



ANNUAL REPORT 2022-23



Tuesday, 31 October 2023

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 2023 for tabling in Parliament.

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

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

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

Yours sincerely,



Karen Webb APM
Commissioner of Police

Table of contents

Commissioner's foreword	04
Our organisation	05
Year in review	09
How we performed	14
Financial summary	20
Independent auditor's report	22
Audited financial statements	24
APPENDIX 1: NSW Police Force staff	87
APPENDIX 2: Equal employment opportunity	92
APPENDIX 3: Disability inclusion action plans	93
APPENDIX 4: Multicultural policies	94
APPENDIX 5: Government information (public access)	97
APPENDIX 6: Injuries and workers compensation claims	100
APPENDIX 7: Staff drug and alcohol testing	101
APPENDIX 8: Privacy and personal information	101
APPENDIX 9: Complaints against police	102
APPENDIX 10: Requests for assistance	103
APPENDIX 11: Significant judicial decisions	104
APPENDIX 12: Legislative changes	108
APPENDIX 13: Research and development	110
APPENDIX 14: Police pursuits	110
APPENDIX 15: Overseas travel	111
APPENDIX 16: Consultants	112
APPENDIX 17: Public interest disclosures	113
APPENDIX 18: Matters arising from 2022-23 audit	113
APPENDIX 19: Insurance activities	113
APPENDIX 20: Property disposals	114
APPENDIX 21: Asset purchase and protection	114
APPENDIX 22: Internal Audit	115
APPENDIX 23: Cyber security	116
APPENDIX 24: Productivity data	116
APPENDIX 25: Major works in progress	117
APPENDIX 26: Modern slavery	119
APPENDIX 27: Honours and awards	120
Glossary	127
Statutory compliance index	127
Contact details	128

Commissioner's foreword



In my second year as Commissioner of the NSW Police Force I am proud of the accomplishments achieved by all staff across the organisation in an ever evolving police landscape.

The past reporting year has seen the organisation deliver many key projects and initiatives in line with the Corporate Plan, 'Our Focus, Our Future' that forms my vision of a safer NSW.

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

We continued to face catastrophic weather events with major flooding across the state throughout the second half of 2022 with many staff being personally impacted.

Despite this, NSWPF staff once again joined their emergency service colleagues to provide leadership to the community. They offered help, guidance, and safety to the people of NSW and their actions truly embody our focus of a Connected Community, one of the key pillars of the Corporate Plan.

I continue to strengthen my commitment to maintaining a world-class police force with a united and connected workforce built upon respect, pride, and trust.

November 2022 saw the launch of the PULSE program which provides a suite of new and improved health and wellbeing resources for all staff at each stage of their employment life cycle. The initiatives that form part of the program are grouped into mental health, physical health, injury management and career transition.

A new rotation policy was introduced for officers and further refinements were made to our new police promotions process as part of my commitment to enhance the capability of our staff and organisation, and ensure we have the best people in each role.

In line with my focus on supporting victims of crime, particularly silent crimes, an Australian-first Domestic Violence Registry was created to overhaul how police respond to domestic and family violence across the board. The expertly led team builds upon work already being done to target and disrupt dangerous domestic violence offenders and work with partner agencies to continue to support victims and help them escape the violence.

The NSWPF continued to identify and implement the best practice and response to sexual violence in NSW, in line with our Sexual Violence Strategy. New initiatives including new reporting options, enhanced training for police and new investigative processes ensure we deliver high quality investigations and take a trauma-informed approach to victims.

Our efforts to tackle serious and organised crime were bolstered with changes to legislation that allow police to target and confiscate unlawfully acquired assets and unexplained wealth of organised crime networks. We remain committed to using every option available to us to infiltrate and disrupt these networks and put those suspected of serious crimes before the courts.

The NSWPF delivered new initiatives with the NSW Government and community stakeholders that included programs and messaging to help young people make positive differences in their lives. We have continued our focus on diversion and early intervention strategies which have proven to be extremely effective at keeping young people out of the criminal justice system.

The outcomes achieved in the past year are a testament to the professionalism, commitment and hard work demonstrated by all staff of the NSW Police Force. I am proud of what we have achieved and look forward to continuing our work with our partners and the community to deliver a safer NSW in the years to come.

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 2022-23, the NSW Police Force had 21,129 employees: 17,062 police officers and 4,067 administrative officers. It serves more than eight million people – approximately 32% of Australia's total population.

In the 2022-23 financial year, the NSW Government funding contributions to the NSW Police Force were \$4.751 billion.

Our aim and objectives

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

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

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

A culture of ethical and lawful behaviour

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

Our framework seeks to ensure ethics are incorporated into all aspects of policing, making ethical behaviour, practices and decision making a part of daily routine. 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

Members of the Commissioner's Executive Team

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

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

Deputy Commissioner Regional NSW Field Operations, 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, Kenna Ackley has held the position since December 2022. She holds a BA in Political Science from the University of Michigan and a Master of Public Policy from the University of California, Los Angeles. She has extensive public sector experience in both the United States and NSW.

Deputy Commissioner Emergency Management, 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.



Our police regions

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



1 Central Metropolitan Region

Area	541.23km ²
Resident population*	1,209,134
Number of police officers	2,114
Number of administrative staff	170

2 South West Metropolitan Region

Area	3,637.93km ²
Resident population*	1,739,253
Number of police officers	2,028
Number of administrative staff	176

3 North West Metropolitan Region

Area	6,254.98km ²
Resident population*	2,034,012
Number of police officers	2,086
Number of administrative staff	193

4 Southern Region

Area	199,443.07km ²
Resident population*	1,001,829
Number of police officers	1,521
Number of administrative staff	150

5 Northern Region

Area	70,114.78km ²
Resident population*	1,631,759
Number of police officers	2,206
Number of administrative staff	183

6 Western Region

Area	520,382.57km ²
Resident population*	516,759
Number of police officers	1,234
Number of administrative staff	150

* Region population estimates have been derived by taking each region's share of the NSW population. The figures above do not include staff (police and administrative) who are centrally managed but deployed throughout the regions in specialist and corporate roles to provide investigative support, radio communications, call centres, forensic services, complaints and employee management, air and sea policing, specialist surveillance, canine and mounted support, media and public relations, counter terrorism and major crime investigation, police prosecutions, technology support, occupational health and safety, injury management, education and training, human resource support and asset management. The figures above represent actual police strength as at 30 June 2023. These figures will vary from month to month and year to year. Actual strength across the NSW Police Force has decreased from 17,659 in 2021-22 to 17,062 in 2022-23.

Year in review



Metropolitan Field Operations

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

As Corporate Sponsor for Domestic and Family Violence, Deputy Commissioner Lanyon with the support of the Corporate Owner, Assistant Commissioner Stuart Smith led the NSW Police Force's Domestic and Family Violence (DFV) Reform Project to change the way police respond to and prevent domestic violence. This included the establishment of the DFV Registry, a centralised unit of subject matter experts with 24-hour capability to provide advice, guidance, and respond to domestic and family violence incidents to support all NSW Police officers. This Australian-first, specialist policing team brings new capability that will improve responses to DFV through enhanced strategic oversight and optimising the use of resources, with expansive core functions, including education and specialist training, monitoring and escalation of high-risk offenders and investigative strategy.

Strong partnerships continue with other government agencies and the Domestic and Family Violence sector to assist victim recovery and provide coordinated responses to DFV incidents. Key legislative change has 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.

South West Metropolitan Region coordinated the highly successful Operation Amarak, a state-wide policing operation targeting dangerous domestic violence offenders to ensure the safety and wellbeing of victims and the broader NSW community. Operation Amarak has been run three times and resulted in a total of 1912 arrests during the three operations. Meanwhile, Strike Force (SF) Hawk continued to respond to organised crime network (OCN) firearms violence in south-west Sydney, expanding its focus to youth gangs and feeder groups for OCNs to provide greater scope to disrupt OCN activities. SF Hawk made 342 arrests in the 2022-23 year, seized drugs valued at over \$42 million, 42 firearms and over \$3 million in cash. Finally, the NSWPF continues to work with stakeholders to ensure that community safety is a key consideration in the development and opening of the Western Sydney International Airport, which will open in 2026-27.

North West Metropolitan Region maintained Operation Sweetenham 2, which continued to evolve with additional resources committed to targeting aggravated break and enter offences for the purpose of acquiring luxury/high performance vehicles. The Strikeforce charged 159 individuals with 288 charges including 2143 offences. Operation Kella continued to target violent youth crime predominantly involving weapons with 583 individuals prosecuted with 694 charges including 1054 offences. In addition, 5827 bail compliance checks and 1051 interactions were recorded. Both operations are focused on engaging young people through enforcement and compliance, as well as disruption and prevention of future offending.

Central Metropolitan Region (CMR) led the response to 915 protests held within the Sydney CBD. CMR Region Enforcement Squads seized over \$14 million worth of prohibited drugs; including 8.98kg of MDMA, 58.6kg of cannabis, 9.85kg cocaine, 48 litres GHB, 16.42kg methylamphetamine, 6 litres of meth oil, 1.7kg of mushrooms, 1.16 kg of heroin. 10 firearms and more than \$1.4 million in cash. Additionally, CMR hosted and led the Command of Sydney WorldPride 2023 under Operation WORLDPRIDE 2023, an international event celebrating the LGBTQIA+ community hosted in Sydney from 17 February 2023 to 5 March 2023 consisting of 12 signature events held over 17 days.

Police Transport and Public Safety Command conducted several operations throughout the year, including Operation Colossus (with a focus on violent crime) and Operation Disrupt (youth crime). As a result of the combined efforts of the staff on these operations 672 people were arrested, 1083 charges laid and 550 drug detections. New initiatives included Operation Generate, a joint operation targeting sex offenders on the rail network, resulted in 66 people arrested and 119 charges laid, and Operation Webber developed to reduce the levels of DFV on the public transport network resulted in 925 ADVO compliance checks being conducted. The Dog Unit were deployed on 7,182 occasions and assisted in the detection of multiple kilograms of prohibited drugs. The Mounted Unit were involved in over 900 deployments across NSW. The Marine Area Command (MAC) conducted Operation Riptide over the summer period targeting marine safety and compliance offences in which saw 7218 random breath tests, 745 random drug tests, 7871 vessel inspections, 341 infringement notices and 1051 maritime warning notices issued. The MAC also coordinated numerous marine search and rescue responses. The Aviation Command responded to over 800 Requests for Assurances and have been effective in assisting with SF Sweetenham (and similar SF) pursuits, locating missing persons and search and rescue operations. Major Events Group planned for significant world-class events throughout the year culminating Operation Worldpride 2023 and the FIFA Women's Soccer World Cup 2023.

Finally, Metropolitan Field Operations remains committed to Task Force Magnus, established in July 2023 as a policing strategy to target and disrupt gun-related and violent crime, and investigate links between organised criminal activity in Sydney.



Regional NSW Field Operations

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

Northern Region continued to tackle high volumes of crime with efficiency and effectiveness processing 26,829 offenders before preferring 226,370 charges. In both drug and property crime the Region Enforcement Squads in Northern Region tackled it head on with 19 Strike Forces last year resulting in 206 arrests, 70 search warrants executed, 76 firearms recovered/seized, 3kg of methylamphetamine; 3.5kg of cocaine and other large drug seizures. Similarly, its High Risk DV teams and Operation Utah (Operations Support Group Teams) combined to make 495 arrests for over 1000 charges being preferred. In tactical policing, Northern Region also leads the state with 74 High Risk Deployments involving TORS, TOU and negotiators and 118 OSG jobs undertaken last year.

In Southern Region, during September to December 2022, the Murray River peaked to the highest levels since 1956. The flooding severely impacted the Murray River and Riverina PDs. The towns of Moama, Deniliquin, Barham, and Moulamein felt a major impact. The Mid Murray Emergency Operation Centre was activated and remained active for several months, requiring extensive cross border event management. During 2023 all units within Southern Region contributed heavily towards Operation Amarok. This DV offender focussed operation was conducted during January, April and July 2023 with Southern Region charging 188 persons (75 of them wanted for existing domestic matters) for a total of 522 offences, including 126 warrants executed.

Western Region led significant Emergency Management operations for several months during 2022. These included extensive floods in Northwest NSW at Moree during October, followed by unprecedented flooding in the Central West affecting Molong, Canowindra, and Eugowra in November. Just when the flooding began to recede, the worst mass fish kill in living memory, saw millions of fish dead on the Darling-Baaka River near Menindee in Western NSW. This was caused by hypoxic black water – or a lack of oxygen in the water due to recent flooding, and saw a response led by the Western Region and NSW Police which prevented further catastrophic environmental effects.

With the introduction of the Road Policing Strategy 2026, Traffic & Highway Patrol Command (THPC) was able to operationalise the strategic focus across the Commissioner's key priorities contained in the NSWPF Strategic Plan and simultaneously provided focussed and directed capability to achieve key benchmarks contained in the NSW State Government Road Safety Action Plan. THPC Crash Investigation Unit (CIU) managed the investigations and media around several high-profile incidents, namely the tragic loss of life in the Buxton crash where five youths were killed and the Greta bus crash where ten people lost their lives. THPC continues to provide a strong response to emerging issues and trends around speeding drivers and drink/drug driving as well as maintaining visibility in the community engagement sector at a local level and in state-wide road safety initiatives.

The Crime Prevention Command & the Youth Command within CPYC led the release of the NSWPF Youth Strategy 2023-2025 which sets out how the organisation will operationalise the Commissioner's priority, Next Generation (Youth and First Nations People). Project Community was launched this year which involved youth engagement officers mentoring incarcerated young people during their time in custody in order to provide a pathway for ongoing support after release into the community. Youth Command continued to lead the way in innovation and connection, collaborating with government and non-government organisations across the state, providing a range of programs and services to enhance diversionary strategies supporting our communities.

The Crime Prevention Command (CPC) has delivered the latest iteration of the Aboriginal Strategic Direction which revises four key priorities for delivery across the organisation and significantly uplifts cultural awareness training at all levels across the NSWPF. CPC also led the build and roll out of Engage; Australia's first single source-recording and reporting platform for crime prevention and community engagement activities across NSW.

The Domestic and Family Violence Registry (DFV Registry) was established and announced this year as a product of the DFV Reform Project and part of the organisation's response to the NSW Auditor General's Office Performance Audit into the 'NSW Police Force's Response to Domestic and Family Violence.' Significant reform to processes and practices have already commenced to ensure a victim-centric approach is maintained with a genuine focus on targeting serious DFV offenders.

Governance Command successfully led a Risk Transformation Project this year in response to the 'Internal Audit and Risk Management Policy for the General Government Sector Policy' (TPP20-08), educating and maturing the organisation in risk processes. The command facilitated two thematic forums on 'Domestic Violence' and 'Senior Organisational Leadership' and five Region Performance Assessment Forums resulting in high level discussion and positive change for the NSWPF.



Investigations and Counter Terrorism

Deputy Commissioner David Hudson APM 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.

The State Intelligence Command provided extensive covert services, data analysis, intelligence products and real-time intelligence tactical assistance to operational policing and major crime investigations. This was crucial for the disruption and investigation of organised crime, homicides, kidnappings, vehicle pursuits, domestic violence, and other high-risk situations.

The Counter Terrorism & Special Tactics Command continued to work and train with domestic and international partners in preparation for a terrorist attack or a hate related crime. The command's new Family Liaison Program supports families of victims of serious crime, high risk situations or mass casualty incidents. The Tactical Operations Group resolved more than 8,000 incidents across the state, ranging from suicide interventions, land search and rescue operations, high risk kidnappings and siege/hostage situations. The Public Order and Riot Squad, Protective Security Group and Anti-Terrorism & Intelligence Unit were involved in the planning, managing and policing of large-scale world events, including World Pride Month. The Protection Operations Unit also planned and executed 27 international visits by Heads of State, Royal Family members and Internationally Protected Persons.

Forensic Evidence & Technical Services Command continued to enhance and use capabilities to preserve and identify digital evidence to identify links across organised crime investigations. The command used the Forensic Investigative Genetic Genealogy (FIGG) capability to investigate twelve historical matters relating to unknown human remains and cold case investigations.

Sex Crimes Squad has driven the NSWPF Sexual Violence Project and introduced processes and education to provide more streamlined trauma-informed services to victims to improve the success of investigations of sexual violence. The Sex Crimes, Strike Force Boorong investigated a large number of sexual assaults on children from a childcare centre in the inner west of Sydney. This culminated in warrants against the offender for 180 charges, 110 of these offences carrying life imprisonment.

Strike Force Sainsbery continued throughout the year working closely with NSW Government on fraudulent grants from Service NSW, related to pandemic and disaster applications. This year saw 42 charged with 87 arrested and 1,457 charges preferred since 15 November 2021. The total value of these frauds is in excess of \$10 million.

During 2022 Task Force Erebus commenced under the Homicide Squad to lead the investigation of five organised crime murders. During this year, 17 offenders in total have been charged with 70 offences including murder, accessory to murder, solicit to murder, direct criminal group, large scale drug supply, deal in proceeds of crime and conceal serious offences.

Raptor Squad carried out 990 arrests, with 2,296 charges preferred and a total of \$3.5 million cash seized. The Raptor Squad was also responsible for charging a senior Middle-Eastern organised crime figure for a drive by shooting which resulted in a nine-year-old child being shot (SF Camiri).

Police Prosecutors continued to support victims of domestic and family violence by running DV clinics across the state, to provide victims with support and guidance on the court process. Police Prosecutors also supported the operations of the Youth Koori Courts, Circle Sentencing Courts, and the expanded Adult Drug Courts.

Operational Legal Services Command provided advice, support and education to investigators to disrupt and investigate organised crime with Dedicated Encrypted Criminal Communication Device Prohibition Orders, Dedicated Encrypted Criminal Communication Device Access Orders, Digital Evidence Access Orders, and Drug Trafficker Declarations.

Security Licensing & Enforcement Directorate (SLED) successfully implemented reforms to the NSW security industry legislation that came into effect on 1 June 2023. SLED has also implemented systems and procedures for its new role as the sole regulator of the NSW tattoo industry from 1 September 2023.

Firearms Registry developed and implemented new firearms risk assessments tools which have allowed frontline police to conduct over 5600 assessments of suitability to hold a firearms licence and suspend more than 1200 licences. The Gun Safe program has continued to be developed with new capabilities in digitising firearm registrations, permits to acquire, change of address (safe storage location) and renewal notifications coming on-line. Over 620,000 transactions have now been completed on the system.

Professional Standards Command (PSC) has undertaken reviews of investigation and management of complaint and misconduct matters which have resulted in enhanced business practices and a significant improvement of timeliness and finalisation of matters. PSC continues to work collaboratively with the Law Enforcement Conduct Commission to ensure misconduct investigations are appropriately managed.



Corporate Services

Led by Acting Deputy Commissioner Kenna Ackley since December 2022, 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 People & Capability Command, Communication Services Command, Finance & Business Services, Police Property Group, Public Affairs Branch, Technology Command and the Transformation Office.

People & Capability provides HR and education services to the organisation and community. The command's work and programs aim at growing and supporting our workforce. This year has seen 774 officers attest through the NSW Police Academy with new recruitment incentives introduced to provide further support to our students. Our recruitment activity was supported by the launch of the 'You should be a Cop' recruitment campaign and the NSWPF Employee Value Proposition which were both developed to inspire people to consider a policing career. The organisation introduced the Capability, Development and Rotation Policy to refresh officers' knowledge and skill set and continued to develop high quality learning products which supported 545 officers being promoted through the police promotions system. The People Strategy, with four priority pillars of Talent, Health & Wellbeing, Culture and Leadership, was launched to ensure an engaged and connected workforce. The command implemented the PULSE Program, a significant investment in wellbeing providing mental and physical health initiatives to support all staff at each stage of their employment lifecycle, including after separation.

Communication Services Command provides a critical interface between NSWPF and the community. In 2022-23, PoliceLink managed almost 1.4 million customer contacts, including 558,047 Triple Zero calls (92% in ten seconds), 449,788 Police Assistance Line contacts, and 111,484 Crime Stoppers contacts. InfoLink received a record number of GIPA Act applications and met the statutory timeframes in 99% of the 9,226 submissions whilst processing 10,035 subpoenas, 2,229 Family Law Court Orders and 33,943 requests for information under the Children and Young Persons (Care and Protection) Act 1998. Radio Operations Group managed 1,713,974 dispatch jobs and coordinated the response of police and emergency services to 13,549 rescue incidents, while the Wireless Network Group maintained reliable state-wide police communication services.

Finance and Business Services provides high quality strategic financial advice and robust analysis to the NSW Police Force Executive. Within the command, Strategic Procurement lead procurement and acquisition programs associated with major enterprise transformation programs. Over the year, the finance business units supported development of the organisation's fiscal strategy while Shared Services continued to 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.

Police Property Group (PPG) manages the entire NSWPF property portfolio and in 2022-23 oversaw the delivery of a new police station in Broken Hill and commencing new stations in Bega, Jindabyne, Parramatta and Dubbo. Substantial upgrades were delivered to stations including Bathurst, Tullamore, Condobolin, Eastwood, Hurstville/Kogarah and the NSW Police Academy while urgent remediation was necessary due to flooding at Lismore, Coraki, Molong and Eugowra police stations. With a focus on future capability, a Strategic Programs and Capability Unit was established in late 2022 to partner with key internal and external stakeholders. The Asset Management Unit within PPG continued to focus on building the organisation's strategic asset management capability and successfully delivered the 2023 NSW Police Force Maturity Assessment.

Public Affairs Branch leads NSWPF corporate communications and media relations. In 2022-23, the branch worked with People & Capability Command to deliver a police recruitment campaign that garnered 19,431,000 impressions, 970,000 views of video advertising and 162,085 clicks to the NSWPF recruitment website. Season two of the NSWPF podcast achieved a ranking within the top 75 Australian podcasts based on number of downloads. The Police Media Unit continued to provide a high quality 24/7 service, issuing on average 160 media releases per week. The Police Concert Band fulfilled over 170 engagements, performing at key engagements for State Government and numerous community and charity events, including the proclamation of His Majesty King Charles III, the 2023 Royal Easter Show and the 2023 Mardi Gras parade.

Technology Command has a renewed focus on operationalising technology providing better digital experiences for frontline police and all NSWPF employees, delivering mobile policing as a core capability. Technology Command has prioritised engagement with frontline personnel and conducted technology forums to ensure operational policing input into key technology projects. Technology Command developed new, cutting-edge capabilities; reduced redundant technology; and streamlined work processes with digital enhancements to save thousands of operational hours. Mobility, digitisation of evidence and investment in innovation are key priorities for the future and enhancing the security of our core systems with a significant focus on cyber security.

The Transformation Office continues to work with the Executive to build and develop an Enterprise Operating Model (EOM) for the NSWPF. The EOM will provide the strategic framework connecting the organisation's strategy and operations to achieve outcomes. The office has completed a review of corporate governance and is now working on a review of the NSWPF Service Delivery Model and opportunities for continuous improvement. This is a significant program of work which continues with the endorsement of the Commissioner's Executive Team.



Emergency Management

Deputy Commissioner Peter Thurtell APM leads Emergency Management for the NSW Police Force. Appointed on 11 December 2022 for a 12-month trial of the first fulltime State Emergency Operations Controller. Deputy Commissioner Thurtell has provided direction and leadership to the state's response in supporting communities and preparedness for public safety through the emergencies resulting from floods, fires, pandemic, and biosecurity events.

On 29 May 2023 Deputy Commissioner Thurtell was appointed as the Chairperson of the State Rescue Board of NSW by The Hon. Jihad Dib MR, Minister of Emergency Services. This appointment has provided Deputy Commissioner Thurtell the opportunity to ensure the maintenance of efficient and effective rescue services throughout the State.

The involvement of the NSWPF in emergencies is increasing, with a reliance on the Emergency Operations Controller (EOCON) to provide leadership in the prevention, preparedness, response and recovery (PPRR) process.

The Command Simulated Operations Unit have developed a training package for Emergency Operations Controllers (EOCON) across state, region, and local level. This program builds on the existing Emergency Management Pathway developed in 2021 that is delivered to police, enhancing our emergency management capability. The EOCON Development Program (EDP) has been reviewed and endorsed by Learning Development & Delivery Command, consisting of seven online modules that are undertaken prior to the three-day face-to-face training. The EDP is supported by the Emergency Operations Controller (EOCON) Toolkit which is a suite of resources that provide current and ongoing reference material and legislative provisions for the operational and administrative functions of an EOCON. The pilot EDP is scheduled for November 2023 with feedback generating improvements before the course is rolled out to EOCON's across the State.

In November 2022 the NSW Government allocated \$4.5 million funding over two years (22-23 and 23-24) to NSWPF to increase its flood rescue capability.

The Rescue and Bomb Disposal Unit (RBDU) reviewed the NSWPF flood rescue capability which resulted in the delivery of 180 flood rescue personal protective equipment (PPE) for rescue and marine operatives, 100 flood kits and 33 inflatable rescue rafts for commands, police districts, and RBDU rescue vehicles in high-risk areas to enhance rescue capability moving persons from flood affected areas, 17 thermal imaging and GPS devices for marine and rescue for night time search and rescue, and the training of 60 officers in specialised flood rescue and response.

The RBDU in consultation with Marine Area Command has facilitated the build of eight flood rescue boat kits. These kits will be delivered in the 2023/2024 financial year to sites identified as high-risk flood areas and include the delivery of eight police radios. Enhancing the NSWPF response to swift water and flood incidents.

In February 2023, Deputy Commissioner Thurtell established the DCoP project UPLIFT. The project team completed a comprehensive internal review of the NSWPF emergency management operating model and procedures with the consideration of the NSWPF legislative responsibilities and recommendations from the 2022 independent flood inquiry. As part of this uplift, significant volumes of inquiry and historical data was reviewed followed by a two-day emergency management forum where key NSWPF stakeholders met to discuss our approach and strategy for enhancing our capability across all facets of NSWPF emergency management.

The UPLIFT project team's review of regional emergency management focused on providing greater local and regional emergency management leadership, governance and capability. As a result, a digital platform centred on an Emergency Management Governance Framework will be implemented by October 2023 providing a standardised approach to NSWPF emergency management reporting state-wide. This will allow for emergency management oversight, accountability and the ability to report on stakeholder activities including EOC activations, committee meetings, training, exercises and civic leadership. Mandatory quarterly reporting functions will also be captured. The platform will allow for a central database of emergency management documentation, instrument of appointments and activities. This platform will be available to all NSWPF officers with the vision to enable external stakeholder capabilities, particularly with after action reviews and implementation of lessons learnt.

How we performed

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

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

STATE OUTCOMES: SAFER COMMUNITIES

Crime reported per 100,000 population

Incident category	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23 compared to previous year
Stable or falling reported DV assault (involving grievous bodily harm)	4.5	4.6	4.9	4.4	4.2 ¹	▼
Stable or falling reported violent crime	1,013.9	1,003.6	1,037.3	950.7	1,058.5 ¹	▲
Stable or falling reported property crime*	2,034.2	1,818.9	1,529.8	1,376.0	1,569.3 ¹	▲

Source: NSW Bureau of Crime Statistics & Research

* Property crime rates does not include fraud incidents.

¹ NSW BOCSAR data available to 31 March 2023. Rate calculated for 12 months to 31 March 2023

Indicator (%)	2019-20		2020-21		2021-22		2022-23		State Outcome Target ≥ 61%
	lower	upper limit	lower	upper limit	lower	upper limit	lower	upper limit	
People who feel safe walking alone in their neighbourhood at night	58.8	67.0	62.3	70.3	60.1	68.3	61.1	69.1	

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.

CRIME

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

PREVENTION

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

Violent Crime

Incident category	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23 compared to previous year
Assault – domestic violence related	30,568	31,872	32,925	31,775	34,017	▲
Assault – non-domestic violence related	31,804	30,210	30,985	27,666	31,707	▲
Sexual assault	5,873	6,527	7,937	6,967	7,809	▲
Sexual touching, sexual act and other sexual offences	8,060	7,967	8,225	6,962	7,465	▲
Robbery	2,553	2,322	2,124	1,530	1,883	▲

Source: NSW Bureau of Crime Statistics & Research

¹ NSW BOCSAR data available to 31 March 2023. 2022-2023 figures represent 12 months to 31 March 2023.

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

Property Crime

Incident category	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23 compared to previous year
Break and enter – dwelling	25,553	23,060	19,258	17,296	18,938	▲
Break and enter – non-dwelling	10,028	9,015	7,099	6,995	7,534	▲
Motor vehicle theft	13,281	12,615	11,546	10,688	12,836	▲
Steal from motor vehicle	38,115	33,518	28,734	26,332	27,387	▲
Steal from retail store	26,131	23,706	20,531	17,184	24,207	▲
Other stealing offences	50,319	45,841	37,784	33,888	36,124	▲
Malicious damage to property	57,676	54,645	53,433	47,456	48,889	▲

Source: NSW Bureau of Crime Statistics & Research

¹ NSW BOCSAR data available to 31 March 2023. 2022-2023 figures represent 12 months to 31 March 2023.

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 (%)	2018-19		2019-20		2020-21		2021-22		2022-23		Australia 2022-23	
	lower- upper limit		lower- upper limit		lower- upper limit		lower- upper limit		lower- upper limit		lower- upper limit	
People who feel safe on public transport at night (those who use)	48.4	57	46	53.9	49	56.9	47.1	54.5	51.2	58.4	45.9	48.8

Source: National Survey of Community Satisfaction with Policing

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

Diversion of minor offenders and at-risk groups

Indicator (%)	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23 compared to previous year
Juveniles diverted from court [^]	59.3%	60.2%	63.9%	62.1%	59.4%	▼
Aboriginal juveniles diverted from court [^]	29.3%	30.5%	32.1%	31.4%	39.9%	▲

Source: NSW Bureau of Crime Statistics & Research

¹ NSW BOCSAR data available to 31 March 2023. 2022-2023 figures represent 12 months to 31 March 2023.

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

DISRUPTION

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

Organised crime

Indicator	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23 compared to previous year
Persons charged for serious offences [^]	71,122	75,063	73,302	73,039	80,874	▲
Drug Supply Court Attendance Notices (CANs) [^]	3,588	3,971	3,764	3,181	3,102	▼

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

[^] State Outcomes program indicator: Safer Communities

Road safety

Indicator	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23 compared to previous year
Injury and/or fatal crashes	12,738	11,360	12,449	9,621	11,072	▲
Fatal crashes	332	293	267	270	278	▲

Source: NSW Police Force Traffic & Highway Patrol Command

RESPONSE

Deliver professional policing services to maintain community confidence

Community perception of police professionalism

Indicator (%)	2018-19		2019-20		2020-21		2021-22		2022-23		Australia 2022-23	
	lower- upper limit		lower- upper limit		lower- upper limit		lower- upper limit		lower- upper limit		lower- upper limit	
Community confidence in police [^]	81	86.7	76.3	82	79.5	84.7	75.7	80.8	74.8	80.1	75.8	77.8
Satisfaction with most recent contact with police [^]	79.7	86.3	72.8	80.1	79.4	86.4	73.3	80.4	72.8	80.3	75.9	78.6
Agree on statement 'police perform job professionally'	82.1	87.5	77.3	83.3	82.1	87	76.9	82.1	77.2	82.3	79.4	81.3
Agree on statement 'police treat people fairly and equally'	66.1	72.8	63.4	69.8	62.4	68.5	58.6	64.6	58.6	64.5	62.5	64.7
Agree on statement 'police are honest'	71.9	77.9	66.1	72.3	64.9	70.8	62.9	68.7	62.5	68.4	65.4	67.7
Agree on statement 'I trust the police'	n/a	n/a	n/a	n/a	77.3	82.8	73.1	78.6	73.4	78.8	74.8	76.9

Source: National Survey of Community Satisfaction with Policing

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

[^] State Outcomes program indicator: Safer Communities

Policing services

Indicator	2018-19	2019-20	2020-21	2021-22	2022-23	2022-23 compared to previous year
Complaints by members of the public regarding police conduct [‡]	3,173	4,144	4,300	4,933	4,915	▼
Urgent response calls [¥]	134,961	147,913	158,778	157,610	177,647	▲
Urgent response calls attended within target time ^{¥^}	77.3%	76.6%	75.7%	75.0%	73.9%	▼
Successful prosecutions ^{±^}	89.0%	88.5%	88.4%	88.8%	86.1%	▼
Successful prosecutions for serious offences ^{±^}	84.9%	85.8%	84.5%	85.6%	82.2%	▼

[‡] Source: NSW Police Force IAPro

Note: A complaint may contain more than one allegation.

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

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

[^] State Outcomes program indicator: Safer Communities

CAPABILITY

Develop capable and resilient people to maximise performance.

Flexible workforce

Indicator	30 June 2019	30 June 2020	30 June 2021	30 June 2022	30 June 2023	30 June 2022 compared to previous year
Police Officer Headcount	17,111	17,348	17,727	17,659	17,062	▼
Authorised Police Positions	16,845	17,295	17,545	17,795	18,346	▲
Admin Officer Headcount	3,969	4,107	4,152	3,975	4,067	▲
Authorised Admin Positions	4,152	4,158	4,161	4,164	4,217	▲
Indicator	2018-19	2019-20	2020-21	2021-22	2022-23	2021-22 compared to previous year
Excess Annual Leave - number of police officers	788	722	715	1,080	1,048	▼
Time lost due to unplanned absences - Average hours lost per staff	137	142	148	185	203	▲
Police officers - staff turnover	648	728	814	1,286	1,381	▲
Non-police - staff turnover	462	384	457	751	666	▼

Source: NSWPF People & Capability Command, & COMPASS

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

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

Workforce diversity

Indicator (%)	30 June 2019	30 June 2020	30 June 2021	30 June 2022	30 June 2023	30 June 2023 compared to previous year
Women	35.1%	35.4%	35.6%	35.7%	36.0%	▲
Aboriginal and Torres Strait Islander	4.0%	3.9%	4.0%	4.1%	3.3%	▼
People whose first language spoken as a child was not English	12.0%	12.3%	12.3%	12.6%	10.5%	▼
People with a disability	0.8%	0.8%	0.8%	0.6%	0.5%	▼

Source: NSWPF People & Capability Command

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

Leadership diversity

Indicator	June 2020	June 2021	June 2022	June 2023	June 2023 compared to previous year
Women in senior leadership roles (%)	16.60%	17.20%	16.70%	20.4%	▲
Aboriginal and Torres Strait Islander in senior leadership roles (headcount)	7	5	5	8	▲

Source: NSWPF People & Capability Command

Note: Figures are a percentage of total women/Aboriginal and Torres Strait Islander staff. Senior leaders are non-casual police and non-police staff earning \$166,247 or more in 20221-23, adjusted annually according to wages policy. This definition aligns with the NSW Public Service Commission.

Financial Summary

MAJOR EXPENSES

Total expenses including losses were \$5,212 million, of which \$4,118 million (80%) were employee related expenses, (ERE). The ERE expenses comprised \$2,270 million direct salaries, wages and annual leave entitlements, and \$1,848 million of other ERE costs such as superannuation and long service leave expenses, workers compensation insurance and other expenses.

The 2022-23 salaries and wages, inclusive of annual leave, was 2% (net \$35 million) lower in comparison to 2021-22. The underspending for 2022-23 relates to vacant positions averaging 1,139 per month.

CONTRIBUTIONS AND REVENUE

Total contributions and revenue including gains were \$5,040 million, about 14% higher than 2021-22. This contribution consists of recurrent grants, capital grants, Crown acceptance of certain employee-related costs such as superannuation, long service leave expenses, and other revenue. Capital grants were \$203 million.

Revenue from the sale of goods and services was \$89 million, about 10% lower than 2021-22, mainly due to the discontinuation of cost recoveries from the Ministry of Health relating to the administration of the state-wide logistical operations contract for the distribution of Covid-19 personal protective equipment.

ACTUAL AND BUDGET EXPENDITURE (\$'000)

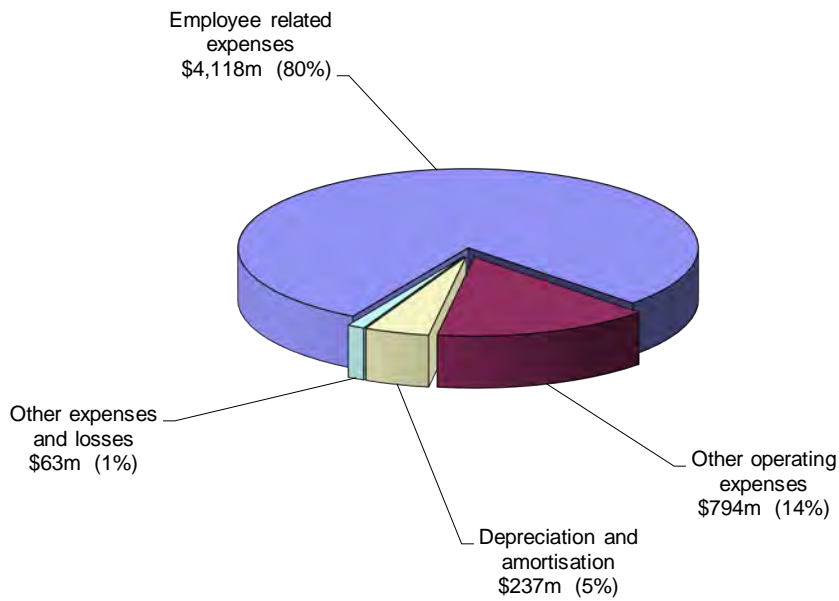


FISCAL IMPACT OF THE OPERATING ENVIRONMENT

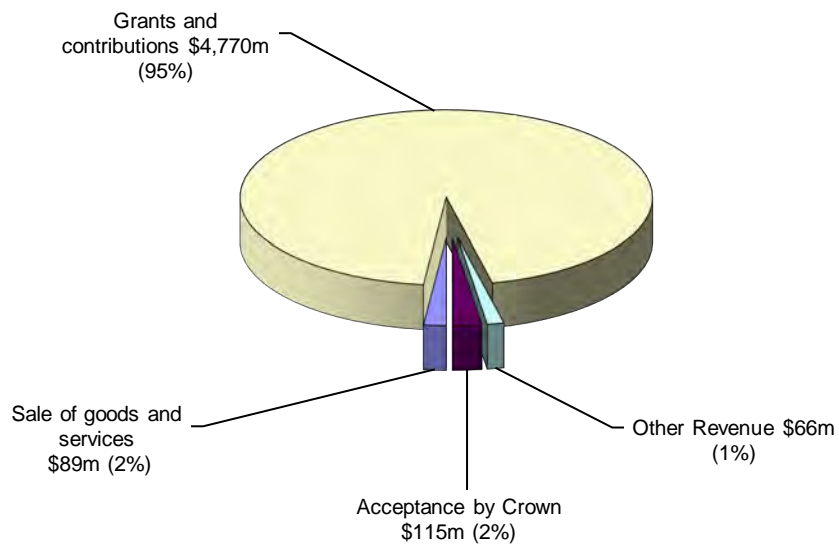
Economic development and changes in the environment are often unpredictable and beyond the control of the NSW Police Force. Events like floods, bushfires and emergencies can cause change in a community's circumstances and impact on NSW Police Force's ability to deliver planned results.

The 2022-23 financial year was impacted by several external events including the NSW Police Force response to the areas affected by flood damage.

Total Expenses and Losses \$5,212 million



Total Contributions and Revenue \$5,040 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 NSW Police Force (NSW Police), which comprise the Statement by the Accountable Authority, the Statement of Comprehensive Income for the year ended 30 June 2023, the Statement of Financial Position as at 30 June 2023, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, notes comprising a Statement of Significant Accounting Policies, and other explanatory information.

In my opinion, the financial statements:

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

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

Basis for Opinion

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

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

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

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 the NSW Police's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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



Susan Prichard
Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

26 September 2023
SYDNEY

START OF AUDITED FINANCIAL STATEMENTS

NSW Police Force

Statement by the Commissioner and the Chief Financial Officer for the year ended 30 June 2023

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

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



David Hudson APM
A/Commissioner of Police
26 September 2023



Robina Boyle FIPA FFA
A/Chief Financial Officer
26 September 2023

NSW Police Force

Statement of Comprehensive Income for the year ended 30 June 2023

	Notes	Actual 2023 \$'000	Budget 2023 \$'000	Actual 2022 \$'000
Expenses excluding losses				
Employee related expenses	2(a)	4,118,426	4,299,987	3,673,916
Operating expenses	2(b)	793,989	416,573	668,769
Depreciation and amortisation	2(c)	237,156	255,806	240,598
Grants and subsidies	2(d)	6,562	8,157	9,095
Finance costs	2(e)	20,146	20,192	21,424
Total expenses excluding losses		5,176,279	5,000,715	4,613,802
Revenue				
Sale of goods and services from contracts with customers	3(a)	88,785	71,759	99,086
Grants and contributions	3(b)	4,770,148	4,973,476	4,188,374
Acceptance by the Crown of employee benefits and other liabilities	3(c)	114,565	150,251	(10,537)
Other income	3(d)	65,576	53,884	49,200
Total revenue		5,039,074	5,249,370	4,326,123
OPERATING RESULT		(137,205)	248,655	(287,679)
Gain / (loss) on disposal	4	(11,733)	(918)	(1,210)
Other gains / (losses)	5	(23,187)	(10)	2,550
NET RESULT	25	(172,125)	247,727	(286,339)
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		76,690	-	96,463
Changes in the revaluation surplus arising from changes in restoration liability		869	-	(5,364)
Total other comprehensive income		77,559	-	91,099
TOTAL COMPREHENSIVE INCOME		(94,566)	247,727	(195,240)

The accompanying notes form part of these financial statements.

NSW Police Force
Statement of Financial Position as at 30 June 2023

	Notes	Actual 2023 \$'000	Budget 2023 \$'000	Actual 2022 \$'000
ASSETS				
Current Assets				
Cash and cash equivalents	7	233,159	87,205	55,127
Receivables	8	112,436	64,254	90,707
Contract assets	9	6,284	11,267	4,587
Inventories	10	104	-	304
Financial assets at fair value	11	29	-	302
		<u>352,012</u>	<u>162,726</u>	<u>151,027</u>
Non-current assets held for sale		-	1,297	-
Total Current Assets		<u>352,012</u>	<u>164,023</u>	<u>151,027</u>
Non-Current Assets				
Receivables	8	600	2,900	1,600
Financial assets at fair value	11	-	925	4,550
Property, Plant and Equipment				
- Land and buildings	12	1,708,368	1,754,263	1,558,425
- Plant and equipment	12	367,769	312,270	381,350
		<u>2,076,137</u>	<u>2,066,533</u>	<u>1,939,775</u>
Total Property, plant and equipment				
Right-of-use-assets	13	737,151	735,349	743,418
Intangible assets	14	166,427	324,038	168,322
Total Non-Current Assets		<u>2,980,315</u>	<u>3,129,745</u>	<u>2,857,665</u>
Total Assets		<u>3,332,327</u>	<u>3,293,768</u>	<u>3,008,692</u>
LIABILITIES				
Current Liabilities				
Contract liabilities	9	11,252	13,417	1,388
Financial liabilities at fair value	11	-	122	-
Payables	17	385,387	176,335	256,321
Borrowings	18	74,905	75,427	66,515
Provisions	19	651,873	644,206	632,646
Other current liabilities	20	4,339	16,435	1,894
		<u>1,127,756</u>	<u>925,942</u>	<u>958,764</u>
Total Current Liabilities		<u>1,127,756</u>	<u>925,942</u>	<u>958,764</u>
Non-Current Liabilities				
Borrowings	18	748,472	747,451	748,518
Provisions	19	535,901	350,321	285,620
		<u>1,284,373</u>	<u>1,097,772</u>	<u>1,034,138</u>
Total Non-Current Liabilities		<u>1,284,373</u>	<u>1,097,772</u>	<u>1,034,138</u>
Total Liabilities		<u>2,412,129</u>	<u>2,023,714</u>	<u>1,992,902</u>
Net Assets		<u>920,198</u>	<u>1,270,054</u>	<u>1,015,790</u>
EQUITY				
Reserves		756,528	692,319	683,636
Accumulated funds		163,670	577,735	332,154
		<u>920,198</u>	<u>1,270,054</u>	<u>1,015,790</u>
Total Equity		<u>920,198</u>	<u>1,270,054</u>	<u>1,015,790</u>

The accompanying notes form part of these financial statements.

NSW Police Force
Statement of Changes in Equity for the year ended 30 June 2023

	Notes	Accumulated Funds \$'000	Asset Revaluation Surplus \$'000	Administrative Arrangement \$'000	Total \$'000
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
Other:					
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 from equity transfers	21	(1,026)	-	(60)	(1,086)
Balance at 30 June 2023		163,670	756,528	-	920,198
Balance at 1 July 2021		610,397	602,651	-	1,213,048
Net result for the year		(286,339)	-	-	(286,339)
Other comprehensive income					
Net change in revaluation surplus of property, plant and equipment	12	-	96,463	-	96,463
Net change in restoration liability		-	(5,364)	-	(5,364)
Other:					
Asset revaluation surplus balance transferred to accumulated funds on disposal of asset		10,114	(10,114)	-	-
Total other comprehensive income		10,114	80,985	-	91,099
Total comprehensive income for the year		(276,225)	80,985	-	(195,240)
Transactions with owners in their capacity as owners					
Increase / (decrease) in net assets from equity transfers	21	(2,018)	-	-	(2,018)
Balance at 30 June 2022		332,154	683,636	-	1,015,790

The accompanying notes form part of these financial statements.

NSW Police Force
Statement of Cash Flows for the year ended 30 June 2023

	Notes	Actual 2023 \$'000	Budget 2023 \$'000	Actual 2022 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments				
Employee related		(3,643,230)	(4,119,436)	(3,500,665)
Grants and subsidies		(6,562)	(8,157)	(9,095)
Finance costs		(18,910)	(20,192)	(18,158)
Other		(938,594)	(409,871)	(712,845)
Total Payments		(4,607,296)	(4,557,656)	(4,240,763)
Receipts				
Sale of goods and services		90,561	69,859	96,215
Grants and other contributions		4,765,657	4,950,780	4,189,487
Other		197,742	75,666	155,909
Total Receipts		5,053,960	5,096,305	4,441,611
NET CASH FLOWS FROM OPERATING ACTIVITIES	25	446,664	538,649	200,848
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sale of property and plant and equipment	4	159	1,734	5,807
Proceeds from sale of financial assets	4	4,775	-	(133)
Purchases of property and plant and equipment		(155,499)	(287,412)	(115,904)
Purchase of intangibles assets		(37,797)	(146,924)	(47,803)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(188,362)	(432,602)	(158,033)
CASH FLOWS FROM FINANCING ACTIVITIES				
Payment of principal portion of lease liabilities	18	(80,270)	(79,176)	(75,065)
NET CASH FLOWS FROM FINANCING ACTIVITIES		(80,270)	(79,176)	(75,065)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS				
Opening cash and cash equivalents		55,127	60,334	87,377
CLOSING CASH AND CASH EQUIVALENTS	7	233,159	87,205	55,127

The accompanying notes form part of these financial statements.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(a) Reporting entity

NSW Police Force is a NSW government entity and is controlled by the State of New South Wales, which is the ultimate parent. NSW Police Force is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units. These financial statements for the year ended 30 June 2023 have been authorised for issue by the A/Commissioner on 26 September 2023.

(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 section 7.6(4) (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 receives 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

These 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 SIGNIFICANT ACCOUNTING POLICIES (continued)**(e) Accounting for the Goods and Services Tax (GST)**

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

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

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

(f) Foreign currency translation

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

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

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

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

(g) Comparative information

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

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

The accounting policies applied in 2022-23 are consistent with those of the previous financial year.

(i) Effective for the first time in 2022-23

New and revised Australian Accounting Standard amendments and interpretations implemented in 2022-23 have been assessed as having no impact on the financial statements of NSW Police Force.

- *AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments*
- *AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date*
- *AASB 2021-7a Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]*
- *AASB 2022-3 Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities accompanying AASB 15*

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)**(h) Changes in accounting policies, including new or revised Australian Accounting Standards (continued)****(ii) Issued but not yet effective**

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

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

- *AASB 17 Insurance Contracts*
- *AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current*
- *AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates*
- *AASB 2021-5 Amendments to Australian Accounting Standards – Deferred Tax related to Assets and Liabilities arising from a Single Transaction*
- *AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards*
- *AASB 2021-7b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections*
- *AASB 2021-7c Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections*
- *AASB 2022-1 Amendments to Australian Accounting Standards – Initial Application of AASB 17 and AASB 9 – Comparative Information*
- *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 2022-7 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 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*

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

(i) Impact of COVID-19 on financial reporting for 2022-23

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

The NSW Police Force subsequently recovered the cost associated with the administration of the logistic service from the NSW Ministry of Health under a cost recovery framework. NSW Police Force finalised the contract novation process to NSW Ministry of Health in July 2022.

2022-23 COVID-19 related expenditure incurred was \$0.595 million (\$84.505 million in 2021-22) relating to personal protective equipment contributions. There was no cost recovery for the administrative logistic services in 2022-23 (\$39.850 million in 2021-22).

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

2. EXPENSES EXCLUDING LOSSES

	2023 \$'000	2022 \$'000
(a) Employee related expenses		
Salaries and wages (including annual leave)	2,269,838	2,304,567
Superannuation - defined benefit plans*	444,294	393,386
Superannuation - defined contribution plans	248,479	223,467
Long service leave	78,423	(52,580)
Workers' compensation insurance	554,379	409,240
Death and disability self-insurance scheme	293,072	204,526
Payroll tax and fringe benefit tax	183,476	145,393
Voluntary redundancies	46,465	45,917
	<u>4,118,426</u>	<u>3,673,916</u>

Employee related expenses excluded from the above are as follows:

- (i) Capitalised as intangible assets: \$5.113 million at 30 June 2023 (\$6.931 million in 2021-22).
- (ii) Capitalised as property, plant and equipment: \$2.088 million at 30 June 2023 (\$2.617 million in 2021-22).
- (iii) 2021-22: The negative long service leave balance was due to a gain in the present value of long service leave liability assumed by the Crown as a result of an increase in bond rates during the year.

* Included in the 'Superannuation - defined benefit plans' is contribution for the Death and Total and Permanent Disability Cover of \$407.040 million (\$351.059 million in 2021-22).

	2023 \$'000	2022 \$'000
(b) Operating expenses		
Auditor's remuneration - audit of the financial statements	410	395
Lease rental expense-communication sites	4,377	3,760
Expense relating to short-term and low value leases	13,072	11,535
Variable lease payments, not included in lease liabilities	389	38
Agency performance adjustment	189,782	100,408
Insurance	89,010	75,569
Maintenance*	62,151	47,554
Other building expenses	40,517	42,848
Subsistence and transport	31,989	25,670
Motor vehicle, launches and aircraft	63,003	57,467
Fees for services	99,594	117,974
Computer licensing and other	74,878	71,187
Gas and electricity	14,841	14,060
Postal and telephone	19,735	20,795
Stationery, printing and stores	19,681	9,470
Consultants	439	-
Contractors	9,182	10,396
Operation supplies	32,990	33,344
Police uniform supplies	7,424	9,442
Legal fees	11,861	8,968
Witnesses' expenses	1,475	547
Other	7,189	7,342
	<u>793,989</u>	<u>668,769</u>
	2023	2022
	\$'000	\$'000
*Reconciliation - Total maintenance		
Maintenance expense – contracted labour and other (non-employee related), as above	62,151	47,554
Employee related maintenance expense included in Note 2(a)	11,583	12,296
Total maintenance expenses included in Note 2(a) + 2(b)	<u>73,734</u>	<u>59,850</u>

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

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 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.

	2023 \$'000	2022 \$'000
(c) Depreciation and amortisation expenses		
Depreciation - Property, plant and equipment		
Buildings	29,574	36,711
Plant and equipment	89,616	88,585
	<u>119,190</u>	<u>125,296</u>
Depreciation - Right-of-use-assets		
Buildings	61,581	62,232
Plant and equipment	32,725	29,314
	<u>94,306</u>	<u>91,546</u>
Amortisation		
Intangible assets - software	23,660	23,756
	<u>23,660</u>	<u>23,756</u>
	<u>237,156</u>	<u>240,598</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 2023

2. EXPENSES EXCLUDING LOSSES (continued)

	2023 \$'000	2022 \$'000
(d) Grants and Subsidies		
Police and Community Youth Clubs contribution	6,135	8,201
Department of Home Affairs - National Driver Facial Recognition Solution	407	364
Department of Communities and Justice - Surveillance Devices	-	520
Police Legacy - Welfare assistance program	20	10
	<u>6,562</u>	<u>9,095</u>
(e) Finance costs		
Interest expense from lease liabilities - (refer Note 13)	18,739	17,817
Interest expenses - Death and Disability claims	172	341
Unwinding of discount rate - (refer Note 19)	1,235	3,266
	<u>20,146</u>	<u>21,424</u>

Recognition and measurement

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

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.

	2023 \$'000	2022 \$'000
(a) Sale of goods and services from contracts with customers		
NSW Ministry of Health-COVID-19 cost recoveries	-	29,258
Sports / Entertainment Events - Supervision	18,914	15,648
Officers on loan	15,204	13,909
National criminal history records check	8,924	8,516
Officers rent contribution	1,989	2,388
Multi licences income	604	900
College operations	4,305	2,689
Minor sales of goods and services	2,133	1,741
Insurance reports	2,054	1,639
Security / Escort charges	4,752	2,529
Transport for NSW - Road safety initiatives and programs*	22,636	17,240
User charges revenue and cost recoveries	7,270	2,629
	<u>88,785</u>	<u>99,086</u>

3. REVENUE (continued)

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

*Transport for NSW and NSW Police Force work in close collaboration to deliver Road Safety Initiatives and programs in accordance with the Road Safety Plan 2023. NSW Police Force has put in place an Enhanced Enforcement Program to augment other traffic operations provided across New South Wales. Transport for NSW provides ancillary funding for these additional operating costs, overtime, and shift allowances for police specifically involved in these programs. NSW Police Force is reimbursed the costs of these programs on a cost recovery basis.

Recognition and measurement

Sale of goods

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

Revenue from these sales is recognised based on the price specified in the contract. No element of financing is deemed present as the sales are made with a short credit term. No volume discount or warranty is provided on the sale.

Rendering of services

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

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

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

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 accommodation contribution	The performance obligation is satisfied when employees and students are provided accommodation in remote locations and the Goulburn Academy respectively. The payments are typically due on a retrospective basis.	Revenue is recognised when the performance obligation is satisfied. Contributions are typically submitted via payroll deductions from employee salaries and by Charles Sturt University in connection with the Academy students. No element of financing is deemed present as rent is due after services are provided.
Multi licences income	The performance obligations in relation to these services are typically satisfied as the use of premises is allowed to the customers.	Multi licences income from radio tower operations where the entity is a provider and income are recognised on a straight-line basis during the year. The respective assets are included in the Statement of Financial Position based on their nature. Income arising from these arrangements is based on agreements with customers. No element of financing is deemed present as payments are due when services are provided.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

3. REVENUE (continued)

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

Recognition and measurement (continued)

Rendering of services (continued)

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

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

Refer Note 9 for the disclosure of the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied (or partially unsatisfied) at the end of the reporting period, 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 2023

3. REVENUE (continued)

	2023 \$'000	2022 \$'000
(b) Grants and other contributions		
Grants without sufficiently specific performance obligations ¹	4,736,839	4,166,176
Other grants with sufficiently specific performance obligations ²	14,637	11,930
Grants to acquire/construct a recognisable non-financial asset to be controlled by the entity ³	5,506	8,368
Donations ⁴	13,166	1,900
	<u>4,770,148</u>	<u>4,188,374</u>
¹ Grants without sufficiently specific performance obligations		
Recurrent grants from NSW Department of Communities and Justice	4,533,500	4,013,764
Capital grants from NSW Department of Communities and Justice	202,744	141,820
	<u>4,736,244</u>	<u>4,155,584</u>
NSW Ministry of Health		
- COVID-19 personal protective equipment	595	10,592
	<u>4,736,839</u>	<u>4,166,176</u>
² Other grants with sufficiently specific performance obligations		
State Grants and Contributions		
NSW Department of Communities and Justice		
- Child Well Being	4,854	4,735
- Domestic Violence High Risk Offender Team	705	688
- Stay Home Leave Violence	641	291
- NSW Countering Violent Extremism Program 2020-24	-	359
- High Risk Terrorist Offender Scheme	822	-
- Sexual Violence program	747	-
- Expansion of Drug Court in Sydney	471	-
- Family Law Courts, Infolink	328	-
NSW Department of Customer Services		
- Digital Restart Fund	5,146	5,180
- Crime Check and Fingerprint Verification System	-	174
- Walwaay program-Responsible gambling	20	-
NSW Reconstruction Authority (Former Resilience NSW)		
- NSW Emergency Operations Centres upgrade	-	125
Regional NSW		
- Youth Action Support	259	130
- Guumali Youth Project	24	-
NSW Department of Premier and Cabinet		
- Bias Crime Capability	371	-
Other	53	67
	<u>14,441</u>	<u>11,749</u>
Commonwealth Grants and Contributions		
Department of Home Affairs		
- Drill Style Exercise	145	159
- Local Investment Grant Agreement Protecting Country Fire Safety Program	-	7
- Advanced Negotiator Tactics (ANTAC) workshop	7	-
National Emergency Communications Working Group-Australia / New Zealand	44	-
Other	-	15
	<u>196</u>	<u>181</u>
	<u>14,637</u>	<u>11,930</u>

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

3. REVENUE (continued)

(b) Grants and other contributions (continued)

	2023 \$'000	2022 \$'000
³ Grants to acquire/construct a recognisable non-financial asset to be controlled by the entity		
Australian Criminal Intelligence Commission	2,162	3,193
Australian Firearm Integration System	-	337
NSW Department of Customer Services		
- Digital Restart Fund (including Integrated Connected Officers)	188	4,171
- Cyber Security Transformation Program	1,783	-
NSW Telecommunications Authority	-	192
Service NSW - Digital Driver Licence	37	218
Transport for NSW		
- Centre for Road Safety	1,332	-
- Maritime Enhancement Enforcement Program	-	124
NSW Department of Communities and Justice		
- Data Exchange Project (Apprehended Domestic Violence Orders (ADVO) & Offender	-	133
- Continuous Checking Application	4	-
	5,506	8,368
⁴ Donations		
Capital donations*	12,529	440
Fuji Film-Imaging devices project	-	612
Police Driver Training upgrade	354	814
Regional Mental Health Clinician	76	-
Psychological Injury Specialist	131	-
Drug Action	24	-
Home Security Camera project	7	-
Other	45	34
	13,166	1,900
* Capital donations:		
- Insurance contribution	12,529	92
- Transport for NSW	-	96
- Tamworth Regional Council	-	68
- Hawkesbury City Council	-	184
	12,529	440

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.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

3. REVENUE (continued)

Recognition and measurement (continued)

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

	2023 \$'000	2022 \$'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	34,276	40,096
Long service leave	78,422	(52,580)
Payroll tax	1,867	1,947
	<u>114,565</u>	<u>(10,537)</u>
(d) Other income		
Employee contributions to Death and Disability Scheme	33,555	32,946
Refund from Insurance	3,198	1,808
Reversal of provision of restoration costs	11,881	6,898
Bad debts recovered	2,129	98
Motor vehicle rebates	7,965	5,644
Contract recovery	5,000	-
Motor Vehicle auctions	385	1,039
Other	1,463	767
Total	<u>65,576</u>	<u>49,200</u>

(e) Summary of compliance

The Appropriation Act 2022 (Appropriations Act) (and the subsequent variations, if applicable) appropriates the sum of \$19.700 billion to the Attorney General of the Consolidated Fund for the services of Department of Communities and Justice for the year 2022–23. The spending authority of the Minister from the Appropriations Act has been delegated or subdelegated to officers of Department of Communities and Justice and entities that it is administratively responsible for, including NSW Police Force.

The Treasury and Energy Legislation Amendment Act 2022 made some amendments to sections 4.7 and 4.9 of the Government Sector Finance Act 2018 (the GSF Act). These amendments commenced on 14 November 2022 and are applied retrospectively. As a result, 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 NSW Police Force receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by NSW Police Force. These deemed appropriations are taken to have been given for the services of Department of Communities and Justice.

In addition, government money that NSW Police Force receives or recovers, from another GSF agency, of a kind prescribed by the GSF regulations that forms part of the Consolidated Fund, is now capable of giving rise to deemed appropriations where the receiving agency has a different lead Minister to the agency making the payment, or one or both of the agencies is a special office (as defined in section 4.7(8)).

On 16 June 2023, the GSF Amendment (Deemed Appropriations) Regulation 2023 was approved to bring the GSF regulations in line with the above deemed appropriation amendments to the GSF Act.

A summary of compliance is disclosed in the financial statements of the Annual Report of Department of Communities and Justice. It has been prepared by aggregating the spending authorities of the Attorney General for the services of Department of Communities and Justice. It reflects the status at the point in time this disclosure statement is being made. NSW Police Force's spending authority and expenditure is included in the summary of compliance.

The delegation/sub-delegations for 2022-23 and 2021-22, authorising officers of the NSW Police Force to spend Consolidated Fund money, impose limits on the amounts of individual transactions, but not the overall expenditure of the NSW Police Force. However, as they relate to expenditure in reliance on a sum appropriated by legislation, the delegation/sub-delegations a

3. REVENUE (continued)

(e) Summary of compliance (Continued)

subject to the overall authority of the Department of Communities and Justice to spend monies under relevant legislation. The individual transaction limits have been properly observed. 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.

The State Budget and related Appropriation Bill for year commencing 1 July 2023 has been delayed and is anticipated to be tabled in September 2023. Pursuant to section 4.10 of the GSF Act, the Treasurer has authorised the payment of specified sums out of the Consolidated Fund to meet the requirements of this period. The authorisation is current from 1 July 2023 until the earlier of 30 September 2023 or enactment of the 2023-24 annual Appropriation Act.

4. GAIN / (LOSS) ON DISPOSAL

	2023	2022
	\$'000	\$'000
Gain / (loss) on disposal of land and buildings		
Written down value of assets disposed	(11,462)	(1,972)
Net gain / (loss) on disposal of land and buildings	(11,462)	(1,972)
Gain / (loss) on disposal of plant and equipment		
Proceeds from disposal	159	299
Written down value of assets disposed	(5,205)	(2,142)
Net gain / (loss) on disposal of plant and equipment	(5,046)	(1,843)
Gain / (loss) on disposal of assets held for sale		
Proceeds from disposal	-	5,508
Written down value of assets disposed	-	(2,770)
Net gain / (loss) on disposal of assets held for sale	-	2,738
Net gain / (loss) on disposal of derivatives		
Gain / (loss) on disposal of derivatives	4,775	(133)
	4,775	(133)
Total gain / (loss) on disposal	(11,733)	(1,210)

5. OTHER GAINS / (LOSSES)

	2023	2022
	\$'000	\$'000
Impairment of receivables	(1,399)	(1,587)
Gain / (loss) on derivatives at fair value through profit and loss	(4,824)	4,047
Early termination of right-of-use assets - Land and buildings	-	26
Derecognition of right-of-use asset with Property NSW	-	56
Early termination of right-of-use assets - Plant and equipment	8	8
Intangible assets impairment losses (refer to Note 14)	(16,972)	-
Total other gains / (losses)	(23,187)	2,550

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

	2023 \$'000	2022 \$'000
Cash at bank and on hand	<u>233,159</u>	<u>55,127</u>
Total	<u>233,159</u>	<u>55,127</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 year to the statement of cash flows as follows:

Cash and cash equivalents (per Statement of financial position)	<u>233,159</u>	<u>55,127</u>
Closing cash and cash equivalents (per Statement of cash flows)	<u>233,159</u>	<u>55,127</u>

NSW Police Force had the following banking facilities as at 30 June 2023:

- The Citibank Visa Card facility of \$3.0 million is the total monthly spend limit 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 2021-22 the limit of \$10.0 million was in place as a separate card issuance credit limit for NSW Police Force.
- Offset accounts facility of \$0.05 million (\$0.05 million in 2021-22). 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 2023 was \$0.03 million (\$0.04 million in 2021-22).

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

8. CURRENT / NON-CURRENT ASSETS – RECEIVABLES

	2023 \$'000	2022 \$'000
Current Receivables		
Trade receivables from contracts with customers	12,635	13,793
Other receivables	<u>25,142</u>	<u>11,827</u>
	<u>37,777</u>	<u>25,620</u>
Less: Allowance for expected credit losses		
- Trade receivables from contracts with customers	(2,374)	(3,125)
- Other receivables	<u>(2,918)</u>	<u>(2,966)</u>
	<u>(5,292)</u>	<u>(6,091)</u>
GST receivable	34,408	24,571
Prepayments	<u>45,543</u>	<u>46,607</u>
Total Receivables - Current	<u>112,436</u>	<u>90,707</u>
Receivables - Non-Current		
Other Receivables	<u>600</u>	<u>1,600</u>
Total Receivables - Non-Current	<u>600</u>	<u>1,600</u>
Movement in the allowance for expected credit losses		
Balance at 1 July	6,091	4,657
Amounts written off during the year	(2,570)	(1,520)
Amounts recovered during the year	(394)	(67)
Increase / (decrease) in allowance recognised in net results	<u>2,165</u>	<u>3,021</u>
Balance at 30 June	<u>5,292</u>	<u>6,091</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 2023

9. CONTRACT ASSETS AND LIABILITIES

	2023 \$'000	2022 \$'000
Contract assets - current	6,284	4,587
	<u>6,284</u>	<u>4,587</u>
Contract liabilities - current	11,252	1,388
	<u>11,252</u>	<u>1,388</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 2023 include:

- \$5.8 million (2022: \$3.4 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.

	2023 \$'000	2022 \$'000
Revenue recognised that was included in the contract liability balance at the beginning of the year	1,388	4,417
Liability increased/(Revenue recognised) from performance obligations satisfied in previous periods	9,864	(3,029)
Transaction price allocated to remaining performance obligations from contracts with customers	<u>11,252</u>	<u>1,388</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 2023-24 financial year.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

10. CURRENT / NON-CURRENT ASSETS – INVENTORIES

	2023 \$'000	2022 \$'000
Current Assets		
Inventories		
Digital assets	104	304
Total Inventories	<u>104</u>	<u>304</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 AT FAIR VALUE

Current Assets - Financial Assets at fair value

	2023 \$'000	2022 \$'000
Derivatives		
Forward foreign exchange contracts	29	302
Net amount receivable / (payable) under derivatives	<u>29</u>	<u>302</u>
Total net amount receivable / (payable) under derivatives	<u>29</u>	<u>302</u>

Non-Current Assets - Financial assets at fair value

Derivatives		
Forward foreign exchange contracts	-	4,550
Net amount receivable / (payable) under derivatives	<u>-</u>	<u>4,550</u>
Total net amount receivable / (payable) under derivatives	<u>-</u>	<u>4,550</u>

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

Details regarding credit risk and market risk, 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 assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Classification and measurement

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

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

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

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

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

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

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

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

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

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 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	(29,574)	(89,616)	-	(119,190)
Net carrying amount at end of year	1,568,589	318,884	188,664	2,076,137

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

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

Reconciliations

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the 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 2022				
Net carrying amount at start of year	1,413,271	288,848	153,605	1,855,724
Purchase of assets	1,568	28,356	90,574	120,498
Transfers from work in progress	10,944	81,075	(92,028)	(9)
Assets held for sale	-	1,297	-	1,297
Disposals	(1,972)	(4,912)	-	(6,884)
Increase / (decrease) in net assets from equity transfer	(42)	(1,976)	-	(2,018)
Net revaluation increments less revaluation decrements	77,042	19,421	-	96,463
Depreciation expense	(36,711)	(88,585)	-	(125,296)
Net carrying amount at end of year	1,464,100	323,524	152,151	1,939,775

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 (2021-2022: 2 to 71 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 74 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 typically revalued over a three-year cycle. NSW Police Force undertakes this progressive method of revaluation in accordance with Treasury Guidelines and AASB 116 *Property, Plant and Equipment*. The last such revaluation was completed on 30 June 2022 and was based on an independent assessment. The 2022 revaluation was the third year in the current cycle. In 2022, the land and building assets in the Central Metropolitan, Northern and Western Regions were revalued. The Western region full valuation originally scheduled for 2022-23 was brought forward to 2021-22 as a result of material impacts of movements in the property market.

NSW Police Force adopted and applied the valuation factors received from the independent accredited valuer to all land and building assets for revaluation purposes in 2022-23. This application resulted in an increase of 4.7% to land and building valuations equating to \$70.600 million.

The Western Region land and buildings revaluation originally scheduled for 2023 was accelerated and brought forward in 2022 due to the significant impact of COVID-19 and low interest rates on property market in 2021-22.

Marine equipment and aviation assets are normally revalued over a three-year cycle. NSW Police Force undertakes this progressive method of revaluation in accordance with Treasury Guidelines and AASB 116 *Property, Plant and Equipment*.

The marine equipment and aviation assets were revalued on 30 June 2022, one year earlier than scheduled. This was due to the impact of COVID-19, the market data in the new and used marine and aircraft markets indicating significant movement in valuations deeming it prudent to undertake a formal revaluation of these assets in 2021-22.

To ensure that the marine equipment and aviation assets in 2023 are held at fair value, valuation factors were obtained from the independent accredited valuer. The valuation factors applied resulted in no material differences between recorded values and the adjusted values had the valuation factors been applied.

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-

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

for-profit entities to the higher of fair value less costs of disposal and depreciated replacement cost, where depreciated replacement cost is also fair value.

NSW Police Force 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 an increase in recognised lease liabilities and right-of-use assets of \$6.877 million (2021-22: \$9.559 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 2023

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 2022	711,270	32,148	743,418
Additions	42,424	46,254	88,678
Capitalised depreciation expenses	583	-	583
Depreciation expense	(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

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

NSW Police Force has eleven 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 2022	815,033
Additions	89,261
Early terminations	(647)
Interest expenses	18,739
Payments	(99,009)
Balance at 30 June 2023 (refer to Note 18)	823,377

	Total \$'000
Balance at 1 July 2021	848,192
Additions	47,290
Derecognition of lease liabilities	(2,115)
Early terminations	(3,269)
Interest expenses	17,817
Payments	(92,882)
Balance at 30 June 2022 (refer to Note 18)	815,033

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:

	2023 \$'000	2022 \$'000
Depreciation expense of right-of-use assets	94,306	91,546
Interest expense on lease liabilities	18,739	17,817
Expense relating to short-term and low value leases	13,072	11,535
Variable lease payments, not included in the measurement of lease liabilities	389	38
Gains or (losses) arising from derecognising the right-of-use assets and lease liabilities with Property NSW	-	(56)
Early termination of Right-of-use assets - Land and buildings	-	(26)
Early termination of Right-of-use assets - Plant and equipment	(8)	(8)
Total amount recognised in the statement of comprehensive income	<u>126,498</u>	<u>120,846</u>

NSW Police Force had total cash outflows for leases \$80.270 million in 2022-23 (\$75.065 million in 2021-22).

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 a purchase options reasonably certain to be exercised by the entity; and
- payments of penalties for terminating the lease, if the lease term reflects the entity exercising the option to terminate.

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

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

NSW Police Force's lease liabilities are included in borrowings Note 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 2023

14. INTANGIBLE ASSETS

	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 to Note 5)	-	(16,972)	(16,972)
Amortisation (refer to 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>

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

	Software \$'000	Work in Progress \$'000	Total \$'000
Year ended 30 June 2022			
Net carrying amount at beginning of year	124,930	19,233	144,163
Additions (from internal development)	11,267	36,639	47,906
Transfers from work in progress	5,595	(5,586)	9
Amortisation (refer to Note 2(c))	<u>(23,756)</u>	<u>-</u>	<u>(23,756)</u>
Net carrying amount at end of year	<u>118,036</u>	<u>50,286</u>	<u>168,322</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. However, during 2022-23 an impairment indicator existed due to a prior termination of a major contract and an impairment adjustment to WIP was made and is included in Note 14.

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.

(a) Fair Value Hierarchy

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.

Year ended 30 June 2022	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total fair value \$'000
Property, plant and equipment (Note 12)				
Land and buildings	-	-	1,464,100	1,464,100
Marine equipment and aviation assets	-	-	104,413	104,413
	-	-	1,568,513	1,568,513

There were no transfers between Level 1 or Level 2 during 2021-2022.

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 techniques 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 2023

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 2023	Land and building \$'000	Marine equipment and Aviation assets \$'000	Assets held for sale	Total Recurring Level 3 Fair Value \$'000
Fair value as at 1 July 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

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

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

16. RESTRICTED ASSETS

	2023 \$'000	2022 \$'000
Included in the current assets are the following restricted assets:		
Death and Disabilities Scheme Monies	<u>52,664</u>	<u>21,505</u>
	<u>52,664</u>	<u>21,505</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 2023

17. CURRENT LIABILITIES – PAYABLES

	2023	2022
	\$'000	\$'000
Current payables		
Accrued salaries, wages and on-costs (refer to Note 19)	56,842	52,920
Payroll tax	16,962	19,093
Fringe benefits tax	1,901	1,650
Pay as you go tax withheld	-	115
Employee deductions withheld	87	96
Superannuation guarantee charge	20	85
Creditors	32,963	32,909
Property related expenses	12,701	9,803
Agency performance adjustment	189,782	100,400
Capital expense accruals	26,461	6,296
Motor vehicle costs	3,726	3,924
Evidence fees	609	552
Contractor expenses	2,009	1,999
Readsoft uncoded expense accruals	15	42
Copyright fees	44	197
Telephone and communications services	255	844
Goods and services tax accrual	21,761	11,196
DNA service fees	1,121	994
Printing and stationary	836	877
Information and communication technology expenses	1,868	705
Legal fees	974	925
Auditor's remuneration - audit of the financial statements	164	211
COVID-19 logistic payable	-	1,602
Police Blue Ribbon Insurance	9,347	7,240
Sundry accruals	4,939	1,646
Total	385,387	256,321

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 2023

18. CURRENT / NON-CURRENT LIABILITIES – BORROWINGS

	2023 \$'000	2022 \$'000
Current borrowings		
Lease liability	74,905	66,515
	<u>74,905</u>	<u>66,515</u>
Non-current borrowings		
Lease liability	748,472	748,518
	<u>748,472</u>	<u>748,518</u>
Total Borrowings - Refer Note 13	<u>823,377</u>	<u>815,033</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.

As at 30 June 2023, NSW Police Force did not provide any financial guarantee contracts for the year ended 30 June 2023 and 30 June 2022.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

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 2021	848,192	848,192
Cash flows	(75,065)	(75,065)
New leases	47,290	47,290
Derecognition of leases	(2,115)	(2,115)
Early terminations	(3,269)	(3,269)
30 June 2022	815,033	815,033
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

19. CURRENT / NON-CURRENT LIABILITIES – PROVISIONS

	2023 \$'000	2022 \$'000
Employee benefits and related on costs - Current		
Annual leave *	249,714	252,262
Annual leave on long service leave	49,490	50,451
Non-renewal benefit **	69,103	59,116
Leave loading	2,393	2,293
Workers' compensation insurance on long service leave	51,889	52,874
Superannuation on long service leave	44,106	44,943
Other Oncost on Leave - Superannuation	97,836	83,576
Payroll tax on annual leave liability	17,505	15,213
Payroll tax on long service leave	52,233	53,227
Death and disability self-insurance scheme	13,000	10,000
	647,269	623,955
Other Provisions - Current		
Restoration costs - Current	4,604	8,691
	4,604	8,691
Total	651,873	632,646

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

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

	2023	2022
	\$'000	\$'000
Employee benefits and related on costs - Non-Current		
Annual leave on long service leave	4,894	4,990
Non-renewal benefit	21,279	31,536
Workers' compensation insurance on long service leave	5,132	5,229
Superannuation on long service leave - Non-current	4,362	4,445
Payroll tax on long service leave	5,166	5,264
Payroll tax on other leave provisions	1,160	1,530
Death and disability self-insurance scheme	453,900	193,900
	<u>495,893</u>	<u>246,894</u>
Subtotal Employee benefits and related on costs	<u>1,143,162</u>	<u>870,849</u>
Other Provisions - Non-Current		
Restoration costs - Non-current	40,008	38,726
	<u>40,008</u>	<u>38,726</u>
Subtotal Other Provisions	<u>44,612</u>	<u>47,417</u>
Total Current Provisions	<u>651,873</u>	<u>632,646</u>
Total Non-Current Provisions	<u>535,901</u>	<u>285,620</u>
Total Provisions	<u>1,187,774</u>	<u>918,266</u>
Aggregate employee benefits and related on-costs		
Provisions	1,143,162	870,849
Accrued salaries, wages and on-costs (refer Note 17)	56,842	52,920
	<u>1,200,004</u>	<u>923,769</u>

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

Annual leave totals \$20.072 million (\$26.651 million in 2021-22) and

** Non-renewal benefit totals \$54.577 million (\$36.169 million in 2021-22).

Annual leave provision includes an amount of \$0.060 million transferred from Resilience NSW as a result of the abolishment of that Entity, Order No 10 2022 refers.

	2023	2022
	\$'000	\$'000

Movement in provisions (other than employee benefits)

Movements in the restoration provision during the financial year are set out below:

Restoration Costs

Carrying amount at the beginning of financial year	47,417	33,570
Additional provisions recognised	7,851	18,928
Amounts used	(10)	(1,449)
Unused amounts reversed (refer to Note 3(d))	(11,881)	(6,898)
Unwinding / change in the discount rate (refer Note 2(e))	1,235	3,266
Carrying amount at the end of year	<u>44,612</u>	<u>47,417</u>

19. CURRENT / NON-CURRENT LIABILITIES – PROVISIONS (continued)**Recognition and measurement*****Employee benefits and related on cost******Salaries and wages, annual leave, sick leave and on-costs***

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

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

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 3.88%, 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 \$44.612 million (2021-22: \$47.417 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*.

A shorthand method, based on actuarial report obtained as at 30 June 2021, was applied to calculate the total liability. This calculation is based on the application of a discount factor of 0.79 to total non-renewal benefit liability.

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

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

The NSW Police Force Police Blue Ribbon Insurance

The valuation of NSW Police Force's self-insured liabilities under the NSW Police Death and Disability Award Insurance scheme as at 30 June 2023 is in accordance with independent actuarial advice.

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

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

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

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

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

The liability has been discounted at an assumed government bond rate of 4.2% with a term of 1.8 years (2021-22: 2.6% with a term of 1.6 years) and 3.5% for IP claims.

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

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)

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

	2023	2022
	\$'000	\$'000
Other Liabilities - Current		
Liabilities under transfers to acquire or construct non-financial assets to be controlled by NSW Police Force	4,284	1,707
Other	55	187
Total Liabilities-Other	4,339	1,894
	2023	2022
	\$'000	\$'000
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	1,707	706
Add: receipt of cash / receivables during the financial year	4,529	7,586
Deduct: income recognised during the financial year	(1,952)	(6,585)
Closing balance of liabilities arising from transfers to acquire / construct non-financial assets to be controlled by the entity	4,284	1,707

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 reserve

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

21. EQUITY AND RESERVES (continued)

Recognition and measurement (continued)

(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

	2023	2022
	\$'000	\$'000
Transfers of property, plant and equipment		
To Property NSW	-	(42)
To NSW Telecommunications Authority	(1,026)	(1,976)
Subtotal	<u>(1,026)</u>	<u>(2,018)</u>
Transfer of equity from Administrative Arrangement		
From Resilience NSW	(60)	-
Subtotal	<u>(60)</u>	<u>-</u>
Increase / (Decrease) in Net Assets from Equity Transfers	<u>(1,086)</u>	<u>(2,018)</u>

21. EQUITY AND RESERVES (continued)

Recognition and measurement (continued)

(iii) Equity transfers (continued)

To Property NSW:

The Premier's Memorandum M2012-20 provides that all owned office buildings and other non-operational real property assets that are capable of being divested to a third party without affecting service delivery are to be vested in Property NSW.

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

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

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

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

There were no vesting orders issued for the year ended 30 June 2023.

The formal process of transitioning the remaining land title certificates to Property NSW is expected to continue in 2024.

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

From Resilience NSW:

Administrative Arrangements(Administrative Changes-Miscellaneous) Order (No10) 2022 (the 2022 Order) abolished Resilience NSW on 16 December 2022 and transferred the functions and associated persons employed under the State Emergency Operations Centre Support Branch to NSW Police Force. The value transferred to NSW Police Force is \$0.060 million. (Included in employee provisions refer to Note 19.)

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

21. EQUITY AND RESERVES (continued)

Recognition and measurement (continued)

(iv) Reserves

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

22. COMMITMENTS FOR EXPENDITURE

	2023 \$'000	2022 \$'000
Capital Commitments		
Aggregate capital expenditure contracted for at balance date and not provided for:		
Within one year	93,331	144,795
Later than one year and not later than five years	2,792	24,155
Later than five years	2,791	-
Total (including GST)	98,914	168,950

Input tax credits of \$8.992 million (\$15.359 million in 2021-22) is expected to be recoverable from the Australian Taxation Office, are included above.

23. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

	2023 \$'000	2022 \$'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.	3,604	2,098

(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 2023 is: \$1.879 million.

1,879	1,926
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24. BUDGET REVIEW

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

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

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

Net Result:

The Net Result was adverse to the original budget by \$420 million. Major variances include:

Total expenses (excluding losses) were higher than the original budget by \$176 million primarily driven by an increase in the historical adjustments to workers compensation premiums (\$190 million), increase in death and disability related amounts including the Police Blue Ribbon Insurance premiums payable in future years \$137.8 million. These adverse items are partially offset by favourable \$281.4 million employee related expenses relating to employee vacancies.

Grants and contributions were \$215 million adverse to mainly due to the rephasing of capital grants for projects to be completed in 2034-24 and future financial years.

Assets and liabilities:

Total non-current assets were \$149 million lower than original budget mainly due to a rephasing of the capital program.

Total current liabilities were \$202 million higher than budget primarily due \$190 million relating to historical adjustments to workers compensation premiums payable in 2023-24.

Total non-current liabilities were \$187 million higher than budget primarily relating to an increase of \$173 million in the Police Blue Ribbon Insurance employee related provisions and \$13 million makegood provisions associated with leases.

Cash flows:

Net cashflows from activities were \$146 million higher than budget, mainly due to the rephasing of the capital program corresponding to a decline in investment activities.

Net Cost of Services and agency financial performance

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

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

24. BUDGET REVIEW (continued)

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:

	2023	2022
	\$'000	\$'000
Net Cash Flows from Operating Activities	446,664	200,848
Depreciation and amortisation	(237,156)	(240,598)
Net gain / (loss) on disposal of property, plant and equipment	(28,705)	(3,948)
Net gain / (loss) on disposal of assets held for sale	-	2,738
Net gain / (loss) on Right-of-use assets - land and buildings	-	82
Net gain / (loss) on Right-of-use assets - plant and equipment	8	8
Net gain / (loss) on derivatives at fair value through profit and loss	(4,824)	4,047
Non-cash revenue - capital donations (Refer Note 3 (b))	12,529	440
Restoration costs - (Refer Note 19)	7,851	18,928
Increase / (decrease) in receivables	20,729	16,325
Increase / (decrease) in contract assets	1,697	(3,680)
Increase/ (decrease) in inventory	(200)	304
Decrease / (increase) in creditors	(129,066)	(79,242)
Decrease / (increase) in provisions	(269,508)	(195,141)
Decrease / (increase) in other liabilities	(2,445)	(1,174)
Increase / (decrease) in capital works expenditure accruals	20,165	(9,305)
Decrease / (increase) in contract liabilities	(9,864)	3,029
Net result	<u>(172,125)</u>	<u>(286,339)</u>

26. NON-CASH FINANCING AND INVESTING ACTIVITIES

	2023	2022
	\$'000	\$'000
Liabilities and expenses assumed by the Crown:		
Superannuation	(34,276)	(40,096)
Long service leave	(78,422)	52,580
Payroll tax on superannuation	(1,867)	(1,947)
	<u>(114,565)</u>	<u>10,537</u>

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

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:

	2023 \$'000	2022 \$'000
Crown Trust Fund Account		
Cash balance at 1 July	64,107	41,632
Add: Receipts	55,979	65,473
Less: Expenditure	<u>(55,452)</u>	<u>(42,998)</u>
Cash balance at reporting date	<u>64,634</u>	<u>64,107</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

	2023 \$'000	2022 \$'000
Administered assets		
Receivables ¹	67	35
Digital assets ²	<u>2,339</u>	<u>2,594</u>
Total Administered Assets	<u>2,406</u>	<u>2,629</u>
Administered liabilities		
Unearned income due not later than one year ³	12,794	12,710
Unearned income due later than one year ³	<u>17,739</u>	<u>17,608</u>
Total Administered Liabilities	<u>30,533</u>	<u>30,318</u>

Note

1. The administered assets comprise of accrued income from Transport for NSW for the month of June 2023.
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 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 2023

29. ADMINISTERED INCOME

	2023	2022
	\$'000	\$'000
Firearms licensing	11,268	10,727
Security industry licensing	11,628	12,620
Fines and forfeitures	2,893	2,876
Receipts under Crimes Act	361	647
Digital assets	2,339	2,594
Other	40	46
	<u>28,529</u>	<u>29,510</u>

Note

The administered income is not reported in the annual financial statements for 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 2023 \$'000	Carrying amount 2022 \$'000
Financial Assets				
Cash and cash equivalent	7	Amortised cost	233,159	55,127
Receivables ¹	8	Amortised cost	32,485	19,529
Contract assets ²	9	Amortised cost	6,284	4,587
Financial assets at fair value	11	Fair value through profit or loss	29	4,852
Financial Liabilities				
Payables ³	17	Amortised cost	364,838	234,004
Borrowings	18	Amortised cost	823,377	815,033

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 rewards, 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.

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

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

30. FINANCIAL INSTRUMENTS (continued)

(d) Credit risk - Finance risks (continued)

The loss allowance for trade debtors as at 30 June 2023 and 30 June 2022 was determined as follows:

		30 June 2023					Total
		(\$'000)					
		Current	<30 days	30-60 days	61-90 days	>91 days	
Trade Receivables							
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
		30 June 2022					
		(\$'000)					
		Current	<30 days	30-60 days	61-90 days	>91 days	Total
Expected credit loss rate		0%	83%	100%	100%	100%	
Estimated total gross carrying amount at default		-	1,180	761	207	1,179	3,327
Expected credit loss		-	978	761	207	1,179	3,125
		30 June 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
		30 June 2022					
		(\$'000)					
		Current	<30 days	30-60 days	61-90 days	>91 days	Total
Expected credit loss rate		N/A	N/A	N/A	N/A	N/A	
Estimated total gross carrying amount at default		-	330	118	24	3,009	3,481
Expected credit loss		-	-	-	-	2,966	2,966

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 2023.

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 11.46% (2022 – 8.07%).

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
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
2022								
Payables ¹	-	234,004	-	-	234,004	234,004	-	-
Borrowings:								
Lease liability	2.19%	1,030,926	-	1,030,926	-	83,454	191,314	756,158
		1,264,930	-	1,030,926	234,004	317,458	191,314	756,158

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 Hour Glass Investment Facilities, NSW Police Force's exposure to market risk is considered minimal.

Foreign exchange rate risk

NSW Police Force has a Foreign Exchange Risk Policy which applies to purchases in foreign currency greater than \$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 2022-23. The analysis assumes that all other variables remain constant.

Interest rate risk

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

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

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

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
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	(0)	(0)	0	0
Financial liabilities:					
Payables	364,838	3,648	3,648	(3,648)	(3,648)
Borrowings	823,377	8,234	8,234	(8,234)	(8,234)
2022					
Financial assets:					
Cash and cash equivalents	55,127	(551)	(551)	551	551
Receivables	19,529	-	-	-	-
Contract assets	4,587	(46)	(46)	46	46
Financial assets at fair value	4,852	(49)	(49)	49	49
Financial liabilities:					
Payables	234,004	2,340	2,340	(2,340)	(2,340)
Borrowings	815,033	8,150	8,150	(8,150)	(8,150)

Other price risk

Exposure to other price risk primarily arises through the investment in the TCorp Hour Glass Investment facilities.

NSW Police Force does not have investment in these facilities. Therefore, NSW Police Force has no exposure to other price risk.

(g) Fair Value Measurement

Fair value compared to carrying amount

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

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

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
2023				
Financial assets at fair value				
Derivative financial instrument	-	29	-	29
	-	29	-	29
2022				
Financial assets at fair value				
Derivative financial instrument	-	4,852	-	4,852
	-	4,852	-	4,852

31. RELATED PARTY DISCLOSURES

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

	2023 \$'000	2022 \$'000
Salaries	2,796	2,751
Other long-term employee benefits	-	170
Termination benefits	-	1,542
Total remuneration	2,796	4,463

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.

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

(c) Government - related entities

(i) Transport for NSW and NSW Police Force work in close collaboration to deliver Road Safety Initiatives and programs in accordance with the Road Safety Plan 2023. 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	2023		2022	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
Sale of goods and services-refer to Note 3(a)	22,636	4,899	17,240	3,110
Total sale of goods and services from Transport for NSW	22,636	4,899	17,240	3,110

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

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

Nature of transaction	2023		2022	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
Superannuation - defined benefit plans	34,276	-	40,096	-
Long service leave	78,422	-	(52,580)	-
Payroll tax	1,867	-	1,947	-
Total assumed by the Crown	114,565	-	(10,537)	-

NSW Police Force

Notes to the financial statements for the year ended 30 June 2023

31. RELATED PARTY DISCLOSURES (continued)

(c) Government - related entities (continued)

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

Nature of transaction	2023		2022	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
Workers' compensation insurance - Refer Note 2(a)	554,379	-	409,240	-
Insurance *	82,722	-	69,590	-
	637,101	-	478,830	-

*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	2023		2022	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
Agency Performance Adjustment for fund years 2021-22 and 2022-23. Refer Note 2 (b)	(189,782)	(189,782)	(100,408)	(100,400)
	(189,782)	(189,782)	(100,408)	(100,400)

- (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	2023		2022	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
COVID-19 cost recoveries-Refer Note 3(a)	-	-	29,258	5,642
COVID-19 personal protective equipment-Refer Note 3(b)	595	-	10,592	-
Total	595	-	39,850	5,642

(vi) Other transactions

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

32. EVENTS AFTER THE REPORTING YEAR

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

END OF AUDITED FINANCIAL STATEMENTS

Appendices

APPENDIX 1: NSW Police Force staff	87
APPENDIX 2: Equal employment opportunity	92
APPENDIX 3: Disability inclusion action plans	93
APPENDIX 4: Multicultural policies	94
APPENDIX 5: Government information (public access)	97
APPENDIX 6: Injuries and workers compensation claims	100
APPENDIX 7: Staff drug and alcohol testing	101
APPENDIX 8: Privacy and personal information	101
APPENDIX 9: Complaints against police	102
APPENDIX 10: Requests for assistance	103
APPENDIX 11: Significant judicial decisions	104
APPENDIX 12: Legislative changes	108
APPENDIX 13: Research and development	110
APPENDIX 14: Police pursuits	110
APPENDIX 15: Overseas travel	111
APPENDIX 16: Consultants	112
APPENDIX 17: Public interest disclosures	113
APPENDIX 18: Matters arising from 2022-23 audit	113
APPENDIX 19: Insurance activities	113
APPENDIX 20: Property disposals	114
APPENDIX 21: Asset purchase and protection	114
APPENDIX 22: Internal Audit	115
APPENDIX 23: Cyber security	116
APPENDIX 24: Productivity data	116
APPENDIX 25: Major works in progress	117
APPENDIX 26: Modern slavery	119
APPENDIX 27: Honours and awards	120

APPENDIX 1: NSW Police Force staff

Movements in wages, salaries and allowances

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

Summary of total headcount details as at 30 June

	2018-19	2019-20	2020-21	2021-22	2022-23
Police officers ^a	17,111	17,348	17,727	17,659	17,062
Administrative officers	3,969	4,107	4,152	3,975	4,067
Total	21,080	21,455	21,879	21,634	21,129

Source: NSW Police Force - SAP

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

Strength details (police officers) as at 30 June

Rank	Internal police		External seconded external funded		External seconded internal funded		Total	
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
Executive officers ^a	26	25	0	0	0	0	26	25
Commissioned officers ^b	810	838	1	3	0	0	811	841
Senior sergeants and sergeants	3,008	3,042	11	13	0	0	3,019	3,055
Senior constables, constables and probationary constables	13,782	13,126	21	15	0	0	13,803	13,141
Total	17,626	17,031	33	31	0	0	17,659	17,062

Source: NSW Police Force - SAP

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

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

Senior executives as at 30 June

Public service senior executive salary band	Male 2022	Female 2022	Male 2023	Female 2023
1	19	16	18	18
2	18	6	17	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. Includes senior executives on long term leave.

Average total remuneration package (TRP) of senior executives

Public service senior executive salary band (2022-23 range) ^a	Average TRP 2021-22	Average TRP 2022-23
1 (\$201,350 – \$287,200)	\$242,843	\$245,878
2 (\$287,201 – \$361,300)	\$346,758	\$359,180
3 (\$345,551 – \$487,050)	\$471,500	\$488,010
4 (\$509,251 – \$588,250) ^b	\$665,750	\$679,050

Source: NSW Police Force - SAP

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

^b The Commissioner of Police had a special SOORT determination effective from 1 February 2022.

Employee headcount as at 30 June 2023

Command	Police officers	Administrative staff	Total
Central Metropolitan Region	2,114	170	2,284
Region office	130	19	149
Eastern Beaches PAC	196	14	210
Eastern Suburbs PAC	189	13	202
Inner West PAC	223	15	238
Kings Cross PAC	138	10	148
Leichhardt PAC	139	8	147
South Sydney PAC	202	15	217
St George PAC	268	21	289
Surry Hills PAC	139	12	151
Sutherland Shire PAC	243	21	264
Sydney City PAC	247	22	269
North West Metropolitan Region	2,086	193	2,279
Region office	103	23	126
Blacktown PAC	168	13	181
Blue Mountains PAC	101	11	112
Hawkesbury PAC	85	9	94
Ku-ring-gai PAC	126	14	140
Mount Druitt PAC	191	14	205
Nepean PAC	278	22	300
North Shore PAC	233	18	251
Northern Beaches PAC	251	21	272
Parramatta PAC	138	17	155
Riverstone PAC	113	8	121
Ryde PAC	185	14	199
The Hills PAC	114	9	123
South West Metropolitan Region	2,028	176	2,204
Region office	108	18	126
Auburn PAC	158	14	172
Bankstown PAC	216	19	235
Burwood PAC	208	13	221
Camden PAC	138	12	150
Campbelltown City PAC	282	23	305
Campsie PAC	142	13	155
Cumberland PAC	243	19	262
Fairfield City PAC	263	25	288
Liverpool City PAC	270	20	290

Source: NSW Police Force - SAP

Northern Region	2,206	183	2,389
Region office	56	17	73
Brisbane Water PD	196	13	209
Coffs-Clarence PD	204	16	220
Hunter Valley PD	173	14	187
Lake Macquarie PD	217	14	231
Manning-Great Lakes PD	133	14	147
Mid North Coast PD	187	16	203
Newcastle City PD	239	16	255
Port Stephens-Hunter PD	222	17	239
Richmond PD	193	17	210
Tuggerah Lakes PD	207	13	220
Tweed-Byron PD	179	16	195
Southern Region	1,521	150	1,671
Region office	46	19	65
Lake Illawarra PD	216	18	234
Monaro PD	111	10	121
Murray River PD	197	19	216
Murrumbidgee PD	120	12	132
Riverina PD	201	18	219
South Coast PD	263	23	286
The Hume PD	180	17	197
Wollongong PD	187	14	201
Western Region	1,234	150	1,384
Region office	34	23	57
Barrier PD	115	16	131
Central West PD	180	15	195
Central North PD	123	19	142
Chifley PD	163	14	177
New England PD	203	24	227
Orana-Mid Western PD	231	28	259
Oxley PD	185	11	196

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 2023. 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 ^c		Medically unfit ^d		Appointment annulment		Dismissal s80(3) ^e		Removal s181D ^f		Contract termination		Transfer		Other ^g		Total		
	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	
Executive officers ^a	2	0	0	0	0	0	5	1	0	0	0	0	0	0	1	0	0	0	0	0	0	8	1
Commissioned officers ^b	12	7	1	2	9	14	51	34	0	0	0	0	0	0	0	0	1	1	0	0	74	58	
Senior sergeants and sergeants	16	13	1	3	115	117	133	129	0	0	3	0	4	3	0	0	10	14	4	0	286	279	
Constables (all)	20	16	3	5	372	449	380	441	0	0	19	18	43	21	0	0	59	93	22	0	918	1043	
Total	50	36	5	10	496	580	569	605	0	0	22	18	47	24	1	0	70	108	26	0	1286	1381	

Administrative officer separations

Category	Retirement		Death		Resignation		Medically unfit ^d		Appointment annulment		Contract termination ^h		Dismissal		Temporary		Transfer		Secondment		Secondment to other govt body		Voluntary redundancy		Total	
	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23	21-22	22-23
Executive officers	1	0	0	0	3	4	0	0	0	0	6	6	0	0	0	0	0	2	0	0	0	0	0	0	10	12
Non-executive officers	76	89	3	4	378	323	26	11	1	2	0	28	31	10	26	0	157	181	0	0	0	0	4	6	702	654
Total	77	89	3	4	381	327	26	11	1	2	6	34	31	10	26	0	157	183	0	0	0	0	4	6	712	666

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

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

c. Resignations include police officers accepting the Optional Disengagement Scheme. 21-22 Resignation figures have been updated to include police officers accepting Optional Disengagement Scheme

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

e. 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.

f. 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.

g. Other includes "Pre-Termination" officers where the separation reason is yet to be determined at the time of reporting.

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

APPENDIX 2: Equal employment opportunity

Workforce diversity groups as a percentage of total staff^a

Workforce diversity group	Benchmark or target	2020	2021	2022	2023
Women	50.0%	35.4%	35.6%	35.7%	36.1%
Aboriginal people and Torres Strait Islanders	3.3%	3.9%	4.0%	4.1%	4.1%
People whose first language spoken as a child was not English	23.2%	12.3%	12.3%	12.6%	12.9%
People with a disability	5.6%	0.8%	0.8%	0.6%	0.6%
People with a disability requiring work-related adjustment	n/a	0.2%	0.2%	0.1%	0.1%

Source: NSW Department of Premier & Cabinet, Public Sector Workforce Profile – Workforce Diversity Report 2023

^a Data is at 30 June, excluding casual staff.

Note: The benchmark of 50% for representation of women across the sector is intended to reflect the gender composition of the NSW community. The NSW Public Sector Aboriginal Employment Strategy 2019-2025, refreshed in 2022¹, shows 3.7% of the public sector workforce identifies as Aboriginal. The Strategy also includes a target of 3% representation of our Aboriginal employees across all non-executive salary levels by 2025. Aboriginal representation across all levels is critical to the NSW public sector being an exemplar employer for Aboriginal people and truly reflective of the community it serves. Further information can be found in the [Aboriginal Employment Strategy 2019-2025](#). A benchmark from the Australian Bureau of Statistics Census of Population & Housing has been included for people whose first language spoken as a child was not English. The benchmark of 23.2% is the percentage of the NSW general population born in a country where English is not the predominant language. In December 2017, the NSW Government announced the target of doubling the representation of people with a disability in the NSW public sector from an estimated 2.7% to 5.6% by 2025. The benchmark for 'People with a disability requiring work-related adjustment' was not updated.

Distribution index

Workforce diversity group	Benchmark or target	2020	2021	2022	2023
Women	100	95	95	95	95
Aboriginal people and Torres Strait Islanders	100	89	90	92	92
People whose first language spoken as a child was not English	100	92	92	96	96
People with a disability	100	102	104	105	106
People with a disability requiring work-related adjustment	100	98	102	99	101

Source: NSW Department of Premier & Cabinet, Public Sector Workforce Profile – Workforce Diversity Report 2023

APPENDIX 3: Disability inclusion action plans

Under the *NSW Disability Inclusion Act 2014*, the NSW Police Force is not required to develop a disability inclusion action plan. However, the NSW Police Force is committed to providing an accessible and inclusive services to all members of the community including people with disability.

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 (JAS) 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.

Our commitment extends to our workforce. The NSW Police Force Inclusion & Diversity Strategy 2020-2023 articulates our commitment to creating an environment that capitalises on diversity. Our priority to increase representation of people with a disability to our workforce continues.

APPENDIX 4: 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 Framework. Governance of the multicultural portfolio was led by Corporate Sponsor for Communities (Multiculturalism) Assistant Commissioner Anthony Cooke APM.

Outcomes achieved

Community engagement

NSW Police Force have had significant engagement with multicultural communities during 2022-2023, including participation in community events, delivering educational and awareness sessions, and distribution of multilingual information. 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 members of the Maronite Church and LGBTQI+ activist groups to ensure protests are lawful and safe for all members of the community. Corporate Sponsor for Communities attended numerous community engagement events and activities, including multiple Iftar dinners during the month of Ramadan.

Activities delivered during this period were:

- NSW Police Force were involved in the planning and held an information stall at the Sydney Family Expo for the Chinese community, where over 30,000 people participated from across Sydney.
- In collaboration with the Chinese media and Universities, NSW Police Force delivered a media campaign to raise community awareness about virtual kidnapping and scams that targeted Chinese students.
- New England PD, in collaboration with the Capability, Performance & Youth Command and local NGOs, organised a community engagement session with the Yezidi community in Armidale, with over 100 participants on the day. The main purpose of the activity was to engage with and listen to their issues.
- Harmony Week was celebrated in March 2023 with inspiring storytelling by police officers based on the theme 'Everyone Belongs' and included African dance that transformed and inspired all in attendance.
- Refugee Week was celebrated with an art exhibition by refugee artists at Police Headquarters in collaboration with Settlement Services International (SSI). This involved artists who have had refugee and trauma experiences talking about their art, engaging attendees, and exploring the value of storytelling through art. A collaborative piece was also created by the artists and was the centrepiece of the exhibition. A training and information session on 'The Refugee Journey and Policing' for staff was also delivered.
- The Inclusion Month campaign was celebrated and recognised in September 2022. A campaign that raises awareness that a culture of inclusion and belonging is the responsibility of all of us. Various events were held throughout the month to celebrate and recognise the diversity of all our employees.
- An inaugural Iftar meal was organised during the month of Ramadan by the People & Capability Command to support and engage with Muslim employees. Around 100 participants, along with their families, came together to break their fasts. Speeches were delivered by Imams, including a NSW Police Force chaplain and the Corporate Sponsor Communities.

Resources

The Engagement and Hate Crime Unit (EHCU) produced and launched a community education resource to increase reports of hate-motivated incidents and crimes. The resource has been translated into various languages, promoted to multicultural communities, and training has been provided to police.

Specialist diversity advice was provided to facilitate effective community messaging for WorldPride 2023 and Sexual Assault Reporting Option (SARO) community information.

Multicultural NSW, in collaboration with the NSW Police Force, led the development of the Multilingual Phrases App to support operational policing. This app will enable officers to provide information or simple instructions in 23 languages. Officers will have access to a live interpreter in the chosen language. User testing for the Multilingual Phrases App began at the Sydney City PAC in July and is due to be finalised in late 2023.

Multilingual resources were developed regarding licencing and alcohol offences to reduce alcohol-related crime within multicultural communities and among international students. The Sexual Violence Training Package was developed for Multicultural Community Liaison Officers (MCLOs) to ensure awareness of support options available and the requirements of interaction with victims of sexual violence.

The Community Language Scheme allows NSW Police Force employees with language skills to provide efficient and effective on the spot language assistance to members of the community and provides an opportunity for the organisation to embrace the talents and capabilities of our employees through the use of their language skills in the course of their duties. We currently have 163 employees across the organisation accredited in 33 languages.

Policy & procedure documents

NSW Police Force has entered into a Memorandum of Understanding (MOU) with Multicultural NSW for interpreting, transcription, and translation services, enhancing cost and service delivery efficiency. A dedicated phone line for NSW Police Force interpreting services is being developed as part of the MOU.

The NSW Police Force contributed to the development of the NSW Settlement Strategy and Action Plan, led by Multicultural NSW.

The Multicultural Policing Strategy (MPS) three-year Implementation Report for the period July 2019 to June 2022 was submitted to Multicultural NSW. The report provides updates on the NSW Police Force's activities and commitment to multicultural communities.

Diversity training

There has been ongoing engagement across the organisation in the diversity training space, including the delivery of 32 face-to-face training sessions covering approximately 720 participants between June 2022 and June 2023. The mandatory victims training included a diversity perspective and was delivered by the organisation's education development officers (EDOs) at the local level. There was delivery of a diversity capability session on the newly formed Family Liaison Officers Course as well as the expansion of the bespoke courses for the Child Forensic Interviewing and the Joint Child Protection training. In collaboration with the Aboriginal Cultural Awareness trainer sessions on trauma informed approaches, community engagement, and diversity approaches to sexual assault awareness were delivered. The adaptation and delivery of the mandatory victims training package to include Aboriginal perspectives was delivered at the induction course in August 2022.

MCLO program

Multicultural Community Liaison Officers continued to provide support to the field by supporting police officers with multicultural matters and events, information delivery, engagement with leaders, and maintaining relationships with stakeholders. During this period, there were six permanent MCLO positions recruited and three MCLO coordination meetings held. A resource package was developed to assist police commands with the seasonal worker program. This includes resources for police, workers arriving in Australia, and MCLO deployments to regional areas to provide assistance at orientation days and as matters arise.

Award

Three MCLOs from Bankstown and Paramatta PACs were awarded the Australasian Council of Women and Policing (ACWAP) award for the 'Dowry Abuse Project' in October. A resource was developed by MCLOs to support police and community in the reporting of domestic violence matters where dowry may be the catalyst for abuse. The training delivered was tailored to police and community audiences.

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 face-to-face meetings were held in September, November 2022, and June 2023. The March PMAC meeting was replaced with a PMAC panel discussion with graduating class 537 and a PMAC visit to the Police Academy in April 2023. Corporate Sponsor for Communities, together with Multicultural NSW and PMAC members, presented to graduating classes 354, 356, and 357 at the Police Academy with over 800 participants.

Numerous multilingual resources were developed, and sessions delivered on modern slavery (forced marriage), and the project has been led by a PMAC member. The training and sessions on modern slavery were delivered nationally, including to NSW Police Force employees and NGO staff, to develop their capabilities on the issue.

In addition, as part of PMAC's commitment to the Commissioner and the multicultural community, PMAC led and delivered numerous community engagement and education sessions, forums, and conferences on various topics, including road safety, domestic violence, senior health and wellbeing, and staying safe online for seniors.

Religious events were organised for police participation and engagement with youth, including Iftar dinners during the month of Ramadan in Liverpool. Over 300 Muslim young people participated, and they led the activities on the day. This event was organised by the Australian Muslim Youth League, and a PMAC member was one of the key members of the committee. A Domestic and Family Violence Religious and Community Leaders Seminar was held in April with 120 participants from Arabic-speaking communities, organised by the Department of Communities and Justice, the NSW Police Force, and a PMAC member.

Strategies and activities planned for 2023-24

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

APPENDIX 5: Government Information (public access)

The NSW Police Force InfoLink Unit administers and fulfils the NSW Police Force's obligations under the *Government Information (Public Access) Act 2009* (GIPA Act). The GIPA Act replaced the *Freedom of Information Act 1989* on 1 July 2010. The total number of valid GIPA Act applications processed this reporting year was 9226.

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	22	16	13	19	2	4	0	13
Members of Parliament	3	4	0	0	0	0	0	1
Private sector businesses	260	442	113	92	13	2	0	102
Members of the public (via legal representative)	1,306	2,081	441	656	71	69	13	229
Members of the public (other)	763	1,937	277	291	49	66	4	443
Not for profit organisations or community groups	30	38	11	11	0	2	0	14

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	1,740	2,507	389	621	69	72	11	378
Access applications (other than personal info applications)	230	490	152	125	17	24	1	156
Access applications that are partly personal info applications and partly other	414	1,521	314	323	49	47	5	268

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)	797
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	365
Total number of invalid applications received	797

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	0
Executive Council information	0
Contempt	0
Legal professional privilege	10
Excluded information	99
Documents affecting law enforcement and public safety	9
Transport safety	0
Adoption	0
Care and protection of children	28
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	1,466
Law enforcement and security	668
Individual rights, judicial processes and natural justice	3,427
Business interests of agency and other people	28
Environment, culture, economy and general matters	0
Secrecy provisions	205
Exempt documents under interstate freedom of information legislation	0

Table F: Timeliness

	Number of applications
Decided within statutory timeframe (20 days plus any extensions)	8,297
Decided within 35 days (by agreement with applicant)	137
Not decided within time (deemed refusal)	60
Total	8,494

Table G: Applications reviewed under Part 5 of the Act

Type of review	Decision varied	Decision upheld	Total
Internal review	60	67	127
Review by Information Commissioner	26	38	64
Internal review following recommendation under section 93 of the Act	15	3	18
Review by NSW Civil & Administrative Tribunal	2	8	10
Total	101	115	219

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	151
People to whom information the subject of access application relates (see section 54 of the Act)	0

Table H refers to applications for review made in the 22-23 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	1
Applicant-initiated transfers	2

APPENDIX 6: Injuries and workers compensation claims

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

Claim frequency rate by mechanism of injury

Mechanism of injury	2018-19	2019-20	2020-21	2021-22	2022-23	Difference 2021-22 and 2022-23
Being hit by moving objects	2.44	2.24	2.06	2.16	2.09	-0.07
Biological factors	1.45	1.16	0.73	4.13	1.38	-2.75
Body stressing	6.44	5.74	5.37	5.42	5.93	0.51
Chemicals and other substances	0.29	0.34	0.50	0.67	0.19	-0.48
Falls, trips and slips of a person	2.19	2.21	2.00	2.01	2.08	0.07
Heat, electricity and other environmental factors	0.07	0.05	0.13	0.03	0.08	0.05
Hitting objects with a part of the body	0.74	0.84	0.83	0.67	0.60	-0.07
Mental stress	3.72	3.78	4.67	5.30	5.65	0.35
Sound and pressure	0.08	0.07	0.10	0.13	0.15	0.02
Vehicle incidents and other	1.38	1.24	1.38	1.48	1.52	0.04
Total	18.81	17.69	17.77	22.01	19.68	-2.33

Source: NSW Police Force - SAP

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

APPENDIX 7: Staff drug and alcohol testing

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

Test		Type 2021-22	Positive 2021-22	Type 2022-23	Positive 2022-23
Drug	Random – sworn officers	2,455	2	5,055	3
	Random – students	67	0	204	0
	Targeted	17	9	*32	4
	Subtotal	2,539	11	5,291	7
Alcohol	Random – sworn officers	3,057	0	4,306	0
	Random – students	1,678	1	4,109	0
	Targeted	4	0	1	1
	Subtotal	4,739	1	8,416	1
Other	Targeted steroid	0	0	1	0
	Mandatory testing	101	0	84	0
	Special follow up testing	1	0	1	0
	Subtotal	102	0	86	0
Total		7,380	12	13,793	8

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

APPENDIX 8: Privacy and personal information

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

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

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

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

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

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

APPENDIX 9: Complaints against police

In April 2018, the NSW Police Force implemented IAPro as its system for recording complaints. This reporting year there were 6,527 complaints made against police officers. These complaints contained 12,059 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	2020-21	2021-22	2022-23
Customer service	2,229	2,416	2,511
Dishonesty	381	425	437
Drugs/alcohol	109	88	111
Firearms/prohibited weapons (non-service related)	32	21	23
Information/telecommunication	390	314	387
Investigation	1,890	1,621	2,162
Judicial/evidence	458	446	559
Misuse of Social Media	-	20	36
No allegation group (not yet entered)	15	2	-
Other offences (not elsewhere specified)	336	394	337
Police powers	901	1,060	1,034
Service standards/ethical standards/guidelines	2,596	2,852	2,681
Sexual misconduct	82	91	122
Traffic	141	167	228
Use of force	886	1,007	1,024
Respectful workplace behaviours	456	461	407
Total	10,902	11,385	12,059

APPENDIX 10: 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 five seconds. Calls to the Police Assistance Line (131 444) were answered in an average of 7 minutes and 43 seconds per call. The number of contacts received is outlined in the chart below.

Contacts received

Contact point	2018-19	2019-20	2020-21	2021-22	2022-23
Triple Zero (000) *	732,397	791,549	794,834	751,132	757,258
Police Assistance Line (131 444)	596,129	536,777	495,268	420,950	289,731
Police Assistance Line (digital, Community Portal)	-	59,075	60,251	84,945	160,057
Hold-up alarms	2,015	1,784	1,818	1,736	2,269
Alarms (for alarm companies)	772	674	807	554	533
Crime Stoppers (1800 333 000)	89,236	92,315	79,975	159,157	66,887
Crime Stoppers (digital)	-	39,991	45,534	161,505	44,597
Customer Assistance Unit (1800 622 571)	34,461	33,354	27,031	20,241	18,538
Police Switchboard (9281 0000)	40,538	34,874	27,313	24,883	24,501
Missing Persons Unit after hours (1800 025 091)	128	86	57	27	11
Injury Management Hotline (1800 996 336)	324	322	420	317	207
Child Wellbeing Unit	40,146	34,875	43,498	45,732	52,212
OIA (commenced January 2017)	7,366	8,694	11,014	11,392	11,940
Firearms (Voice) (commenced November 2018)	38,649	69,313	70,358	58,617	57,314
Firearms (digital) (commenced April 2020)	-	-	17,208	16,989	12,488
Total	1,582,161	1,703,683	1,675,386	1,758,171	1,498,543

Source: PoliceLink telephony systems

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

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

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

APPENDIX 11: Significant judicial decisions

Anderson v State of NSW; Perri v State of NSW [2023] NSWCA 160

On 7 April 2011 the two plaintiffs were arrested in relation to the theft of a mobile telephone. They were escorted to Maroubra Police Station where they were subjected to a strip search before being released without charge. On 15 July 2021 the plaintiffs commenced civil proceedings against the State of NSW pleading false imprisonment, assault and battery.

The State of NSW pleaded that the proceedings were statute barred pursuant to the *Limitations Act 1969* (NSW). The State also argued the applicants' respective Capable Persons knew, or ought to have known facts (imputed to the applicants as minors), and further that the Capable Persons were in a position to have known or ought reasonably to have known that further legal advice should have been sought prior to the limitation period expiring. The plaintiffs argued that a strip search constitutes child abuse for the purposes of s 6A of the *Limitations Act* meaning that proceedings can be brought at any time.

In his decision dated 16 September 2022, his Honour Weber SC DCJ held that the extrinsic materials made it clear that the reference to sexual abuse as part of the definition of child abuse in s 6A of the *Limitations Act* applies to conduct that has a sexual connotation and does not apply in these circumstances. His Honour further held that the Capable Persons ought to have taken reasonable steps, including retaining solicitors, and as a result the matters were discoverable prior to 15 July 2018. As a consequence, his Honour held the proceedings were statute barred.

AD v State of NSW [2023] NSWCA 115

On 7 April 2019, AD intervened in a brawl between her estranged husband and her new partner in front of children from the relationship. Her estranged husband suffered eye injuries caused by AD. On 22 April 2019 police attended the home of AD where she was arrested. Despite the strong protests of AD, when AD was arrested police transferred the care of the children of the relationship to the estranged father to be cared for while she was in custody. AD commenced proceedings against the State for trespass (police entered AD's home when she was arrested), false imprisonment and misfeasance in public office (for transferring the care of the children to the estranged father).

On 10 November 2022, his Honour Weber SC DCJ entered a judgment and verdict for the State. His Honour agreed the offences were serious in nature, including that they occurred in the context of domestic violence and in front of the children. His Honour further held that the plaintiff consented to police entering her property and that the police were not trespassing. Regarding the misfeasance in public office, his Honour held that police were not affecting a child removal and not exercising a power under the *Law Enforcement Powers and Responsibilities Act 2002* (NSW) (LEPRA). His Honour held that police were making arrangements for childcare incidental to their powers under LEPRA and that such actions were of a type which are statutorily recognised as part of the mission of the NSW Police Force under s 6 of the *Police Act 1990* (NSW).

AD appealed the judgment to the Court of Appeal. On 26 May 2023 the Court of Appeal refused leave to appeal the trespass and malicious prosecution claims. Leave was granted to appeal the false imprisonment claim and the appeal was dismissed. The Court cited *Buck v Bavione [1976] 24*, stating that "s 99(1)(b) is expressed in terms of the state of satisfaction of the police officer, not of the court reviewing the arrest. While such a state of satisfaction is not unreviewable" the grounds are limited.

Murphy v The State of New South Wales [2023] NSWSC 407

The plaintiff had a number of casual sexual encounters with women he met. Police received complaints from two women who alleged there were sexually assaulted by the plaintiff, with one alleging the plaintiff filmed the sexual acts.

On 25 October 2016, police approached the plaintiff when he was dropping his daughter off at childcare. Police said to the plaintiff, "I am advising you that you are under arrest for sexual assault". It was not until after police commenced an interview with the plaintiff that he was told the details of the allegation including the date, location and details of the alleged victim.

On 8 June 2017, police arranged for the plaintiff to attend a police station. When he arrived, he was told that he was under arrest for sexual assault and ten counts of filming a person engaged in a sexual act. It was only later the plaintiff was told the details of the allegations. The plaintiff was charged with offences relating to the incidents and all charges were dismissed. The plaintiff subsequently commenced action against the State for false imprisonment and malicious prosecution.

In the NSW Supreme Court, Davies J dismissed the malicious prosecution, however he found that only telling the plaintiff he was under arrest for sexual assault did not satisfy the requirements of s202(1)(c) of the *Law Enforcement Powers and Responsibilities Act 2002* (NSW). He held that the plaintiff was entitled to know the facts that constituted the crimes for which he was arrested, particularly when police knew there had been more than one encounter between the plaintiff and the first victim, and when the plaintiff had been involved in sexual activities with a number of women.

Commissioner of Police v Walker [2023] NSWSC 539

This case concerned an appeal by the Commissioner as to whether the Local Court held an inherent power to make a Restricted Retention Order (RRO). The proposed RRO permitted brief service on the defendant's legal representative, however the defendant was permitted 'view only' access to the brief and was not allowed to retain a copy. The RRO was sought for witness protection as the defendant had antecedents for making threats against witnesses.

The legal issue was whether the Local Court, as a creature of statute, held an inherent power to make an RRO in apparent conflict with s.61(1) of the *Criminal Procedure Act 1986* (NSW) (CPA). That section required the prosecutor, by a particular time, to serve or cause to be served on the accused person a brief of evidence relating to each offence the subject of the proceedings. Although an interim RRO was made, the presiding magistrate refused to make final orders as he had formed the view that the Court did not have the power to do so.

It was submitted on appeal to the Supreme Court that an exemption to s.61(1) of the CPA was found in s.61(2), which provided that the Division was "subject to ... any other law or obligation relating to the provision of material to an accused person by a prosecutor". That 'obligation' included the government to act in the public interest which included keeping certain information confidential, such as a witness' identity. Once satisfied of this obligation, the Court must weigh this against principles of natural justice, making orders as necessary to manage its own processes. It was submitted a legislated grant of power brings with it all powers necessary for its exercise. Recent case law of *HT v The Queen [2019] HCA 40* did not exclude the possibility of tailored orders being made. Examples included confidential evidence submitted in support of a protective claim, which is not made available to all parties.

The Supreme Court delivered its judgment in May 2023. The Local Court was found to hold inherent powers to make RROs and the matter was remitted to the Local Court for re-determination. It was held that the s.61(1) of the CPA 'obligation' for brief service on an accused was not in mandatory terms and could be departed from if specified in the Act. Departure from this requirement included meeting an equitable obligation of confidence in securing witness safety.

Beame; Els v Commissioner of Police & Anor [2023] NSWSC 347

On 6 April 2023, the Supreme Court (Yehia J) delivered judgment in *Beame* which challenged the validity of three types of penalty notices (PN) issued pursuant to the *Fines Act 1996* (the Act) and in relation to 'COVID offences' (COVID PNs).

The impacted COVID PNs had the following descriptions of the offence:

1. Fail to comply with noticed direction in relation section 7/8/9 – COVID-19 – Individual;
2. Fail to comply with noticed direction in relation section 7/8/9 – COVID-19 – Company;
3. Unlawfully participate in outdoor public gathering – Area of concern – Individual;

The plaintiffs had each sought declarations, pursuant to s. 69 of the *Supreme Court Act 1970* (NSW) or the inherent jurisdiction of the Supreme Court, that penalty notices said to have been issued to them were not "penalty notices" within the terms of s. 20 of the *Fines Act 1996* (NSW) and were invalid. This was on the basis that the penalty notices did not specify, in sufficient detail, the offence to which they related.

Shortly prior to the Supreme Court hearing on 29 November 2022, and on the advice of the Crown Advocate, the Commissioner of Police and the Commissioner of Fines Administration conceded that relevant PNs issued to the plaintiffs did not comply with s. 20 of the *Fines Act* and were therefore invalid. No concession was made that the relevant offending did not occur.

The Supreme Court confirmed this concession and ultimately found that, in each of the plaintiffs' notices, "the short description identifying the substance of the penalty notice offence was clearly insufficient and did not comply with s 20 of the *Fines Act*": [110]; see also [119].

Her Honour's reasons for finding the plaintiffs' notices invalid appear to be that the offence created in s. 10 of the *Public Health Act 2010* (NSW) "has no apparent relationship to what is described" in the Beame and Els notices ([115]), and that:

- (a) the Els notice "failed to identify the offence-creating provision" and "did not correctly identify a single element of the offence": [113]; and
- (b) in the Beame notice, "the offence-creating provision is not identified, nor are the relevant elements of the offence identified correctly": [114].

Commissioner of Police, NSW Police Force v TM [2023] NSWCA 75

TM was convicted of possession of three electronic devices which contained child abuse material in contravention of s. 91H of the *Crimes Act 1900* (NSW).

Under s. 3 of the *Child Protection (Offenders Registration) Act 2000* (NSW) (CPOR Act), the possession of each device was a separate "registrable offence". Accordingly, TM was a "registrable person" for the purposes of s. 3A(1) of the CPOR Act. At the time of offending, TM was 17 and was himself classified as a child for the purposes of the legislation.

Section 3A(2)(c)(ii) of the CPOR Act provides an exception to registration requirements whereby a person who, as a child, committed a *single offence* under s. 91H of the *Crimes Act* is not classed as a "registrable person". Under s. 3A(5), the "single offence" includes "more than one offence arising from the same incident", and, under s. 3(3), offences "arise from the same incident" where they are committed within a single period of 24 hours and are committed "against the same person".

TM was placed on the Child Protection Register (CPR) in 2016.

TM applied to the Supreme Court in 2021, asserting that he was not a "registrable person" for the purposes of the CPOR Act due to the operation of ss. 3(3), 3A(2)(c)(ii) and 3A(5). At first instance, Adams J held that s. 3(3) of the CPOR Act did not apply to s. 3A(2)(c)(ii) where the offences in question were "possession offences" contrary to s. 91H.

The Commissioner successfully appealed. The Court of Appeal (Simpson AJA; Ward P and Kirk JA agreeing) concluded that the application of s. 3(3) of the CPOR Act to s. 3A(2)(c)(ii) does not produce incoherent results as the primary judge had considered. Any apparent inconsistency can be resolved as follows:

- "If the offences are committed within a single 24-hour period but are not committed against any person, the first limb of s. 3(3) is sufficient to trigger the operation of the exception to s. 3A(1). Resort to the second limb of s 3(3) is unnecessary. Section 3(3) should be read as:
'For the purposes of this Act, offences arise from the same incident only if they are committed within a single period of 24 hours and (if they are committed against a person) are committed against the same person'." [emphasis added]

It followed that TM could not benefit from the relevant exception, as his offences were committed against multiple victims, being the children depicted in the possessed child abuse material.

Commissioner of Police v Danger [2022] NSWIRComm 1085

Danger filed an NSW IRC unfair dismissal application following her resignation. She claimed she had been stood down without pay for failing to comply with a COVID-19 vaccination mandate direction and related Information Collection Notices (one voluntary, one mandatory), which were issued by the Commissioner on 7 September 2021. In short, the vaccination directive was that NSWPF employees were to receive a first dose of vaccine by 30 September 2021 or provide evidence supporting deferment or exemption by that same date. Danger did neither, was stood down on 1 October 2021.

On 18 October 2021, she resigned from NSWPF of her own volition. She claimed to have been stood down without pay and felt she “had no other choice”. On 10 March 2022, the NSW IRC Commissioner Murphy found despite her resignation Danger had been dismissed by NSWPF and that the Mandatory Information Collection Notice issued on 7 September 2021 contradicted the Voluntary notice of March 2021. The Commissioner sought an appeal of these findings.

In appealing the IRC decision, NSWPF submitted the NSW IRC had erred in concluding NSWPF had made contradictory directions regarding provision of a vaccination history statement, had erred in finding she had been stood down without pay, and erred in finding NSWPF initiated the termination.

The Full Bench cited *Allison v Bega Valley Council* (1995) 63 IR 68 – that is, a voluntary resignation cannot constitute a forced resignation (or constructive dismissal as the case may be) and found no evidence of employer duress in Danger’s decision to resign. It also found she had failed to explore provided alternate options and that neither notice specifically contained a requirement for employee production of immunisation history but were pre-emptive of a future specific direction for production. The Bench also found Danger had received some payments from NSWPF during the stand-down period. Commissioner Murphy’s order was quashed, the Application for Relief dismissed, and leave to appeal granted.

***Welch v Commissioner of Police* [2023] NSWIRComm 1002**

This is COVID-19 breach of direction matter. Welch, a sworn officer filed application for review of a *Police Act 1990* (the Act) s 181D(1) Removal Order on the grounds it was harsh, unreasonable, or unjust. He argued that the direction: was not lawful on the basis that it was a medical procedure; there was a failure to consult as required by the *Work Health & Safety Act 2011* (WHS Act); and was harsh based on his personal circumstances.

Following a risk-assessment in relation to mandatory vaccination, the Commissioner issued a Direction on 7 September 2021, requiring members of NSWPF and employees to receive a vaccination, provide proof of vaccination on request of management or supporting evidence for exemption by 30 September 2021. Welch failed to meet the deadline; compliance was extended to 14 October. On 11 October Welch requested extended leave and stated he refused to be vaccinated.

In February 2022 Welch was removed based on his failure to follow the direction in breach of ss 7 and 201 of the Act, cl 8 and 9 of the *Police Regulations 2015*, s 28 of the WHS Act. Points 1, 3, 5 and 6 of the NSWPF Code of Conduct and Ethics were also cited. The NSW IRC determined that both of the latter instruments imported a requirement to comply with reasonable directions, adopting *Brassell-Dellow & Ors v State of Queensland (Queensland Police Force) & Ors* [2021] QIRC 356. The NSW IRC also considered *Stewart Tween v Qantas Airways* [2022] FWC 1594 in relation to lawfulness of the risk assessment the requirement of consultation was met.

Notwithstanding the IRC finding the removal harsh, it also found the removal was a justifiable response to a deliberate failure to abide by a Direction. The application dismissed, upholding the removal order.

The NSW IRC upheld removal and dismissal in several similar cases: *Ford v Commissioner of Police* [2023] NSWIRComm 1014; *Roberts v Commissioner of Police* [2023] NSWIRComm 1039; *Southcott v Commissioner of Police* [2023] NSWIRComm 1075; *Lamarre-Condon v Commissioner of Police* [2023] NSWIRComm 1021; *Favre v Commissioner of Police* [2023] NSWIRComm 1088; *Southcombe v Commissioner of Police* [2022] NSWIRComm 1112

***Ryan v Commissioner of Police* [2022] FCAFC 36 and *Ryan v Commissioner of Police (No 4)* [2023] FCA 1016**

Ryan was confirmed as a police officer in 1985 and appointed as a Leading Senior Constable (LSC) in 2002 under the LSC Award (the Award). In 2009 Ryan suffered physical and mental injury following a motor vehicle accident while on duty. He remained on paid sick leave for five years until January 2015 when the Commissioner revoked his LSC appointment on the ground of inability to fulfil the inherent requirements of the role per cl 21.2 NSWPF LSC Guidelines (the Guidelines), which included attendance at complex and major incident scenes.

Ryan alleged the Commissioner had discriminated against him under s 15(2)(b) and/or (d) *Disability Discrimination Act 1992* (DDA) by revoking his LSC appointment on grounds of psychological injury. On revocation of LSC led to immediate reduction in sick pay entitlements, and pension benefit to Ryan rather than being calculated at the LSC rates (at date of injury).

The application sought an order the revocation contravened ss 15(2)(b) and (d) of the DDA, in *Ryan v Commissioner of Police (No 2)* [2021] FCA 106. The primary judge found inter alia; Ryan had failed to establish he had been directly discriminated against due to psychological disability; his claim was dismissed. Ryan appealed this outcome.

On appeal, the Full Court found that, fundamental to the primary judge's ruling, was that judge's misconstruing cl 41.2 of the Award and subsequently applying that misconstruction to the Guidelines. Accordingly, the decision against Ryan was set aside and remitted for rehearing. The decision also determined that police officers were covered by the DDA as 'employees' despite there being no common law contract of *employment 'in the sense of a person paid for performing work on a regular basis at the request and direction of another'*.

On remittal the claims Ryan's claim failed. The FCA found that there was no indirect discrimination as the revocation of the LSC allowance was reasonable and logical. Direct discrimination was not made out because the applicant was not treated less favourably than a hypothetical person without his disabilities in the same or not materially different circumstances *would* have been.

APPENDIX 12: Legislative changes

The Mandatory Disease Testing Act 2021 (the Act) (NSW) commenced operation on 29 July 2022. The Act allows for the mandatory blood testing of a person (referred to as a 'third party') in circumstances where a health, emergency or public sector worker has come into contact with the bodily fluid of the third party and the contact occurred:

- (i) in the execution of the worker's duty, and
- (ii) as a result of a deliberate action of the third party, and
- (iii) without the consent of the worker.

Amendments to the Crimes Act 1900 commenced on 19 August 2022. The amendments insert s.93ZA into the Act. Section 93ZA creates an offence of knowingly displaying Nazi symbols by public act, without reasonable excuse.

Amendments to the Crimes Act 1900 commenced on 18 October 2022. The amendments:

- Create new offences relating to money laundering and amend existing offences (s.193BA – proceeds of general crime, s.193C(1AA and 1AB) – property suspected of being proceeds of crime, s.193C(5) & (6) – circumstances of aggravation)
- List circumstances in which there are reasonable grounds to suspect property is the proceeds of crime (including circumstances where representations about property being the proceeds of crime, or proceeds of general crime are obtained in the course of a controlled operation (s.193CA, S.193CB)
- Enable alternative verdicts to be reached for an offence of money laundering relating to the proceeds of general crime (s.193E)
- Provide that there is no requirement to prove an offence was committed in relation to property that is the proceeds of general crime to prove an offence under Part 4AC of the Act (s.193F).

Amendments to the Crimes (Administration of Sentences) Act 1999 commenced on 18 October 2022. The amendments insert s.135A into the Act. It provides that where a person is serving a term of imprisonment for a homicide offence and:

- (a) the body or remains of the victim have not been located, or
- (b) because of an act or omission of the offender or another person, part of the body or remains of the victim has not been located.

The Parole Authority must not make a parole order directing the release of the offender unless it is satisfied the offender has cooperated satisfactorily in police investigations or other actions to identify the victim's location, whether before or after the offender was sentenced to imprisonment.

Amendments to the Crimes Act 1900 commenced on 18 October 2022. The amendments create new offences in relation to assaults on, and other actions in relation to, law enforcement officers, frontline emergency and health workers, and persons who come to the aid of law enforcement officers. They also amend existing offences, and repeal the summary offence of resist or hinder police under s.546C of the Act (replaced with an offence under s.60(1AA)).

The Public Spaces (Unattended Property) Act 2021 (Act) and Public Spaces (Unattended Property) Regulation 2022 (Regulation) commenced on 1 November 2022. The Act repeals and replaces the Impounding Act 1993. The Act and Regulation deal with unattended property in public places

Amendments to the Confiscation of Proceeds of Crime Act 1989 (COPOCA), the Crime Commission Act 2012, and the Criminal Assets Recovery Act 1990 (CARA) commenced on 1 February 2023. The amendments enhance police and Crime Commission powers in respect of the forfeiture of property, allow the DPP and police to apply for a drug trafficker declaration (DTD) against a person convicted of a serious drug offence and to seek forfeiture orders in relation to unlawfully acquired property, obtain search warrants and restraining orders in connection with persons subject to DTDs or against whom a DTD may be made if a person is charged with a serious drug offence and were to be convicted of that offence.

The Dedicated Encrypted Criminal Communication Device Prohibition Orders Act 2022 (the DECCDPO Act), and related amendments to the Crimes Act 1900, Law Enforcement (Powers and Responsibilities) Act 2002, and the Criminal Procedure Act 1986 commenced on 1 February 2023. The amendments insert Part 4ABA (Offences involving dedicated encrypted communication devices) into the Crimes Act, Part 5A (DECCD Access Orders) into LEPR. The DECCDPO Act creates a similar scheme to the Drug Supply Prohibition Orders Pilot Scheme Act 2020 in that it allows police to apply to authorised magistrates for an order, without notice to the subject of the order. If a DECCD prohibition order is in force against a person, a police officer may, without a warrant, do one or more of the following for the purpose of determining whether the person is in possession of a DECCD –

- stop, detain and search the person (but not another person)
- enter and search searchable premises (defined in s.5(1) of the DECCDPO Act)
- stop, detain and search a vehicle in circumstances prescribed by s.5(1)(c) of the DECCDPO Act
- give a direction under s.6 of the DECCDPO Act
- use electronic equipment to inspect or search a computer identified under a search

Amendments to the Law Enforcement (Powers and Responsibilities) Act 2002 (LEPRA) and the LEPR Regulation 2016 commenced on 1 February 2023. They insert Division 4A into Part 5 of LEPRA and make consequential amendments to the Act and Regulation.

The amendments create digital evidence access orders (DEAOs). A police officer (or other eligible applicant) may apply to an eligible issuing officer for a DEAO in connection with a search warrant or crime scene warrant issued for a searchable offence, in relation to a computer that may be found in the execution of the warrant. A DEAO may be made at the same time as the application for the warrant, or after the warrant has been issued, whether before or after the warrant is executed.

A DEAO authorises an executing officer to issue a direction to a person specified in the order (who may be a suspect or any other person or class of persons) to give the officer any information or assistance necessary to:

- enable the officer to access data held in or accessible from a computer specified in, or within the scope of the order, or
- copy data from a computer specified in, or within the scope of the order, to another computer, or
- convert the data into a documentary form or another form intelligible to a computer used by the officer.

Amendments to the Prevention of Cruelty to Animals Act 1979 (POCTA) and the Exhibited Animals Protection Act 1986 (EAP Act) commenced on 1 January 2023. They impose restrictions on persons convicted of animal cruelty offences, require a court to disqualify those persons from being involved with animals, and introduce restrictions for persons convicted of serious interstate animal offences.

Amendments to the Telecommunications Act 1997 (Cth) commenced on 12 April 2023.

Section 287 of the Act has been amended as follows:

- New s.287(ab) has been inserted so that disclosure or use of information or a document relating to the affairs or personal particulars (including any unlisted telephone number or any address) of another

person requires it to be unreasonable or impracticable for the person disclosing or using the information to obtain the other person's consent to the disclosure or use

- Section 287(b) has been amended by deleting the words "and imminent", so that the person intending to use or disclose must believe on reasonable grounds that the disclosure or use is reasonably necessary to prevent or lessen a serious threat to the life or health of a person

APPENDIX 13: Research and development

Research projects 2022-2023

Name of Research	Total life of project cost	Status/date to be completed
Suitable alternatives for discontinued reagents in fingerprint enhancement processes	\$19,000	December 2024
Validation of the M-VAC instrument for recovery of DNA from difficult surfaces	\$9,089	Completed
Validation of Forensic Genetic Genealogy for use in NSW casework	\$24,057	Completed
Validation of 3D scanning techniques for crime scene reconstruction	\$4,599	Completed

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

APPENDIX 14: Police pursuits

Following a coronial investigation in 2014, the Coroner made a number of recommendations, which included publishing statistics for police pursuits in the Annual Report.

In 2022-23, the NSW Police Force undertook 3,762 pursuits. Of these, 1,192 were terminated by police while 203 pursuits resulted in collisions. There were 6 fatalities and 72 injuries arising from pursuits.

The table below lists the reasons for these pursuits.

Reason for police pursuit	2018-19	2019-20	2020-21	2021-22	2022-23
Traffic	1,612	1,636	1,443	1,729	1,817
Criminal	325	347	320	377	398
Stolen vehicle	443	458	522	735	966
Not stop RBT	743	854	774	928	940
Other	5	6	5	14	15

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.

APPENDIX 15: Overseas travel

Operational travel 2022-23

Purpose	Number of officers	Destination
Investigation	1	Belgium
Investigation	5	Brazil
Court/trial evidence	3	Brazil
Extradition	1	Fiji
Investigation	5	India
Investigation	4	Indonesia
Extradition	4	Italy
State protection	3	Japan, Korea, India
Investigation	3	Lord Howe Island
Extradition	2	Malaysia
Investigation	1	New Zealand
Extradition	2	New Zealand
Extradition	2	Samoa
Extradition	3	Thailand
Investigation	2	Thailand
Investigation	2	United Arab Emirates, Germany
Extradition	2	United Kingdom
State protection	2	United Kingdom, United Arab Emirates
Extradition	2	United States
Investigation	3	United States
State protection	2	Vietnam, Indonesia

Non-operational travel 2022-23

Purpose	Number of officers	Destination
Agency training	4	Cambodia
Conference	2	Indonesia
Meeting	1	Malaysia
Agency training	1	Malaysia
Conference	8	New Zealand
Meeting	2	New Zealand
Agency training	1	Norway
Conference	2	Singapore
Conference	1	Slovenia

Agency training	1	South Korea
Conference	1	Switzerland, Germany
Conference	3	The Netherlands
Agency training	3	United Kingdom
Conference	1	United Kingdom
Conference	1	United Kingdom, The Netherlands
Conference	15	United States
Agency training	5	United States
Conference	1	United States, Canada
Agency training	2	United States, Canada, United Kingdom
Meetings	2	United States, United Arab Emirates, Canada

APPENDIX 16: Consultants

In financial year 2022-2023, NSW Police Force incurred \$0.439 million in consultant fees.

The details of related contracts are as follows:

1. There were two engagements of consultants costing less than \$50,000 each totalling the amount of \$0.085 million.
2. There was one engagement of a consultant costing \$50,000 or greater as per the following:
 - 2.1. Deloitte review of the Police Blue Ribbon Insurance Scheme options (Disability Compensation Review).
In FY2022-23, total expenditure being \$0.354 million (excluding GST).

APPENDIX 17: Public interest disclosures

The *Public Interest Disclosures Act 1994* sets in place a system to encourage public officials to report serious wrongdoing. Under the *NSW Police Force Public Interest Disclosures Policy & Guidelines* and the *Code of Conduct & Ethics*, all staff, irrespective of their position, are expected to contribute to an ethical workplace.

All staff are to manage corruption and misconduct risks through their own professional and ethical conduct and on the effective application of the Command Management Framework, good supervisory practices and compliance with relevant corporate policies and procedures.

- The number of officers who made public interest disclosures this reporting year: 36
- The number of public interest disclosures received in total: 36
- The number of public interest disclosures received relating to:
 - (i) corrupt conduct 24
 - (ii) maladministration 12
 - (iii) serious and substantial waste of public money 0
 - (iv) government information contraventions 0
 - (v) local government pecuniary interest contravention 0
- The number of public interest disclosures finalised: 34

APPENDIX 18: Matters arising from 2022-23 audit

There were no significant matters reported during the 2022-23 audit.

APPENDIX 19: 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 2022-23 the workers compensation premium was \$554.379 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 2022-23 public liability premium was \$61.520 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 2022-23 the TMF motor vehicle premium was \$16.666 million and the 2022-23 CTP was \$6.363 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 2022-23 the property premium was \$4.303 million.

Miscellaneous: The miscellaneous insurance policy includes personal accident for volunteers, air travel, personal effects, and miscellaneous costs. For 2022-23 the miscellaneous insurance cost was \$0.158 million.

APPENDIX 20: Property disposals

There were no properties sold for the year ended 30 June 2023.

Total loss on disposal of flood damage assets was \$11.461 million for the year ended 30 June 2023.

APPENDIX 21: Asset purchase and protection

The purchase of assets is undertaken in accordance with financial delegation and the specific asset acquisition allocation and is recorded in the fixed assets register. For each asset, a description, serial number, cost and location by cost centre is recorded. Individual administrative units run monthly validation reports to verify the expenditure incurred and the assets purchased.

Asset audit listings, at a cost centre level, are available for review as required by management. A physical audit of assets against the fixed assets register is undertaken annually with a certificate provided by each administrative unit to the Chief Financial Officer. The certificates are available to the Auditor General during the audit of the NSW Police Force accounts.

APPENDIX 22: Internal Audit

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

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

NSW Police Force internal audit and risk management attestation statement for the 2022-23 financial year

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

Core requirement		Status (compliant/ non-compliant/in transition)
Risk management framework		
1.1	The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency.	Compliant
1.2	The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018.	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 2022/23 period were:

- Independent Chair, Lyn Baker (2 January 2023 to 2 January 2026)
- Independent Chair, John Isaacs (2 January 2018 to 2 January 2023)
- Independent member, Lyn Baker (2 January 2021 to 2 Jan 2023)
- 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

APPENDIX 23: Cyber security

Cyber Security Annual Attestation Statement for the 2022-2023 Financial Year for NSW Police Force.

I Karen Webb, Commissioner of Police, NSW Police Force, attest that:

- NSW Police Force has identified and manages their cyber security risks using the NSW Police Force Enterprise Risk Framework based on ISO 31000 and our ISMS
- cyber security is appropriately addressed at NSW Police Force governance forums and boards
- NSW Police Force has an endorsed and comprehensive cyber incident response plan and has initiated an exercise to evaluate various potential scenarios and response procedures.
- NSW Police Force has implemented an Information Security Management System (ISMS), which is based on Protective Security Policy Framework (PSPF), aligned to ISO27001, follows ACSC Essential 8, and meets Australian Signal Directorate (ASD) ISM.
- NSW Police Force is updating their Cyber Security Strategy to align security objectives to meet business objectives, including current and emerging threats to the business. This strategy will continue to build upon the current security foundations established, ensuring that governance and resilience of cyber security is continuously being improved.



Karen Webb
Commissioner of Police

APPENDIX 24: 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 2022.

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 2022 was \$533.95.

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

APPENDIX 25: Major works in progress

The table below lists NSW Police Force's major capital works in progress as at 30 June 2023.

Project	Estimated Financial Year of Completion	Cost to 30/06/23 \$'000
Building		
Police Stations Facade Remediation Program	2024	1,801
Dubbo Regional Education and Training Centre	2024	23,389
Jindabyne Area Police Stations Program	2024	11,970
Property fit-out and modifications to accommodate an additional 1,500 police	2024	13,383
Newcastle Police Station refurbishment and upgrade	2024	721
Firearms Registry – fitout of premises	2024	2,535
Metro Active Armed Offender Facilities - fitout	2024	1,753
Bega Police Station	2025	9,639
Police driver training upgrade	2025	1,034
Bourke Police Station major upgrade	2025	625
Goulburn Police Station	2025	1,700
Moama Police Station	2025	117
Multipurpose Police Station Program	2025	81,742
Police Dog Unit Command facilities	2025	1,027
Goulburn Academy Critical Incident Response Training upgrade	2025	43
Goulburn Academy gym and recreation centre	2025	134
Upgrade to the Goulburn Police Academy	2026	22,147
Waverley Police Station	2026	516
Singleton Police Station	2026	235
Blayney Police Station	2026	121
Revesby Police Station	2026	150
Regional Police Station Program	2026	81
Information and Communications Technology		
Digital Drivers License Phase 2	2024	836
Digital Restart Fund: Integrated Connected Officer	2024	468
NSW Police Pulse Program	2024	55
Law Enforcement Monitoring Facility	2025	14,539
Firearms Registry Transformation Uplift Capabilities Phase 2	2025	2,931
Digital Evidence First Responder Program Phase 3: Digital Evidence Cloud	2025	336
Integrated Biometric Platform	2026	226
Technology Asset Replacement Program Phase 5	2026	12,114
Integrated Policing Operations System	2027	68,967
Integrated Connected Officer	2027	14,505

Plant and Equipment		
Police Dog transport modules	2024	1,233
Equipment to support Road Safety Plan 2021	2024	1,997
Specialised vehicle replacement – Phase 1	2024	5,782
Electronic Countermeasure Devices	2024	381
Permanent Armoured Vehicle capability	2024	29
Fitout of vehicles associated with an additional 1,500 police	2025	3,655
Prisoner transport modules	2025	1,197
Marine Vessel Replacement Program – Phase 2	2026	2,635
Specialised Vehicle Replacement Program – Phase 2	2026	71
Utility vehicle prisoner transport modules	2027	94

Note 1: In addition to the above list, the program "Police Properties Economic Stimulus – Build, Retain, Preserve" encompassing remedial works at various police stations and upgrades to regional small police stations (total program cost as at 30 June 2023 of \$39.397m), reached practical completion during 2022-23 with minor financial completion adjustments in 2023-24.

APPENDIX 26: Modern slavery

Modern Slavery Act 2018 reporting

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

The NSW Police Force is fully committed to delivering against the objectives of the Modern Slavery Act and eliminate all aspects of modern slavery from NSW Government supply chains, using the governments procurement buying power to move the dial on modern slavery.

The NSWPF Strategic Procurement has been taking direction from NSW Treasury regarding the updates and changes to the procurement policy and supporting framework that need to be considered at the agency level.

As part of the Stronger Communities cluster procurement network, the chief procurement officers have had the opportunity to meet the Anti-slavery Commissioner to understand the priorities and incorporate that input into our agency level plans and strategies.

In line with the proposed 'risk based' approach in identifying, managing, and removing modern slavery from government supply chains, NSWPF has an obligation to take 'reasonable steps' to ensure that goods and services procured by and for our use are not a product of modern slavery.

Since the implementation of the Act, NSWPF Strategic Procurement has been working on several key priorities in preparation for the release of the detailed guidance documentation from the Anti-slavery Commissioner later in 2023.

These priorities include:

- Process stakeholder training and awareness material
 - o All strategic procurement staff have undertaken the Australian Border Force online training modules as well as the training modules made available through the NSW Procurement team
 - o High-level awareness packs developed for NSWPF executive teams and command stakeholders
- Update of applicable NSWPF procurement policy material, supplier contract agreements/templates, risk assessment and tender documentation to include Modern Slavery compliance considerations and reporting obligations
- NSWPF supplier segmentation activity and identification of salient risks within potential high-risk suppliers in the NSWPF supplier base. Development of ongoing action, remediation, and audit plans for those potential high-risk suppliers

Noting the upcoming release of the NSW Anti-slavery Commissioner's Guidance on reasonable steps to ensure that goods and services procured by and for the agency were not the product of modern slavery within the meaning of the *Modern Slavery Act 2018*, will require some changes to the NSWPF policies and procedures, with the knowledge that the NSWPF is well positioned at the current time and has taken the appropriate steps to comply with the requirements under the Act.

^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*.

APPENDIX 27: Honours and awards

NSW POLICE FORCE AWARDS & MEDALS

Commissioner's Valour Award

Senior Constable Troy Cutler

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.

Detective Chief Inspector William McKenna APM

Senior Sergeant Scott Robinson

Sergeant Clint Brown

Sergeant Matthew Fuller

Sergeant Joel Hunter

Sergeant Nicholas Park

Sergeant Ryan Spong

Leading Senior Constable Simon Alexander

Leading Senior Constable Aaron Prior

Senior Constable Damien Buckley

Senior Constable Daniel Davies

Senior Constable Adam Davis

Senior Constable John Duncan

Senior Constable Benjamin King

Senior Constable Thomas Knight

Senior Constable Craig Myles

Senior Constable Logan O'Donohue

Senior Constable Richard Osborne

Senior Constable Brad Smith

Senior Constable John Stirling

Constable Aleksandar Draca

Constable Rafael Mateo

Constable Trent Moffat

Constable Andrew Porteous

Constable Alexander Powell

Ms Cheryl Carpenter

Mr Laines Nema

Commissioner's Commendation for Service

Awarded to recognise outstanding service.

Ms Natalie Marsic PSM

Dr William Kirby

Chief Superintendent John Stapleton APM

Superintendent Scott Tanner

Detective Chief Inspector William McKenna APM

Detective Chief Inspector Caroline O'Hare APM

Detective Chief Inspector Bryne Ruse

Detective Inspector Murray Reynolds

Detective Inspector Michael Sheehy

Inspector John Graham, APM

Senior Sergeant Matthew Price

Detective Sergeant Joseph Doueih

Detective Sergeant Kristi Faber

Detective Sergeant Michael O'Keefe APM

Detective Sergeant Michael Smith

Detective Sergeant Bernard Underwood

Detective Sergeant Stephen Watson

Sergeant Dean Childs

Sergeant John Charles Keough

Sergeant Tomas Kirk

Detective Senior Constable Luke Briggs

Detective Senior Constable Todd Clayton

Detective Senior Constable Simon Grob

Leading Senior Constable Nicole Forrest

Leading Senior Constable Fiona Stewart

Senior Constable Christopher Ally

Senior Constable Adam Bailey

Senior Constable Steven Hayes

Constable Coady Strong
Ms Genevieve Hambly
Ms Deborah Holly

Mr Craig Norman
Ms Claudia Pendlebury
Ms Elizabeth Trovato

Commissioner's Commendation for Community Service

Awarded to a member of the NSW Police Force who in their own time raises a significant amount of money or significant awareness of community issues.

Senior Constable Steven Planinic

Senior Constable Genelle Warne

Commissioner's Community Service Citation

Awarded to a member of the NSW Police Force who is appointed in an unpaid volunteer position for five or more consecutive years and demonstrated an outstanding level of service.

Superintendent Daniel Sullivan APM

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.

Deputy Commissioner Mal Lanyon APM

Ms Natalie Marsic PSM

Superintendent Stephen Hegarty APM

Superintendent Scott Tanner

Detective Chief Inspector William McKenna APM

Detective Chief Inspector Bryne Ruse

Chief Inspector Brenton Charlton

Chief Inspector Susan Johnson

Chief Inspector Joseph McNulty APM

Detective Inspector Darren Cloake

Detective Inspector Grant Erickson

Detective Inspector Aaron Greenwood

Detective Inspector Wayne Hoffman

Inspector Donna Faul

Inspector Nigel Howard

Inspector Hayden Sargent

Inspector Mary Tanner

Inspector Gregory Taylor

Inspector Jillian Walters

Senior Sergeant Sacha Debnam

Senior Sergeant Michael Hrnjak

Senior Sergeant John McCulloch

Senior Sergeant Matthew Price

Senior Sergeant Michael Smith

Detective Sergeant Timothy Briggs

Detective Sergeant Brett Dippert

Detective Sergeant Kristi Faber

Detective Sergeant Brent Fletcher

Detective Sergeant Leigh Hawdon

Detective Sergeant Bernadette Ingram

Detective Sergeant David Mackie

Detective Sergeant Joshua Magnus

Detective Sergeant Michael Martin

Detective Sergeant Michael Smith

Detective Sergeant Bernard Underwood

Detective Sergeant Stephen Watson

Sergeant Dallas Atkinson

Sergeant Clint Brown

Sergeant Andrew Campbell

Sergeant David Carlin

Sergeant Dean Childs

Sergeant Dylan Coleman

Sergeant James Evans

Sergeant Thomas Haydon

Sergeant Michael Hayman

Sergeant Robert Hindle

Sergeant Michael Hood

Sergeant Mark Johnston

Sergeant Thomas Kirk
Sergeant Brett Kuhner
Sergeant Ross Macraird
Sergeant Randell Mahoney
Sergeant Gregory Mildwater
Sergeant Gary Mutton
Sergeant Craig Norton
Sergeant Mark Pitt
Sergeant Brendan Shailes
Sergeant Andrew Sharpe
Sergeant Anthony Smith
Sergeant Ryan Spong
Sergeant Robert Stephens
Sergeant Brett Taylor
Sergeant Edward Taylor
Sergeant Claudio Toscan
Sergeant Victoria Turner
Sergeant Matthew Vaughan
Sergeant Richard Walsh
Sergeant Shane Warren
Sergeant Neil Welschinger
Sergeant Stephen Wye
Leading Senior Constable Sarah Booth
Leading Senior Constable Paul Breden
Leading Senior Constable Nicole Forrest
Leading Senior Constable Ian Johnston
Leading Senior Constable Andrew Mayfield
Leading Senior Constable Louis Papworth
Leading Senior Constable Fiona Stewart
Leading Senior Constable Andrew Van De Brug
Leading Senior Constable Jonathan Ward
Detective Senior Constable Michael Aslin
Detective Senior Constable Douglas Battye
Detective Senior Constable Rachel Baxter
Detective Senior Constable Stacey Binskin
Detective Senior Constable Luke Briggs
Detective Senior Constable Dominic Burton
Detective Senior Constable David Charter
Detective Senior Constable Todd Clayton
Detective Senior Constable Simon Grob
Detective Senior Constable Emma Hogan
Detective Senior Constable Richard Hughes
Detective Senior Constable Scott Johnson

Detective Senior Constable Marc Lawrence
Detective Senior Constable Shaun McKay
Detective Senior Constable Kym McPherson
Detective Senior Constable Michael Nemeth
Detective Senior Constable Lauren Paff
Detective Senior Constable Kasey Pitt
Senior Constable Christopher Ally
Senior Constable Dane Ayling
Senior Constable Adam Bailey
Senior Constable Russell Bateman
Senior Constable Peter Bell
Senior Constable Miranda Bolt
Senior Constable Christopher Booker
Senior Constable Steve Buchanan
Senior Constable Stephen Booth
Senior Constable Melissa Brown
Senior Constable Phillip Bunker
Senior Constable Adam Catto-Pitkin
Senior Constable Shannon Cawthorne
Senior Constable David Chidgey
Senior Constable Mitchell Christie
Senior Constable David Crawford
Senior Constable Matthew Dalkeith
Senior Constable Adam Davis
Senior Constable Adam Denman
Senior Constable Matthew Devine
Senior Constable Daniel Drew
Senior Constable Peter Ellis
Senior Constable Rodney Ferris
Senior Constable Daniel Fitzpatrick
Senior Constable Sean Flanagan
Senior Constable Bradley Graham
Senior Constable Graeme Gray
Senior Constable Brett Green
Senior Constable Kelly Haines
Senior Constable Steven Hayes
Senior Constable Benjamin Kelly
Senior Constable Benjamin King
Senior Constable Dean Kulk
Senior Constable Douglas Lack
Senior Constable Kelly Macdonald
Senior Constable Shawn Majeski
Senior Constable Bryson Marshall

Senior Constable Brett McGovern
Senior Constable Joshua Naughtin
Senior Constable Scott Nicholls
Senior Constable Mark Nichols
Senior Constable Lincoln O'Brien
Senior Constable Damian Ottley
Senior Constable Kelly Paton
Senior Constable James Patten
Senior Constable Patrick Pike
Senior Constable Douglas Polley
Senior Constable Nathan Ramsey
Senior Constable Daniel Rankin
Senior Constable Aaron Simpson
Senior Constable Michael Stephenson
Senior Constable John Stirling
Senior Constable Kane Stuart-Tatham
Senior Constable Matthew Thompson
Senior Constable Ryan Trevethan
Senior Constable Ricardo Troncoso
Senior Constable Keegan Tucker
Senior Constable Rhys Varley
Senior Constable Christopher Warn
Senior Constable Jarrad Webb
Senior Constable Michael Wilson
Senior Constable Kieran Windsor
Senior Constable Frankie Zilotto
Constable Aaron Bailey
Constable Brendon Carvill
Constable Yao Chen
Constable Samuel Cornish
Constable Jennifer D'Arantes
Constable Fergus Hayes
Constable Samuel Jeffery
Constable Jennifer Leslighter
Constable Adam Parlby
Constable Brodie Roberts
Constable Nicholas Scales
Constable Kalia Smith
Constable Mitchell Stewart
Constable Connor Storck
Constable Ashley Strong
Constable Coady Strong
Constable Toby Wongkruth

Probationary Constable Thomas Frazer
Mr Stephen Ambrose
Mr Phillip Austin
Mr Jack Boyd
Mr Andrew Cole
Mr Jamie Croucher
Ms Kelly Everson
Ms Marcia Fay
Ms Bianca Furina
Ms Yvonne Gray
Ms Nicole Greenway
Ms Genevieve Hambly
Ms Deborah Holly
Ms Olivia Howard
Ms Rachel Galliguez
Ms Ellen Konza
Mr Daniel Langsford
Mr Craig Norman
Ms Ester Pemberton
Ms Claudia Pendlebury
Mr Christopher Preece
Ms Anne Rizzo
Ms Alissa Roptell
Ms Jamie Rowe
Mr William Sadgrove
Mr Andrew Scorzelli
Mr Brendan Shields
Mr Shayne Smith
Ms Corinne Stanford
Mr Mark Steanes
Ms Rosslyn Steen
Mr Leigh Taylor
Ms Elizabeth Trovato
Mr Scott Wales
Ms Sarah Loraine Walker
Ms Leanne Walsh
Mr Jimmahl Williams
Ms Marlene Wright
Ms Natasha Wright
Australian Federal Police x 2
Dubai Police x 5
Victoria Police x 18

Commissioner's Certificate of Merit

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

Chief Inspector Brendan Gorman	Senior Constable Kevin Boyle
Chief Inspector Susan Johnson	Senior Constable Gavin Cleverly
Detective Sergeant Brett Dippert	Senior Constable Matthew Devine
Detective Sergeant Bernadette Ingram	Senior Constable Rodney Ferris
Detective Sergeant David Mackie	Senior Constable Brock Freeman
Detective Sergeant Joshua Magnus	Senior Constable Brett Green
Sergeant Mark Levar	Senior Constable Paul Kay
Sergeant Andrew Parker	Senior Constable Dean Kulk
Leading Senior Constable Paul Breden	Senior Constable Kelly Macdonald
Leading Senior Constable Craig McCarthy	Senior Constable Lauren McNeice
Detective Senior Constable Stacey Binskin	Senior Constable Patrick Pike
Detective Senior Constable Luke Briggs	Senior Constable Daniel Rankin
Detective Senior Constable Shaun McKay	Constable Jennifer D'Arantes
Detective Senior Constable Kym McPherson	Constable Mark Darley
Detective Senior Constable Kasey Pitt	Constable Tylah Woodland
Senior Constable Christopher Booker	

Commissioner's Certificate of Appreciation

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

Sergeant Brett Howard	Mr Luke Haber
Mr Phillip Benfield	Mr Patrick Raey
Mr James Butler	Ms Kirra-Lee Strong
Mr Phillip Coombes	Mr Brent Symonds
Mr Mitch Doran	Ms Lisa Symonds

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: 973

Clasps: 1920

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: 110

Roundels: 304

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: 165

AUSTRALIAN HONOURS & AWARDS

Officer of the Order of Australia (AO)

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

Commissioner Michael Fuller APM

Public Service Medal

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

Ms Natalie Marsic

Ms Sarah (Sally) Webb

Australian Police Medal

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

Assistant Commissioner Stacey Maloney

Superintendent Alfio Sergi

Detective Superintendent Steven Clarke

Superintendent Gregory Taylor

Detective Superintendent Martin Fileman

Detective Chief Inspector William McKenna

Detective Superintendent Albert Joseph

Chief Inspector Robert Fitzgerald

Detective Superintendent Bradley Monk

Chief Inspector Christine George

Detective Superintendent Jodi Radmore

Chief Inspector Paul Smith

Detective Superintendent Grant Taylor

Detective Inspector Virginia Gorman

Detective Superintendent John Watson

Sergeant Stephen Rae

Superintendent Danielle Emerton

Sergeant Steve Schausinger

Superintendent Paul Fuller

Ms Fiona West

National Emergency Medal

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

Medals: 356

Clasps: 15

National Police Service Medal

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

Medals: 1041

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: 911

Clasps: 546

Group Bravery Citation

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

Detective Sergeant Sean Heagney

Senior Constable Domenico Barillaro

Senior Constable Keith Furner

Senior Constable Todd Kirk

Senior Constable Chantelle Kleinig

Senior Constable Ergun Koksal

Senior Constable Kelly Scholes

Constable Joshua Jones

NSW STATE AWARDS

NSW Premier's Bushfire Emergency Citation

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

Citations: 67

Glossary

APM Australian Police Medal	MobiPol Mobile Policing Program	PSC Professional Standards Command
CAD Computer Aided Dispatch	OIA Operational Information Agency	RBT Random breath testing
COPS Computerised Operational Policing System	PAC Police area command	s181D Section of the Police Act 1990 under which a police officer is removed from the NSW Police Force
DFV Domestic and Family violence	PCYC Police Citizens Youth Clubs	s80(3) Section of the Police Act under which a probationary police officer may be dismissed from the NSW Police Force
GIPA Act <i>Government Information (Public Access) Act 2009</i>	PD Police district	SAP NSW Police Force's electronic finance system
MCLO Multicultural community liaison officer	PETE Police Education Training Environment	

Statutory Compliance index

Access, 128	Government Information (Public Access) Act 2009, Human resources, 97-99	Public availability of annual reports, 128
Aims and objectives, 5	Identification of audited financial statements, 25, 82	Public interest disclosures, 15
Agreements with Multicultural NSW, 94	Internal audit and risk management policy attestation, 115	Research and development, 110
Consumer response, 17, 102	Land disposal, 114	Risk management and insurance activities, 113, 115
Charter, 5	Legal change, 108-110	Summary review of operations, 9-13
Consultants, 112	Letter of submission, 2	Work health and safety, 100
Cyber security police attestation, 116	Management and activities, 9-19, 110-112,	Workforce diversity, 92
Disability inclusion action plans, 93	Management and structure, 6-7	
Economic and other factors, 20	Multicultural policies and services program, 94-96	
Financial statements, 20-85	Numbers and remuneration of senior executives, 87-88	
Funds granted to non-government community organisations, 32		

Contact details

Emergency: Police, Fire, Ambulance – Triple Zero (000)

Use only for emergencies or life-threatening situations, 24 hours.

Police Assistance Line – 131 444

Use for non-emergencies and general enquiries. If you are a victim of crime, other than life threatening or time critical emergency situations, contact the Police Assistance Line, 24 hours.

Crime Stoppers – 1800 333 000; nsw.crimestoppers.com.au

Use to report crime anonymously. If you have information about people who are wanted by police, unsolved crimes or a crime being planned, suspicious or unusual activity, contact Crime Stoppers, 24 hours. You don't have to give your name. The information will be passed immediately to relevant investigators.

NSW Police Force Headquarters

1 Charles Street, Parramatta, NSW 2150

Postal address: Locked Bag 5102, Parramatta, NSW 2124

Website: www.police.nsw.gov.au

Customer Assistance Unit: 1800 622 571

Monday to Friday, 8am-4pm (free call)

TTY (for hearing or speech impaired): (02) 9211 3776

Region offices

Central Metropolitan Region

Level 7, Sydney Police Centre

151-241 Goulburn Street

Surry Hills, NSW 2010

(02) 9265 4920

Northern Region

Level 3, Newcastle Police Station

Cnr Church and Watt Streets

Newcastle, NSW 2300

(02) 4929 0807

North West Metropolitan Region

Level 10

2-10 Wentworth Street

Parramatta, NSW 2150

(02) 9407 3099

Southern Region

Level 5

77 Market Street

Wollongong, NSW 2500

(02) 4223 0851

South West Metropolitan Region

Suite 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

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

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