation Shelter.

Resources

- To support operational policing, NSW Police Force have partnered with Multicultural NSW to continue developing the multilingual phrases app, which is due for release on MobiPOL in December 2024. The app contains commonly used instructions and phrases drawn directly from the NSW policing context which have been translated by certified translators and then embedded into the app. The pre-translated phrases can be displayed in both visual and audio mode.
- Development of resources to assist police commands with the PALM (seasonal worker) program. This includes resources for police (information on the program, presentations and resources for print and use), workers arriving in Australia (presentation on policing in NSW), MCLO deployment (arranged on request by local services/police) to regional areas to assist at orientation days and as matters arise.
- The NSW Police Force Dowry Abuse Project has been completed and will be developed into a PETE training package that is accessible for all NSW Police Force employees.
- Community education and resource development on virtual kidnapping has been undertaken by MCLOs in partnership with the Serious Crimes and Robbery Squad at State Crime Command.
- Development and roll out of the Sexual Violence Training package for MCLOs ensuring awareness of support and requirements of interaction with victims of sexual violence.
- MCLOs in collaboration with the Field Support and Community Engagement Team, Crime Prevention Command developed statewide 'Chinese Blessing Scam' awareness material for police and community. Factsheets, flyers, and social media tiles were translated to Traditional Chinese and Simplified Chinese.
- Multilingual resources were developed regarding licensing and alcohol offences to reduce alcohol-related crime within multicultural communities and among international students.
- Victims Cards have been translated into 42 languages and are available to access via the Victims of Crime intranet page.
- Planning and engagement undertaken by MCLOs with Oxley PD for the Tamworth Fiesta La Peel multicultural event, a multicultural event of significance in the Southern region. The MCLO program worked collaboratively with the PD to arrange relevant information and police presence to engage with the multicultural community.
- The MCLO Program supported Murrumbidgee PD for the annual Sikh Games. This included support in messaging before the games, engagement with community to ensure understanding of the complexities of community relations amongst Sikh and Hindu communities.

Policy & procedure documents

The Corporate Sponsor for Communities has continued to participate in the development of the NSW Settlement Strategy Monitoring and Evaluation Framework, led by Multicultural NSW.

Engagement and Hate Crimes Unit

- Eighty-four Hate Crime Awareness Presentations have been delivered to community groups, government groups and police.
- Engagement with Mr Zawar Shah, President of the Shia National Network of Australia (SNNA) and attended events within the Shia community and places of worship regarding Muharram, one of the most important and busiest days/evenings from 26 July 2023 to 30 July 2023.
- Extensive engagements undertaken with the Sikh and Hindu communities and Temples/Gurdwaras, as well as the Consulate General of India and PACs relating to ongoing tensions and protests relating to Khalistan and historical issues including Indian Independence Day and killing of Sikh Leader in Canada.
- Extensive engagements undertaken with the Middle Eastern and Jewish communities as well as internal and external stakeholders in response to the 7 October 2023 attacks by Hamas on Israel. EHCU staff members also attended Israeli/Palestinian rallies on the weekends.
- Analysis of Hate Crime trends affecting the Palestinian and Jewish communities were provided to Operation Shelter.
- Significant engagement with peak Islamic organisations following the arrest and charging of several young persons with terrorism offences in April 2024.

- Attended numerous Iftar events including Parramatta Mosque, Alamdar Association of Australia, ANIC/UMA event, Australian Muslim Youth League, Affinity 11th Building Harmony Interfaith Dinner and Egyptian Consulate General.
- Immediate deployment on the evening of 15 April 2024 in response to the stabbing of Bishop Mari at Wakeley. Extensive and ongoing engagements with communities and places of worship after the event. Support provided to Strike Force Mingary.
- Ongoing engagements undertaken throughout the reporting period at Coptic and Orthodox Churches for their Easter celebrations.
- Ongoing engagements undertaken with the Indian Community, Sikh, Muslim Christian, and Hindu relating to the Indian elections.
- Ongoing engagement with Bangladesh community regarding civil unrest overseas and protests in Sydney.
- Ongoing engagement with numerous consulates to discuss and in response to contemporary issues.

Diversity Training

During the 2023-24 period, the NSW Police Force's commitment to embedding diversity considerations across key policing contexts has seen diversity skills components being included the recently formed Family Liaison Officers course and the Working with Aboriginal Communities PETE Module.

Multicultural Community Liaison Officer Program

The Multicultural Community Liaison Officer Program and Multicultural Community Liaison Officers continued to provide support to the field through supporting police officers with multicultural matters and events, information delivery, engagement with leaders and maintaining relationships with stakeholders during this reporting period of 2023-24:

- Five MCLO vacancies were permanently filled.
- MCLOs worked in collaboration with senior officers, stakeholders, and the Indian community to ensure cohesion during the Khalistan referendum and visit by India's Prime Minister Modi. MCLOs engaged with communities before and after the PM's visit and were also deployed to the Modi Community rally providing support and assistance with police operations to mitigate community conflict and persons of interest.
- On 9 October 2023, the MCLO Program was included in the NSW Police Force response to the war in the Middle East under the banner of 'Operation Shelter'. MCLOs were pivotal in the NSW Police Force response to the ongoing conflict overseas. For six months, MCLOS were deployed at the weekly protests in Sydney, and have also enabled the NSW Police Force to maintain positive interactions with the community.
- The MCLO Program supported the NSW Police Force response to the stabbing of a Bishop during a live streamed sermon. The MCLO program assisted Fairfield PAC, provided a daily sentiment return to NSW Police Force executive and actively participated in community engagement and reconciliation activities.

Awards

- In September 2023 the Diversity Training Program was nominated for the Irene Jurgens Award and resulted in becoming a finalist in that award category. This was primarily in recognition of the development of the Mandatory Victims training package to include a diversity approach, and the training of all NSW Police Force education development officers in the delivery of that package.
- Nelly Sinha (Burwood MCLO) was nominated and shortlisted for the Women in Policing Perpetual Awards 2023. Two MCLOs, Osman Goreli (Auburn PAC) and Nelly Sinha (Burwood PAC) were also nominated for 'Unsworn Employee for the Police Officer of the Year Awards' 2024.
- Fiona Zhou (Ku Ring Gai PAC) was also awarded the Rotary Community Service Award 2024, which recognises the exceptional efforts of NSW Police Force employees who have worked for the benefit of the community, putting service above self whether on or off duty.

Police Multicultural Advisory Council (PMAC)

PMAC's commitment and collaboration with the NSW Police Force, including their continuous support for the Commissioner and Corporate Sponsor for Multiculturalism, has been significant. Three PMAC quarterly meetings were held during this period, in September 2023, November 2023, and March 2024. A PMAC out of session meeting was also organised on 20 October 2023, in which the panel discussed several community sentiment issues in relation to the conflict unfolding in the Middle East. The members who joined the meeting appreciated the NSW Police Force commitment to keeping the community safe and secure. The council members suggested numerous strategies to address community anxiety, concern, and sentiments, including a message from NSW Police Force to be translated in various languages for PMAC to communicate with their clients, customers, and the community.

PMAC members in collaboration with the NSW Police Force delivered several forums, sessions, and conferences on domestic and family violence, included as part of 16 Days of Activism.

PMAC members presented at the Police Academy on 22 November 2023 and 22 February 2024 to Class 360 and 361, and over 300 participants. PMAC members joined these sessions along with the Corporate Sponsor for Communities, the CEO and the Director of Language Services from Multicultural NSW, and the multicultural portfolio staff.

A PMAC member on behalf of Darulfatwa Australia invited NSW Police Force officers, PMAC members, and staff to join their Iftar dinner during the month of Ramadan in March. This event was organised by the Australian Muslim Youth League, and a PMAC member was one of the key members of the organising committee. The Iftar was attended by numerous dignitaries, including the ministers, local members, mayors and councillors, the assistant commissioner, the corporate sponsor for communities, and other senior police officers, including the commander of Bankstown. NSW Police Force representation at the Iftar dinner with over 350 Muslim young people participated and led the activities on the day.

The Multicultural Mawlid Concert, hosted by Darulfatwa, was held on 24 September 2023 with an NSW Police Force representative in attendance. The event was attended by approximately 5000 people including political and religious leaders.

Strategies and activities planned for 2024-25

- Communication and implementation of the Multicultural Policing Strategy 2021-2025.
- Support the implementation of hate crime information campaign for communities.
- Scope and facilitate NSW Police Force efforts towards the development of coercive control communication for multicultural communities.
- Develop a crisis response plan for MCLOs.
- Facilitation of a forum for all NSW Police Force staff who are listed on the Community language Aide Scheme.
- Roll out PAC and PD training for working with interpreters and use of multilingual phrases app.
- Roll out of the new NSW Police Force Languages Services Standard Operating Procedures.
- Ongoing collaboration with the community to ensure public safety across NSW, in response to ongoing international developments.

Major works in progress

The table below lists NSW Police Force's major capital works in progress as of 30 June 2024.

Project	Estimated financial year of completion	Life to date 30/06/24 cost \$'000
Building		
Multipurpose police station program	2025	100,517
Dubbo Regional Education and Training Centre	2025	40,531
Bega Police Station	2025	17,431
Newcastle Police Station refurbishment and upgrade	2025	4,852
Police Dog Unit Command facilities	2025	3,682
Metro Active Armed Offenders facilities – fit out	2025	1,901
Upgrade police facilities at Helensburgh	2025	1,351
Police Driver training upgrade	2025	1,282
Glebe Police Station roof repairs	2025	950
Contract Centre facilities mechanical and electrical upgrades	2025	476
Goulburn Academy critical incident response training (CIRT) upgrade	2025	375
Flood related works – Molong and Eugowra Police Stations	2025	170
Nepean PAC refurbishment	2025	124
Potts Hill facility refurbishment	2025	108
Upgrade to Goulburn Police Academy	2026	42,124
Goulburn Police Station	2026	2,485
Bourke Police Station major upgrade	2026	940
Goulburn Academy gym and recreation centre	2026	624
Moama Police Station	2026	572
Singleton Police Station	2026	282
Blayney Police Station	2026	181
Revesby Police Station	2026	173
Replacement of police floating wharf at Balmain	2026	31
Regional Police Station program	2028	147

Information and Communication Technology		
Law enforcement monitoring facility	2025	20,738
Firearms Registry transformation uplift capabilities phase 2	2025	6,542
2024-2025 Commonwealth Budget – National Criminal Intelligence System transition	2025	2,196
Digital Evidence First Responder Program phase 3 – Digital evidence cloud	2025	1,125
Digital drivers licence phase 2	2025	838
NSW Police Pulse program	2025	119
Technology asset replacement program phase 5	2026	29,545
Critical Police Radio Network infrastructure in Southern Region	2026	4,297
Integrated biometric platform	2026	1,177
Human source management system	2026	268
Integrated Policing Operations System	2027	104,808
Integrated Connected Officer	2027	43,275
Plant and Equipment		
Road Safety Plan 2021	2025	1,997
Permanent Armoured Vehicle capability	2025	1,601
Refurbishment of Class 1 vessels	2025	1,357
Marine vessel replacement program – phase 2	2026	6,146
Fit out of vehicles associated with an additional 1,500 police	2026	5,433
Prisoner transport modules	2026	1,566
Specialised vehicle replacement program – phase 2	2027	1,022
Utility vehicle prisoner transport modules	2028	376

Note: In addition to the above project listing, two projects “Jindabyne Area Police Stations Program” and “Police Dog Transport Modules” reached practical completion during 2023-24. These have not been included as work in progress, however, minor financial completion adjustments are anticipated in 2024-25.

Note: Waverley Police Station was terminated in 2023-24. Expenditure of \$0.5 million was incurred over the life of the project. This project was replaced with a new project for “Upgrades & Refurbishments at Waverley and Rose Bay Police Stations” to start in 2024-25.

Requests for assistance

In this reporting period the NSW Police Force answered 92% of Triple Zero (000) calls within 10 seconds with an average answer time of six seconds. Calls to the Police Assistance Line (131 444) were answered in an average of seven minutes and 25 seconds per call. The number of contacts received is outlined in the chart below.

Contacts received

Contact point	2019-20	2020-21	2021-22	2022-23	2023-24
Triple Zero (000) *	791,549	794,834	751,132	757,258	842,411
Police Assistance Line (131 444)	536,777	495,268	420,950	289,731	297,317
Police Assistance Line (digital, Community Portal)	59,075	60,251	84,945	160,057	157,993
Hold-up alarms	1,784	1,818	1,736	2,269	2,332
Alarms (for alarm companies)	674	807	554	533	508
Crime Stoppers (1800 333 000)	92,315	79,975	159,157	66,887	49,478
Crime Stoppers (digital)	39,991	45,534	161,505	44,597	52,932
Customer Assistance Unit (1800 622 571)	33,354	27,031	20,241	18,538	20,614
Police Switchboard (9281 0000)	34,874	27,313	24,883	24,501	16,340
Missing Persons Unit after hours (1800 025 091)	86	57	27	11	23
Injury Management Hotline (1800 996 336)	322	420	317	207	682
Child Wellbeing Unit	34,875	43,498	45,732	52,212	54,417
OIA	8,694	11,014	11,392	11,940	-
Firearms (Voice) (commenced November 2018)	69,313	70,358	58,617	57,314	67,843
Firearms (digital) (commenced April 2020)	-	17,208	16,989	12,488	3,807
Total	1,703,683	1,675,386	1,758,171	1,498,543	1,566,697

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 NSW Police Force. OIA ceased operation after the 2022-23 reporting period.

Complaints against police

In April 2018, the NSW Police Force implemented IAPro as its system for recording complaints. This reporting year there were 7,070 complaints made against police officers. These complaints contained 12,892 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 28 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	2021-22	2022-23	2023-24 ¹
Customer service	2,416	2,511	2,799
Dishonesty	425	437	440
Drugs/alcohol	88	111	110
Firearms/prohibited weapons (non-service related)	21	23	35
Information/telecommunication	314	387	348
Investigation	1,621	2,162	2,235
Judicial/evidence	446	559	561
Misuse of social media	20	36	36
No allegation group (not yet entered)	2	-	-
Other offences (not elsewhere specified)	394	337	405
Police powers	1,060	1,034	1,274
Service standards/ethical standards/guidelines	2,852	2,681	2,894
Sexual misconduct	91	122	113
Traffic	167	228	175
Use of force	1,007	1,024	1,049
Respectful workplace behaviours	461	407	416
Total	11,385	12,059	12,890

¹ Data extracted on 30 July 2024

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 2022-23	Positive 2022-23	Type 2023-24	Positive 2023-24
Drug	Random – sworn officers	5,055	3	6,064	4
	Random – students	204	0	117	0
	Targeted	*32	4	**19	5
	Subtotal	5,291	7	6,200	9
Alcohol	Random – sworn officers	4,306	0	6,531	2
	Random – students	4,109	0	2,051	2
	Targeted	1	1	2	1
	Subtotal	8,416	1	8,584	5
Other	Targeted steroid	1	0	2	1
	Mandatory testing	84	0	52	0
	Special follow up testing	1	0	3	0
	Subtotal	86	0	57	1
Total		13,793	8	14,841	15

*Another three officers refused to undergo a targeted drug test when directed to do so

** 4 of these officers refused to undergo a targeted drug test when directed to do so

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 made available to the Auditor General during the audit of the NSW Police Force Financial Statements.

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 2023-24, the NSW Police Force undertook 4,087 pursuits. Of these, 2,520 were terminated by police while 343 pursuits resulted in collisions. There were 2 fatalities and 27 injuries arising from pursuits.

Reason for police pursuit	2019-20	2020-21	2021-22	2022-23	2023-24
Traffic	1,636	1,443	1,729	1,817	2,073
Criminal	347	320	377	398	418
Stolen vehicle	458	522	735	966	985
Not stop RBT	854	774	928	940	1,008
Other	6	5	14	15	21

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.

Intentional tort claims

The NSW Police Force receives civil claims by way of Statement of Claim or Letter of Demand for assault, battery, unlawful imprisonment, malicious prosecution, breach of statutory duty, conversion, intimidation, injurious falsehood, collateral abuse of process, negligence, trespass and misfeasance in public office, claims of negligence brought by those officers who are eligible to sue at Common Law rather than through Workers Compensation and claims of historical sexual assault including claims that involve PCYC.

The NSW Police Force's systems only record payments for the whole claim and does not break down claims into individual torts or categories. Some of the claims include allegations against other government departments where liability is proportioned between the agencies.

In Financial Year 2023-2024 the NSW Police Force received 359 claims.

As of 30 June 2024, the total amount paid for claims (including damages and costs) commenced in Financial Year 2023-2024 was \$10.106 million.

As of 30 June 2024, the total amount paid for claims (including damages and costs) for claims commenced in any financial year but paid in Financial Year 2023-2024 was \$36.358 million.

Honours and awards

NSW POLICE FORCE AWARDS & MEDALS

Commissioner's Valour Award

Awarded to police officers for exceptional bravery in a life-threatening situation with a clear, significant risk to life.

Inspector Amy Scott

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.

Senior Constable Matthew Bailey
Senior Constable Tymon Hughes
Senior Constable Christopher Bojkowski
Constable Rebekah O'Connor
Leading Senior Constable Paul Hetherington
Senior Constable Andrew Porteous
Sergeant Mark Johnston
Leading Senior Constable Helen McMurtrie
Senior Constable Jack Chapman-Burgess
Probationary Constable Samantha Petty
Senior Constable Paul Dean
Senior Constable Matthew Grand
Sergeant John Condon
Mr Aleksandar Ploskov
Senior Constable Benjamin Hammant
Senior Constable Alison Ingle
Senior Constable John Gillet
Senior Constable Michael Sater
Sergeant Peter Ellis

Leading Senior Constable Peter Hayhow
Senior Constable Damian Wright
Ms Suzanne Stevens
Probationary Constable Daniel Mahoney
Detective Senior Constable Nathan Webb
Former Senior Constable Aaron Weatherley
Former Senior Constable David Campbell
Former Senior Constable Shannon Walmsley
Senior Constable David Richards
Mr Joshua Crowe
Mr Mark Savage
Senior Constable Brett Spencer
Sergeant Virginia McPherson
Detective Senior Constable Michael Hickman
Senior Constable Michael Bandiera
Senior Constable Bridget Hurst
Sergeant Peter Stone
Senior Constable Louis Papworth

Commissioner's Commendation for Service

Awarded to recognise outstanding service.

Assistant Commissioner Anthony Cooke, APM
Superintendent David Driver, APM
Detective Chief Inspector Peter Yeomans
Detective Sergeant John Breda

Detective Senior Constable Timothy Carey
Detective Senior Constable Benjamin Short
Detective Sergeant Akos Lukas
Detective Sergeant David Glennan

Superintendent David Roptell
Inspector Anthony Smith
Sergeant Mark Johnston
Detective Senior Constable Philip Parker
Detective Sergeant Donna Tutt
Inspector Mary Tanner
Detective Sergeant Christopher Elliott
Detective Senior Constable Christopher Culgan
Senior Constable Matthew Roach
Leading Senior Constable Michael Keough

Detective Senior Constable Craig White
Detective Senior Constable Hayley Fenton
Detective Chief Inspector Caroline O'Hare APM
Sergeant Rene Van-Hoven
Senior Sergeant Robert Boyd
Senior Sergeant John Thompson
Senior Sergeant Leslie Nugent, APM
Detective Sergeant John Robertson
Ms Alison Wallace

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.

Senior Sergeant Michael Morris
Senior Sergeant Michael Hrnjak
Sergeant Ryan Spong
Sergeant Clint Brown
Sergeant Lain Houlford
Sergeant Joshua Lisle
Leading Senior Constable Bruce Tape
Leading Senior Constable Brendan Nix
Senior Constable Lincoln Kilpatrick
Senior Constable Haley Upton
Senior Constable Kieran Scott
Superintendent David Driver, APM
Senior Constable Scott Murphy
Chief Superintendent Sonya Tabor, APM
Sergeant Sunny Croft
Senior Sergeant Barry Cash
Inspector Ellen Kaserman
Sergeant Scott Richardson
Sergeant Darren Jenkins
Sergeant Iftikhar Qureshi
Senior Constable Peter Yiakoumis
Senior Constable Louise Conroy
Mr William Kirby
Mr Edmund Zelma
Mr Benjamin Urry
Mr Nicholas Bell
Ms Lisa Ray
Mr Brett Carroll

Ms Allison Joller
Mr Zahi Duzli
Mr Nicholas Weller
Mr Hong Wei Liu
Ms Debbei So
Detective Chief Inspector Peter Yeomans
Detective Sergeant Daniel Roffe
Detective Senior Constable Kiera Watt
Detective Senior Constable Jennifer Ward
Detective Senior Constable Adelle Forbes-Wilson
Detective Senior Constable Grant Sippel
Detective Senior Constable Isobel Ott
Detective Senior Constable Daniel Watson
Detective Senior Constable Julia Murray
Detective Senior Constable Jessica Wootton
Detective Senior Constable Brendon Jordan
Detective Sergeant Peter Philip
Sergeant Matthew Kelly
Senior Constable Alison Ingle
Senior Constable John Gillet
Senior Constable Michael Sater
Leading Senior Constable Peter Hayhow
Senior Constable Damian Wright
Senior Constable Benjamin Hammant
Detective Senior Constable Matthew Erickson
Constable Darren Hunt
Constable Benjamin Hand
Detective Senior Constable Kylie Bagnall

Sergeant Joshua Kasun
Leading Senior Constable Andrew Patterson
Senior Constable James Millhouse
Constable Luke Dickson
Constable Blake Iddles
Senior Constable Jay Stewart
Senior Constable Leanne Woolsey
Sergeant Shannon White
Chief Inspector Gregory Thomas
Detective Senior Constable Brydie Cameron
Detective Inspector Christine McDonald
Detective Sergeant Francine Ralph
Detective Senior Constable Amanda Dench
Detective Sergeant Nathan Abbott
Detective Sergeant Kieran Beaumont
Detective Sergeant Ainsley Hodges
Assistant Commissioner Peter McKenna, APM
Detective Superintendent Steven Clarke, APM
Detective Superintendent Luke Rankin
Detective Superintendent Chad Gillies
Superintendent Michael Rochester, APM
Superintendent David Roptell, APM
Superintendent Mark Wall
Superintendent Daniel Sullivan, APM
Superintendent Brendan Gorman
Superintendent Cathryn Bradbury
Detective Chief Inspector Craig James
Detective Chief Inspector Robert Duncan
Detective Chief Inspector Brendon Cullen
Detective Chief Inspector Matthew Kehoe
Detective Chief Inspector Matthew John Heysmand
Detective Chief Inspector David Silversides
Chief Inspector David Vandergrind
Chief Inspector Adam Phillips, VA
Chief Inspector Michael Dempsey
Chief Inspector Stephen Parry
Chief Inspector Kylie Phillips
Chief Inspector Scott Glynn
Chief Inspector Daniel Skelly
Detective Inspector Matthew Woods
Inspector Anthony Atkinson
Inspector Dearne Jeffree
Inspector Richard Garrels

Inspector Lisa Jones
Inspector Russell McArthur
Senior Sergeant Chad George
Detective Sergeant Craig Ahrens
Detective Sergeant Christopher Elliott
Detective Sergeant Gary Sheehan
Detective Sergeant Russell Ewing
Detective Sergeant Donna Tutt
Detective Sergeant Kate McMillan
Sergeant Wayne King
Sergeant Darren Mccaughey
Sergeant Simon Telfer
Sergeant Simone Green
Sergeant John Dunne
Sergeant John Keough
Sergeant Malcolm Kentwell
Sergeant Michael McCormack
Sergeant Peter Blewitt
Sergeant Andrew Synott
Sergeant Jason Dowds
Sergeant Brett Gibson
Sergeant Luke Blissett
Sergeant Jacqueline Lilley
Sergeant Anthony Brown
Sergeant Roderick Morris
Sergeant Anthony Kirk
Sergeant Rowan Webber
Sergeant David Carter
Sergeant Matthew Scott
Sergeant Christopher Neaves
Sergeant Ty Johnston
Sergeant Adrian Mathewson
Sergeant Clinton Williams
Sergeant Darren Stapleton
Sergeant Benjamin Beach
Sergeant Benjamin Buffett
Sergeant Adam McMillan
Sergeant Derek Hain
Sergeant Steven Davidson
Sergeant Ian O'Rourke
Sergeant Mark Maxwell
Sergeant Amanda Vidler
Sergeant Jason McGinley
Sergeant Lachlan Pritchard

Sergeant Nadia Marin
 Sergeant Justin Mathewson
 Sergeant Nicole Pitt
 Sergeant Timothy Hayes
 Leading Senior Constable Justin Watters
 Leading Senior Constable Heath Mccauley
 Leading Senior Constable Timothy Purcival
 Leading Senior Constable Peter Watts
 Leading Senior Constable Damon Kowalec
 Leading Senior Constable Michael Cooke
 Leading Senior Constable Matthew Green
 Leading Senior Constable Michael Keough
 Leading Senior Constable Nicholas O'Connell
 Detective Senior Constable Christopher Corney
 Detective Senior Constable Joshua Critchley
 Detective Senior Constable Matthew Hudson
 Detective Senior Constable Christopher Culgan
 Detective Senior Constable Benjamin Freebody
 Detective Senior Constable Michael Hickman
 Detective Senior Constable Darren Worthing
 Detective Senior Constable Philip Parker
 Detective Senior Constable Simon Metcalfe
 Detective Senior Constable Penelope Anderson
 Detective Senior Constable Scott Wilcox
 Detective Senior Constable Mark Turner
 Detective Senior Constable Jennifer Bramann
 Detective Senior Constable Ann Kendrew
 Detective Senior Constable Bradley Croker
 Detective Senior Constable Scott Nowland
 Detective Senior Constable Jonathan Haslem
 Detective Senior Constable Megan Peebles
 Detective Senior Constable Bradley Smith
 Senior Constable Jay Conder
 Senior Constable Barry Carr
 Senior Constable Peter Holz
 Senior Constable David Hawthorne
 Senior Constable Todd Petrie
 Senior Constable David Kotek
 Senior Constable Simon Cook
 Senior Constable Trent Johnson
 Senior Constable Jonathan Menzies
 Senior Constable Glenn Edwards
 Senior Constable Michael Chaffey
 Senior Constable Justin Lavin
 Senior Constable Luke Catt
 Senior Constable Ernest Makings
 Senior Constable Daryn Langheim
 Senior Constable Stuart Gordon
 Senior Constable Steve Lundt
 Senior Constable Peta Murphy
 Senior Constable John Branwhite
 Senior Constable Gavin Dick
 Senior Constable Paul Barrenger
 Senior Constable Glenn Eddy
 Senior Constable Peta Erickson
 Senior Constable Andrew Marks
 Senior Constable Luis Otero
 Senior Constable Troy Zischke
 Senior Constable Mark Banfield
 Senior Constable Mark Hayes
 Senior Constable Chayne Foster
 Senior Constable Deborah Davidson
 Senior Constable Danielle George
 Senior Constable Shane Lawson
 Senior Constable James Carters
 Senior Constable Matthew Williams
 Senior Constable Kim Ford
 Senior Constable Natalie Byrne
 Senior Constable Rochelle Grey
 Senior Constable Nikki Abbott
 Senior Constable Daniel Nicoll
 Senior Constable Julie Longfield
 Senior Constable Christopher Davis
 Senior Constable Jo-Anne Turner
 Senior Constable Symon Parsons
 Senior Constable Benjamin Larden
 Senior Constable Troy Flamisch
 Senior Constable Dean Wilson
 Senior Constable Dannielle Neaves
 Senior Constable Mark Sims
 Senior Constable Ryan Elwin
 Senior Constable Jonathan Cartmill
 Senior Constable Douglas Talbot
 Senior Constable Matthew Roach
 Senior Constable Brian Rogers
 Senior Constable Adrian Lanyon
 Senior Constable David Kyle-Robinson
 Senior Constable Christopher Hardy

Senior Constable David Feeney
Senior Constable Tymon Hughes
Senior Constable Timothy Deaves
Senior Constable Ian Gordon
Senior Constable Thomas Wellings
Senior Constable Timothy Reddan
Senior Constable Christopher Neill
Senior Constable Laura Keogh
Senior Constable Kylie Griffith
Senior Constable Jason Rushbrook
Senior Constable Andrew Hodgson
Senior Constable Michael Cameron
Senior Constable Giampiero Giuri
Senior Constable Nicholas Moore
Senior Constable Alisha Dutton
Senior Constable Michael Bandiera
Senior Constable Michael Sharp
Senior Constable Mark Wolinski
Senior Constable Tony Fahey
Senior Constable Terance Kumar
Senior Constable Christopher Hayward
Senior Constable Timothy Pilon
Senior Constable Matthew Lanyon
Senior Constable Craig Harris
Senior Constable Andrew Greenup
Senior Constable Daniel Willis
Senior Constable Scott Symonds
Senior Constable Shannon Hudson
Senior Constable Nerida Ellis
Senior Constable Leanne Coombes
Senior Constable Mark Herdman
Senior Constable Rebecca Maher
Senior Constable Melissa Barrenger
Senior Constable Ryan Cecil
Senior Constable Matthew Atkinson
Senior Constable Jason Denman
Senior Constable Bonita Kelly
Senior Constable Grant Burns
Senior Constable Courtney Pietens
Senior Constable Aaron Simpson
Senior Constable Christopher Lynch
Senior Constable Bridgette Hurst
Senior Constable Shane Coker
Senior Constable Mia Wallis

Senior Constable Rigil Gruca
Senior Constable Leizsha Clissold
Senior Constable Jake Trapani
Senior Constable Harish Chhimba
Senior Constable Shaun Creswell
Senior Constable James Wilcock
Senior Constable Jacob Allen
Senior Constable Phoebe Storck
Senior Constable Brooke Sheehan
Senior Constable Matthew Rimmer
Senior Constable Cameron McDonald
Senior Constable Ellie Allen
Senior Constable Bethany Roe
Senior Constable Luke Kearney
Senior Constable Daniel Nugent
Senior Constable Samuel Tumbridge
Senior Constable Makhala Ayoub
Senior Constable Andrew Martin
Constable Brittany Griffiths
Constable Isaac Briggishaw
Constable Kylie McFarlane
Constable Jessica Palmer
Constable Leigh Blundell
Constable Alexander Powell
Constable Max Stevens
Constable Dominic Cormack
Constable Jasper Muller
Constable Brendon Epple
Constable Cameron Stack
Constable Cameron Martin
Constable Mekayla Date
Constable Douglas Woodhouse
Constable Rebecca Denison
Constable Mitchell Dempsey
Constable Matthew Wells
Constable Robert Aniol
Constable Dony Castro
Constable Andrew Magee
Constable James Copping
Constable Sebastian Wilson
Constable Michael McMorrow
Constable Gordon Mill
Senior Chaplain Andrew Nixon
Ms Kate Stewart

Ms Kelly Casey
Mr Stephen Albert
Ms Carly Greenup
Ms Lisa Kirchen
Ms Narelle Richter
Mr Ross Muir
Ms Kimberly Giles
Mr Andrew Codrington
Ms Melissa Muter
Ms Rachel Spence
Mr Steven Hompes
Mr Glenn Byrnes
Ms Dionne Dalkeith
Mr Keith Pope

Ms Kaylene Picton
Ms Catherine Nash
Ms Mandy Leifels
Ms Sandra Bismire
Mr Jeffery O'Brien
Ms Sharon Merton
Mr Gary Fleming
Ms Sharnah Harriman
Ms Nerissa Cookson
Ms Zoe Bailey
4 X Queensland Police
9 X Victoria Police

Commissioner's Certificate of Merit

Awarded for outstanding work under hazardous circumstances or outstanding performance of duty.

Inspector Frank Brown
Detective Sergeant Matthew Harmer
Detective Sergeant Sasha Pinazza
Sergeant Blake Reily
Sergeant Matthew Zeibots
Leading Senior Constable Benjamin Besant
Leading Senior Constable Paul Miller
Detective Senior Constable Jonathan Newton
Detective Senior Constable Gail Symington
Senior Constable Matthew Bailey
Senior Constable Stephen Brown
Senior Constable Benjamin Foord
Senior Constable Christopher Fullick

Senior Constable Jamie Grime
Senior Constable Timothy Jones
Senior Constable Luke Parsons
Senior Constable Luke Scotman
Senior Constable Brenton Ward
Senior Constable Timothy Wilson
Constable Timothy Rogers
Detective Chief Inspector Matthew Kehoe
Senior Constable Graeme Smith
Detective Senior Constable Samuel Martin
Ms Ann Dunn
Mr Anthony Wilmen
Mr Bryce Elliott

Commissioner's Certificate of Appreciation

Awarded where recognition for their support to the objectives of the NSW Police Force is deserved.

Sergeant Margaret Burke

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: 663

Clasps: 1607

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: 96

Roundels: 300

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: 188

AUSTRALIAN HONOURS & AWARDS

Public Service Medal

Awarded for outstanding service by employees of the national, state, territory and local government.

Mr Nicholas Weller

Australian Police Medal

Awarded for distinguished service by a member of an Australian police force.

Superintendent Gina Bostick

Chief Inspector Amanda Calder

Detective Superintendent Despa Fitzgerald

Detective Sergeant Kristi Faber

Detective Chief Inspector Neil Grey

Mr Matthew Faber

Chief Superintendent Toby Lindsay

Superintendent Kirsty Heyward

Chief Inspector Gregory Mahon

Detective Sergeant Michael Smith

Superintendent Michael Rochester

Superintendent Scott Tanner

Superintendent Joanne Schultz

Senior Sergeant Catherine Urquhart

Chief Inspector Raymond Stynes

Detective Superintendent David

Superintendent Sonya Tabor

Waddell

Detective Chief Superintendent Jason Weinstein

Detective Chief Inspector Cameron Whiteside

National Emergency Medal

Awarded to persons who rendered sustained or significant service during nationally significant emergencies in Australia.

Medals: 444

Clasps: 1

National Police Service Medal

Awarded to sworn police officers for 15 years of diligent and ethical service.

Medals: 1009

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: 814

Clasps: 699

Group Bravery Citation

Awarded for a collective act of bravery by a group of people in extraordinary circumstances that is considered worthy of recognition.

28 members of the Tactical Operations Unit, Negotiation Unit, Rescue and Bomb Disposal Unit, Dog Unit and Traffic and Highway Patrol Command.

NSW STATE AWARDS

NSW Premier's Bushfire Emergency Citation

Awarded for emergency service provided in the 2019-2020 Bushfire Emergency response in NSW.

Citations: 1

Glossary

ADVO Apprehended Domestic Violence Order	NCAT NSW Civil and Administrative Tribunal
AFP Australian Federal Police	NSCSP National Survey of Community Satisfaction with Policing
ANZCTC Australia-New Zealand Counter-Terrorism Committee	NWMR North West Metropolitan Region
APM Australian Police Medal	OCN Organised Crime Networks
ARC Audit and Risk Committee	OIA Operational Information Agency
BOCSAR NSW Bureau of Crime Statistics & Research	OSG Operations Support Group
CAN Court Attendance Notice	PAC Police Area Command
CATI Computer Assisted Telephone Interviewing	PALM Pacific Australia Labour Mobility Scheme
CIRT Critical incident response training	PCYC Police Citizens Youth Club
CMR Central Metropolitan Region	PD Police District
COMPASS Command Performance Accountability System	PETE Police Education Training Environment
COPS Computerised Operational Policing System	PIPP Act Privacy and Personal Information Protection Act 1998
CPO Crime Prevention Officer	PMAC Police Multicultural Advisory Council
DFV Domestic & Family Violence	PULSE Suite of health, safety and wellbeing initiatives
DVHROT Domestic Violence High Risk Offender Team	RBT Random Breath Testing
DSC Detective Senior Constable	RCPT Rural Crime Prevention Team
EDDI Early Drug Diversion Initiative	RES Region Enforcement Squad
EDW Enterprise Data Warehouse	s181D Section of the Police Act 1990 under which a police officer is removed from the NSW Police Force
EM Emergency Management	s80(3) Section of the Police Act 1990 under which a probationary police officer may be dismissed from the NSW Police Force
EOM Enterprise Operating Model	SAP Systems, Applications & Products
ERE Employee related expenses	SC Senior Constable
FETS Forensic Evidence and Technical Services Command	SE Senior Executive
FPO Firearm Prohibition Order	SF Strike Force
GIPA Government Information (Public Access)	SOORT The Statutory and Other Offices Remuneration Tribunal
HRIP Act Health Records and Information Privacy Act 2002	SWMR South West Metropolitan Region
HVP High-Visibility Policing	THPC Traffic & Highway Patrol Command
IRC Industrial Relations Commission	TORS Tactical Operations Regional Support
LEPRA Law Enforcement (Powers and Responsibilities) Act 2002	TOU Tactical Operations Unit
LSC Leading Senior Constable	TRP Total Remuneration Package
MAC Marine Area Command	VA Valour Award
MCLO Multicultural Community Liaison Officer	WPO Weapons Prohibition Order
MNDB Scheme Mandatory Notification of Data Breach Scheme	YLO Youth Liaison Officer
MobiPOL Mobile Policing Program	

Index

Access	146
Aims and objectives	14
Annual report costs	50
Appendices	125
Auditor's report	58
Awards	136
Budget	56
Charter	10
Commissioner's review	8
Consultants	40
Disability inclusion action plans	53
Drug and alcohol testing	134
Financial statements	60
Government Information (Public Access)	47
Human resources	34
Identification of audited financial statements	60
Internal audit and risk attestation	46
Land disposal	32
Legal change	45
Letter of submission	6
Management and structure	11
Modern Slavery Act	54
Multicultural policies	126
Numbers and remuneration of senior executives	35
Organisational structure	11
Public availability of annual reports	50
Public interest disclosures	48
Research and development	32
Risk management and insurance	52
Strategic action	15
Summary review of operations	18
Work health and safety	52
Workforce diversity	52

Contact details

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 202, Level 2
1 Moore Street
Liverpool, NSW 2170
(02) 8738 2699

Western Region

Ground floor
130 Brisbane Street
Dubbo, NSW 2830
(02) 6841 1223

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.

Police are listed under 'Police NSW' in the White Pages – Business and Government.