

# ANNUAL REPORT

2020-21



NSW Police Force



Friday, 29 October 2021

The Hon. David Elliott MP  
Minister for Police and Emergency Services  
Parliament House  
Sydney NSW 2000

Dear Minister,

I am pleased to submit the NSW Police Force Annual Report for the year ended 30 June 2021 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](http://www.police.nsw.gov.au).

Yours sincerely,

A handwritten signature in black ink, consisting of a large, stylized 'M' followed by a series of loops and a final flourish.

Michael Fuller APM  
Commissioner of Police

# Table of contents

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Commissioner's foreword	04
Our organisation	05
Year in review	08
How we performed	12
Financial summary	20
Independent auditor's report	22
Audited financial statements	24
APPENDIX 1: NSW Police Force staff	82
APPENDIX 2: Equal employment opportunity	87
APPENDIX 3: Disability inclusion action plans	88
APPENDIX 4: Multicultural policies	89
APPENDIX 5: Government information (public access)	91
APPENDIX 6: Injuries and workers compensation claims	94
APPENDIX 7: Staff drug and alcohol testing	95
APPENDIX 8: Privacy and personal information	95
APPENDIX 9: Complaints against police	96
APPENDIX 10: Requests for assistance	97
APPENDIX 11: Significant judicial decisions	97
APPENDIX 12: Legislative changes	100
APPENDIX 13: Research and development	101
APPENDIX 14: Police pursuits	101
APPENDIX 15: Overseas travel	102
APPENDIX 16: Consultants	102
APPENDIX 17: Public interest disclosures	102
APPENDIX 18: Creditors payments and credit cards	103
APPENDIX 19: Matters arising from 2020-21 audit	105
APPENDIX 20: Property disposals	105
APPENDIX 21: Insurance activities	105
APPENDIX 22: Audits and reviews	106
APPENDIX 23: Cyber security	108
APPENDIX 24: Asset purchase and protection	108
APPENDIX 25: Productivity data	109
APPENDIX 26: Major works in progress	109
APPENDIX 27: Honours and awards	111
Glossary	115
Statutory compliance index	115
Contact details	116

# Commissioner's foreword

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The past two years has been an extraordinary period in our history. Faced with the most dangerous health threat in the state's history, the Premier turned to the NSW Police Force to lead the government's response to COVID-19 and help keep the community safe. While jurisdictions around the world experienced soaring case numbers and devastating social and economic suffering, NSW was able to avoid the worst effects of the pandemic.

I was appointed State Emergency Operations Controller on 29 March 2020 and we took on the management of the hotel quarantine operations. It was a massive operation that hosted almost 200,000 people in its first 14 months, including more than 55,000 interstate residents. It proved highly effective.

Our Victorian border operation, which began in early July 2020, was another extraordinary undertaking by the NSW Police Force. More than 14,000 officer deployments saw police positioned at over 50 locations along the 1000-kilometre border. In the first fortnight alone, NSW police oversaw more than 300,000 vehicle crossings.

When the virus was identified in the community – most notably in south west Sydney in July 2020, the Northern Beaches in December 2020 and Byron Bay in March 2021 – outbreaks were brought under control with swift and targeted restrictions, enforced with appropriate discretion by NSW police. We have asked millions of people to curtail their usual activities and practices and compliance has been widespread, thanks in large part to the good judgement police have demonstrated in enforcing the health orders.

In the face of a deadly pandemic, police officers across the state continued to turn up for duty, put themselves in harm's way and lead their communities. Notably, sick leave has fallen significantly during this health crisis. I have no doubt that their dedication, resilience and professionalism during 2020-21 helped save thousands of lives, diverted tens of thousands from our health system, and helped keep NSW on its feet.

At the same time, we have continued their relentless efforts to prevent, disrupt and respond to crime. I couldn't be prouder of how the men and women of the NSW Police Force have balanced leading the response to the pandemic with the everyday business of policing. The appearance of the Delta variant in NSW in the last month of the reporting period ensures that these dual challenges will continue in 2021-22.

Crime rates are at record lows and property crime, fraud and robbery fell in the past year. However, as restrictions ease with high vaccination levels, we'll need to deploy more resources to traditional policing activities to continue to drive down violence, crime and fear. It's a mission we're well equipped to handle with record investment by government. We are halfway through the biggest boost to police numbers in more than three decades with 700 permanent police positions added in the 24 months to 30 June 2021.

Our recruits join a police force that is constantly evolving and building on its strengths. On 16 October 2020, I introduced a faster and fairer promotions system that focuses on individuals' operational experience, capabilities and leadership qualities. It will not only identify leaders at all levels of the organisation but it will help develop their leadership skills. The new process is also designed to address some of the barriers faced by women looking to progress their careers. The NSW Police Force is determined to boast a workforce and leadership team with a diversity that promotes innovative thinking and reflects and represents the communities we serve.

The Optional Disengagement Scheme was launched in May to provide certainty and financial support for officers who have given at least 10 years' service. It's a ground-breaking initiative that recognises the extraordinary contributions and personal sacrifices police officers make in the service of our great state.

It has been a great honour to lead this remarkable police force and I'd like to recognise the outstanding contributions of retired Deputy Commissioner Jeffrey Loy and Deputy Commissioners Gary Worboys, David Hudson and Mal Lanyon during this reporting period and throughout my time as Commissioner. Next year, NSW Police Force will welcome a new commissioner. I have every confidence that its leadership ranks are strong and the organisation is well positioned to meet and overcome the future and emerging challenges of policing.

A stylized, handwritten signature in black ink, consisting of a large 'M' and 'F' intertwined, followed by a flourish.

Michael Fuller APM  
Commissioner of Police



# Our organisation

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## 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 the 2020-21, the NSW Police Force had 21,879 employees: 17,727 police officers and 4152 administrative officers. It serves more than eight million people, approximately 32% of Australia's population.

In the 2020-21 financial year, the NSW Government funding contributions to the NSW Police Force were \$3.887 billion including Commonwealth grants and contributions of \$0.0002 billion.

## Our aim and objectives

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

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

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

## A culture of ethical and lawful behaviour

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

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

## Our governance structure

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

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

## Members of the Commissioner's Executive Team

**Chair: Commissioner Michael Fuller APM** joined the NSW Police Force in 1987 and was appointed Commissioner of Police in April 2017. He holds a Graduate Diploma of Executive Leadership (Australian Institute of Police Management) and a Diploma of Applied Policing (Charles Sturt University) and a number of diplomas and certificates in leadership and management.

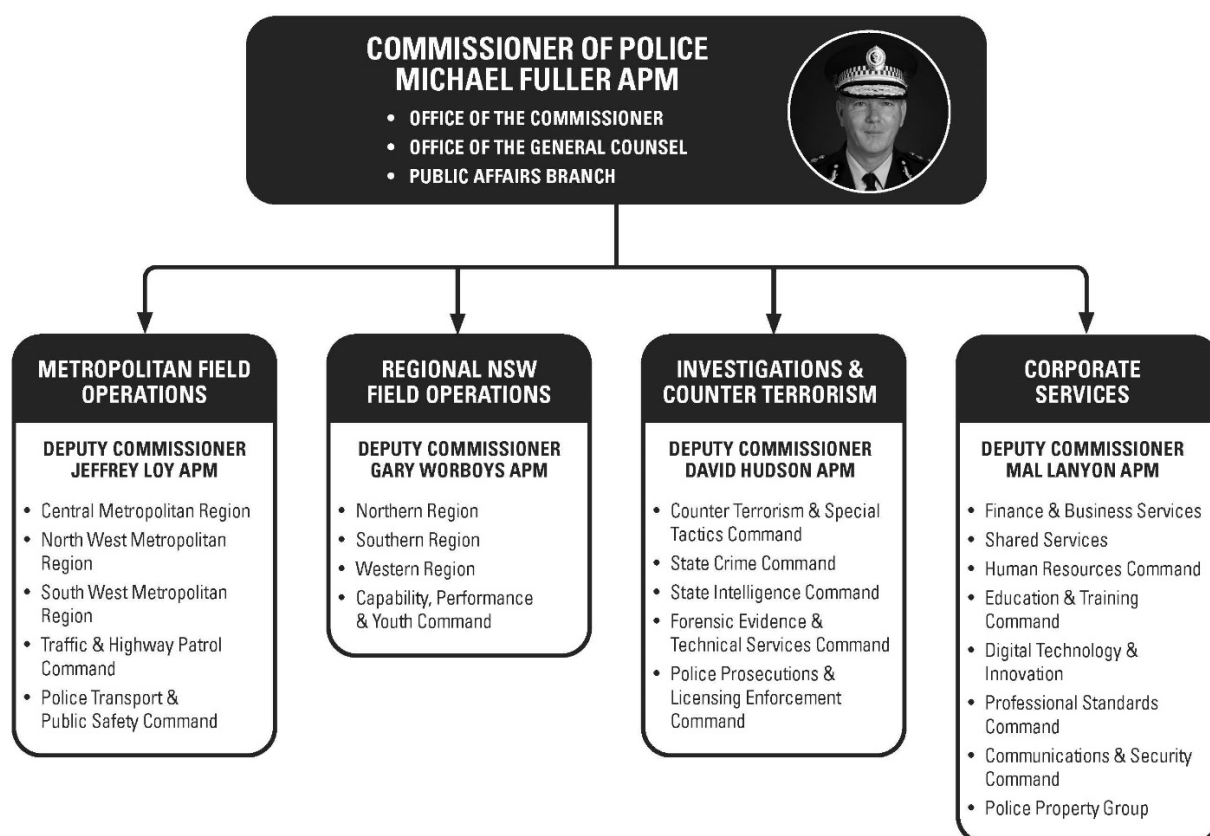
**Deputy Commissioner Metropolitan Field Operations, Jeffrey Loy APM** joined the NSW Police Force in 1982 and was promoted to Deputy Commissioner in May 2017. He has several post graduate qualifications including a Master of Business Administration and was awarded the University of Queensland, Director's Leadership Award for 2008.

**Deputy Commissioner Regional NSW Field Operations, Gary Worboys APM** joined the NSW Police Force in 1982 and was promoted to Deputy Commissioner in May 2017. His qualifications include a Master in Public Policy & Administration.

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

**Deputy Commissioner Corporate Services, 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.

## NSW Police Force organisational chart, 30 June 2021



## Our police regions

On 30 June 2021 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 <sup>2</sup>
Resident population	1,230,241
Number of police officers	2325
Number of administrative staff	176

### 2 South West Metropolitan Region

Area	3,637.93km <sup>2</sup>
Resident population	1,663,112
Number of police officers	2176
Number of administrative staff	177

### 3 North West Metropolitan Region

Area	6,254.98km <sup>2</sup>
Resident population	2,001,091
Number of police officers	2273
Number of administrative staff	192

### 4 Southern Region

Area	199,443.07km <sup>2</sup>
Resident population	1,013,725
Number of police officers	1544
Number of administrative staff	144

### 5 Northern Region

Area	70,114.78km <sup>2</sup>
Resident population	1,675,275
Number of police officers	2242
Number of administrative staff	188

### 6 Western Region

Area	520,382.57km <sup>2</sup>
Resident population	545,539
Number of police officers	1266
Number of administrative staff	139

Note: Population estimates have been derived by taking each region's share of the NSW population. Headcount includes the staff within the region command offices. However, the figures above do not include police and administrative staff within the deputy commissioner offices and commands that 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 officer headcount as at 30 June 2021. These figures will vary from month to month and year to year. Police officer headcount across the NSW Police Force has increased from 17,348 in 2019-20 to 17,727 in 2020-21.

# Year in review

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## Metropolitan Field Operations

The Commander of Metropolitan Field Operations during 2020-21, Deputy Commissioner Jeffrey Loy (*left*) was responsible for the three Sydney metropolitan regions, the Police Transport & Public Safety Command and the Traffic & Highway Patrol Command. This represents a contingent of more than 9000 sworn and unsworn officers performing frontline, investigative, specialist and support roles. Deputy Commissioner Mal Lanyon is proud to continue the lead of these important commands in the coming years.

Deputy Commissioner Loy's established Police Powers Executive Committee continued to strengthen practice and policy across the organisation and acted as the project sponsor of the Integrated Policing Operational System, which will result in major technological enhancements for all police.

In response to the COVID-19 pandemic, he stood up the Police Operations Centre and operating systems, including the hotel quarantine process, leading the police response through many COVID-related challenges.

Metropolitan Field Operation's assistant commissioners have led tasks including the stronger provision of high visibility policing, the targeting prohibited drug supply, the management of significant public order events including protests, and the targeting of domestic violence offending. Commanders have represented the NSW Police Force as corporate sponsors relating to a range of significant issues such as alcohol, domestic and family violence, victims of crime and customer service, and cultural and linguistic diversity.

With more than 1400 operational police officers available for immediate deployment and having undergone a significant restructure, Deputy Commissioner Loy led the Traffic & Highway Patrol Command to renew its focus on crime and road policing, using intelligence-led policing to target high-risk traffic offenders, expanding Strikeforce Puma and maintaining a road safety response. The Traffic & Highway Patrol Command has used an expanded deployment model to address road safety trends, bushfire response, pandemics and protest activity.

South West Metropolitan Region continued Operation Render Safe, reviewing all licensed firearm holders within the region to ensure compliance under the legislation, and ran Operation Clampdown to target public place shootings, which resulted in the seizure of cash and firearms and the conduct of bail compliance checks. The ongoing Operation Resolve, led by the Corporate Sponsor for Domestic Violence, Assistant Commissioner Leanne McCusker, resulted in 11,156 apprehended domestic violence order compliance checks within South West Metropolitan Region alone. Operation Demeter saw significant numbers of Child Protection Register compliance checks to ensure the safety of children.

The North West Metropolitan Region continued its focus on domestic and family violence, increasing its apprehended domestic violence order compliance checks to 10435 during the year. The region's Domestic Violence High Risk Offender Team conducted over 360 events and laid 98 charges for more than 70 offenders through surveillance and apprehended domestic violence order compliance checks. In an operation conducted with the Australian Federal Police, 2.5 tonnes of illegal drugs were seized. Officers responded to bushfires, which ravaged 572,500 hectares and caused major loss and damage to homes and other premises. Violent youth crime was targeted with numerous offenders being arrested for offences involving weapons. The region instigated Strike Force Swettenham, targeting offenders engaged in a range of violent offences. The strike force has arrested 151 targets and laid over 650 charges and made 1812 indictments. From March to April, the region was heavily impacted by major flooding. This resulted in a coordinated emergency response supporting communities heavily impacted by damage.

Central Metropolitan Region conducted proactive high visibility policing operations, focusing on the detection, prevention and disruption of crime. Project Servator began, disrupting a range of criminal activities, including terrorism, while providing reassurance to the community. Strike Force Yanina investigated the organised avoidance of traffic camera infringement penalties. Working with Revenue NSW, Roads & Maritime Services, 1239 camera detected traffic infringements were identified as falsely nominated on 22 different international and Australian driver licences, and \$485,000 had been defrauded from Revenue NSW. The organiser and eight facilitators have been charged and are before the courts. Strike Force Caprera, targeting the supply of prohibited drugs, resulted in the arrest of 18 people, the execution of 23 search warrants and location of 3.1 kilograms of ice, \$220,065 in cash, 18 kilograms of cannabis, 299 cannabis plants and 272 grams of cocaine.

The Police Transport & Public Safety Command opened the new Aviation Command premises at Bankstown Airport and delivered three new Bell 429 helicopters. The command deployed resources to target crime and anti-social behaviour on the public transport network, which saw 313 people charged with 552 offences, 1977 infringements issued, 1316 move-on directions given, 1690 person searches conducted, 114 knives seized and 226 drug detections made. Operation Border Closure was run by the Major Events Group with more than 20,000 officers deployed during the operation.





## Regional NSW Field Operations

Led by Deputy Commissioner Gary Worboys (*left*), Regional NSW Field Operations was established on 28 May 2017 to cater for the unique challenges involved in policing remote, rural and regional communities across NSW. Capability, Performance & Youth Command was added to the portfolio on 1 July 2019.

Appointed State Emergency Operations Controller on 31 July 2019, Deputy Commissioner Worboys has provided guidance and leadership to the state's responses to bushfires, floods and the COVID-19 pandemic.

The Rural Crime Prevention Team continues to enhance its officers' capability, skills and knowledge to target rural crime, which has seen community confidence increase. Educating and developing the skills of all police officers to deliver a professional investigative response to reported rural crime has been a key objective. The Rural Crime Prevention Team has a functioning intelligence capability with additional officers increasing supervision and coverage.

Northern Region coordinated and led the flood emergency response during March 2021 and again during the recovery phase as floodwaters receded. The one in 100-year flood event isolated multiple townships for days and in some instances weeks. The flood response was both a test of business continuity and operational responsiveness. Police coordinated difficult and protracted rescues with many of the officers involved being nominated for high level bravery awards. During the recovery phase, police again coordinated and led the agencies to restore key infrastructure, remove rubbish, restore commercial premises and ensure community engagement and confidence.

Strike Force Roche was established in Northern Region to investigate the large-scale criminal exploitation of the NSW Government's bushfire and COVID-19 small business support recovery grants, resulting in numerous arrests.

Western Region police maintained a strong focus on firearms compliance and enforcement with Operation Armour. Significant drug investigations included Strike Force Batch, which saw numerous offenders charged with firearms and drug offences, and Strike Force Resche, which resulted in the arrest of 25 offenders for multiple drug-related offences. The state-wide Operation Stock Check was launched by Commissioner Michael Fuller on 3 August 2020 to prevent and disrupt the movement of stolen livestock within regional NSW. Operation Western Scorpion was established to target extreme and high-risk offenders listed on the Child Protection Register.

Southern Region played a major role in maintaining the NSW and Victorian border during Operation Border Closure to restrict movement between the states. The operation saw 27 checkpoints established along the border from the east coast of Australia to where it meets the South Australian border. A total of 40,918 Australian Defence Force and 65,198 police shifts were deployed to these checkpoints, which saw 5,105,503 vehicles pass through at an average of 50,000 movements a day.

Strike forces in rural areas of Southern Region saw significant quantities of drugs seized. Strike Force Kneipp resulted in the arrest of an organised crime network using cipher phones and the seizure of 12 kilograms of cocaine, \$2 million in cash and three firearms. Strike Force Elfrida in the Illawarra saw two offenders charged with large commercial drug supply after more than \$2 million of drugs and assets were seized, including cocaine, MDMA and methylamphetamine. Operation Currandooley in the Murrumbidgee Police District saw five offenders arrested and the seizure of almost \$200,000 worth of methylamphetamine, which had been heading to small rural towns. Strike Force Billarga in the Murray River Police District saw more than 150 cannabis plants and 50 kilograms of cannabis leaf seized and four people charged with more than 80 offences.

The Capability, Performance & Youth Command continued to deliver RISEUP, a youth engagement strategy developed by the Commissioner in partnership with PCYC NSW. A total of 1957 young people have participated in the eight RISEUP programs. Across the state, Youth Command, in collaboration with the PCYC, empowered 248 young people to gain employment through Fit for Work programs, and helped 539 young people reduce more than \$200,000 of infringement debts through work development orders.

The Crime Prevention & Support Unit delivered a project to establish crime prevention units in police area commands and police districts throughout the state. The model is designed to enhance crime prevention capabilities and deliver effective evidence-based crime prevention and community safety strategies across NSW.

Multicultural and Aboriginal community liaison officers were strategically deployed to provide extensive communication, support and engagement with vulnerable communities during the COVID-19 pandemic.

The Governance Command completed corporate environmental scanning to detect emerging and future trends and developments in the organisation's external operating environment. It also facilitated corporate, strategic and command business planning and coordinated organisational risk management, compliance, and business continuity planning.



## Investigations & Counter Terrorism

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

During the year, Counter Terrorism & Special Tactics Command (CT&ST) conducted a number of investigations to prevent and disrupt terrorist activities and hate-related crimes. Operation Zellaer resulted in a person being convicted for membership of a terrorist organisation and sentenced to 15 months' imprisonment. Operation Wintrange led to a teenager being charged with urging violence and advocating terrorism. Operation Veerle resulted in eight people being charged with firearms and drug offences.

CT&ST coordinated the largest counter terrorism exercise in Australia. Exercise Bluebottle IV was held over four weekends across the state and included over 1600 participants from multiple agencies who practised their response to terrorism incidents.

Forensic Evidence & Technical Services Command (FETS), in collaboration with the Forensic & Analytical Science Service and NSW Health as part of the Forensic Evidence Advisory Committee, conducted comprehensive forensic evidence reviews for significant unsolved offences. This resulted in the re-examination of exhibits for 22 major crime investigations using evidence recovery techniques with the latest DNA technologies.

FETS has used fingerprint identification in combination with familial DNA searches to assist investigations of historical offences, including murders, where evidence was not available or could not be analysed at the time the offences had occurred.

FETS initiated Operation Parallel, using familial DNA matching on current and historical strictly indictable offences. By reviewing 950 sexual assault investigations, Operation Parallel conducted 70 familial DNA searches, which to date have resulted in five new links referred for further investigation. Operation Parallel is working in collaboration with police area commands and police districts to review 100,000 unknown DNA profiles to determine which of these can be searched using Familial DNA matching.

FETS also provides scene response and expert reporting related to clandestine drug manufacture investigations. The unit's increased integration with the Australian Federal Police Enhanced National Intelligence Picture on Illicit Drugs Program resulted in links between drug manufacture sites and distribution networks.

Police Prosecutions & Licensing Enforcement Command (PPLEC) has undertaken extensive reform and transformation of its operations, systems and governance throughout 2020 while maintaining its core business. PPLEC also made significant contributions to the NSW Police Force response to COVID-19, including working with the security industry and the hotel quarantine program, the provision of 24/7 legal advice to the Police Operations Centre and police state-wide, continued operations of the NSW court system and the Firearms Registry, delivering a new online licensing system for customers and dealers and for the National Firearms Amnesty.

State Crime Command was involved in one of the largest ever international police operations as part of Operation Ironside, described by the Prime Minister of Australia as "a watershed moment in Australian law enforcement history". NSW Police Force investigators executed 33 search warrants, arrested 35 people and seized 27 firearms, \$800,000 in cash, luxury vehicles worth \$1.5 million and significant quantities of prohibited drugs.

The Organised Crime Squad continued to investigate and disrupt international organised crime. Strike Force Jillabean, a collaborative effort between the NSW Police Force, NSW Crime Commission and the United States' Drug Enforcement Agency, dismantled an international syndicate conspiring to import three tonnes of cocaine, 1.7 tonne of which was intercepted by the US Navy. The operation resulted in the arrests of four Australians. The value of the seizure was estimated at \$900 million.

The Homicide Squad solved a number of high-profile long-term unsolved homicides, such as Strike Force Mitcham, resulting in the arrest of Craig Rumsby for the murder of Indigenous teenager Michelle Bright at Gulgong in 1999.

The Child Abuse & Sex Crimes Squad continued targeting sexual predators, including by participating in Operation Arkstone, a joint operation with the Australian Federal Police that resulted in the arrest of 14 men on 828 charges of child exploitation and bestiality, including a childcare worker from the mid north coast who is facing 303 charges relating to child sex offences.

State Intelligence Command has grown in stature over the past year with products and services now indispensable for modern, effective policing strategies that keep communities safe. The command uses cutting-edge technology to predict crime trends, map locations and assess risk and the likelihood of recidivism. This provides certainty and safety to police in the field. The command delivers intelligence that helps police detect and investigate serious and organised crime, as well as real-time and innovative targeting capabilities and covert capabilities. In partnership with the Department of Communities & Justice, the command is conducting a pilot project to target repeat domestic violence offenders with prevention plans to break the cycle of imprisonment.



## Corporate Services

Led by Deputy Commissioner Malcolm Lanyon (*left*) since January 2019, Corporate Services business units enable the delivery of frontline police services. Commands provide capability through IT, education and training, finance and business management, human resource management, payroll and records management, communications support, internal audits, professional standards and police property management.

Human Resources continued to strengthen the front line through the second year of the rollout of 1500 officers. The new promotions system realised greater relieving and promotional opportunities and increased female participation in the process.

The ongoing safety response to the COVID-19 pandemic received commendation at the 2020 SafeWork NSW Awards. Safety remained a focus with a major overhaul of the safety management system and ongoing development of programs to support officers transitioning from the NSW Police Force. Wellbeing and inclusion have been driven across the organisation with the introduction of the Mental Health Wellbeing Strategy 2020-2025, the Inclusion & Diversity Strategy 2020-2023, the Aboriginal Employment & Engagement Strategy 2020-2023 and the With Respect campaign.

The Communications & Security Command modernised and upgraded the Police Radio Network to ensure mission critical communications for the front line while transitioning to the future Government Radio Network. The Radio Operations Group managed more than two million Computer Aided Dispatch (CAD) jobs. PoliceLink responded to COVID-related changes to business demands which saw digital submissions to Crime Stoppers increase by 10% and GIPA applications increase by 37%. The Security Management Unit continued to provide security for the NSW Police Force and sensitive NSW Government sites.

Police Property Group infrastructure projects included new police stations at Queanbeyan, Inverell, and Cessnock, as well as new regional small police stations at South West Rocks and Lemon Tree Passage. Upgrades were delivered to the NSW Police Academy firing range and Tactical Operations Unit training facility. A new hangar facility for the Aviation Command at Bankstown Airport offers enhanced training and workspaces for this specialist operational support area. The capital program delivered more than 120 minor capital works and economic stimulus projects across the state, providing a significant improvement in the condition of facilities for frontline staff.

Shared Services delivered employee-related expenses of \$3.17 billion and paid suppliers including small businesses \$626 million. Ten internal audits were conducted, covering areas such as cyber security, majority projects, building organisational capability, operational financial controls, information security management and data analytics.

Education & Training Command developed innovative training methods and products to maintain officer standards during COVID 19 restrictions. PETE replaced iLearn, enabling flexible and engaging training and education available on demand and supporting evolving learning demands including Operation Stay at Home, Operation Corona Virus and the Protests & Public Gathering course.

The Police Academy, in partnership with Charles Sturt University, maintained continuity of the Associate Degree in Policing Practice, delivering 1170 probationary constables in addition to achieving a major stimulus funding allocation for upgrades to facilities at the Goulburn campus.

Finance & Business Services drove favourable financial performance in the challenging COVID-19 environment. Fleet Services finalised its restructure, successfully transitioning to a new commissioning and decommissioning partner and relocated to a contemporary fit-for-purpose facility at Moorebank. Strategic Procurement delivered the initial requirements of the new sector asset management policy, continued to provide management support to whole-of-government procurement activities related to the COVID-19 pandemic, and transitioned to a new uniform supplier that saw the implementation of an easy-to-order portal.

Professional Standards Command established the Respectful Workplace Behaviour Framework and introduced the Assessment & Advisory Unit and Safe Reporting & Advisory Unit. The Timeliness project led to streamlining the complaint management process, and the Longitudinal Study and Speak Up/Our Job Our Code projects addressed risks associated with corruption and integrity. Working relationships with the Law Enforcement Conduct Commission were strengthened leading to improved communications and outcomes.

Digital Technology & Innovation (DTI) created efficiencies and reduced processing times through the digitisation of national police checks and the NSW Firearms Registry digital transformation project. COVID operations, compliance and enforcement have continued to be supported through the COVID-19 People Management System and border QR code system. Work with broader government is underway to provide leadership and lift cyber security to achieve best practice and enhance protection of sensitive data.

DTI has been recognised externally for Blue Portal, winning the Australia & New Zealand 2020 IDC Digital Transformation 'Talent Accelerator' Award, and as a finalist in the Excellence in Digital Innovation category at the 2020 NSW Premier's Awards for the COVID-19 People Management System.

## 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*. The NSW Police Force Statement of Strategic Intent outlines how our vision of 'A Safer NSW' will be achieved through Prevention, Disruption, Response and Capability.

Revisions to previous year's statistics reflect updates to operational databases and recording methodologies to align with State Outcomes reporting. Recorded crime statistics represent only those matters reported to police. Changes in recorded crime may reflect changes in the propensity to report to police.

### STATE OUTCOMES: SAFER COMMUNITIES

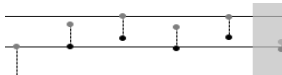
#### Crime reported per 100,000 population

Incident category	2016-17	2017-18	2018-19	2019-20	2020-21	Trend	Comparison to previous year
DV assault involving grievous bodily harm	4.7	4.6	4.5	4.7	4.8		▲
Violent crime	1,008.2	1,006.5	1,015.6	1,010.5	1,044.7		▲
Property crime <sup>1</sup>	2,202.1	2,078.8	2,033.8	1,826.2	1,540.4		▼
Fraud crime	626.4	645.3	639.3	624.2	552.3		▼

Source: NSW Bureau of Crime Statistics & Research

1. Property crime rates does not include fraud incidents.

#### Community feelings of safety

Indicator	State Outcome target: ≥ 61%										Trend
	2016-17 lower / upper limit %		2017-18 lower / upper limit %		2018-19 lower / upper limit %		2019-20 lower- upper limit %		2020-21 lower- upper limit %		
People who feel safe walking alone in their neighbourhood at night	49.3	60.2	60.2	67.2	62.8	69.7	59.5	66.3	63.1	69.6	






Source: National Survey of Community Satisfaction with Policing

Note: 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 there are 19 chances in 20 that the true value lies within the range.

## PREVENTION

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

### Violent crime

Incident category	2016-17	2017-18	2018-19	2019-20	2020-21	Trend	Comparison to previous year
Assault – domestic violence related	30,434	28,712	30,547	31,692	32,797		▲
Assault – non-domestic violence related	31,614	32,171	31,812	30,086	30,822		▲
Sexual assault	5,778	5,989	5,857	6,409	7,872		▲
Indecent assault, act of indecency and other sexual offences	7,038	7,715	8,106	8,038	8,380		▲
Robbery	2,556	2,486	2,553	2,301	2,116		▼

Source: NSW Bureau of Crime Statistics & Research

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



## Property crime

Incident category	2016-17	2017-18	2018-19	2019-20	2020-21	Trend	Comparison to previous year
Break and enter – dwelling	29,014	27,185	25,557	23,007	19,224		▼
Break and enter – non-dwelling	11,063	10,392	10,029	8,988	7,070		▼
Motor vehicle theft	13,423	12,947	13,279	12,596	11,520		▼
Steal from motor vehicle	40,080	38,344	38,118	33,487	28,698		▼
Steal from retail store	24,136	24,438	26,130	23,621	20,404		▼
Steal from dwelling	20,816	19,393	18,829	18,170	16,415		▼
Steal from person	4,705	4,436	3,904	2,912	2,085		▼
Fraud	47,934	49,851	51,058	50,074	44,682		▼
Malicious damage to property	62,382	59,627	57,685	54,544	53,308		▼

Source: NSW Bureau of Crime Statistics & Research



## Community feelings of safety

Indicator	2016-17 lower / upper limit %		2017-18 lower / upper limit %		2018-19 lower / upper limit %		2019-20 lower / upper limit %		2020-21 lower / upper limit %		Australia 2020-21 lower / upper limit %		Trend
People who feel safe on public transport at night (those who use)	38.8	52.6	45.3	53.9	48.4	57.0	46.0	53.9	49.0	56.9	46.4	49.5	

Source: National Survey of Community Satisfaction with Policing

Note: 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 there are 19 chances in 20 that the true value lies within the range.

## Diversion of minor offenders and at-risk groups

Indicator	2016-17	2017-18	2018-19	2019-20	2020-21	Trend	Comparison to previous year
Juveniles proceeded against to court <sup>^</sup>	40.8%	39.7%	38.7%	44.2%	34.6%		▼
Aboriginal juveniles proceeded against to court <sup>^</sup>	70.0%	69.9%	70.4%	72.6%	67.8%		▼



Source: NSW Bureau of Crime Statistics & Research

<sup>^</sup> State Outcomes program indicator: Safer Communities

## DISRUPTION

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



### Organised crime

Indicator	2016-17	2017-18	2018-19	2019-20	2020-21	Trend	Comparison to previous year
Persons charged for serious offences <sup>^</sup>	66,496	67,450	71,122	75,063	73,302		▼
Drug Supply Court Attendance Notices <sup>^</sup>	3,359	3,318	3,588	3,971	3,764		▼

Source: NSW Police Force Computerised Operational Policing System

<sup>^</sup> State Outcomes program indicator: Safer Communities

### Road safety

Indicator	2016-17	2017-18	2018-19	2019-20	2020-21	Trend	Comparison to previous year
Injury and/or fatal crashes	15,182	14,124	12,736	11,352	12,412		▲
Fatal crashes	327	355	332	293	273		▼

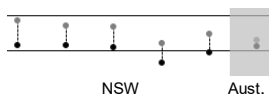
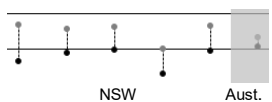
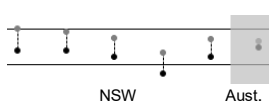
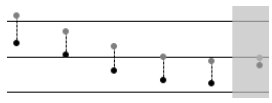

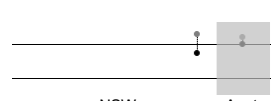
Source: NSW Police Force Traffic & Highway Patrol Command

Note: Revisions to previous year's statistics reflect updated investigations.

## RESPONSE

Deliver professional policing services to maintain community confidence.

### Community perception of police professionalism


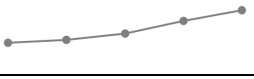

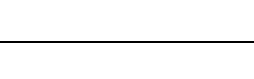
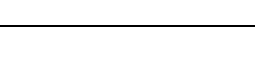
Indicator	2016-17 lower / upper limit %		2017-18 lower / upper limit %		2018-19 lower / upper limit %		2019-20 lower- upper limit %		2020-21 lower- upper limit %		Australia 2020-21 lower / upper limit %		Trend
Confident in police <sup>^</sup>	81.4	88.5	81.6	86.9	81.0	86.7	76.3	82.0	79.5	84.7	81.0	83.0	
Satisfied with most recent contact with police <sup>^</sup>	76.4	86.8	78.8	85.6	79.7	86.3	72.8	80.1	79.4	86.4	80.6	83.3	
Agree with statement 'police perform job professionally'	83.7	90.2	83.8	89.1	82.1	87.5	77.3	83.3	82.1	87.0	84.6	86.4	
Agree with statement 'police treat people fairly and equally'	73.7	81.3	70.4	76.8	66.1	72.8	63.4	69.8	62.4	68.5	67.3	69.7	
Agree with statement 'police are honest'	70.1	78.3	74.3	80.0	71.9	77.9	66.1	72.3	64.9	70.8	69.5	71.8	
Agree with statement 'I trust the police'	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	77.3	82.8	80.0	82.1	

Source: National Survey of Community Satisfaction with Policing

<sup>^</sup> State Outcomes program indicator: Safer Communities

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 there are 19 chances in 20 that the true value lies within the range.

## Policing services

Indicator	2016-17	2017-18	2018-19	2019-20	2020-21	Trend	Comparison to previous year
Complaints by members of the public regarding police conduct <sup>1</sup>	3,130	2,928	3,173	4,144	4,300		▲
Urgent response calls <sup>2</sup>	125,364	128,411	135,013	147,841	158,773		▲
Urgent response calls attended within target time <sup>2^</sup>	78.5%	78.7%	77.3%	76.6%	75.7%		▼
Successful prosecutions <sup>3^</sup>	88.3%	88.5%	88.6%	88.1%	88.2%		▲
Successful prosecutions for serious offences <sup>3^</sup>	84.0%	84.1%	85.0%	86.0%	85.0%		▼

1. Source: NSW Police Force IAPro

Note: A complaint may contain more than one allegation. This data may not be comparable to data published in previous annual reports due to a change in systems

2. Source: NSW Police Force Computer Aided Dispatch (CAD)

3. Source: NSW Police Force Computerised Operational Policing System

<sup>^</sup> State Outcomes program indicator: Safer Communities

## CAPABILITY

Develop capable and resilient people to maximise performance.

### Flexible workforce





Indicator	30 June 2017	30 June 2018	30 June 2019	30 June 2020	30 June 2021	Trend	Comparison to previous year
Police officer headcount	16,649	16,788	17,111	17,348	17,727		▲
Authorised police positions	16,744	16,784	16,845	17,295	17,545		▲
Administrative officer headcount	4,018	3,937	3,969	4,107	4,152		▲
Authorised administrative positions	4,094	4,092	4,152	4,158	4,161		▲
Police officers with excess annual leave	1,407	1,109	788	722	715		▼
Indicator	2016-17	2017-18	2018-19	2019-20	2020-21	Trend	Comparison to previous year
Average hours lost per staff member due to unplanned absences	111	122	137	142	148		▲
Staff turnover – police officers	508	513	648	728	814		▲
Staff turnover – Non-police	316	409	462	384	457		▲

Source: NSW Police Force Human Resources Command

Note: '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	June 2016-17	June 2017-18	June 2018-19	June 2019-20	June 2020-21	Trend	Comparison to previous year
Women	34.9%	34.7%	35.1%	35.4%	35.6%		▲
Aboriginal and Torres Strait Islander	3.5%	3.7%	4.0%	3.9%	4.0%		▲
People whose first language spoken as a child was not English	8.3%	8.7%	12.0%	12.3%	12.3%		▬
People with a disability	1.0%	0.8%	0.8%	0.8%	0.8%		▬

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

Note: Figures are a percentage of total staff, excluding casual staff.


## Leadership diversity

Indicator	June 2019	June 2020	June 2021	Trend	Comparison to previous year
Women in senior leadership roles	15.9%	16.6%	17.2%		▲
Aboriginal and Torres Strait Islander staff in senior leadership roles (headcount)	8	7	5		▼

Source: NSW Police Force Human Resources 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 \$165,750 or more in 2020-21, adjusted annually according to wages policy. This definition aligns with the NSW Public Service Commission.

## Staff perception of leadership

Indicator	2019	2020	2021	Trend	Comparison to previous year
Aggregated favourable result in the People Matter Employee Survey for questions regarding senior managers	40%	45%	Not published		▲

Source: People Matter Employee Survey

Note: The definition of 'senior manager' is not given in the People Matter Employee Survey and may differ between respondents.

# Financial summary

## Major expenses

Total expenses including losses were \$4,218 million, of which \$3,359 million (80%) were employee-related expenses (ERE). The ERE expenses comprised \$2,368 million of direct salaries, wages and annual leave entitlements, and \$991 million of other ERE costs such as superannuation and long service leave expenses, workers compensation insurance and other expenses.

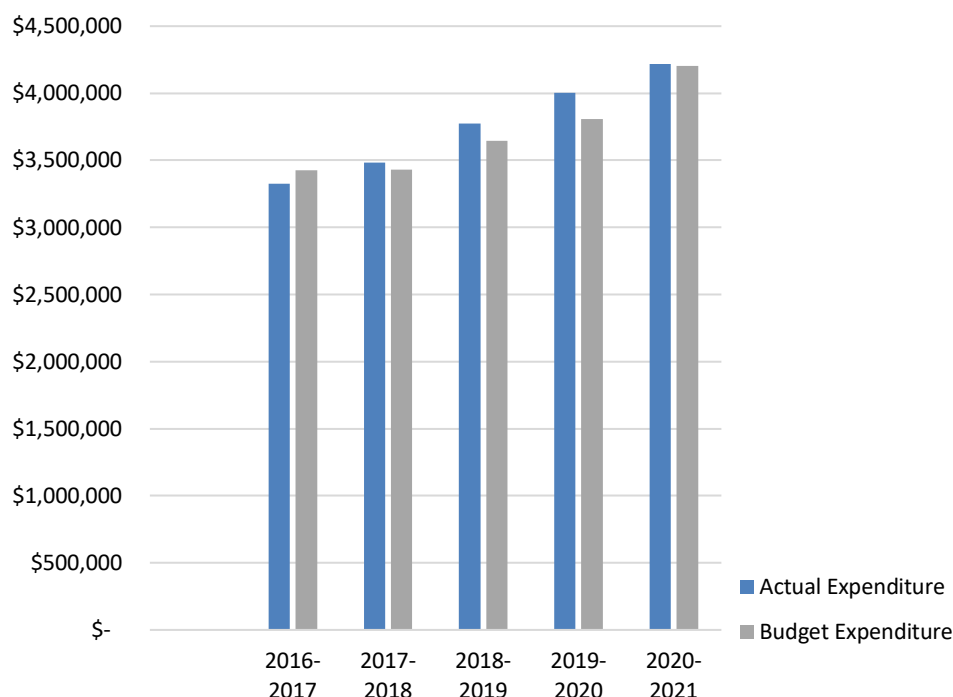
Salaries and wages in 2020-21, inclusive of annual leave, were 6% higher than in 2019-20, reflecting a general pay rise awarded during the year, an increase of 250 additional police as part of the NSW Government's commitment to increase police numbers by 1500 over four years, and the impact of COVID-19 related additional salaries and wages-related expenditure.

## Contributions and revenue

Total contributions and revenue including gains were \$4,031 million, about 2% higher than in 2019-20. 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 \$174 million.

Revenue from the sale of goods and services was \$94 million, about 26% higher than in 2019-20, mainly due to cost recoveries from the Ministry of Health relating to the administration of the state-wide logistical operations contract for the distribution of COVID-19 personal protective equipment.

## Actual and budget expenditure (\$'000)

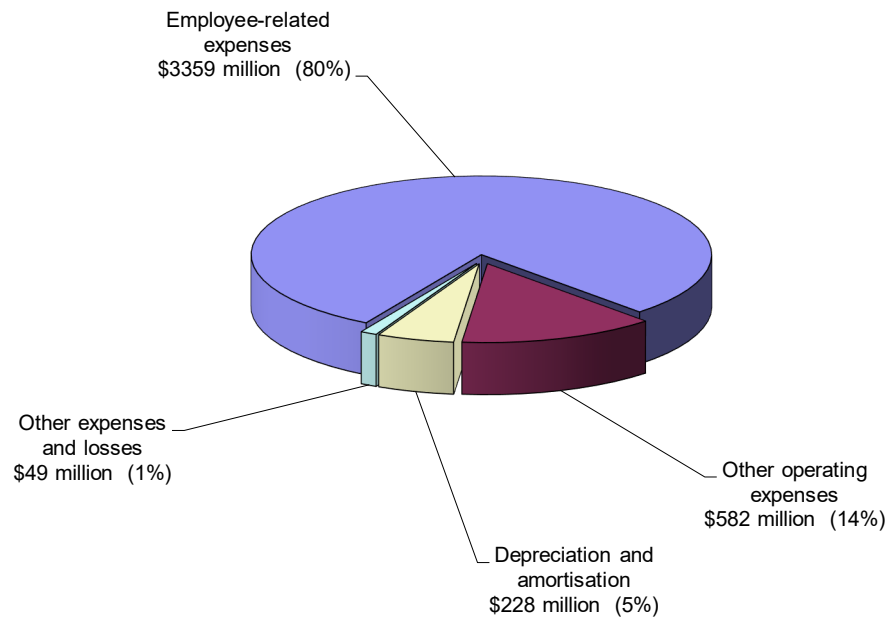


## Fiscal impact of the operating environment

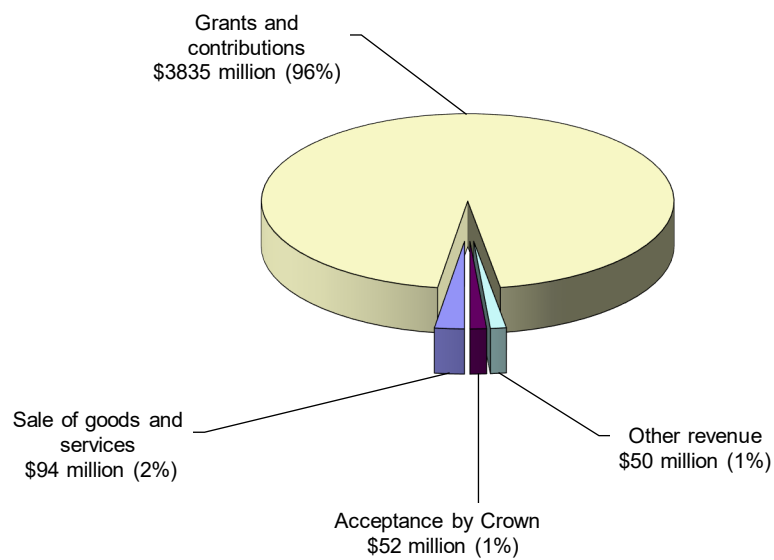
Economic development and changes in the environment are often unpredictable and beyond the control of the NSW Police Force. Events like droughts, bushfires and emergencies can cause change in a community's circumstances and impact on the NSW Police Force's ability to deliver planned results.

The 2020-21 financial year was significantly impacted by several external events including the NSW Police Force response to the COVID-19 pandemic. It is expected that COVID-19 will impact the NSW Police Force in 2021-22.

**Total expenses and losses: \$4218 million**



**Total contributions and revenue: \$4031 million**



## INDEPENDENT AUDITOR'S REPORT

### NSW Police Force

To Members of the New South Wales Parliament

#### Opinion

I have audited the accompanying financial statements of the NSW Police Force (NSW Police), which comprise the Statement by the Accountable Authority, the Statement of Comprehensive Income for the year ended 30 June 2021, the Statement of Financial Position as at 30 June 2021, 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 NSW Police's financial position, financial performance and cash flows

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

#### Basis for Opinion

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

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

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

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

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

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

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

#### Commissioner's Responsibilities for the Financial Statements

The Commissioner is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulations 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](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

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

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



Lawrissa Chan  
Director, Financial Audit Services

Delegate of the Auditor-General for New South Wales

5 October 2021  
SYDNEY



## START OF AUDITED FINANCIAL STATEMENTS

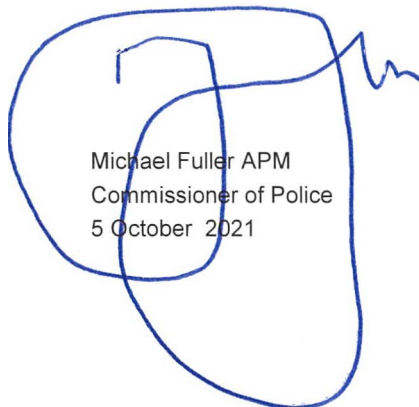
### NSW Police Force

Statement by the Commissioner and the Chief Financial Officer for the year ended 30 June 2021


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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.



Michael Fuller APM  
Commissioner of Police  
5 October 2021



Adam Summons FCA, FCPA  
Chief Financial Officer  
5 October 2021

# NSW Police Force

## Statement of comprehensive income for the year ended 30 June 2021

		Actual 2021 \$'000	Budget 2021 \$'000	Actual 2020 \$'000
	Notes			
<b>Expenses excluding losses</b>				
Employee related expenses	2(a)	3,359,115	3,452,857	3,173,966
Operating expenses	2(b)	581,769	458,163	570,197
Depreciation and amortisation	2(c)	227,879	245,120	211,056
Grants and subsidies	2(d)	21,644	22,680	26,057
Finance costs	2(e)	18,438	19,307	12,263
Other expenses	2(f)	787	4,130	1,458
<b>Total expenses excluding losses</b>		<b>4,209,632</b>	<b>4,202,257</b>	<b>3,994,997</b>
<b>Revenue</b>				
Sale of goods and services from contracts with customers	3(a)	93,703	48,830	74,846
Grants and contributions	3(b)	3,835,177	3,944,458	3,599,571
Acceptance by the Crown in the right of the State of NSW (Crown) of employee benefits and Other liabilities	3(c)	51,808	185,903	218,760
Other income	3(d)	49,805	38,536	80,099
<b>Total revenue</b>		<b>4,030,493</b>	<b>4,217,727</b>	<b>3,973,276</b>
<b>OPERATING RESULT</b>		<b>(179,139)</b>	<b>15,470</b>	<b>(21,721)</b>
Gain / (loss) on disposal	4	(8,766)	(918)	(7,990)
Other gains / (losses)	5	841	(10)	(1,849)
<b>NET RESULT</b>	25	<b>(187,064)</b>	<b>14,542</b>	<b>(31,560)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified to net result in subsequent periods</i>				
Changes in revaluation surplus of property, plant and equipment		51,235	3,000	20,640
Changes in the revaluation surplus arising from a change in restoration liability		398	-	(256)
<b>Total other comprehensive income</b>		<b>51,633</b>	<b>3,000</b>	<b>20,384</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>(135,431)</b>	<b>17,542</b>	<b>(11,176)</b>

The accompanying notes form part of these financial statements.

**NSW Police Force**  
**Statement of financial position as at 30 June 2021**

	Notes	Actual 2021 \$'000	Budget 2021 \$'000	Actual 2020 \$'000
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	7	87,377	86,177	186,674
Receivables	8	74,882	66,894	63,593
Contract assets	9	8,267	8,510	8,510
		<b>170,526</b>	<b>161,581</b>	<b>258,777</b>
Non-Current assets held for sale	11	1,297	550	550
<b>Total Current Assets</b>		<b>171,823</b>	<b>162,131</b>	<b>259,327</b>
<b>Non-Current Assets</b>				
Receivables	8	1,100	8,400	6,500
Financial assets at fair value	10	925	-	-
Property, Plant and Equipment				
- Land and Buildings	12	1,457,579	1,471,836	1,371,177
- Plant and Equipment	12	398,145	345,121	389,745
Total Property, Plant and Equipment		<b>1,855,724</b>	<b>1,816,957</b>	<b>1,760,922</b>
Right-of-use-assets	13	792,968	809,518	643,569
Intangible assets	14	144,163	205,720	123,424
<b>Total Non-Current Assets</b>		<b>2,794,880</b>	<b>2,840,595</b>	<b>2,534,415</b>
<b>Total Assets</b>		<b>2,966,703</b>	<b>3,002,726</b>	<b>2,793,742</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Contract liabilities	9	4,417	1,766	1,267
Financial liabilities at fair value	10	122	644	644
Payables	17	177,079	114,778	114,777
Borrowings	18	66,643	63,468	55,077
Provisions	19	645,205	577,361	577,859
Other current liabilities	20	720	111	110
<b>Total current liabilities</b>		<b>894,186</b>	<b>758,128</b>	<b>749,734</b>
<b>Non-current liabilities</b>				
Borrowings	18	781,549	809,941	626,391
Provisions	19	77,920	68,424	68,925
<b>Total non-current liabilities</b>		<b>859,469</b>	<b>878,365</b>	<b>695,316</b>
<b>Total liabilities</b>		<b>1,753,655</b>	<b>1,636,493</b>	<b>1,445,050</b>
<b>Net assets</b>		<b>1,213,048</b>	<b>1,366,233</b>	<b>1,348,692</b>
<b>EQUITY</b>				
Reserves		602,651	560,511	557,515
Accumulated funds		610,397	805,722	791,177
<b>Total equity</b>		<b>1,213,048</b>	<b>1,366,233</b>	<b>1,348,692</b>

The accompanying notes form part of these financial statements.

**NSW Police Force**  
**Statement of changes in equity for the year ended 30 June 2021**

	Notes	Accumulated Funds \$'000	Asset Revaluation Surplus \$'000	Total \$'000
<b>Balance at 1 July 2020</b>		<u>791,177</u>	<u>557,515</u>	<u>1,348,692</u>
<b>Net result for the year</b>		<u>(187,064)</u>	<u>-</u>	<u>(187,064)</u>
<b>Other comprehensive income:</b>				
Net change in revaluation surplus of property, plant and equipment	12	-	51,235	51,235
Net change in restoration liability		-	398	398
Other:				
Asset revaluation surplus balance transferred to accumulated funds on disposal of asset		<u>6,497</u>	<u>(6,497)</u>	<u>-</u>
<b>Total other comprehensive income</b>		<u>6,497</u>	<u>45,136</u>	<u>51,633</u>
<b>Total comprehensive income for the period</b>		<u>(180,567)</u>	<u>45,136</u>	<u>(135,431)</u>
<b>Transactions with owners in their capacity as owners</b>				
Increase/(decrease) in net assets from equity transfers	21	<u>(213)</u>	<u>-</u>	<u>(213)</u>
<b>Balance at 30 June 2021</b>		<u><b>610,397</b></u>	<u><b>602,651</b></u>	<u><b>1,213,048</b></u>
<b>Balance at 1 July 2019</b>		<u>774,300</u>	<u>586,720</u>	<u>1,361,020</u>
<b>Net result for the year</b>		<u>(31,560)</u>	<u>-</u>	<u>(31,560)</u>
<b>Other comprehensive income</b>				
Net change in revaluation surplus of property, plant and equipment	12	-	20,640	20,640
Net change in restoration liability		-	(256)	(256)
Other:				
Asset revaluation surplus balance transferred to accumulated funds on Right-of-use-assets		<u>36,637</u>	<u>(36,637)</u>	<u>-</u>
Asset revaluation surplus balance transferred to accumulated funds on disposal of asset		<u>12,952</u>	<u>(12,952)</u>	<u>-</u>
<b>Total other comprehensive income</b>		<u>49,589</u>	<u>(29,205)</u>	<u>20,384</u>
<b>Total comprehensive income for the year</b>		<u>18,029</u>	<u>(29,205)</u>	<u>(11,176)</u>
<b>Transactions with owners in their capacity as owners</b>				
Increase / (decrease) in net assets from equity transfers	21	<u>(1,152)</u>	<u>-</u>	<u>(1,152)</u>
<b>Balance at 30 June 2020</b>		<u><b>791,177</b></u>	<u><b>557,515</b></u>	<u><b>1,348,692</b></u>

The accompanying notes form part of these financial statements.

# NSW Police Force

## Statement of cash flows for the year ended 30 June 2021

	Notes	Actual 2021 \$'000	Budget 2021 \$'000	Actual 2020 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Payments</b>				
Employee related		(3,214,769)	(3,274,191)	(2,918,918)
Grants and subsidies		(21,644)	(22,680)	(26,057)
Finance costs		(17,812)	(19,307)	(12,138)
Other		(697,276)	(456,053)	(704,125)
<b>Total Payments</b>		<b>(3,951,501)</b>	<b>(3,772,231)</b>	<b>(3,661,238)</b>
<b>Receipts</b>				
Sale of goods and services		97,096	45,530	81,909
Grants and other contributions		3,834,673	3,910,479	3,599,667
Other		177,065	71,102	189,347
<b>Total Receipts</b>		<b>4,108,834</b>	<b>4,027,111</b>	<b>3,870,923</b>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	25	<b>157,333</b>	<b>254,880</b>	<b>209,685</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Proceeds from sale of Property and Plant and Equipment	4	490	1,734	767
Proceeds from sale of financial assets	4	(3,622)	-	-
Purchases of Property and Plant and Equipment		(148,392)	(184,384)	(178,082)
Purchase of Intangibles		(34,607)	(103,274)	(19,221)
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>(186,131)</b>	<b>(285,924)</b>	<b>(196,536)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of principal portion of lease liabilities	18	(70,499)	(69,453)	(57,769)
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>(70,499)</b>	<b>(69,453)</b>	<b>(57,769)</b>
<b>NET INCREASE/(DECREASE) IN CASH and CASH EQUIVALENTS</b>		<b>(99,297)</b>	<b>(100,497)</b>	<b>(44,620)</b>
Opening cash and cash equivalents		186,674	186,674	231,294
<b>CLOSING CASH AND CASH EQUIVALENTS</b>	7	<b>87,377</b>	<b>86,177</b>	<b>186,674</b>

The accompanying notes form part of these financial statements.



**1. SUMMARY 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 2021 have been authorised for issue by the Commissioner on 5 October 2021.

**(b) Basis of preparation**

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

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

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

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

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

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

**(c) Statement of Compliance**

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

**(d) Administered activities**

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

Transactions and balances relating to the administered activities are not recognised as NSW Police Force's income, expenses, assets and liabilities, but are disclosed in the accompanying notes 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. SUMMARY 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 years for all amounts reported in the financial statements.

**(h) Changes in accounting policy, including new or revised Australian Accounting Standards****(i) Effective for the first time in 2020-21**

NSW Police Force applied AASB 1059 *Service Concession Arrangements: Grantors* (AASB 1059) for the first time. The adoption of AASB 1059 did not have an impact on NSW Police Force financial performance.

- AASB 1059 *Service Concession Arrangements: Grantors*

This Standard applies to Government Sector agencies from 1 July 2020. It provides guidance for public sector entities (grantors) who enter into service concession arrangements with private sector operators for the delivery of public services.

An arrangement within the scope of AASB 1059 typically involves a private sector operator designing, constructing or upgrading assets used to provide public services, and operating and maintaining those assets for a specified period of time (e.g., roads, prisons, hospitals and energy suppliers). In return, the private sector operator is compensated by the public-sector entity.

AASB 1059 may result in GSF agencies recognising more service concession assets (SCAs) and liabilities in their financial statements. SCA and liabilities of service concession arrangements will be recognised earlier (when construction of the asset commences, rather than at its completion).

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****(h) Changes in accounting policy, including new or revised Australian Accounting Standards (continued)****(i) Effective for the first time in 2020-21(continued)**

NSW Police Force has not entered into any service concession arrangements with private sector operators. As such, AASB 1059 has no impact on the financial statements.

**(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 1060 *General Purpose Financial Statements- Simplified disclosures for For-Profit and Not-For-Profit Tier 2 Entities*
- AASB 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards – Annual Improvements 2018-20 and Other Amendments*
- AASB 2020-5 *Amendments to Australian Accounting Standards – Insurance Contracts*
- AASB 2020-6 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective date*
- AASB 2020-7 *Amendments to Australian Accounting Standards – Covid 19-Related Rent Concessions: Tier 2 Disclosures*
- AASB 2020-8 *Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform-Phase 2*
- AASB 2014-10 *Amendments to Australian Accounting Standards – Sale or Contribution of Assets Between an Investor and its Associate or Joint Venture*

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

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2021 reporting year.

**(i) Impact of COVID-19 on financial reporting for 2020-21**

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

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

**2. EXPENSES EXCLUDING LOSSES**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>(a) Employee related expenses</b>		
Salaries and wages (including annual leave)	2,368,253	2,224,845
Superannuation - defined benefit plans*	256,566	172,397
Superannuation - defined contribution plans	203,841	188,957
Long service leave	3,098	164,262
Workers' compensation insurance	381,235	264,731
Death and disability self-insurance scheme	17,421	4,071
Payroll tax and fringe benefit tax	127,669	152,668
Voluntary redundancies	1,032	2,035
	<b><u>3,359,115</u></b>	<b><u>3,173,966</u></b>

Employee related expenses excluded from the above are as follows:

(i) Capitalised as intangible assets: \$3.044 million at 30 June 2021 (\$0.127 million in 2019-20).

(ii) Capitalised as property, plant and equipment: \$3.616 million at 30 June 2021 (\$6.101 million in 2019-20).

\* Included in the 'Superannuation - defined benefit plans' is contribution for the Death and Total and Permanent Disability Cover of \$208.863 million (\$119.360 million in 2019-20).

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>(b) Operating expenses</b>		
Auditor's remuneration - audit of the financial statements	388	378
Lease rental expense-communication sites	5,532	2,751
Expenses relating to short-term and low value leases	8,615	21,625
Variable lease payments, not included in lease liabilities	182	252
Agency performance adjustment (TMF hindsight)	11,980	61,430
Insurance	65,388	70,144
Maintenance *	46,179	49,776
Other building expenses	41,941	36,763
Subsistence and transport	52,749	27,622
Motor vehicle, launches and aircraft	55,025	50,216
Fees for services	111,809	82,999
Computer licensing and other	71,668	67,918
Gas and electricity	15,044	15,808
Postal and telephone	24,048	22,691
Stationery, printing and stores	7,406	7,664
Contractors	11,266	10,239
Operation Supplies	28,749	20,223
Police Uniform Supplies	10,467	8,462
Legal Fees	8,175	7,161
Other	5,158	6,075
	<b><u>581,769</u></b>	<b><u>570,197</u></b>

*\*Reconciliation - Total maintenance*

Maintenance expense – contracted labour and other (non-employee related), as above

Employee related maintenance expense included in Note 2(a)

Total maintenance expenses included in Note 2(a) + 2(b)

46,179	49,776
<u>14,041</u>	<u>10,707</u>
<b><u>60,220</u></b>	<b><u>60,483</u></b>

**2. EXPENSES EXCLUDING LOSSES (continued)**
**(b) Operating expenses (continued)**
**Recognition and Measurement**
**Maintenance expense**

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

**Insurance**

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

**Lease expense**

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

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

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

	2021 \$'000	2020 \$'000
<b>(c) Depreciation and amortisation expenses</b>		
<b>Depreciation - Property, plant and equipment</b>		
Buildings	33,733	29,216
Plant and equipment	83,499	90,217
	<b>117,232</b>	<b>119,433</b>
<b>Depreciation - Right-of-use-assets</b>		
Buildings	58,352	46,334
Plant and equipment	29,494	23,478
	<b>87,846</b>	<b>69,812</b>
<b>Amortisation</b>		
Intangible assets - software	22,801	21,811
	<b>22,801</b>	<b>21,811</b>
	<b>227,879</b>	<b>211,056</b>

Refer to Note 12 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 2021****2. EXPENSES EXCLUDING LOSSES (continued)**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>(d) Grants and subsidies</b>		
Police and Community Youth Clubs contribution	20,756	21,095
National Facial Recognition - Biometrics project	612	4,264
Police Legacy - Welfare assistance program	254	500
NSW Department of Communities and Justice	-	173
Police Legacy-Child Safety program	20	20
Canberra College Performing Arts Centre - Pro Teen Camp	-	3
Royal Humane Society	2	2
	<b>21,644</b>	<b>26,057</b>
<b>(e) Finance costs</b>		
Interest expense from lease liabilities	17,477	11,935
Interest expenses - Death and disability claims	336	203
Unwinding of discount rate	625	125
	<b>18,438</b>	<b>12,263</b>
<b>Recognition and measurement</b>		
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.		
<b>(f) Other expenses</b>		
Witnesses' expenses	787	1,458
	<b>787</b>	<b>1,458</b>

**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.

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>(a) Sale of goods and services from contracts with customers</b>		
NSW Ministry of Health-COVID-19 cost recoveries	31,896	3,869
Sports/Entertainment Events - Supervision	8,926	12,736
Officers on loan	10,797	11,647
National Criminal History Records Check	7,626	7,346
Officers rent contribution	1,962	2,221
Multi licences income	1,293	863
NSW Police Force College operations	2,706	1,827
Minor sales of goods and services	1,899	2,079
Insurance reports	1,946	1,924
Security/Escort charges	4,081	2,882
Transport for NSW - Road safety initiatives and programs*	18,057	25,033
User charges revenue and cost recoveries	2,514	2,419
	<b>93,703</b>	<b>74,846</b>

**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 2021. 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.

**Recognition and measurement**
**Sale of goods**

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

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

**Rendering of services**

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

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

**3. REVENUE (continued)**
**(a) Sale of goods and services from contracts with customers (continued)**
**Recognition and measurement (continued)**
**Rendering of services (continued)**

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



**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 obligation in relation to this is 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		

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

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

**3. REVENUE (continued)**

	2021 \$'000	2020 \$'000
<b>(b) Grants and other contributions</b>		
Grants without sufficiently specific performance obligations <sup>1</sup>	3,813,067	3,585,531
Other grants with sufficiently specific performance obligations <sup>2</sup>	10,912	9,080
Grants to acquire/construct a recognisable non-financial asset to be controlled by the entity <sup>3</sup>	6,804	3,909
Donations <sup>4</sup>	4,394	1,051
	<b><u>3,835,177</u></b>	<b><u>3,599,571</u></b>
 <b><sup>1</sup> Grants without sufficiently specific performance obligations</b>		
Recurrent grants from NSW Department of Communities and Justice	3,638,822	3,393,779
Capital grants from NSW Department of Communities and Justice	174,245	191,752
	<b><u>3,813,067</u></b>	<b><u>3,585,531</u></b>
 <b><sup>2</sup> Other grants with sufficiently specific performance obligations</b>		
<b>State Grants and Contributions</b>		
State Contingencies Grant COVID-19	-	2,271
NSW Department of Communities and Justice		
- Child Well Being	4,620	169
- Domestic Violence High Risk Offender Team	671	-
- Stay Home Leave Violence	235	-
- NSW Countering Violent Extremism Program 2020-24	434	-
- National Police Remembrance Day	28	-
- Their Future Matters	-	4,507
- Safer Pathway	-	655
- Criminal Justice Reform (refund to)	-	(469)
NSW Department of Customer Services		
- Refund for Digital report	-	1,218
- Digital Restart Fund	4,554	-
Destination NSW - Vivid Sydney	-	223
NSW Ministry of Health		
- Youth Mental Health Support Training	80	-
Other	78	141
	<b><u>10,700</u></b>	<b><u>8,715</u></b>
<b>Commonwealth Grants and Contributions</b>		
Department of Home Affairs		
- Drill style Exercise	149	97
- Australia-New Zealand Counter-Terrorism Committee	9	211
National Indigenous Australian Agency		
- Local Investment Grant Agreement Protecting Country Fire Safety Program	27	-
Other	27	57
	<b><u>212</u></b>	<b><u>365</u></b>
	<b><u>10,912</u></b>	<b><u>9,080</u></b>
 <b><sup>3</sup> Grants to acquire/construct a recognisable non-financial asset to be controlled by the entity</b>		
Australian Criminal Intelligence Commission	2,929	-
NSW Department of Customer Services		
- Digital Restart Fund	2,846	-
NSW Telecommunications Authority	-	3,872
Service NSW - Digital Driver Licence	581	-
Transport for NSW-Road Safety	278	-
Department of Home Affairs-ANZCTC Activity Funding	93	-
NSW Department of Communities and Justice		
- ADVQ-OIMS data exchange	61	-
Other	16	37
	<b><u>6,804</u></b>	<b><u>3,909</u></b>

**3. REVENUE (continued)**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>(b) Grants and other contributions (continued)</b>		
<b><sup>4</sup> Donations</b>		
NSW Ministry of Health - COVID-19	3,241	349
Capital donations*	798	548
Police Citizens Youth Clubs NSW Ltd	219	-
Other	136	154
	<b>4,394</b>	<b>1,051</b>
<b>* Capital donations:</b>		
-Charles Sturt University and ADPP Contract Management Committee - NSW	114	548
Police Academy Oval, Goulburn	388	-
-Insurance contribution	98	-
-Transport for NSW	198	-
-Other	<b>798</b>	<b>548</b>

**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 year.

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

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

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

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

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>(c) Acceptance by the Crown of employee benefits and other liabilities</b>		
The following liabilities and expenses have been assumed by the Crown		
Superannuation - defined benefit plans	46,457	51,682
Long service leave	3,098	164,262
Payroll tax	2,253	2,816
	<b>51,808</b>	<b>218,760</b>

**3. REVENUE (continued)**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>(d) Other income</b>		
Employee contributions to Death and Disability Scheme	31,854	30,475
Death and disability insurance scheme actuarial adjustment	-	7,278
Agency performance adjustment	-	9,801
Recognition of pre-existing but previously unrecorded assets	3	3,758
Refund from insurance	-	4,416
Reversal of provision of restoration costs	8,312	16,058
Bad debts recovered	426	688
Motor vehicle rebates	8,565	3,499
GST refunds	-	2,248
Legal Settlement	400	-
Other	245	1,878
<b>Total</b>	<b><u>49,805</u></b>	<b><u>80,099</u></b>
<b>(e) Summary of compliance</b>		
Cluster Grant	<u>3,813,067</u>	<u>3,585,531</u>
<b>Total Spending authority from parliamentary appropriations, other than deemed appropriations</b>		
<b>Add:</b>		
Deemed appropriations earned during the year	296,257	286,159
Deemed appropriations balance brought forward from prior years	<u>186,674</u>	<u>231,294</u>
<b>Total Spending authority from parliamentary appropriations</b>	<u>4,295,998</u>	<u>4,102,984</u>
<b>Less: total expenditure from parliamentary appropriations</b>	<u>(4,208,621)</u>	<u>(3,916,310)</u>
<b>Variance</b>	<u>87,377</u>	<u>186,674</u>
<b>Less:</b>		
The spending authority from appropriations lapsed at 30 June	<u>-</u>	<u>-</u>
<b>Deemed appropriations balance carried forward to following year</b>	<u>87,377</u>	<u>186,674</u>

**4. GAIN / (LOSS) ON DISPOSAL**

	2021 \$'000	2020 \$'000
<b>Gain / (loss) on disposal of land and buildings</b>		
Proceeds from disposal	-	-
Written down value of assets disposed	(2,583)	(41)
<b>Net gain / (loss) on disposal of land and buildings</b>	<b>(2,583)</b>	<b>(41)</b>
<b>Gain / (loss) on disposal of plant and equipment</b>		
Proceeds from disposal	163	148
Written down value of assets disposed	(2,501)	(7,784)
<b>Net gain / (loss) on disposal of plant and equipment</b>	<b>(2,338)</b>	<b>(7,636)</b>
<b>Gain / (loss) on disposal of assets held for sale</b>		
Proceeds from disposal	327	619
Written down value of assets disposed	(550)	(932)
<b>Net gain / (loss) on disposal of assets held for sale</b>	<b>(223)</b>	<b>(313)</b>
<b>Gain / (loss) on disposal of derivatives</b>		
Gain / (loss) on disposal of derivatives	(3,622)	-
	<b>(3,622)</b>	<b>-</b>
<b>Total gain / (loss) on disposal</b>	<b>(8,766)</b>	<b>(7,990)</b>

**5. OTHER GAINS / (LOSSES)**

	2021 \$'000	2020 \$'000
Impairment of receivables	(628)	(1,334)
Gain/(loss) on derivatives at fair value through profit and loss	1,447	(636)
Early termination of Right-of-use assets - Land and buildings	19	114
Early termination of Right-of-use assets - Plant and equipment	3	7
<b>Total other gains / (losses)</b>	<b>841</b>	<b>(1,849)</b>

**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. CASH AND CASH EQUIVALENTS**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Cash at bank and on hand	<u>87,377</u>	<u>186,674</u>
<b>Total</b>	<b><u>87,377</u></b>	<b><u>186,674</u></b>

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>87,377</u>	<u>186,674</u>
Closing cash and cash equivalents (per Statement of cash flows)	<b><u>87,377</u></b>	<b><u>186,674</u></b>

NSW Police Force had the following banking facilities as at 30 June 2021:

- The Citibank Visa Card facility of \$7.5 million (\$7.5 million in 2019-20), which is the total of the credit limit for all issued credit cards and purchase cards, remains the same as previously.
- Offset accounts facility of \$0.05 million (\$0.05 million in 2019-20). 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 2021 was \$0.04 million (\$0.04 million in 2019-20).

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

**8. CURRENT / NON-CURRENT ASSETS – RECEIVABLES**

	2021 \$'000	2020 \$'000
<b>Current receivables</b>		
Trade receivables from contracts with customers	11,024	8,449
Other Receivables	10,912	17,797
	<u>21,936</u>	<u>26,246</u>
Less: Allowance for expected credit losses		
- Trade receivables from contracts with customers	(1,830)	(1,639)
- Other Receivables	(2,827)	(4,240)
	<u>(4,657)</u>	<u>(5,879)</u>
GST receivable	15,014	10,052
Prepayments	42,589	33,174
<b>Total Receivables - Current</b>	<u><u>74,882</u></u>	<u><u>63,593</u></u>
<b>Receivables - Non-Current</b>		
Other Receivables	1,100	6,500
<b>Total Receivables - Non-Current</b>	<u><u>1,100</u></u>	<u><u>6,500</u></u>
Movement in the allowance for expected credit losses		
Balance at 1 July 2020	5,879	5,953
Amounts written off during the year	(1,426)	(844)
Amounts recovered during the year	(1,815)	(1,143)
Increase / (decrease) in allowance recognised in net results	2,019	1,913
<b>Balance at 30 June 2021</b>	<u><u>4,657</u></u>	<u><u>5,879</u></u>

Details regarding credit risk of trade debtors, 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.

**9. CONTRACT ASSETS AND LIABILITIES**

	2021 \$'000	2020 \$'000
Contract assets - current	8,267	8,510
	<u>8,267</u>	<u>8,510</u>
Contract liabilities - current	4,417	1,267
	<u>4,417</u>	<u>1,267</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 2021 include:

- \$7.0 million (2020: \$6.155 million) cost recoveries from Transport for NSW for services completed, but not billed at the reporting date. Cost recoveries for 2021 are included in Note 8.

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.

	2021 \$'000	2020 \$'000
Revenue recognised that was included in the contract liability balance at the beginning of the year	1,267	-
Revenue recognised from performance obligations satisfied in previous periods	3,150	-
Transaction price allocated to remaining performance obligations from contracts with customers	<u>4,417</u>	<u>1,267</u>

The Transaction price allocated to the remaining performance obligations relates to recurrent grants with sufficiently specific performance obligations. This is fully expected to be recognised as revenue in the financial year 2021-22.



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

	2021 \$'000	2020 \$'000
<b>Current Liabilities - Financial liabilities at fair value</b>		
Derivative financial instrument payables		
Forward foreign exchange contracts	(122)	(644)
<b>Net amount receivable/(payable) under derivative financial instruments</b>	<u>(122)</u>	<u>(644)</u>
<b>Non-Current Assets - Financial assets at fair value</b>		
Derivative financial instrument assets		
Forward foreign exchange contracts	925	-
<b>Net amount receivable/(payable) under derivative financial instruments</b>	<u>925</u>	<u>-</u>
<b>Total net amount receivable/(payable) under derivative financial instruments</b>	<u>803</u>	<u>(644)</u>

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.

**11. NON-CURRENT ASSETS HELD FOR SALE**

	2021 \$'000	2020 \$'000
<b>Non-current assets held for sale</b>		
Plant and equipment	1,297	550
	<u>1,297</u>	<u>550</u>

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

**11. NON-CURRENT ASSETS HELD FOR SALE (continued)**
**Recognition and Measurement**

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

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

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

**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:

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

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

	<b>Land and Buildings \$'000</b>	<b>Plant and Equipment \$'000</b>	<b>Total \$'000</b>
<b>At 1 July 2019 - fair value</b>			
Gross carrying amount	2,266,396	758,735	3,025,131
Accumulated depreciation and impairment	(904,539)	(486,094)	(1,390,633)
	<b>1,361,857</b>	<b>272,641</b>	<b>1,634,498</b>
Work in progress	28,422	78,112	106,534
<b>Net Carrying Amount</b>	<b>1,390,279</b>	<b>350,753</b>	<b>1,741,032</b>
<b>At 30 June 2020 - fair value</b>			
Gross carrying amount	2,118,493	807,392	2,925,885
Accumulated depreciation and impairment	(791,943)	(510,574)	(1,302,517)
	<b>1,326,550</b>	<b>296,818</b>	<b>1,623,368</b>
Work in progress	44,627	92,927	137,554
<b>Net carrying amount</b>	<b>1,371,177</b>	<b>389,745</b>	<b>1,760,922</b>

**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:

	<b>Land and Buildings \$'000</b>	<b>Plant and Equipment \$'000</b>	<b>Work in Progress \$'000</b>	<b>Total \$'000</b>
<b>Year ended 30 June 2020</b>				
<b>Net carrying amount at start of year</b>	<b>1,361,857</b>	<b>272,641</b>	<b>106,534</b>	<b>1,741,032</b>
Derecognition of finance lease asset on initial application of AASB 16	(71,737)	-	-	(71,737)
<b>Adjusted net carrying amount at start of year</b>	<b>1,290,120</b>	<b>272,641</b>	<b>106,534</b>	<b>1,669,295</b>
Purchase of assets	45,355	54,064	98,288	197,707
Transfers from work in progress	15,696	52,880	(67,268)	1,308
Assets held for sale	-	1,314	-	1,314
Disposals	(41)	(8,716)	-	(8,757)
Increase/ (decrease) in net assets from equity transfer	-	(1,152)	-	(1,152)
Net revaluation increments less revaluation decrements	4,636	16,004	-	20,640
Depreciation expense	(29,216)	(90,217)	-	(119,433)
<b>Net carrying amount at end of year</b>	<b>1,326,550</b>	<b>296,818</b>	<b>137,554</b>	<b>1,760,922</b>

**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, the labour cost of performing major inspections for faults 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 (2019-20: 2 to 69 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 68 years
C	Computers – not PCs	25%
C 1	Computers – PCs	20%
D	Computer integrated software	10%
E	Furniture & fittings	10%
F	Plant & equipment	10%
F 1	Body worn camera	33%
G	Marine equipment	5%
H	Transport equipment	15%
I	Office equipment	10%
J	Scientific apparatus	15%
K	Radio communications equipment	15%
M	Firearms and dangerous weapons	10%
N	Musical instruments	10%
P	Livestock	12.5%
R	Asset Restoration	Straight line over remaining life
S	Intangible Assets - Software	10%

***Right-of-Use Assets acquired by lessees***

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

Further information on leases is contained at Note 13.

***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 14-01). This policy adopts fair value in accordance with AASB 13 *Fair Value Measurement*, AASB 116 *Property, Plant and Equipment* and AASB 140 *Investment Property*.

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

Fair value of residential property, aircraft and vessels is based on a market participants' perspective, using valuation techniques (market approach, cost approach, income approach) that maximise relevant observable inputs and minimise unobservable inputs. Also refer Note 15 for further information regarding fair value.

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

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

Land and buildings are revalued over a three-year cycle. NSW Police Force undertakes this progressive method of revaluation in accordance with Treasury Guidelines and AASB 116 *Property, Plant and Equipment*. The last such revaluation was completed on 30 June 2021 and was based on an independent assessment. The 2021 revaluation is the second year in the current three-year cycle. In 2021, the land and building assets in the North West Metropolitan, South West Metropolitan and Southern Regions were revalued. To ensure that the land and building assets not included in the 2021 revaluation are held at fair value at 30 June 2021, valuation factors were obtained from accredited valuers. There was no material difference between the values recorded and the adjusted values, had the valuation factors been applied. All land and building revaluations, and the valuation factors are undertaken by accredited valuer, engaged by the external property management service provider, to ensure consistency.

Marine equipment and aviation assets are 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 2020 and was based on an independent assessment. The 2020 revaluation is the first year in the current three-year cycle. Valuation is undertaken by accredited valuer, engaged by NSW Police Force with the next valuation due in 2023.

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

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

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

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

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

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

***Impairment of property, plant and equipment***

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

NSW Police Force 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, 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 years 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 \$24.298 million (2019-20: \$365.397 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.

#### 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
<b>Balance at 1 July 2020</b>	610,235	33,334	643,569
Additions	214,219	30,916	245,135
Depreciation expense	(58,352)	(29,494)	(87,846)
Gain on early termination of leases	19	3	22
Early terminations	(7,033)	(879)	(7,912)
<b>Balance at 30 June 2021</b>	<b>759,088</b>	<b>33,880</b>	<b>792,968</b>

	Land and Buildings \$'000	Plant and Equipment \$'000	Total \$'000
<b>Balance at 1 July 2019</b>	157,322	26,939	184,261
Additions	578,124	30,303	608,427
Depreciation expense	(46,334)	(23,478)	(69,812)
Gain on early termination of leases	114	7	121
Early terminations	(78,991)	(437)	(79,428)
<b>Balance at 30 June 2020</b>	<b>610,235</b>	<b>33,334</b>	<b>643,569</b>

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

### 13. LEASES (continued)

#### Lease liabilities

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

	<b>Total \$'000</b>
<b>Balance at 1 July 2020</b>	681,468
Additions	245,135
Early terminations	(7,912)
Interest expenses	17,477
Payments	(87,976)
<b>Balance at 30 June 2021</b>	<b>848,192</b>

	<b>Total \$'000</b>
<b>Balance at 1 July 2019</b>	210,238
Additions	608,427
Early terminations	(79,428)
Interest expenses	11,935
Payments	(69,704)
<b>Balance at 30 June 2020</b>	<b>681,468</b>

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

	<b>2021 \$'000</b>	<b>2020 \$'000</b>
Depreciation expense of right-of-use assets	87,846	69,812
Interest expense on lease liabilities	(17,477)	(11,935)
Expense relating to short-term and low value leases	8,615	21,625
Variable lease payments, not included in the measurement of lease liabilities	182	252
Early termination of Right-of-use assets - Land and buildings	(19)	(114)
Early termination of Right-of-use assets - Plant and equipment	(3)	(7)
<b>Total amount recognised in the statement of comprehensive income</b>	<b>79,144</b>	<b>79,633</b>

NSW Police Force had total cash outflows for leases \$70.499 million for the year ended 30 June 2021 (\$57.769 million in 2019-20).

#### 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.



### **13. LEASES (continued)**

#### **Recognition and measurement (continued)**

##### **i. Right-of-use assets (continued)**

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.

##### **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.

**14. INTANGIBLE ASSETS**

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

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

	<b>Software \$'000</b>
<b>At 1 July 2019</b>	
Cost (gross carrying amount)	281,528
Accumulated amortisation and impairment	<u>(154,206)</u>
<b>Net Carrying Amount</b>	<b><u>127,322</u></b>
<b>At 30 June 2020</b>	
Cost (gross carrying amount)	294,917
Accumulated amortisation and impairment	<u>(171,493)</u>
<b>Net Carrying Amount</b>	<b><u>123,424</u></b>

	<b>Software \$'000</b>	<b>Work in Progress \$'000</b>	<b>Total \$'000</b>
<b>Year ended 30 June 2020</b>			
<b>Net carrying amount at beginning of period</b>	<b>126,813</b>	<b>509</b>	<b>127,322</b>
Additions (from internal development)	12,496	6,725	<b>19,221</b>
Transfers from Work in Progress	(1,308)	-	<b>(1,308)</b>
Amortisation (recognised in "depreciation and amortisation")	<u>(21,811)</u>	<u>-</u>	<u><b>(21,811)</b></u>
<b>Net carrying amount at end of period</b>	<b><u>116,190</u></b>	<b><u>7,234</u></b>	<b><u>123,424</u></b>

**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 year of 10 years for computer software.

Intangible assets are tested for impairment where an indicator of impairment exists. However, as a not-for-profit entity with no cash generating units, impairment under AASB 136 *Impairment of Assets* is unlikely to arise (refer to Note 12).

## 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 2021	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total fair value \$'000
<b>Property, plant and equipment (Note 12)</b>				
Land and buildings	-	-	1,413,271	<b>1,413,271</b>
Marine equipment and aviation assets	-	-	60,492	<b>60,492</b>
	-	-	<b>1,473,763</b>	<b>1,473,763</b>
<b>Non-current assets held for sale (Note 11)</b>				
Marine equipment and aviation assets	-	-	1,297	<b>1,297</b>
	-	-	<b>1,475,060</b>	<b>1,475,060</b>

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

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 2020	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total fair value \$'000
<b>Property, plant and equipment (Note 12)</b>				
Land and buildings	-	-	1,326,550	<b>1,326,550</b>
Marine equipment and aviation assets	-	-	69,728	<b>69,728</b>
	-	-	<b>1,396,278</b>	<b>1,396,278</b>
<b>Non-current assets held for sale (Note 11)</b>				
Marine equipment and aviation assets	-	-	550	<b>550</b>
	-	-	<b>1,396,828</b>	<b>1,396,828</b>

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

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

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

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

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

For the valuation processes refer Note 12.

Class	Valuation Technique	Key inputs
<b>Land and buildings</b>		
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"> <li>- Comparable property sales values</li> <li>- Adjustments for location, topography, construction, age, condition, and size</li> <li>- Adjustments for restrictions or enhancements</li> </ul>
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"> <li>- Estimated construction costs for customisation.</li> <li>- Depreciation rate / useful life.</li> </ul>
<b>Plant and equipment</b>		
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"> <li>- Secondary market data.</li> <li>- Adjustments for engine overhauls or replacements, paint scheme, location, law enforcement equipment, and design modifications.</li> </ul>
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"> <li>- Secondary market data.</li> <li>- Adjustments for engine overhauls or replacements, paint scheme, location, law enforcement equipment, and design modifications.</li> </ul>

**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**

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

<b>Year ended 30 June 2020</b>	<b>Land and buildings \$'000</b>	<b>Marine equipment and Aviation assets \$'000</b>	<b>Leased buildings \$'000</b>	<b>Assets held for sale \$'000</b>	<b>Total Recurring Level 3 Fair Value \$'000</b>
<b>Fair value as at 1 July 2019</b>	1,290,120	42,887	71,737	1,864	<b>1,406,608</b>
Additions	61,051	24,178	-	-	<b>85,229</b>
Assets held for sale	-	1,314	-	(1,314)	<b>-</b>
Revaluation increments/ decrements recognised in other comprehensive income - included in line item 'Net increase / (decrease) in property, plant and equipment revaluation surplus'	4,636	10,930	-	-	<b>15,566</b>
Disposals	-	-	(71,737)	-	<b>(71,737)</b>
Increase/ (decrease) in net assets from equity transfer	(41)	(963)	-	-	<b>(1,004)</b>
Depreciation Expense	(29,216)	(8,618)	-	-	<b>(37,834)</b>
<b>Fair value as at 30 June 2020</b>	<b>1,326,550</b>	<b>69,728</b>	<b>-</b>	<b>550</b>	<b>1,396,828</b>

**16. RESTRICTED ASSETS**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Included in the current assets are the following restricted assets:		
Death and Disabilities Scheme Monies	10,541	8,210
	<b>10,541</b>	<b>8,210</b>

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 NSW Treasury to meet unfunded costs of the scheme.

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

**17. CURRENT LIABILITIES – PAYABLES**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Accrued salaries, wages and on-costs	41,584	28,019
Payroll tax	13,913	12,096
Fringe benefits tax	1,568	1,410
Pay as you go tax withheld	37,895	25,358
Employee deductions withheld	80	88
Superannuation guarantee charge payable	125	26
Creditors	27,216	12,577
Property related expenses	11,682	12,095
State Contingencies Grant COVID-19	-	6,720
Agency performance adjustment (TMF hindsight)	11,980	-
Capital expense accruals	15,601	2,840
Motor vehicle costs	3,186	3,114
Evidence fees	690	548
Contractor expenses	466	71
Microsoft Software	1,220	-
Readsoft uncoded expense accruals	269	21
Copyright fees	82	1,848
Telephone and communications services	478	119
Goods and services tax accrual	2,384	1,041
DNA Service Fees	1,047	1,200
Printing and stationary	943	688
Information and communication technology expenses	810	664
Legal fees	615	454
Sponsorship - Australian Criminal Intelligence Commission	-	20
Auditor's remuneration - audit of the financial statements	163	176
COVID-19 logistic payable	281	152
Various sundry accruals	2,801	3,432
<b>Total</b>	<b>177,079</b>	<b>114,777</b>

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 net result when the liabilities are derecognised as well as through the amortisation process.

**18. CURRENT / NON-CURRENT LIABILITIES – BORROWINGS**

	2021 \$'000	2020 \$'000
<b>Current borrowings</b>		
Lease liability	66,643	55,077
	<b>66,643</b>	<b>55,077</b>
<b>Non-current borrowings</b>		
Lease liability	781,549	626,391
	<b>781,549</b>	<b>626,391</b>
<b>Total Borrowings - Refer Note 13</b>	<b>848,192</b>	<b>681,468</b>

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 NSW Treasury Corporation, lease liabilities, service concession arrangement liabilities and other interest bearing liabilities.

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 2021, NSW Police Force did not provide any financial guarantee contracts for the years ended 30 June 2021 and 30 June 2020.

**Changes in liabilities arising from financing activities**

	Leases \$'000	Total liabilities from financing activities \$'000
Recognised on adoption of AASB16	113,984	113,984
1 July 2019	210,238	210,238
Cash flows	(57,769)	(57,769)
New leases	608,427	608,427
Early terminations	(79,428)	(79,428)
30 June 2020	<b>681,468</b>	<b>681,468</b>
1 July 2020	<b>681,468</b>	<b>681,468</b>
Cash flows	(70,499)	(70,499)
New leases	245,135	245,135
Early terminations	(7,912)	(7,912)
30 June 2021	<b>848,192</b>	<b>848,192</b>



**19. CURRENT / NON-CURRENT LIABILITIES – PROVISIONS**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Employee benefits and related on costs - Current</b>		
Annual leave *	243,059	229,331
Annual leave on long service leave	58,771	67,536
Non-renewal benefit*	87,064	89,430
Leave loading	2,298	2,242
Workers' compensation insurance on long service leave	61,591	10,776
Superannuation on long service leave	52,353	46,339
Other Oncost on Leave - Superannuation	48,850	38,244
Payroll tax on annual leave liability	16,122	17,495
Payroll tax on long service leave	61,432	64,938
Death and disability self-insurance scheme	6,900	4,800
	<b>638,440</b>	<b>571,131</b>
<b>Other Provisions - Current</b>		
Restoration costs - Current	6,765	6,728
	<b>6,765</b>	<b>6,728</b>
<b>Total</b>	<b>645,205</b>	<b>577,859</b>
<b>Employee benefits and related on costs - Non-Current</b>		
Annual leave on long service leave	5,110	5,873
Non-renewal benefit	21,226	25,633
Workers' compensation insurance on long service leave	5,356	937
Superannuation on long service leave - Non-current	4,552	4,029
Payroll tax on long service leave	5,342	5,647
Payroll tax on other leave provisions	1,029	1,397
Death and disability self-insurance scheme	8,500	4,000
	<b>51,115</b>	<b>47,516</b>
<b>Subtotal Employee benefits and related on costs</b>	<b>689,555</b>	<b>618,647</b>
<b>Other Provisions - Non-Current</b>		
Restoration costs - Non-current	26,805	21,409
	<b>26,805</b>	<b>21,409</b>
<b>Subtotal Other Provisions</b>	<b>33,570</b>	<b>28,137</b>
<b>Total Current Provisions</b>	<b>645,205</b>	<b>577,859</b>
<b>Total Non-Current Provisions</b>	<b>77,920</b>	<b>68,925</b>
<b>Total Provisions</b>	<b>723,125</b>	<b>646,784</b>
<b>Aggregate employee benefits and related on-costs</b>		
Provisions	689,555	618,647
Accrued salaries, wages and on-costs (refer Note 17)	41,584	28,019
	<b>731,139</b>	<b>646,666</b>

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

(i) Annual leave totals \$7.290 million (\$2.483 million in 2019-20)

(ii) Non-renewal benefit totals \$69.476 million (\$70.235 million in 2019-20)

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

	2021 \$'000	2020 \$'000
<b>Movement in provisions - other than employee benefits</b>		
Movements in the restoration provision during the financial year are set out below:		
<b>Restoration Costs</b>		
Carrying amount at the beginning of financial year	28,137	26,538
Additional provisions recognised	13,974	17,947
Amounts used	(854)	(415)
Unused amounts reversed	(8,312)	(16,058)
Unwinding / change in the discount rate	625	125
Carrying amount at the end of financial year	<u><u>33,570</u></u>	<u><u>28,137</u></u>

**Recognition and Measurement**
**Employee benefits and related on-costs**
**Salaries and wages, annual leave, sick leave and on-costs**

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

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

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

### **Recognition and Measurement (continued)**

#### ***Employee benefits and related on-costs (continued)***

##### ***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 exist when: NSW Police Force has a present legal or constructive obligation because 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 1.51%, 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 \$33.570 million (2020: \$28.137 million) which recognises NSW Police Force's obligations to dismantle, remove and restore items of property, plant and equipment on the leased properties to its original condition at the conclusion of the lease. The amount of the provision is the best estimate of the expenditure required to settle the present obligations, discounted to reflect the present value of such expenditures.

##### ***Non-renewal benefit***

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

The Crown Employees (Police Officers -2017) Award, Section 72 Non-Renewal Benefit, was amended to allow Commissioned Police officers to voluntarily access their accrued benefit for a completed term or terms (unconditional benefits) without termination of employment. The benefit is paid at a reduced rate of 80% and the officer agrees to forfeit the remaining 20%. The Commissioned Police officer's benefits for their current contract term (pro rata benefits) cannot be cashed out and are unaffected.

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

The non-renewal benefit liability is measured at present value in accordance with AASB 119 *Employee Benefits*. The valuation of NSW Police Force non-renewal benefit liability as at 30 June 2021 is based on data as at 30 June 2021.

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 Blue Ribbon Super Scheme***

The valuation of NSW Police Force's self-insured liabilities under the NSW Police Death and Disability Award Insurance scheme as at 30 June 2021 is in accordance with independent actuarial advice.

NSW Police Force Blue Ribbon Super Scheme 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) Act 2011.

**19. CURRENT / NON-CURRENT LIABILITIES - PROVISIONS (continued)****Recognition and Measurement (continued)****Employee benefits and related on-costs (continued)*****The NSW Police Force Blue Ribbon Super Scheme (continued)***

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 income protection (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 insured death 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 0.1% with a term of 0.9 years.

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**

	2021 \$'000	2020 \$'000
<b>Other Liabilities - Current</b>		
Liabilities under transfers to acquire or construct non-financial assets to be controlled by NSW Police Force	706	28
Other	14	82
<b>Total Liabilities-Other</b>	<b>720</b>	<b>110</b>
 <b>Reconciliation of financial assets and corresponding liabilities arising from transfers to acquire or construct non-financial assets to be controlled by the entity</b>		
Liabilities arising from transfers to acquire/construct non-financial assets to be controlled by the entity recognised upon initial application of AASB 1058	28	28
Add: receipt of cash / receivables during the financial year	693	-
Deduct: income recognised during the financial year	(15)	-
Closing balance of liabilities arising from transfers to acquire/construct non-financial assets to be controlled by the entity	<b>706</b>	<b>28</b>

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 as at the end of the reporting year evenly in the next financial year, as the related assets are constructed or acquired.

Details regarding credit risk, liquidity risk and market risk, including credit risk, liquidity risk and market risk, including in Note 30.

**21. EQUITY AND RESERVES**
**Recognition and Measurement**
**(i) Revaluation surplus**

The revaluation surplus is used to record increments and decrements on the revaluation of non-current assets. This accords with NSW Police Force's policy on the revaluation of property, plant and equipment is discussed in Note 12.

**(ii) Accumulated funds**

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

**(iii) Equity transfers**

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

## 21. EQUITY AND RESERVES (continued)

### Recognition and Measurement (continued)

#### (iii) Equity transfers (continued)

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.

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

	2021 \$'000	2020 \$'000
<b>Transfers of property, plant and equipment</b>		
To NSW Telecommunications Authority	(213)	(1,152)
<b>Increase / (Decrease) in Net Assets from Equity Transfers</b>	<b>(213)</b>	<b>(1,152)</b>

#### 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.

The vesting order for phase one of the radio site infrastructure assets was completed in the financial year 2018-19 realising an equity transfer of \$0.720 million.

The vesting order for phase two and three of the radio site infrastructure assets was completed in the financial year 2019-20 realising an equity transfer of \$1.152 million.

The vesting order for phase four has realised an equity transfer of \$0.213 million for the year ended 30 June 2021.

The formal process of transitioning the remaining radio site infrastructure assets to NSW Telecommunications Authority will continue in 2021-22.

#### (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**

	2021 \$'000	2020 \$'000
<b>Capital Commitments</b>		
Aggregate capital expenditure contracted for at balance date and not provided for:		
Within one year	25,427	91,432
Later than one year and not later than five years	2,981	-
Later than five years	-	-
<b>Total (including GST)</b>	<b>28,408</b>	<b>91,432</b>

Input tax credits of \$2.583 million (\$8.312 million in 2019-20) is expected to be recoverable from the Australian Taxation Office, are included above.

**23. CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

	2021 \$'000	2020 \$'000
<b>(a) Contingent Liabilities</b>		
Contingent liabilities comprise of actual and potential claims and proceedings that arise in the conduct of the NSW Police Force's business. The contingent liabilities are estimates of anticipated legal expenses, legal claim liabilities and associated legal expenses.		
The contingent liabilities exclude:		
- insured liabilities or legal expenses paid from the Attorney General of NSW's 'core' fund, and		
- estimates for settlements, which if the claimant is successful, will be met by NSW Treasury Managed Fund.		
	<u>849</u>	<u>2,289</u>

**(b) Contingent Assets**

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

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

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

The value of the outstanding refurbishment work to the premises to be carried out by the Lessor as at 30 June 2021 is: \$1.902 million.

<u>1,902</u>	<u>5,217</u>
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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 \$202 million.

Total expenses (excluding losses) were marginally higher (\$7 million) than the original budget.

Total revenue was significantly lower than the original budget (\$187 million) due to:

- Acceptance by the Crown of employee related liabilities (\$134 million lower) primarily driven by actuarial variations of employee liabilities; and
- Grants and Contributions (\$109 million lower) due to the application of the Treasury cash management policy reducing agency cash levels at year end and realignment of capital grants, partially offset by
- Sale of goods and services from contracts with customers (\$45 million higher) primarily due to cost recovery arrangements of some COVID-19 related expenditure from other government agencies

### **Assets and liabilities:**

Total Non-current assets were \$46 million lower than budget mainly due to:

- A \$62 million decrease of intangible assets resulting from asset retirement and in land and buildings and right-of-use assets of \$14 million and \$17 million respectively.
- Partially offset by net increase in plant and equipment of \$53 million comprising of the future light helicopter replacement program of \$28 million and the radio communications critical communications enhancement program \$12 million.

Total current liabilities were \$136 million higher than budget with higher provisions (\$68 million), primarily employee related and payables (\$62 million).

Total Non-Current Liabilities were \$19 million lower than budget.

### **Cash flows:**

Net cash flows from operating activities were \$98 million lower than budget mainly due to lower levels of recurrent and capital grants referred to above

### **Net Cost of Services and agency financial performance:**

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



## 24. BUDGET REVIEW (continued)

### Net Cost of Services and agency financial performance (continued)

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

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

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

## 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:

	2021 \$'000	2020 \$'000
Net Cash Flows from Operating Activities	157,333	209,685
Depreciation and amortisation	(227,879)	(211,056)
Net gain / (loss) on disposal of property, plant and equipment	(8,543)	(7,677)
Net gain / (loss) on disposal of assets held for sale	(223)	(313)
Net gain / (loss) on Right-of-use assets - land and buildings	19	114
Net gain / (loss) on Right-of-use assets - plant and equipment	3	7
Net gain / (loss) on derivatives at fair value through profit and loss	1,447	(636)
Non-cash revenue - capital donations (Refer Note 3 (b))	798	548
Non-cash revenue - (Refer Note 3(d))	3	3,758
Restoration costs - (Refer Note 19)	13,974	17,947
Increase / (decrease) in receivables	5,889	(12,095)
Increase / (decrease) in contract assets	(243)	8,510
Decrease / (increase) in creditors	(62,303)	(7,125)
Decrease / (increase) in provisions	(76,340)	(29,775)
Decrease / (increase) in other liabilities	(610)	186
Increase / (decrease) in Capital Works expenditure accruals	12,762	(2,371)
Decrease / (increase) in contract liabilities	(3,151)	(1,267)
<b>Net result</b>	<b>(187,064)</b>	<b>(31,560)</b>

## 26. NON-CASH FINANCING AND INVESTING ACTIVITIES

	2021 \$'000	2020 \$'000
Liabilities and expenses assumed by the Crown Entity:		
Superannuation	(46,457)	(51,682)
Long service leave	(3,098)	(164,262)
Payroll tax on superannuation	(2,253)	(2,816)
	<b>(51,808)</b>	<b>(218,760)</b>

## 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:

	2021 \$'000	2020 \$'000
<b>Crown Trust Fund Account</b>		
Cash balance at 1 July 2020	40,073	35,976
Add: Receipts	56,922	43,624
Less: Expenditure	(55,363)	(39,527)
<b>Cash balance at 30 June 2021</b>	<b>41,632</b>	<b>40,073</b>

### 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

	2021 \$'000	2020 \$'000
<b>Administered assets<sup>1</sup></b>		
Receivables	64	51
<b>Total Administered Assets</b>	<b>64</b>	<b>51</b>
<b>Administered liabilities<sup>2</sup></b>		
Unearned income due not later than one year	13,316	12,673
Unearned income due later than one year	17,778	16,966
<b>Total Administered Liabilities</b>	<b>31,094</b>	<b>29,639</b>

### Note

1. The administered assets comprise of accrued income from Transport for NSW for the month of June 2021.
2. The administered liabilities comprise multi-years firearms and security industry licence payments in advance for a maximum year of up to 5 years. The fees collected are amortised based on the term of the licence.

## 29. ADMINISTERED INCOME

	2021 \$'000	2020 \$'000
Firearms Licensing	10,280	9,940
Security industry licensing	12,044	11,714
Fines and forfeitures	826	2,274
Receipts under Crimes Act	421	463
Other	49	46
	<b>23,620</b>	<b>24,437</b>

The administered income is not reported in the annual financial statements for 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 this financial statement.

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**

<b>Class</b>	<b>Note</b>	<b>Category</b>	<b>Carrying amount 2021 \$'000</b>	<b>Carrying amount 2020 \$'000</b>
<b>Financial Assets</b>				
Cash and cash equivalent	7	Amortised cost	87,377	186,674
Receivables <sup>1</sup>	8	Amortised cost	17,280	20,287
Contract assets <sup>2</sup>	9	Amortised cost	8,267	8,510
Financial assets at fair value	10	Fair value through profit or loss	925	-
<b>Financial liabilities</b>				
Contract liabilities	9	Amortised cost	4,417	1,267
Financial liabilities at fair value	10	Fair value through profit or loss	122	644
Payables <sup>3</sup>	17	Amortised cost	122,689	75,128
Borrowings	18	Amortised cost	848,192	681,468
Other liabilities	20	Amortised cost	720	110

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

<sup>2</sup> 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.

<sup>3</sup> Excludes statutory payables and unearned revenue (not within scope of AASB 7)

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

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

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

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

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

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

**(c) Offsetting financial instruments**

Financial assets and financial liabilities are offset and the net amount is reported in the Statement of Financial Position if there is currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the net 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, and the Brookfield Global Integrated Solutions Trust 6 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 debtors and other financial assets***Receivables - trade and other debtors*

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.

**30. FINANCIAL INSTRUMENTS (continued)**

**(d) Credit risk - Finance risks (continued)**

The loss allowance for trade debtors as at 30 June 2021 and 30 June 2020 was determined as follows:

**Trade Receivables**

<b>30 June 2021 \$'000</b>						
	<b>Current</b>	<b>&lt;30 days</b>	<b>30-60 days</b>	<b>61-90 days</b>	<b>&gt;91 days</b>	<b>Total</b>
Expected credit loss rate	0%	7%	100%	100%	100%	
Estimated total gross carrying amount at default	-	1,506	470	116	1,135	<b>3,227</b>
Expected credit loss	-	109	470	116	1,135	<b>1,830</b>

<b>30 June 2020 \$'000</b>						
	<b>Current</b>	<b>&lt;30 days</b>	<b>30-60 days</b>	<b>61-90 days</b>	<b>&gt;91 days</b>	<b>Total</b>
Expected credit loss rate	0%	7%	5%	55%	77%	
Estimated total gross carrying amount at default	-	1,451	1,661	62	1,837	<b>5,011</b>
Expected credit loss	-	98	89	34	1,418	<b>1,639</b>

**Other Receivables**

<b>30 June 2021 \$'000</b>						
	<b>Current</b>	<b>&lt;30 days</b>	<b>30-60 days</b>	<b>61-90 days</b>	<b>&gt;91 days</b>	<b>Total</b>
Expected credit loss rate	N/A	N/A	N/A	N/A	N/A	
Estimated total gross carrying amount at default	-	250	61	49	2,957	<b>3,317</b>
Expected credit loss	-	-	-	11	2,816	<b>2,827</b>

<b>30 June 2020 \$'000</b>						
	<b>Current</b>	<b>&lt;30 days</b>	<b>30-60 days</b>	<b>61-90 days</b>	<b>&gt;91 days</b>	<b>Total</b>
Expected credit loss rate	N/A	N/A	N/A	N/A	N/A	
Estimated total gross carrying amount at default	-	189	25	32	4,588	<b>4,834</b>
Expected credit loss	-	-	-	11	4,229	<b>4,240</b>

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 2021.

### 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 not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. For small business suppliers, where payment is not made within the specified time, simple interest must be paid automatically unless an existing contract specifies otherwise. For payments to other suppliers, the Head of an authority (or a person appointed by the Head of an authority) may automatically pay the supplier simple interest. The rate of interest applied during the year was 8.03% (2020 – 8.09%).

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
<b>2021</b>								
Payables <sup>1</sup>	-	122,691	-	-	122,691	122,691	-	-
Contract liabilities	-	4,417	-	-	4,417	4,417	-	-
Borrowings:								
Lease liability	2.11%	848,192	-	848,192	-	66,643	193,954	587,595
Other	-	720	-	-	720	720	-	-
		<b>976,020</b>	-	<b>848,192</b>	<b>127,828</b>	<b>194,471</b>	<b>193,954</b>	<b>587,595</b>
<b>2020</b>								
Payables <sup>1</sup>	-	75,128	-	-	75,128	75,128	-	-
Contract liabilities	-	1,267	-	-	1,267	1,267	-	-
Borrowings:								
Lease liability	2.42%	681,468	-	681,468	-	55,077	98,977	527,414
Other	-	110	-	-	110	110	-	-
		<b>757,973</b>	-	<b>681,468</b>	<b>76,505</b>	<b>131,582</b>	<b>98,977</b>	<b>527,414</b>

#### Notes

1. Payables exclude income received in advances and statutory taxes.
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 \$250,000. The objective of this policy is to minimise the exposure of foreign currency risk to meet the budget forecast. NSW Police Force has minimal exposure to market risk or foreign currency risk.

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

The effect on profit and equity due to a reasonably possible change in risk variable is outlined in the information below for interest rate risk and other price risk. A reasonably possible change in risk variable has been determined after taking into account the economic environment in which NSW Police Force operates and the time frame for the assessment (i.e., until the end of the next annual reporting year). The sensitivity analysis is based on risk exposures in existence at the statement of financial position date. The analysis is performed on the same basis for 2020-2021. The analysis assumes that all other variables remain constant.

**Interest rate risk**

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

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

### 30. FINANCIAL INSTRUMENTS (continued)

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

		-1%		+1%	
	Carrying amount \$'000	Net result \$'000	Equity \$'000	Net result \$'000	Equity \$'000
<b>2021</b>					
<b>Financial assets:</b>					
Cash and cash equivalents	87,377	(874)	(874)	874	874
Receivables	17,280	-	-	-	-
Contract assets	8,267	(83)	(83)	83	83
Financial assets at fair value	925	(9)	(9)	9	9
<b>Financial liabilities:</b>					
Payables	122,689	1,227	1,227	(1,227)	(1,227)
Contract liabilities	4,417	44	44	(44)	(44)
Borrowings	848,192	8,482	8,482	(8,482)	(8,482)
Financial liability at fair value	122	1	1	(1)	(1)
Other liabilities	720	7	7	(7)	(7)
<b>2020</b>					
<b>Financial assets:</b>					
Cash and cash equivalents	186,674	(1,867)	(1,867)	1,867	1,867
Receivables	20,287	-	-	-	-
Contract assets	8,510	(85)	(85)	85	85
<b>Financial liabilities</b>					
Payables	75,128	751	751	(751)	(751)
Contract liabilities	1,267	13	13	(13)	(13)
Borrowings	681,468	6,815	6,815	(6,815)	(6,815)
Other liabilities	110	1	1	(1)	(1)

**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
<b>2021</b>				
<b>Financial liabilities at fair value</b>				
Derivative financial instrument	-	122	-	122
	-	<b>122</b>	-	<b>122</b>
<b>Financial assets at fair value</b>				
Derivative financial instrument	-	925	-	925
	-	<b>925</b>	-	<b>925</b>
<b>2020</b>				
<b>Financial liabilities at fair value</b>				
Derivative financial instrument	-	644	-	644
	-	<b>644</b>	-	<b>644</b>

### 31. RELATED PARTY DISCLOSURES

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

	2021 \$'000	2020 \$'000
Short-term employee benefits	2,481	2,424
Other long-term employee benefits	84	12
Total remuneration	<b>2,565</b>	<b>2,436</b>

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

- The Commissioner
- Deputy Commissioner, Investigation and Counter Terrorism
- Deputy Commissioner, Metropolitan Field Operations
- Deputy Commissioner, Regional NSW Field Operations
- Deputy Commissioner, Corporate Services

(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 2021. 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	2021		2020	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
Sale of goods and services-refer to note 3(a)	18,057	10,722	25,033	11,163
Total sale of goods and services from Transport for NSW	<b>18,057</b>	<b>10,722</b>	<b>25,033</b>	<b>11,163</b>

(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	2021		2020	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
Superannuation - defined benefit plans	46,457	-	51,682	-
Long service leave	3,098	-	164,262	-
Payroll tax	2,253	-	2,816	-
Total assumed by the Crown	<b>51,808</b>	-	<b>218,760</b>	-

**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	2021		2020	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
Workers' compensation insurance - Refer Note 2(a)	381,235	-	264,731	-
Insurance *	58,893	-	63,728	-
	<b>440,128</b>	<b>-</b>	<b>328,459</b>	<b>-</b>

\* 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 (excluding medically discharged claims). The APA is assessed at 31 December and invoiced in July. In 2019-20 the hindsight adjustment, calculated at three years (Interim) and five years (Final), is based on actual claims experience.

NSW Police Force receives or pays the difference between the annual and hindsight premiums.

Nature of transaction	2021		2020	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
Agency Performance Adjustment for fund years 2019-20 and 2020-21. Refer Note 2 (b)	(11,980)	(11,980)	(61,430)	-
Agency Performance Adjustment rebates for fund years 2014-15. Refer Note 3 (d)	-	-	9,801	-
	<b>(11,980)</b>	<b>(11,980)</b>	<b>(51,629)</b>	<b>-</b>

- (v) COVID-19 pandemic cost recoveries for the administration of the third-party contract for NSW Ministry of Health.

Nature of transaction	2021		2020	
	Transaction value \$'000	Net receivable / (payable) \$'000	Transaction value \$'000	Net receivable / (payable) \$'000
NSW Ministry of Health-COVID-19 cost recoveries	31,896	2,362	3,869	3,869
	<b>31,896</b>	<b>2,362</b>	<b>3,869</b>	<b>3,869</b>

- (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, while there were no events subsequent to the reporting year which would have a material effect on the NSW Police Force's financial statements, the expenditure for ongoing NSW Police Force response and recovery operations for the COVID-19 pandemic may materially impact future financial performance and would require additional supplementation from the Crown. This risk would be dependent upon the duration and severity of the COVID-19 pandemic.

**END OF AUDITED FINANCIAL STATEMENTS**

# Appendices

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APPENDIX 1: NSW Police Force staff	82
APPENDIX 2: Equal employment opportunity	87
APPENDIX 3: Disability inclusion action plans	88
APPENDIX 4: Multicultural policies	89
APPENDIX 5: Government information (public access)	91
APPENDIX 6: Injuries and workers compensation claims	94
APPENDIX 7: Staff drug and alcohol testing	95
APPENDIX 8: Privacy and personal information	95
APPENDIX 9: Complaints against police	96
APPENDIX 10: Requests for assistance	97
APPENDIX 11: Significant judicial decisions	97
APPENDIX 12: Legislative changes	100
APPENDIX 13: Research and development	101
APPENDIX 14: Police pursuits	101
APPENDIX 15: Overseas travel	102
APPENDIX 16: Consultants	102
APPENDIX 17: Public interest disclosures	102
APPENDIX 18: Creditors payments and credit cards	103
APPENDIX 19: Matters arising from 2020-21 audit	105
APPENDIX 20: Property disposals	105
APPENDIX 21: Insurance activities	105
APPENDIX 22: Audits and reviews	106
APPENDIX 23: Cyber security	108
APPENDIX 24: Asset purchase and protection	108
APPENDIX 25: Productivity data	109
APPENDIX 26: Major works in progress	109
APPENDIX 27: Honours and awards	111

# APPENDIX 1: NSW Police Force staff

## Movements in wages, salaries and allowances

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

## Summary of total strength details as at 30 June

	2017	2018	2019	2020	2021
Police officers <sup>a</sup>	16,649	16,788	17,111	17,348	17,727
Administrative officers	4,018	3,937	3,969	4,107	4,152
<b>Total</b>	<b>20,667</b>	<b>20,725</b>	<b>21,080</b>	<b>21,455</b>	<b>21,879</b>

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	
	2020	2021	2020	2021	2020	2021	2020	2021
Executive officers <sup>a</sup>	24	24	1	0	0	0	25	24
Commissioned officers <sup>b</sup>	789	798	3	2	1	1	793	801
Senior sergeants and sergeants	3,106	3,089	8	7	0	0	3,106	3,096
Senior constables, constables and probationary constables	13,420	13,793	11	13	3	0	13,424	13,806
<b>Total</b>	<b>17,321</b>	<b>17,704</b>	<b>23</b>	<b>22</b>	<b>4</b>	<b>1</b>	<b>17,348</b>	<b>17,727</b>

Source: NSW Police Force, Secondments, Workforce Capability & 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 2020	Female 2020	Male 2021	Female 2021
1	28	16	26	17
2	21	4	21	5
3	4	0	4	0
4	1	0	1	0

Source: NSW Police Force, SAP

Note: Senior executive salaries are based on the allocated senior executive band.

### Average total remuneration package (TRP) of senior executives

Public service senior executive salary band (2020-21 range)	Average TRP 2019-20	Average TRP 2020-21
1 (\$192,600 – \$274,700)	\$236,372	\$236,571
2 (\$274,701 – \$345,550)	\$333,090	\$338,791
3 (\$345,551 – \$487,050)	\$460,000	\$460,000
4 (\$487,051 – \$562,650) <sup>a</sup>	\$649,500	\$649,500

Source: NSW Police Force, SAP

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

## Employee headcount as at 30 June 2021

Command	Police officers	Administrative staff	Total
<b>Central Metropolitan Region</b>	<b>2,325</b>	<b>176</b>	<b>2,501</b>
Region office	109	16	125
Eastern Beaches PAC	210	11	221
Eastern Suburbs PAC	222	16	238
Inner West PAC	248	19	267
Kings Cross PAC	152	10	162
Leichhardt PAC	157	10	167
South Sydney PAC	232	18	250
St George PAC	291	20	311
Surry Hills PAC	149	10	159
Sutherland Shire PAC	275	23	298
Sydney City PAC	280	23	303
<b>North West Metropolitan Region</b>	<b>2,273</b>	<b>192</b>	<b>2,465</b>
Region office	97	19	116
Blacktown PAC	180	13	193
Blue Mountains PAC	112	11	123
Hawkesbury PAC	95	9	104
Ku-ring-gai PAC	140	14	154
Mount Druitt PAC	203	15	218
Nepean PAC	309	21	330
North Shore PAC	254	19	273
Northern Beaches PAC	278	23	301
Parramatta PAC	151	15	166
Quakers Hill PAC	126	9	135
Ryde PAC	218	15	233
The Hills PAC	110	9	119
<b>South West Metropolitan Region</b>	<b>2,176</b>	<b>177</b>	<b>2,353</b>
Region office	111	16	127
Auburn PAC	170	13	183
Bankstown PAC	234	19	253
Burwood PAC	239	19	258
Camden PAC	134	11	145
Campbelltown City PAC	295	24	319
Campsie PAC	153	12	165
Cumberland PAC	263	20	283
Fairfield City PAC	290	24	314
Liverpool City PAC	287	19	306



<b>Northern Region</b>	<b>2,242</b>	<b>188</b>	<b>2,430</b>
Region office	56	18	74
Brisbane Water PD	205	13	218
Coffs-Clarence PD	206	20	226
Hunter Valley PD	184	14	198
Lake Macquarie PD	220	15	235
Manning-Great Lakes PD	127	13	140
Mid North Coast PD	174	16	190
Newcastle City PD	243	17	260
Port Stephens-Hunter PD	237	17	254
Richmond PD	196	16	212
Tuggerah Lakes PD	213	14	227
Tweed-Byron PD	181	15	196
<b>Southern Region</b>	<b>1,544</b>	<b>144</b>	<b>1,688</b>
Region office	43	20	63
Lake Illawarra PD	214	16	230
Monaro PD	123	10	133
Murray River PD	184	20	204
Murrumbidgee PD	122	11	133
Riverina PD	206	17	223
South Coast PD	268	23	291
The Hume PD	182	14	196
Wollongong PD	202	13	215
<b>Western Region</b>	<b>1,266</b>	<b>139</b>	<b>1,405</b>
Region office <sup>a</sup>	34	20	54
Barrier PD	112	15	127
Central West PD	134	18	152
Central North PD	187	18	205
Chifley PD	168	14	182
New England PD	213	18	231
Orana-Mid Western PD	238	25	263
Oxley PD	180	11	191

a. Includes the Rural Crime Prevention Team

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 2021. The table includes the region office, which is made up of the region enforcement squad, high visibility policing unit, operation support group and domestic violence high risk offender team for each respective region. The region headcounts exclude staff within deputy commissioner offices and commands that are centrally managed but deployed through the regions in specialist and corporate roles to provide investigative support, radio communications, call centres, forensic services, complaints and employee management, air and sea policing, specialist surveillance, canine and mounted support, media and public relations, counter terrorism and major crime investigation, police prosecutions, technology support, occupational health and safety, injury management, education and training, human resource support and asset management.

### Police officer separations

Rank	Retirement		Death		Resignation		Medically unfit <sup>c</sup>		Appointment annulment		Dismissal s80(3) <sup>d</sup>		Removal s181D <sup>e</sup>		Contract termination		Transfer		Total	
	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21
Executive officers <sup>a</sup>	0	1	0	0	1	0	2	0	0	0	0	0	0	0	0	0	0	0	3	1
Commissioned officers <sup>b</sup>	9	7	0	1	3	1	54	51	0	0	0	0	0	0	0	0	2		66	62
Senior sergeants and sergeants	21	22	3	4	13	14	98	101	0	0	0	0	1	0	0	7	5		143	146
Constables (all)	15	21	6	10	193	244	270	289	0	0	8	4	9	9	0	15	26		516	605
<b>Total</b>	<b>45</b>	<b>51</b>	<b>9</b>	<b>15</b>	<b>210</b>	<b>259</b>	<b>424</b>	<b>441</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>4</b>	<b>10</b>	<b>9</b>	<b>0</b>	<b>22</b>	<b>33</b>		<b>728</b>	<b>814</b>

### Administrative officer separations

Category <sup>f</sup>	Retirement		Death		Resignation		Medically unfit <sup>c</sup>		Appointment annulment		Contract termination		Dismissal		Temporary		Transfer		Secondment		Secondment to other govt body		Voluntary redundancy		Total	
	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21	19-20	20-21
Executive officers	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
Non-executive officers	56	71	8	6	168	197	22	44	4	8	1	0	1	0	26	23	72	97	3	1	0	0	22	9	383	457
<b>Total</b>	<b>57</b>	<b>71</b>	<b>8</b>	<b>6</b>	<b>168</b>	<b>197</b>	<b>22</b>	<b>44</b>	<b>4</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>26</b>	<b>23</b>	<b>72</b>	<b>97</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>22</b>	<b>9</b>	<b>384</b>	<b>457</b>

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

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

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

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

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

f. Categories have been updated to reflect more contemporary groupings. Separations from the 2019-20 have re-classified in the new categories, with total numbers as reported in the 2019-20 annual report.

## APPENDIX 2: Equal employment opportunity

### Workforce diversity groups as a percentage of total staff<sup>a</sup>

Workforce diversity group	Benchmark or target	2018	2019	2020	2021
Women	50.0%	34.7%	35.1%	35.4%	35.6%
Aboriginal people and Torres Strait Islanders	3.3%	3.7%	4.0%	3.9%	4.0%
People whose first language spoken as a child was not English <sup>b</sup>	23.2%	8.7%	12.0%	12.3%	12.3%
People with a disability	5.6%	0.8%	0.8%	0.8%	0.8%
People with a disability requiring work-related adjustment	n/a	0.2%	0.2%	0.2%	0.2%

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

a. As at 30 June, excluding casual staff.

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

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

### Distribution index<sup>c</sup>

Workforce diversity group	Benchmark or target	2018	2019	2020	2021
Women	100	95	95	95	95
Aboriginal people and Torres Strait Islanders	100	86	87	89	90
People whose first language spoken as a child was not English	100	95	91	92	92
People with a disability	100	98	101	102	104
People with a disability requiring work-related adjustment	100	100	98	98	102

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

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

## APPENDIX 3: Disability inclusion action plans

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

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

- 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 a number of corporate policies, procedures and training resources to ensure information related to working with people with disability is contemporary and evidence-based
- supporting the implementation of the Justice Advocacy Service, which provides support people for people with cognitive impairment in contact with the criminal justice system
- forging strong working relationships with commonwealth, state and local disability agencies and service providers including the National Disability Insurance Scheme, the Department of Communities & Justice, Guide Dogs N/ACT, Dementia Australia, Autism Spectrum Australia and disability group homes
- developing of a range of training and education products for frontline and specialist police on responding effectively to people on the autism spectrum, people with dementia and people with cognitive impairment
- Promoting the use of Auslan interpreters for people who are deaf or hard of hearing and Easy Read translated material for people with cognitive impairment. This was particularly significant during the COVID-19 pandemic to disseminate corporate messages.

## APPENDIX 4: Multicultural policies

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### Multicultural Polices & Services Plan

The pandemic delayed the introduction of our new Multicultural Policing Strategy 2021-2025 and we continued to operate under the Multicultural Policies & Services Plan 2017-2020 (MPSP) endorsed by Commissioner Mick Fuller in July 2017.

The MPSP complies with the six multicultural principles set out in the *Multicultural NSW Act 2000* and demonstrates the intent of NSW Police Force to service the diverse communities of NSW. The four focus areas required by Multicultural NSW under the NSW Multicultural Policy Framework – planning, service delivery, engagement and leadership – are aligned with the strategic goals of the NSW Police Force – prevention, disruption, response and capability.

Governance of the multicultural portfolio was led by Corporate Sponsor for Multiculturalism, Assistant Commissioner Peter Thurtell, who convened quarterly meetings with the six region sponsors and portfolio staff.

### Outcomes achieved

Support was provided to the Central West (Orange), Riverina (Wagga Wagga) and Murrumbidgee (Griffith) Police Districts in 2020-2021. The support included diversity training and the use of interpreters via audio visual link, face-to-face and telephone for command staff, meetings with local culturally and linguistically diverse communities and service provider visits and consultations, sessions with command staff on planning for service delivery to migrant and refugee communities and international students, and the offer of ongoing and regular multicultural liaison officer (MCLO) support in Armidale.

Statistics on drownings and near-drownings indicated at-risk international students from particular source countries, including Nepal, Bhutan and India. This led to a submission by the NSW Police Force to Study NSW for funding for a project to increase water safety skills and awareness among this cohort. A \$42,000 grant was received in September 2019. Despite the restrictions posed by COVID-19, filming was completed with our partner agencies Surf Life Saving, the Royal Life Saving Society and Northern Beaches Council. The video with subtitles in 12 languages was launched in December 2020 and was highly commended in the Stepan Kerkyasharian AO Community Harmony Award, presented at the NSW Premier's Harmony Dinner on 13 March 2021.

Since the start of the pandemic, the NSW Police Force has been particularly mindful of continually reaching out to the diverse communities of NSW. Multilingual communications reinforcing NSW Government messages of testing, vaccination, masks and stay at home orders were reinforced through police staff networks and social media. Our Police Multicultural Advisory Council (PMAC) members filmed and disseminated messages in language, explaining the support provided by Australian Defence Force personnel to police in conducting welfare door knocks, compliance checks on home self-isolation and delivery of food parcels. Our MCLOs were at the forefront of community support, delivering food and care packages and emergency support to vulnerable communities and ensuring local multicultural businesses remain up to date on public health order restrictions. MCLOs, police and PMAC members collectively convened or attended hundreds of online forums, workshops, and ethnic media programs to reach out to diverse communities. The quarantine information packs we provided to incoming international arrivals were made available in various languages.

Following the explosion in Beirut in August 2020, Australians were repatriated and Arabic-speaking MCLOs were deployed to Sydney Airport every evening for three weeks to provide customer service and welfare support in language.

Expert advice and support were provided to commands and education providers where relevant in cases including the domestic homicide of an international student, sexual assault, serial sexual assault and homicide, and forced marriage and trafficking cases. Support to investigators included diversity interview strategies and apprehended domestic violence order risk review.

Early in 2020, the first case of virtual kidnapping was reported. Within a few months, seven such reports came to the attention of the Robbery & Serious Crimes Squad. The victims in all cases were Chinese international students. The squad worked closely with cultural diversity portfolio staff on a media campaign – a bilingual media conference was held, with interviews in Chinese newspapers to maximise awareness of virtual kidnappings among parents overseas. The team also engaged international students to survey other students to understand how and why people may answer calls by scammers and those perpetrating these fake kidnappings. This insight was then used in our continuous campaign to prevent such crimes.

The Commissioner of Police's commitment to the PMAC quarterly meetings has been demonstrated over the years. The Commissioner chaired the June 2020 and December 2020 meetings while the Corporate Sponsor for Multiculturalism chaired the March and June 2021 meetings. The lockdown and inability to engage face to face

has not hampered the close and productive relationships between NSW Police Force and its PMAC. The farewell of 11 key PMAC members at the December 2020 meeting was a significant event, and the Commissioner acknowledged and highlighted their contributions to the organisation. The NSW Police Force welcomed 13 new PMAC members in 2021. PMAC members worked closely with the NSW Police Force to address social cohesion issues and community sentiment. The 'Elevating Youth in Blacktown and Mt Druitt Areas' project was initiated to enhance social cohesion and youth engagement. Project implementation has been impacted by the lockdown.

In 2020-21, the first MCLO was recruited for the Coffs/Clarence Police District, recognising it as an area of regional resettlement. There are now three regional MCLOs – based in Coffs Harbour, Wollongong and Newcastle – in addition to the support that metropolitan MCLOs provide when deployed to regional Police Districts.

MCLOs from the Auburn and Bankstown Police Area Commands worked for two years to produce two short videos on dowry abuse, intended to raise awareness among communities and police about dowry and its links to domestic violence. The films were screened at Auburn Reading Cinemas and embody community engagement – the cast, crew, camera operator, make-up artists and script writers were all from the Indian community, led by three MCLOs with funding support from Crime Prevention Command. We are very proud of their achievement in shining a light on this practice, particularly when it becomes a criminal offence.

The Human Resources Command launched the Inclusion & Diversity Strategy 2020-2023, which is internally focused and aims to drive organisational outcomes and benefits to increase diversity in our workforce, build an inclusive workplace and cultivate principles of inclusive leadership. The Inclusion & Diversity Council met regularly in 2020-21, chaired by the Deputy Commissioner for Corporate Services. The council includes ambassadors and staff representatives for cultural inclusion.

There was a 1% increase in the annual spend on translating and interpreting in 2020-21 to just under \$3 million. Translation and interpreting projects benefitted from a productive partnership with Multicultural NSW, which provided a quick turnaround on all jobs requested.

## **Future plans**

Strategies and activities planned for 2021-22 include:

- communicating and implementing the Multicultural Policing Strategy 2021-2025
- supporting police districts with migrant and refugee settlement populations including diversity training for staff, community engagement activities and the deployment of MCLOs
- providing online and face to face opportunities for cross-cultural training including skills in working with interpreters for police
- delivering initiatives to prevent and reduce domestic and family violence within multicultural communities including the development and distribution of multilingual information
- promoting a community engagement toolkit for commands to improve understanding and application of community engagement principles building on current practice
- re-establishing face to face community engagement with multicultural communities, services and businesses as we emerge from lockdown.

## 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 7865.

**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	16	16	12	18	1	5	0	4
Members of Parliament	2	3	1	0	1	0	0	0
Private sector businesses	240	475	126	51	25	3	0	79
Members of the public (via legal representative)	699	1,759	349	346	62	35	3	137
Members of the public (other)	879	1,873	232	243	36	51	6	254
Not for profit organisations or community groups	31	42	13	7	1	2	0	7

**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	1,320	2,618	441	437	73	56	4	239
Access applications (other than personal info applications)	266	438	114	105	18	20	3	97
Access applications that are partly personal info applications and partly other	281	1,112	178	123	35	20	2	145

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)	413
Application is excluded information of the agency (section 43 of the Act)	1
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	414
Invalid applications that subsequently became valid applications	413

**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	22
Cabinet information	0
Executive Council information	0
Contempt	2
Legal professional privilege	15
Excluded information	125
Documents affecting law enforcement and public safety	11
Transport safety	0
Adoption	0
Care and protection of children	30
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	1,687
Law enforcement and security	762
Individual rights, judicial processes and natural justice	3,938
Business interests of agency and other people	35
Environment, culture, economy and general matters	0
Secrecy provisions	227
Exempt documents under interstate freedom of information legislation	2



**Table F: Timeliness**

	Number of applications
Decided within statutory timeframe (20 days plus any extensions)	7,294
Decided within 35 days (by agreement with applicant)	132
Not decided within time (deemed refusal)	53
<b>Total</b>	<b>7,479</b>

**Table G: Applications reviewed under Part 5 of the Act**

Type of review	Decision varied	Decision upheld	Total
Internal review	80	47	127
Review by Information Commissioner	37	16	53
Internal review following recommendation under section 93 of the Act	14	2	16
Review by NSW Civil & Administrative Tribunal	3	22	25
<b>Total</b>	<b>134</b>	<b>87</b>	<b>221</b>

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

Type of applicant	Number of applications
Access applicants	240
People to whom information the subject of access application relates (see section 54 of the Act)	0

Note: Table H refers to applications for review made in the 2020-21 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	5
Applicant-initiated transfers	3

## 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	2016-17	2017-18	2018-19	2019-20	2020-21	Difference 2019-20 and 2020-21
Being hit by moving objects	2.05	2.31	2.44	2.24	2.06	-0.18
Biological factors	1.12	1.47	1.45	1.16	0.73	-0.43
Body stressing	5.48	5.33	6.44	5.74	5.37	-0.37
Chemicals and other substances	0.32	0.28	0.29	0.34	0.50	0.16
Falls, trips and slips of a person	2.01	2.07	2.19	2.21	2.00	-0.21
Heat, electricity and other environmental factors	0.06	0.05	0.07	0.05	0.13	0.08
Hitting objects with a part of the body	0.82	0.84	0.74	0.84	0.83	-0.01
Mental stress	2.70	2.89	3.72	3.78	4.67	0.89
Sound and pressure	0.06	0.08	0.08	0.07	0.10	0.03
Vehicle incidents and other	1.29	1.49	1.38	1.24	1.38	0.14
<b>Total</b>	<b>15.92</b>	<b>16.82</b>	<b>18.81</b>	<b>17.69</b>	<b>17.77</b>	<b>0.08</b>

Source: Treasury Managed Fund Data Warehouse, current at 31 July 2021

Note: Claims include all claims reported to the NSW Police Force insurer by sworn and non-sworn employees covered by the *Workers Compensation Act 1987*. Claims are reported per 100 full time equivalent employees (FTE). These FTE figures were obtained from SAP (as at 30 June 2021). 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.

### Program results

Test		Type 2019-20	Positive 2019-20	Type 2020-21	Positive 2020-21
Drug	Random – sworn officers	5,159	2	5,908	4
	Random – students	369	0	410	0
	Targeted	8*	5	9	3
	<b>Subtotal</b>	<b>5,536</b>	<b>7</b>	<b>6,327</b>	<b>7</b>
Alcohol	Random – sworn officers	5,474	1	5,186	1
	Random – students	5,835	1	5,376	0
	Targeted	8	2	2	1
	<b>Subtotal</b>	<b>11,317</b>	<b>4</b>	<b>10,564</b>	<b>2</b>
Other	Targeted steroid	1	1	1	0
	Mandatory testing	41	0	52	0
	Special follow up testing	4	0	3	0
	<b>Subtotal</b>	<b>46</b>	<b>1</b>	<b>56</b>	<b>0</b>
<b>Total</b>		<b>16,899</b>	<b>12</b>	<b>16,947</b>	<b>9</b>

\* Another officer who was re-called to duty refused to undergo the test.

## 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 provides members of the community with legally enforceable rights and safeguards about 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 29 applications for internal review under section 53 of the PPIP Act. In the same period, there were 18 applications that sought external review by the NSW Civil & Administrative Tribunal under section 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 5891 complaints made against police officers. These complaints contained 10,902 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 45 days for matters resolved informally and 90 days for matters requiring criminal or non-criminal investigations. On 1 January 2021, a third timeframe was introduced of 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	2018-19	2019-20	2020-21
Customer service	2,212	2,309	2,229
Dishonesty	431	401	381
Drugs/alcohol	91	88	109
Firearms/prohibited weapons (non-service related)	28	17	32
Information/telecommunication	312	352	390
Investigation	1,597	1,798	1,890
Judicial/evidence	576	582	458
No allegation group (not yet entered)	12	4	15
Other offences (not elsewhere specified)	295	347	336
Police powers	923	910	901
Service standards/ethical standards/guidelines	2,262	2,309	2,596
Sexual misconduct	76	101	82
Traffic	165	130	141
Use of force	892	864	886
Respectful workplace behaviours	270	217	456
<b>Total</b>	<b>10,142</b>	<b>10,429</b>	<b>10,902</b>

Note: This data is not comparable to data published in previous annual reports due to a change in systems.

## APPENDIX 10: Requests for assistance

In this reporting period, the NSW Police Force answered 96% 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 30 seconds per call. The number of contacts received is outlined in the chart below.

### Contacts received

Contact point	2016-17	2017-18	2018-19	2019-20	2020-21
Triple Zero (000) *	731,410	724,367	732,397	791,549	794,834
Police Assistance Line (131 444)	564,734	561,060	596,129	536,777	495,268
Police Assistance Line (digital, Community Portal)	-	-	-	59,075	60,251
Hold-up alarms	1,739	1,777	2,015	1,784	1,818
Alarms (for alarm companies)	685	607	772	674	807
Crime Stoppers (1800 333 000)	91,065	88,626	89,236	92,315	79,975
Crime Stoppers (digital)	-	-	-	39,991	45,534
Customer Assistance Unit (1800 622 571)	29,556	30,750	34,461	33,354	27,031
Police Switchboard (9281 0000)	54,959	47,665	40,538	34,874	27,313
Missing Persons Unit after hours (1800 025 091)	184	235	128	86	57
Injury Management Hotline (1800 996 336)	308	317	324	322	420
Child Wellbeing Unit	34,070	34,055	40,146	34,875	43,498
OIA – commenced January 2017	4,312	7,796	7,366	8,694	11,014
Firearms (voice) – commenced November 2018	-	-	38,649	69,313	70,358
Firearms (digital) – commenced April 2020	-	-	-	-	17,208
<b>Total</b>	<b>1,513,022</b>	<b>1,497,255</b>	<b>1,582,161</b>	<b>1,703,683</b>	<b>1,675,386</b>

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.

## APPENDIX 11: Significant judicial decisions

### Wojciechowska v Commissioner of Police [2020] NSWCATAP 173

Wojciechowska had sought records under GIPA application consisting of a COPS User Guide and investigation guidelines, initially refused by the Commissioner. A delegate later provided access to the guide as a supplementary decision and decided that no other was held within the scope of the application. The Tribunal at first instance affirmed the decision. The appeal panel upheld Wojciechowska's appeal in part, remitted for hearing. Importantly, the Tribunal had misapplied the 'information not held' test under GIPA legislation, reversing

the onus to the applicant. The panel affirmed the burden of establishing that a decision is correct and preferable lies on the agency, including decisions that 'information is not held'.

#### **Wojciechowska v Commissioner of Police [2021] NSWCATAD 210**

Wojciechowska sought vehicle GPS data and staff particulars from the NSW Police Force under GIPA. The Commissioner decided that no GPS information was held. Access was provided for staff information with some redactions outside the scope of the application. A supplementary decision provided further access. On review, the Information Commissioner affirmed the Commissioner's decision. Administrative review was sought through the NSW Civil and Administrative Tribunal. Wojciechowska also filed an interlocutory application seeking an order that the Tribunal does not have the jurisdiction to hear her substantive application on the basis that doing so would involve the exercise of judicial power. It was argued that this raised constitutional issues as a matter between a resident of one state and an agency of another. The Tribunal disagreed, citing significant differences between a Chapter Three court exercising federal jurisdiction and a Tribunal exercising administrative power. A Tribunal merely stands in the position of the relevant decision maker to make the decision afresh. The Tribunal affirmed the Commissioner's decision was reasonable and appropriate and reaffirmed its jurisdiction to hear GIPA matters between the Crown and applicants of another state.

#### **Solomon v Commissioner of Police (NSW) [2021] NSWSC 236**

Solomon was made subject to a firearms prohibition order, initially seeking internal review by the Commissioner's delegate who affirmed the order. Solomon sought review through the Supreme Court. Solomon submitted that the adjudicator denied procedural fairness, failed to consider relevant considerations, considered irrelevant considerations and acted for an improper purpose. The court allowed the late filing of summons but dismissed the summons with costs. The court held it was permissible for an adjudicator to consider both criminal charges and factual matters amounting to criminal acts without charge, supporting a propensity for continued criminal conduct. Those factors and relevance to the decision were known to Solomon and there was no denial of procedural fairness. The order was made in the interest of public safety and not to provide arbitrary search powers. The decision was affirmed.

#### **Duncan v Commissioner of Police [2020] NSWIRComm 1011**

The NSW Industrial Relations Commission dismissed Duncan's application to review his forced transfer following a sustained finding of misconduct, a reviewable action. Duncan had argued the transfer was beyond power or in the alternative was harsh, unreasonable or unjust. Duncan's actions of insubordination, conflict of interest and interfering with a police investigation were affirmed, satisfying misconduct and subsequent transfer being within power. Whilst some detriment was experienced as a result, it failed to meet the threshold required. Duncan suffered a reduction in increment but not substantive rank. The Commission affirmed police hold no right to procedural fairness when subject to criminal investigations, although employment rights and interests may be affected.

#### **Chen v Commissioner NSW Police Force [2020] NSWCATAD 245**

Chen lodged a complaint to the Anti-Discrimination Board alleging that officer Piper subjected him to detrimental treatment on the grounds that he had previously made a complaint of race discrimination. Chen's complaint was declined by the Anti-Discrimination Board and subsequently referred to the NSW Civil and Administrative Tribunal. In determining whether leave should be granted, the Tribunal noted that for Chen to succeed he must establish that officer Piper subjected him to detriment. The Tribunal held that this part of the complaint lacked substance and that the available material does not support a finding that the NSW Police Force refused to provide Chen with complaint services or provided those services on discriminatory grounds. Ultimately, the complaint was not permitted to proceed.

#### **Ryan v Commissioner of Police, NSW Police Force (No 2) [2021] FCA 106; 303 IR 140**

Ryan was medically discharged from the NSW Police Force after a workplace injury. He received a lifetime pension based on salary at time of discharge. Prior to discharge, a leading senior constable position he occupied was revoked, lowering his salary. Ryan argued disability discrimination. Jurisdiction hinged on whether sworn officers are 'employees' under the *Disability Discrimination Act*. The Federal Court conceded police as appointed independent office holders stood outside common law definitions of 'employee'. However, the Act as beneficial legislation enlarged the definition to include normal employment obligations, conditions and benefits similarly enjoyed by police, reflected in the *Police Act*. Police were deemed employees under a broader general meaning. Ryan failed to establish direct discrimination. As a general proposition, any leading senior constable facing

medical discharge would be unable to fulfil the inherent responsibilities. Ryan failed to establish indirect discrimination. The application was dismissed with costs.

#### **Pace v Commissioner of Police [2020] NSWIRComm 1005**

Pace was removed under section 181D for serious misconduct including unlawful arrest and domestic violence. Pace sought NSW Industrial Relations Commission review on grounds that the decision was harsh, unreasonable or unjust. Pace asserted his conduct while below the required standard was mitigated by an underlying mental illness. A material consideration was the need to maintain the integrity of the NSW Police Force in the public interest, weighed against Pace's interests. The Commission found no evidence of denial of procedural fairness, Pace was given reasonable opportunity to provide response, duly considered prior to final determination. Although Pace was able to satisfy the Commission of an underlying mental illness, there was no direct evidence of its presence at the relevant period. The Commission substantiated serious misconduct on all issues grounding the decision. The application was dismissed.

#### **Commissioner of Police v Samuel Holcombe also known as April Holcombe (on behalf of Community Action for Rainbow Rights) [2020] NSWSC 1428**

Holcombe gave notice of intention to hold a public assembly to protest impending legislation addressing gender and sexuality issues in education. The Commissioner applied to the Supreme Court for an order prohibiting the public assembly under section 25 of the *Summary Offences Act 1988* to prevent COVID-19 community transmission and breach of the public health orders. The Commissioner demonstrated Holcombe's right to free speech and assembly were substantially outweighed by the public interest. The court accepted expert medical evidence that community transmission was variously affected by many factors including size of gatherings. Although Holcombe asserted the cause was a live issue currently before parliament, the court was satisfied similar results were achievable by alternative means to assembly, without detriment. The court accepted evidence of recent public gatherings not adhering to safety measures in support of the application. The court ordered the assembly was prohibited.

#### **Commissioner of Police (NSW) v Gibson [2020] NSWSC 953**

Gibson gave notice of intention to hold a public assembly to protest Aboriginal deaths in custody and the death of David Dungay Jr. The Commissioner applied to the Supreme Court for an order prohibiting the public assembly under section 25 of the *Summary Offences Act 1988* to prevent COVID-19 community transmission and breach of the public health orders. Gibson gave notice asserting a constitutional bar to proceedings, the provision impermissibly burdening the implied freedom of political speech. The court disagreed. The provision had legitimate purpose, either permitting public assembly conferring immunity or resolution at discretion of the court. The court also disagreed with Gibson's assertion of apprehended bias in process or opportunity to be heard. The court accepted the delegate had complied with requirements of the provision in the decision-making process and was not tainted by apprehended bias. A key difference between this protest and prior protest for Black Lives Matter was the increased risk of community transmission, the court accepting the Commissioner's expert medical evidence. Gibson's safety plan was inadequate to address the risk, impacted by the likelihood the gathering size would significantly exceed Gibson's projection. On balance, the public interest prevailed. The order was granted prohibiting the public assembly and necessarily burdening the implied freedom.

#### **Padraic Gibson (on behalf of the Dungay family) v Commissioner of Police (NSW Police Force) [2020] NSWCA 160**

Gibson appealed an order of the Supreme Court prohibiting public assembly in the public interest. Confined to issue of jurisdiction, the appeal was dismissed. The Court of Appeal acknowledged the regime authorising or prohibiting assembly is a consultative process between applicant and the Commissioner with the Supreme Court as ultimate arbiter when unable to reach agreement. However, jurisdiction was not confined or restricted to compliance or lawful compliance with fulfilment of a procedural step. It is unlikely the legislature intended that result, but rather sought to ensure procedural fairness in process. Non-compliance could be considered within the courts discretion to authorise or prohibit the assembly. To do otherwise would prevent determination of urgent applications for public assembly without remittance for consultation. The decision does not remove the requirement for compliance with those preconditions.

#### **Commissioner of Police v Gray [2020] NSWSC 867**

The Commissioner sought orders prohibiting a public assembly to protest Indigenous issues in the interest of reducing COVID-19 community transmission. Gray argued the limited immunity attached to authorised public assembly must necessarily extend to breaches of public health orders for public gatherings. The court agreed. As

the health orders burdened free speech, interpretation necessarily required preservation of constitutional validity. The court was satisfied on medical evidence that risk of community transmission was low, without evidence of transmission occurring at recent protests. The Commissioner's application was dismissed with costs.

### **Doyle v Commissioner of Police (No 4) [2020] NSWCA 290**

Doyle was imprisoned following his conviction for child sexual offences. While in custody, a new complainant alleged Doyle had indecently assaulted him as a child. Police applied for a search warrant to search Doyle's home, which was occupied by his de facto, Barbeliuk. The application contained a field for the registrar to record the grounds relied on to issue the warrant. This had been completed in advance by the officer in charge. The warrant was issued and executed on the same day and police seized a laptop belonging to Barbeliuk. The NSW Supreme Court later granted an injunction restraining police from accessing the laptop. The applicants, Doyle and Barbeliuk, also sought declarations that the search warrant was invalid and an order for return of the items seized. The primary judge held that the warrant was valid and exercised her discretion not to return to the items seized. The applicants then appealed to the NSW Court of Appeal. The issues in the appeal were whether the Registrar complied with the *Law Enforcement (Powers and Responsibilities) Act 2002* (LEPRA) and, if not, whether the warrant was invalid, and if invalid, whether the primary judge had discretion to order the return of the seized items, or the applicants were entitled to their return.

The Court held that the registrar had not complied with LEPRA, such that the search warrant was invalid. The Court also held that an order for return is discretionary, the discretion to be re-exercised afresh on appeal. It reserved for determination by a single judge the applicant's claims and the framing of an order needed to permit the police to inspect the laptop to facilitate the Commissioner being heard on the applicant's claims. In doing so, the full bench rejected the applicant's submissions that the discretion to return should be exercised without police having access to the laptop. Justice Leeming, on receiving the remitter, made an order allowing the Commissioner's legal representatives access to prepare submissions. Child abuse material was identified by the Commissioner's legal representatives on the laptop. Justice Leeming determined the court should not exercise equitable discretion removing evidence from any future criminal prosecution where section 138 is available. The court held that risk of prosecution was not illusory and injunctive relief was not in the public interest, destroying evidence of criminal conduct. The injunction was discharged and the court affirmed a discretionary power to retain evidence for prosecution, though improperly obtained and absent any illegality, in the public interest.

## **APPENDIX 12: Legislative changes**

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On 27 October 2020, section 202 was inserted into the *Road Transport Act 2013*. It provides that proceedings for certain offences may be commenced within two years after the date on which the offence is alleged to have been committed. It only applies to offences committed on or after 27 October 2020.

On 27 March 2021, the *Crimes (Domestic and Personal Violence) Act 2007* was amended to extend the definition of 'intimidation' to include harm to an animal, clarify that the prohibition relating to damaging or destroying property of a protected person extends to harming an animal, and requiring that an apprehended violence order imposed against certain persons subject to a term of imprisonment is to continue for two years after the person's term of imprisonment expires or for another period specified by the court.

On 27 March 2021, the *Mental Health and Cognitive Impairment Forensic Provisions Act 2020* (MHCIFP Act) commenced. It repeals and replaces the *Mental Health (Forensic Provisions) Act 1990* (MHFP Act). The MHCIFP Act substantially replicates the MHFP Act. It deals with:

- diversion from the Local and Children's Courts, including the referral of defendants to a mental health facility to be assessed and the dismissal of charges
- the defences of mental health impairment and cognitive impairment in the District and Supreme Courts
- fitness to stand trial in the District and Supreme Courts
- the management of forensic patients and correctional patients
- proceedings in the Mental Health Review Tribunal relating to forensic patients.

On 30 April 2021, the *Criminal Procedure Act 1986* was amended to require the indictable offence of supplying prohibited drugs on an ongoing basis to be dealt with summarily unless the prosecutor or person charged elects to have the offence dealt with on indictment.

On 28 June 2021, the *Road Transport Act 2013* was amended to introduce a combined alcohol and drug driving offence, provide for penalties and for evidentiary provisions about the testing of drug and alcohol use.



## APPENDIX 13: Research and development

### Research projects 2020-21

Name of research	Total life of project cost	Completion date
Validation and assessment of forensic genetic genealogy for NSW investigations (expanded scope)	\$12,862	March 2022
Project to assist with Strike Force Maluka homicide trial; assessment of porcine digestion on human teeth	\$4,120	Completed
Validation of near-infrared powders for enhancement of fingerprints on banknotes	\$3,978	February 2022
The effect of 3D scanning sprays on the recovery of fingerprint and DNA evidence	\$3,000	Completed
Assessment of Spermtacker paper for the detection of semen	\$2,100	Completed
Verification of the Diamond Dye method to target and recover DNA	\$5,585	June 2022
Assessment of the impact of ignitable liquids on DNA recovery	\$3,240	Completed
Validation of 3D printers	\$1,760	Completed
The distance relationship between an assailant and a discrete bloodstain	\$7,881.47	June 2022
Validation of 3D scanning techniques for crime scene reconstruction	\$4,599	December 2023

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

## APPENDIX 14: Police pursuits

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

In 2020-21, the NSW Police Force undertook 2872 pursuits. Of these 597 were terminated by police while 155 pursuits resulted in collisions. There was one fatality and 55 injuries arising from pursuits.

The table below lists the reasons for these pursuits.

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

Source: NSW Police Force Traffic & Highway Patrol Command

Note: Individual pursuits may have more than one reason recorded. Consequently, the sum of reasons is greater than the number of pursuits. There were 55 pursuits listed as 'Injury Pursuits' with the injured people being eight police officers, 43 'offenders' and 11 'other' people.

## APPENDIX 15: Overseas travel

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### Operational travel 2020-21

Purpose	Number of officers	Destination
Investigation	2	New Zealand
Extradition	4	New Zealand
Extradition	4	United Arab Emirates
Extradition	4	Thailand
Extradition	4	United States of America
Extradition	4	Netherlands
Extradition	2	Turkey

### Non-operational travel 2020-21

Purpose	Number of officers	Destination
Meeting	2	New Zealand

## APPENDIX 16: Consultants

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

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

## APPENDIX 17: Public interest disclosures

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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: 29
- The number of public interest disclosures received in total: 29
- The number of public interest disclosures received relating to:
  - (i) corrupt conduct 15
  - (ii) maladministration 14
  - (iii) serious and substantial waste of public money 0
  - (iv) government information contraventions 0
- The number of public interest disclosures finalised: 28

## APPENDIX 18: Creditors Payments & Credit Cards

### Accounts due or paid within each quarter

Measure	September 2020	December 2020	March 2021	June 2021
<b>All suppliers</b>				
Number of accounts due for payment	78,166	77,481	62,346	65,075
Number of accounts paid on time	71,763	70,069	57,311	61,568
Actual percentage of accounts paid on time (based on number of accounts)	92%	90%	92%	95%
Dollar amount of accounts due for payment ('000)	\$219,150	\$214,169	\$190,101	\$234,909
Dollar amount of accounts paid on time ('000)	\$170,774	\$184,181	\$157,596	\$189,521
Actual percentage of accounts paid on time (based on dollar amount)	78%	86%	83%	81%
Number of payments for interest on overdue accounts	-	-	-	-
Interest paid on overdue accounts ('000)	\$0	\$0	\$0	\$0

### Creditors aged analysis as at 30 June 2021

Quarter	Current \$'000	Between 30 and 60 days overdue \$'000	Between 60 and 90 days overdue \$'000	More than 90 days overdue \$'000
<b>All suppliers</b>				
September 2020	10,254	-	35	21
December 2020	18,822	217	-	-
March 2021	8,737	36	-	-
June 2021	20,484	261	9	159
<b>Small business suppliers</b>				
September 2020	21	-	-	-
December 2020	145	-	-	-
March 2021	10	-	-	-
June 2021	94	-	-	-

Note: The above information is extracted from the aged accounts payable analysis as at September and December 2020 and March and June 2021. It includes data provided by the NSW Police Force's external property service provider. Purchase card transactions are excluded.

## **Problems affecting prompt processing of payments during the year**

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

## **Initiatives implemented to improve payment performance**

Vendors are requested to supply bank details for payment by EFT as part of the ongoing initiative to reduce cheque printing and dispatch.

There is a greater use of the purchase card system in the NSW Police Force.

To improve the procure to pay process, the NSW Police Force has streamlined vendor invoicing by consolidating multiple accounts into a single electronic tax invoice which is remitted periodically.

As required by the Faster Payment Terms Policy, all payments to registered small businesses are required to be finalised within five days. The NSW Police Force achieved a 97% success rate in meeting this requirement, exceeding the minimum 80% threshold set down by the policy.

This policy also requires agencies to consider, where possible, payment by credit card as the preferred option for low value, high volume payments. The NSW Police Force is adopting this approach.

## **Credit card certification**

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

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

The use of credit cards within the NSW Police Force for the period 2020-21 was in all material respects in accordance with the Premier's Memoranda and Treasurer's Directions.

## APPENDIX 19: Matters arising from 2020-21 audit

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There were no significant matters reported during the 2020-21 audit.

## APPENDIX 20: Property disposals

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There were no properties sold for the year ended 30 June 2021.

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

An Aboriginal land claim was lodged and successfully granted for two properties in Unanderra. The properties were subsequently retired from the fixed assets register of NSW Police Force and transferred to the Illawarra Local Aboriginal Land Council. The aggregated net book value of the retired assets is \$0.681 million.

Total net loss on properties for the year ended 30 June 2021 was \$2.583 million.

## APPENDIX 21: Insurance activities

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The workers compensation insurance policy covers workplace-related injuries for all unsworn staff, and all sworn officers recruited after 1 April 1988. For 2020-21, the workers compensation premium was \$381.235 million.

The public liability insurance policy covers all claims resulting from police activities for which the NSW Police Force is legally liable. For 2020-21, the public liability premium was \$42.778 million.

The motor vehicle insurance policy covers damage to any vehicle used by NSW Police Force for authorised police operations and activities. For 2020-21, the motor vehicle premium was \$12.773 million.

The property insurance policy covers loss or damage to property – other than a motor vehicle – owned, used or in the control of the NSW Police Force. For 2020-21, the property premium was \$3.135 million.

The miscellaneous insurance policy covers personal accident for volunteers, air travel and personal effects. For 2020-21, the miscellaneous premium was \$0.143 million.

## APPENDIX 22: Audits and reviews

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

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

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

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

### NSW Police Force internal audit and risk management attestation statement for the 2020-21 financial year

I, Michael Fuller, 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)
<b>Risk management framework</b>		
1.1	The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency.	In transition
1.2	The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018.	In transition
<b>Internal audit function</b>		
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
<b>Audit and risk committee</b>		
3.1	The Accountable Authority shall establish and maintain efficient and effective arrangements for independent audit and risk committee oversight to provide advice and guidance to the Accountable Authority on the agency's governance processes, risk management and control frameworks, and its external accountability obligations.	Compliant
3.2	The Accountable Authority shall ensure the audit and risk committee has a charter that is consistent with the content of the 'model charter'.	Compliant

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

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

### **Departures from core requirements**

I, Michael Fuller, Commissioner of Police, the Accountable Authority, advise that the internal audit and risk management processes for the NSW Police Force depart from the following core requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*:

- 1.1 The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency
- 1.2 The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018.

The departure from the core requirements is due to the agency implementing measures to achieve compliance with new policy requirements consistent with the permitted transitional arrangements. The NSW Police Force is undertaking a program of activities to review and renew its approach to and management of risk so that they are consistently applied across the NSW Police Force. These processes, including the practicable alternative measures being implemented, demonstrate that the NSW Police Force has established and maintained frameworks, including systems, processes and procedures for appropriately managing audit and risk within the NSW Police Force.



Michael Fuller APM  
Commissioner of Police

### **Internal audits and reviews**

Our Corporate Internal Audit Unit provides an independent, objective assurance and advisory service to improve the organisation's operations. The unit reviews the administrative, financial, information technology and communication, and human resource management functions that support the delivery of core policing services.

The unit completed 13 audits during 2020-21:

- Data analytics of key transactional data
- Information security management system – internal ISMS audit – ISO 27001:2013
- Fraud risk awareness
- Legislative compliance assessment
- Strategic procurement assessment
- Child Protection Register compliance assessment
- COVID-19 risks and controls assessment
- Remote ICT controls assessment
- Transport for NSW data access and usage assessment
- Transport for NSW funding financial governance assessment
- Aviation strategy enablement assessment
- Operational financial process
- Conducted electrical weapon section; quality management system.

The recommendations from these audits have resulted in improved management systems and compliance with legislation, better accountability and improved internal controls to help achieve corporate objectives.

## External audits and reviews

During the year the Audit Office of NSW issued three audit reports that were relevant to the NSW Police Force. These were: the management letter regarding the audit of the NSW Police Force financial statements for the year ended 30 June 2020; the Stronger Communities cluster agencies report, which analyses the results of the financial statement audits of the Stronger Communities cluster for the year ended 30 June 2020; and the Internal Controls and Governance 2020 report. The observations raised in each report have been actively considered and incorporated into the NSW Police Force risk management and control culture approach.

In addition, two external agencies – the Law Enforcement Conduct Commission and the Information and Privacy Commission – have conducted reviews of aspects of NSW Police Force systems and operations. The observations from these external agency reviews have been incorporated into related service improvement plans.

## APPENDIX 23: Cyber security

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I, Michael Fuller, Commissioner of Police, am of the opinion that the NSW Police Force has managed cyber security risks in a manner to protect the NSW Police Force and it has current plans to enhance this approach to be consistent with the mandatory requirements set out in the NSW Government Cyber Security Policy.

Governance is in place to manage the required uplift of cyber security maturity of the NSW Police Force. Governance is in place to manage the cyber security maturity and initiatives of NSW Police Force.

Risks to the information and systems of NSW Police Force have been assessed and are managed.

There exists a current cyber incident response plan for NSW Police Force which has been exercised during the reporting period.

As part its Cyber Security Transformation Program, the NSW Police Force is enhancing its Information Security Management System, which has included an external assessment against a recognised standard.

NSW Police Force is enacting a Cyber Security Transformation Program to strengthen its cyber controls.



Michael Fuller APM  
Commissioner of Police

## APPENDIX 24: Asset purchase and protection

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

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



## APPENDIX 25: Productivity data

The Australian Government Productivity Commission *Report on Government Services* provides an annual overview of the justice sector, presenting both contextual information and high-level performance information concerning the police forces of each state.

The latest available data is for the year ended 30 June 2020 and was published in January 2021. The report includes a table showing the recurrent expenditure per person on police services in each state.

The recurrent expenditure per person on NSW Police Force services for the year ended 30 June 2020 was \$467.50.

*Source: Australian Government Productivity Commission Report on Government Services 2020, Chapter 6: Police services and attachment tables, table 6A.1.*

## APPENDIX 26: Major works in progress

### Major capital works in progress as at 30 June 2021

Project	Due for completion	Cost to 30 June 2021 \$'000
<b>Building</b>		
Police properties economic stimulus – build, retain, preserve	2022	11,022
Police stations – facade remediation program	2022	1,362
Police stations – installation of solar panels	2022	542
Port Kembla jetty upgrade	2022	0
Bathurst Police Station major upgrade	2023	3,073
Bega Police Station	2023	3,129
Bourke Police Station major upgrade	2023	164
Dubbo regional education and training centre	2023	4,998
Goulburn Police Station	2023	201
Jindabyne area police stations program	2023	616
Moama Police Station	2023	19
Multipurpose police station program	2023	35,651
Police Dog Unit command facilities	2023	340
Property fit-out and modifications to accommodate an additional 1500 police	2023	3,017
Upgrade to the Goulburn Police Academy	2023	85
Waverley Police Station	2023	281
Newcastle Police Station refurbishment and upgrade	2024	62

<b>Information and communications technology</b>		
Australian Firearms Information Network	2022	862
Critical communications enhancement program - Australian Communications & Media Authority compliance program	2022	5,350
Critical communications enhancement program – extension to greater metropolitan area	2022	18,835
Digital driver licences – phase 2	2022	581
Firearms Registry – phases 1 and 2	2022	3,569
Integrated intelligence system	2022	121
National Criminal Intelligence System – tranche 1	2022	2,033
Systems interface pre-court diversion for low level offenders	2022	596
Technology asset refresh program – phase 4	2022	32,360
Cyber security transformation program	2023	2,846
Law enforcement monitoring facility	2023	248
National Facial Biometric Matching Capability implementation in NSW	2023	1,003
Integrated Policing Operations System	2028	18,761
<b>Plant and equipment</b>		
Future light helicopter – PolAir 1, 3 and 4 replacement	2022	45,471
Marine vessel replacement program	2022	27,097
Thermal camera and marine vessel engine replacements	2022	1,768
Fit-out of vehicles associated with an additional 1500 police	2023	779
Police dog transport modules	2023	237
Road Safety Plan 2021	2023	1,882
Specialised vehicle replacement	2023	4,003
Prisoner transport modules	2024	129

Note: The estimated completion dates reflect best available information. Gosford Police Station and the regional small police station program have reached practical completion and are not considered works in progress although they have incurred minor costs after 30 June 2021 as part of financial completion.

## APPENDIX 27: Honours and awards

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### NSW POLICE FORCE AWARDS & MEDALS

#### Commissioner's Valour Award

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

Leading Senior Constable Mark Davidson

Senior Constable Michael Foster

Senior Constable Kelly Foster

#### 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.*

Sergeant Rupert Agnew

Senior Constable Joshua Kasun

Sergeant Duncan Abernethy

Senior Constable Paul Miller

Sergeant Blake Reily

Senior Constable Dean Raymond Murray

Leading Senior Constable Simon Burke

Senior Constable Scott Robertson

Leading Senior Constable Gregory Highfield

Senior Constable Shannon Lee Thomas

Senior Constable Jayden Borg

Senior Constable Benjamin James Wrigley

Senior Constable Russell Dart

Constable James Anthony Dinale

Senior Constable Aaron David Fitzgerald

Constable Hayden Geoffrey Edwards

Senior Constable Scott Joseph Harradine

Constable Darren Eric Hamilton

Senior Constable Matthew James Hills

Constable Jamie John Taylor

#### Commissioner's Commendation for Service

*Awarded to recognise outstanding service.*

Assistant Commissioner Max Mitchell

Mark Leveson

Superintendent Philip Gregory Rogerson

Faye Leveson

Sergeant Mardi Forsyth

One international police officer

Senior Constable Shannon Hollibone

#### 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.*

Inspector Darrin Ronald Batchelor

Sergeant Natalee Bree Barnett

Sergeant Julia Patton

## Commissioner's Emergency Commendation

*Awarded to sworn and unsworn members of the NSW Police Force who provided eligible service between 1 July 2019 and 31 December 2020.*

Commendations: 22,588

## 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.*

Superintendent Stephen Gregory Hegarty	Senior Constable Ashley May
Chief Inspector Gregory John Flood	Senior Constable Timothy John Morrow
Chief Inspector Anthony Warren Moodie	Senior Constable Matthew Robert O'Neill
Chief Inspector Peter Francis Volf	Senior Constable Cindy Lorraine Putvinas
Sergeant Rachel Lawson	Senior Constable Darryl Ian Redman
Sergeant Paul Stamoulis	Senior Constable Bradley Jay Ross
Sergeant Stephen David Banner	Senior Constable Glenn Anthony Raymond
Sergeant Adam Kenneth Kite	Senior Constable Rodney John Sutcliffe
Sergeant Brendan Craig O'Mahony	Senior Constable Damien John Tilley
Sergeant Bradley Donald Swan	Senior Constable Gavin Nathan Warner
Leading Senior Constable Dayne Brown	Senior Constable David Edward White
Senior Constable Daniel Haikin	Senior Constable Paul Whitehead
Senior Constable Daniel Scott Morgan	Matthew Zeibots
Senior Constable Brian Jeremy Bancroft	Constable Michael Eames
Senior Constable Andrew Michael James Barry	Senior Constable Nathan Earl
Senior Constable Matthew Leonard Emerton	Constable Torey Michael Bell
Senior Constable Adam Guest	John Clarke
Senior Constable Gerard Hicks	24 international police officers

## Commissioner's Certificate of Merit

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

Chief Inspector Gregory Flood	Senior Constable Andrew Burden
Sergeant Mathieu Russell	Senior Constable Robert Jory
Former Sergeant Kevin Woods	Senior Constable David Lutze
Senior Constable Matthew Heffernan	Senior Constable Daniel Magrin
Senior Constable Angela Bennett	

## Commissioner's Certificate of Appreciation

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

Phillip Smith

The Office of the Sheriff of NSW

### **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: 807

Clasps: 1769

### **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: 107

Roundels: 427

### **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: 231

## **AUSTRALIAN HONOURS & AWARDS**

### **Public Service Medal**

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

Lisa Patricia Gardner

### **Australian Police Medal**

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

Superintendent Paul James Devaney

Chief Inspector Gregory John Flood

Superintendent Jonathan Andrew Beard

Chief Inspector Sean Patrick McDermott

Superintendent Craig Neil Middleton

Chief Inspector Joseph Anthony McNulty

Superintendent Julie Catherine Boon

Chief Inspector Peter Francis Volf

Superintendent Rashelle Fiona Conroy

Inspector Glen Murray Browne

Superintendent David Richard Driver

Inspector Gary John Coffey

Superintendent Kylie Maree Endemi

Sergeant Lisa Maree Green

Superintendent Paul Andrew Smith

Sergeant Brett Raymond Samuel

Chief Inspector Neil Anthony Hallinan

Sergeant Scott David Weber

Chief Inspector Paul Joseph Simpkins

### **Medal of the Order of Australia (OAM)**

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

Senior Constable Dragoljub Brkljac

### **Humanitarian Overseas Service Medal**

*Awarded for emergency humanitarian service overseas in hazardous circumstances.*

Senior Sergeant Timothy Fairservice

### **National Police Service Medal**

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

Medals: 547

### **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: 501

Clasps: 43

## **NSW STATE AWARDS**

### **NSW Premier's Bushfire Emergency Citation**

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

Citations: 6431

# Glossary

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**APM** Australian Police Medal  
**CAD** Computer Aided Dispatch  
**COPS** Computerised Operational Policing System  
**DTI** Digital & Technology Innovation Command  
**GIPA Act** *Government Information (Public Access) Act 2009*  
**MCLO** Multicultural community liaison officer

**MobiPol** Mobile Policing Program  
**OIA** Operational Information Agency  
**PAC** Police area command  
**PCYC** Police Citizens Youth Clubs  
**PD** Police district  
**PETE** Police Education Training Environment  
**PSC** Professional Standards Command

**RBT** Random breath testing  
**s181D** Section of the Police Act 1990 under which a police officer is removed from the NSW Police Force  
**s80(3)** Section of the Police Act under which a probationary police officer may be dismissed from the NSW Police Force  
**SAP** NSW Police Force's electronic finance system

## Statutory compliance index

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Access, 116  
Additional matters for inclusion in annual reports, 95, 116  
Aims and objectives, 5  
Agreements with Multicultural NSW, 89  
Consumer response, 17, 96  
Charter, 5  
Consultants, 102  
Cyber security policy attestation, 108  
Disability inclusion action plans, 88  
Economic and other factors, 20  
Financial statements, 22-80  
Funds granted to non-government community organisations, 34

Government Information (Public Access) Act 2009, 91-93  
Human resources, 82-87  
Identification of audited financial statements, 24, 80  
Internal audit and risk management policy attestation, 106-107  
Land disposal, 105  
Legal change, 97-100  
Letter of submission, 2  
Management and activities, 8-19, 106-108, 109-110  
Management and structure, 6  
Multicultural policies and services program, 89-90  
Numbers and remuneration of senior executives, 82-83

Payment of accounts, 103-104  
Promotion, 102  
Public availability of annual reports, 120  
Public interest disclosures, 102  
Research and development, 101  
Risk management and insurance activities, 105-108  
Summary review of operations, 8-11  
Time for payment of accounts, 103-104  
Work health and safety, 94  
Workforce diversity, 87, 90

# Contact details

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## **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](http://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](http://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

### **North West Metropolitan Region**

Level 10  
2-10 Wentworth Street  
Parramatta, NSW 2150  
(02) 9407 3099

### **South West Metropolitan Region**

Suite 204, Level 2  
1 Moore Street  
Liverpool, NSW 2170  
(02) 8738 2699

### **Northern Region**

Level 3, Newcastle Police Station  
Cnr Church and Watt Streets  
Newcastle, NSW 2300  
(02) 4929 0807

### **Southern Region**

Level 5  
77 Market Street  
Wollongong, NSW 2500  
(02) 4223 0851

### **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.

The *NSW Police Force 2020-21 Annual Report* can be downloaded from [www.police.nsw.gov.au](http://www.police.nsw.gov.au) and was produced by the Office of the Commissioner and Public Affairs Branch. There were no external production costs.

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