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To the Commissioner of Police South Australia Police

Opinion

I have audited the financial report of South Australia Police for the financial year ended 30 June 2024.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of South Australia Police as at 30 June 2024, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2024
- a Statement of Administered Financial Position as at 30 June 2024
- a Statement of Administered Cash Flows for the year ended 30 June 2024
- a Schedule of Income and Expenses attributable to Administered Items for the year ended 30 June 2024
- a Schedule of Assets and Liabilities attributable to Administered Items as at 30 June 2024
- notes, comprising material accounting policy information and other explanatory information for administered items
- a Certificate from the Commissioner of Police and the Executive Director, Business Service.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of South Australia Police. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

Responsibilities of the Commissioner of Police for the financial report

The Commissioner of Police is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Commissioner of Police is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Commissioner of Police is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of South Australia Police for the financial year ended 30 June 2024.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of South Australia Police's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioner of Police
- conclude on the appropriateness of the Commissioner of Police's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Commissioner of Police about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Andrew Blaskett
Auditor-General

23 September 2024

South Australia Police (SAPOL)

Financial Statements

For the year ended 30 June 2024

South Australia Police
Certification of the Financial Statements
for the year ended 30 June 2024

We certify that the:

- financial statements of the South Australia Police:
 - are in accordance with the accounts and records of the South Australia Police;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the South Australia Police at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the South Australia Police for the financial year over its financial reporting and its preparation of financial statements have been effective.



Grant Stevens
Commissioner of Police
12 September 2024



Stephen Johnke
Executive Director, Business Service
12 September 2024

South Australia Police
Statement of Comprehensive Income
for the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Income			
Appropriation	2.1	999 894	938 578
Fees and charges	2.2	34 573	31 417
Commonwealth-sourced grants and funding	2.3	5 159	4 888
Resources received free of charge	2.4	4 798	5 681
Net gain from the disposal of non-current and other assets	2.5	283	443
SA Government grants, subsidies and transfers	2.6	190 277	86 696
Other income	2.7	9 761	4 874
Total income		1 244 745	1 072 577
Expenses			
Employee related expenses	3.3	877 127	836 864
Supplies and services	4.1	198 140	181 027
Depreciation and amortisation	4.2	47 789	45 423
Write down of non-current assets		3 282	233
Interest expense on lease liabilities		4 228	2 113
Total expenses		1 130 566	1 065 660
Net result		114 179	6 917
Other comprehensive income			
<i>Items that will not be reclassified to net result</i>			
Changes in property, plant and equipment asset revaluation surplus		142 443	-
Total other comprehensive income		142 443	-
Total comprehensive result		256 622	6 917

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

South Australia Police
Statement of Financial Position
as at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Current assets			
Cash and cash equivalents	6.1	377 045	259 804
Receivables	6.2	26 598	26 488
Inventories		266	255
Non-current assets classified as held for sale	5.5	500	500
Total current assets		404 409	287 047
Non-current assets			
Receivables	6.2	3 984	4 325
Property, plant and equipment	5.1	644 603	426 016
Intangible assets	5.4	29 669	27 423
Total non-current assets		678 256	457 764
Total assets		1 082 665	744 811
Current liabilities			
Payables	7.1	76 775	28 570
Employee related liabilities	3.4	100 786	95 155
Provisions	7.3	27 899	23 394
Financial liabilities	7.2	15 688	15 273
Other liabilities	7.4	879	8 014
Total current liabilities		222 027	170 406
Non-current liabilities			
Employee related liabilities	3.4	180 155	174 015
Provisions	7.3	164 357	158 878
Financial liabilities	7.2	123 868	105 326
Other liabilities	7.4	1 649	2 199
Total non-current liabilities		470 029	440 418
Total liabilities		692 056	610 824
Net assets		390 609	133 987
Equity			
Retained earnings		21 428	(92 751)
Asset revaluation surplus	8.1	283 961	141 518
Contributed capital		85 220	85 220
Total equity		390 609	133 987

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

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

		Contributed capital	Asset revaluation surplus	Retained earnings	Total equity
	Note	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2022		85 220	141 518	(98 870)	127 868
Prior period adjustment*		-	-	(798)	(798)
Adjusted balance at 1 July 2022		85 220	141 518	(99 668)	127 070
Net result for 2022-23		-	-	6 917	6 917
Total comprehensive result for 2022-23		-	-	6 917	6 917
Balance at 30 June 2023		85 220	141 518	(92 751)	133 987
Adjusted balance at 1 July 2023		85 220	141 518	(92 751)	133 987
Net result for 2023-24		-	-	114 179	114 179
Gain/loss on revaluation of property plant and equipment during 2023-24		-	142 443	-	142 443
Total comprehensive result for 2023-24		-	142 443	114 179	256 622
Balance at 30 June 2024	8.1	85 220	283 961	21 428	390 609

* There has been a prior period adjustment made on the retained earnings at 30 June 2022. The adjustment relates to a duplicate payable from 2019 for Regulatory fees & fines impacting the cash alignment between controlled and administered.

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

South Australia Police
Statement of Cash Flows
for the year ended 30 June 2024

		2024	2023
	Note	\$'000	\$'000
Cash flows from operating activities			
Cash inflows			
Appropriation		999 894	938 578
Fees and charges		33 740	29 689
Commonwealth-sourced grants and funding		5 159	4 888
GST recovered from the ATO		21 797	17 899
SA Government grants, subsidies and transfers		190 143	85 930
Receipts for paid parental leave scheme		1 266	1 230
Other receipts		9 935	4 374
Cash generated from operating activities		1 261 934	1 082 588
Cash outflows			
Employee related payments		(855 728)	(827 496)
Payments for supplies and services		(228 684)	(198 591)
Payments for paid parental leave scheme		(1 281)	(1 177)
Interest paid		(4 228)	(2 113)
Prior Period Cash Adjustment		-	(798)
Cash used in operating activities		(1 089 921)	(1 030 175)
Net cash provided by operating activities	8.2	172 013	52 413
Cash flows from investing activities			
Cash inflows			
Proceeds from the sale of property, plant and equipment		537	463
Cash generated from investing activities		537	463
Cash outflows			
Purchase of property, plant and equipment		(44 654)	(24 855)
Cash used in investing activities		(44 654)	(24 855)
Net cash used in investing activities		(44 117)	(24 392)
Cash flows from financing activities			
Cash outflows			
Repayment of principal portion of lease liabilities		(10 655)	(14 882)
Cash used in financing activities		(10 655)	(14 882)
Net cash used in financing activities		(10 655)	(14 882)
Net increase in cash and cash equivalents		117 241	13 139
Cash and cash equivalents at the beginning of the reporting period		259 804	246 665
Cash and cash equivalents at the end of the reporting period	6.1	377 045	259 804

The accompanying notes form part of these financial statements.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

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South Australia Police

Notes to and forming part of the financial statements

for the year ended 30 June 2024

1 About South Australia Police

South Australia Police (SAPOL) is a not-for-profit government department of the State of South Australia. SAPOL is established pursuant to the *Public Sector Act 2009* as an administrative unit acting on behalf of the Crown.

SAPOL does not control any other entity and has no interests in unconsolidated structured entities. The financial statements and accompanying notes include all the controlled activities of SAPOL.

Administered financial statements relating to administered resources are presented separately as part of this report. Except as otherwise disclosed administered items are accounted for on the same basis and using the same accounting policies as for SAPOL's transactions.

1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards.

The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets and liabilities that are to be sold, consumed, or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out throughout these notes.

SAPOL is liable for fringe benefits tax (FBT) and goods and services (GST).

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

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis, and the GST components of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

1.2. Objectives and programs

The objective of SAPOL is to prevent crime, uphold the law, preserve the peace, assist the public in emergency situations, coordinate and manage responses to emergencies, regulate road use and prevent vehicle collisions. SAPOL operates under the following programs:

- **Public Safety** – Provides visible and available police services, working in partnership with the community and other agencies. SAPOL helps make South Australia a safer place to live, visit and do business through police response and assistance, management and emergency response, and coordination across the state.
- **Crime and Criminal Justice Services** – SAPOL's crime prevention and reduction and support of the criminal justice system contribute to the achievement of South Australia's strategic priorities. To prevent crime and reduce offending, SAPOL works in partnership with the community and other agencies.
- **Road Safety** – Policing for safer roads and road use across the state. SAPOL road safety services include the regulation of road use, education and vehicle collision prevention. Police work in partnership with the community and other agencies to achieve better road safety outcomes for all South Australians and those visiting the state.

The table on the following pages presents income and expenses attributable to each program, assets and liabilities cannot be reliably attributed to programs.

South Australia Police
Schedule of Income and Expenses
for the year ended 30 June 2024

Income and expenses by program	Public Safety		Crime and Criminal Justice Services		Road Safety		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Income								
Appropriation	360 489	338 320	526 887	496 169	112 518	104 089	999 894	938 578
Fees and charges	25 535	22 671	4 651	4 512	4 387	4 234	34 573	31 417
Commonwealth-sourced grants and funding	1 898	1 791	2 452	2 329	809	768	5 159	4 888
Resources received free of charge	1 735	2 083	2 242	2 706	821	892	4 798	5 681
Net gain from the disposal of non-current and other assets	109	172	122	188	52	83	283	443
SA Government grants, subsidies and transfers	64 447	26 375	51 052	2 761	74 778	57 560	190 277	86 696
Other income	3 592	1 787	4 455	2 274	1 714	813	9 761	4 874
Total income	457 805	393 199	591 861	510 939	195 079	168 439	1 244 745	1 072 577
Expenses								
Employee related expenses	321 682	305 237	429 225	412 503	126 220	119 124	877 127	836 864
Supplies and services	73 086	66 912	83 830	74 750	41 224	39 365	198 140	181 027
Depreciation and amortisation	18 386	17 620	20 678	19 278	8 725	8 525	47 789	45 423
Write down of non-current assets	1 263	90	1 420	99	599	44	3 282	233
Interest expense on lease liabilities	1 503	806	2 146	1 009	579	298	4 228	2 113
Total expenses	415 920	390 665	537 299	507 639	177 347	167 356	1 130 566	1 065 660
Net result	41 885	2 534	54 562	3 300	17 732	1 083	114 179	6 917

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

1.3. Budget performance

The budget performance table compares SAPOL's outcomes against budget information presented to Parliament (2023 - 24 Budget Paper 4). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	Note	Original budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
Statement of Comprehensive Income				
Income				
Appropriation		1 006 195	999 894	(6 301)
Fees and charges		31 386	34 573	3 187
Commonwealth-sourced grants and funding		4 275	5 159	884
Resources received free of charge		8 071	4 798	(3 273)
Net gain from the disposal of non-current and other assets		-	283	283
SA Government grants, subsidies and transfers	a	86 827	190 277	103 450
Other income		3 483	9 761	6 278
Total income		1 140 237	1 244 745	104 508
Expenses				
Employee related expenses		868 642	877 127	8 485
Supplies and services		171 134	198 140	27 006
Depreciation and amortisation		47 590	47 789	199
Write down of non-current assets		-	3 282	3 282
Interest expense on lease liabilities		3 893	4 228	335
Total expenses		1 091 259	1 130 566	39 307
Net result		48 978	114 179	65 201
Total comprehensive result		48 978	114 179	65 201

Explanations are provided for variances where variance exceeds the greater of 10% of the original budgeted amount and 5% of the original budgeted total expenses.

- a. SA Government grants, subsidies, and transfers - mainly reflects \$97.4m received for Thebarton Barracks relocation project and \$4.1m received in relation to the SA Police 2021 Enterprise Agreement (Mid-Point adjustment).

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

1.3 Budget performance (continued)

	Note	Original budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
Investing expenditure summary				
Total major projects	a	35 981	78 008	(42 027)
Total annual programs	b	13 513	18 949	(5 436)
Total investing expenditure		49 494	96 957	(47 463)

Explanations are provided for variances where variance exceeds the greater of 10% of the original budgeted amount and 5% of the original budgeted total expenses.

The variance in major projects is predominantly as a result of: -

- a) Treasurer's approval for funding in 2023-24 and corresponding expenditure relating to the SA Police Barracks Relocation (\$11.9m) and Gepps Cross Relocation (\$29.4m) projects.
- b) Annual programs – SAPOL actual spend was above budget predominantly due to additional expenditure on SAPOL security programs.

1.4. Significant transactions with government related entities

All significant transactions with the SA Government related entities are identifiable in this financial report.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

2. Income

2.1. Appropriation

Appropriations are recognised as income on receipt.

Appropriation pursuant to the *Appropriation Act 2022* (the *Act*) provided funding of \$999.894 million (2023: \$938.578 million) for operational and capital projects purposes. SAPOL did not receive the full appropriation per Schedule 1 of the *Act* for various reasons including adjustments related to Thebarton Barracks and timing issues associated with Multi-Purpose Load Bearing Vests.

2.2. Fees and charges

	2024	2023
	\$'000	\$'000
Police security services	16 398	14 279
Firearms licences and registration fees	6 978	6 122
Police information requests	3 263	2 865
Clamping and impound fees	5 136	5 442
Escorts - wide load/other	2 127	1 996
Other fees	671	713
Total fees and charges	34 573	31 417

All revenue from fees and charges is recognised from contracts with customers except for clamping and impound fees.

Clamping and impound fees are recognised on receipt under AASB 1058 *Income of Not-For-Profit Entities*. These fees are charged under the *Criminal Law (Clamping, Impounding and Forfeiture of Vehicles) Act 2007* in relation to motor vehicles in connection with certain offences and alleged offences, and for other purposes.

SAPOL recognises all revenue from contracts with customers at a point in time under AASB 15 *Revenue from Contracts with Customers* (AASB 15), from the following major sources:

Police security services

Revenue from police security services is recognised when SAPOL has provided services in line with Memorandums of Administrative Arrangements with other SA Government agencies. These services are billed monthly in arrears using the input method using the labour hours expended, resources consumed, and costs incurred.

Firearms licences and registration fees

Firearms licences and registration fees are less than \$15 000. In accordance with *Treasurer's Instructions (Accounting Policy Statements)*, SAPOL has adopted the low value recognition exemption Aus8.1 under AASB 15, for firearms licences and registration fees. Revenue is recognised when fees are paid.

Police information requests

Revenue from police information requests are fees raised under the *Police Act 1998* and are service fees for copies of reports being provided to the customer such as history checks, police information requests and antecedent / apprehension reports. Revenue is recognised when fees are paid.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

2.3. Commonwealth - sourced grants and funding

Commonwealth-sourced grants and funding of \$5.159 million (2023: \$4.888 million) are usually subject to terms and conditions set out in the contract correspondence or legislation. Revenue from Commonwealth-sourced funding is recognised when the entity obtains control over the granted assets, generally when the cash is received, unless otherwise specified.

In 2023-24 \$0.970 million (2023: \$2.186 million) was recognised for the progress made towards constructing SAPOL infrastructure in APY lands. There is no remaining unearned revenue in relation to this funding.

During 2023-24 SAPOL recovered costs associated with resources provided at the request of the Commonwealth Government in relation to:

- Family Law Information Sharing Program
- Australian Criminal Intelligence Commission (ACIC) - Jurisdictional criminal history referrals
- Umuwa Multi-Agency Police Facility (APY lands)
- National Criminal Intelligence System (NCIS) Engagement with ACIC
- Operation Midrealm

Conditions attached to these grants require any unspent funds to be returned to the Commonwealth.

2.4. Resources received free of charge

	2024	2023
	\$'000	\$'000
Services received free of charge - Shared Services SA	3 925	3 821
Services received free of charge - Department of the Premier and Cabinet	467	456
Contributed (donated) asset revenue	406	1 404
Total resources received free of charge	4 798	5 681

Contributions of services are recognised only when a fair value can be determined reliably, and the services would be purchased if they had not been donated.

SAPOL receives Financial Accounting, Taxation, Payroll, Accounts Payable, Accounts Receivable and systems support from Shared Services SA free of charge, ICT services valued at \$0.409 million (2023: \$0.399 million) and media monitoring services valued at \$0.058 million (2023: \$0.057 million) from the Department of the Premier and Cabinet.

In 2023-24 SAPOL received assets free of charge from State and Commonwealth Governments.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

2.5. Net gain from the disposal of non-current and other assets

	2024	2023
	\$'000	\$'000
Vehicles		
Proceeds from disposal	537	449
Net gain from disposal of vehicles	<u>537</u>	<u>449</u>
Other PPE		
Proceeds from disposal other PPE	-	4
Net gain from disposal of other PPE	<u>-</u>	<u>4</u>
Total assets		
Proceeds from disposal	537	453
Net gain from disposal of owned assets	<u>537</u>	<u>453</u>
Net loss on modification of right-of-use assets	<u>(254)</u>	<u>(10)</u>
Total net gain from disposal of non-current assets	<u><u>283</u></u>	<u><u>443</u></u>

Gains/loss on modification of right-of-use (ROU) assets include derecognition of the ROU assets (note 5.3) and associated lease liabilities (note 7.2) where the lease terms and conditions were modified during the current year.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

2.6. SA Government grants, subsidies and transfers

	2024	2023
	\$'000	\$'000
Contributions from the Community Road Safety Fund ⁽¹⁾	47 852	46 687
DTF Contingency Fund - Other ⁽⁵⁾	101 556	3
Contributions from the Community Emergency Services Fund ⁽²⁾	25 908	25 276
Road Safety Development Funding ⁽³⁾	10 805	10 705
Prosecution and other court fees ⁽⁴⁾	1 617	1 706
Other intra-government transfers	2 539	2 319
Total SA Govt grants subsidies and transfers	190 277	86 696

SA Government grants, subsidies and transfers are primarily recognised as income on receipt.

- ⁽¹⁾ Community Road Safety Fund (CRSF) – SAPOL received \$47.852 million (2023: \$46.687 million) from the Department for Infrastructure and Transport (DIT) to fund road safety initiatives included within SAPOL's Road Safety Program – refer note 1.2.
- ⁽²⁾ Community Emergency Services Fund (CESF) – SAPOL received \$25.908 million (2023: \$25.276 million) from South Australia Fire and Emergency Services (SAFECOM) for the provision of emergency services included in SAPOL's Public Safety Program – refer note 1.2.
- ⁽³⁾ Road Safety Development funding - SAPOL receives funding from the Compulsory Third Party Insurance Regulator for the provision of Road Safety Services including the development of data analytic capabilities, implementing road safety strategic communication/engagement programs and heavy vehicle enforcement activities. Revenue is recognised on delivery of road safety activities which are billed quarterly and in arrears. At 30 June 2024, \$4.039 million (2023: \$4.697 million) is within Receivables – refer note 6.2.
- ⁽⁴⁾ Prosecution and other court fees are recognised on receipt from the Attorney-General's Department who collect fees on SAPOL's behalf and pass on the fees received to SAPOL monthly.
- ⁽⁵⁾ DTF Contingency Fund – SAPOL received \$97.424 million for the Thebarton Barracks relocation project and \$4.1m received in relation to the SA Police 2021 Enterprise Agreement (Mid-Point adjustment).

2.7. Other income

	2024	2023
	\$'000	\$'000
Employee related recoveries	2 048	2 394
Goods and services recoveries	3 263	979
Sundry receipts	879	793
Rent revenue	826	392
Assets recognised for the first time	2 496	-
Other sundry revenues	249	316
Total other income	9 761	4 874

South Australia Police

Notes to and forming part of the financial statements

for the year ended 30 June 2024

3. Board, committees and employees

SAPOL's Executive Leadership Team (ELT) support the Commissioner of Police and the Deputy Commissioner of Police to achieve the aims of the SAPOL corporate business plan. This includes providing leadership and direction within their respective service areas and contributing to the overall performance of SAPOL.

3.1. Key management personnel

Key management personnel of SAPOL include the Minister for Police, Emergency Services and Correctional Services, the Commissioner of Police and various other members of the ELT.

The compensation detailed below excludes the salary and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

	2024	2023
Compensation	\$'000	\$'000
Salaries and other short-term employee benefits	4 776	4 384
Post-employment benefits	905	909
Total compensation	5 681	5 293

Although the Commissioner of Police's salary is funded from 'Recurrent Expenditure – Special Acts' which is an administered item his remuneration has been included in the figures above.

Transactions with key management personnel and other related parties

SAPOL did not enter into any transactions with key management personnel or related parties during the reporting period.

3.2. Board and Committees

Police Review Tribunal

The Police Review Tribunal hears appeals arising from a selection of decisions for positions between the rank of Senior Constable and Senior Sergeant.

Mr Field, Frederick
Mr Fahey, John
Ms Saunders, Dymphna
Ms York, Sharon

Mobile Workforce Transformation Program Board

The Mobile Workforce Transformation Program Board is responsible for providing oversight, direction and key decision making for the Program.

Mr Cochrane, Rob
Ms Williams, Linda*
Mr Cameron, Hamish*
Mr Parrott, Ian*
Mr Johnkin, Stephen*
Ms Summers, Kim-Sherie*
Ms Joshi, Vaiju*

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.2 Board and Committees (continued)

SAPOL Risk and Performance Committee

Mr Scroop, Brenton
Mr Thompson, Kyffin
Mr Watkins, Simon*
Ms Kameniar, Narelle*
Mr Johinke, Stephen*
Ms Summers, Kim-Sherie*
Ms Clissold, Angela*
Mr Dayman, Paul*

* In accordance with the Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for board/committee duties during the financial year.

The number of members whose remuneration received or receivable falls within the following bands:

	2024	2023
\$0	10	10
\$1 - \$19 999	7	6
Total number of members	17	16

The total remuneration received or receivable by members was \$0.022 million (2023: \$0.025 million). Remuneration of members reflects all costs of performing Tribunal and Board duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax paid.

3.3. Employee related expenses

	2024 \$'000	2023 \$'000
Salaries and wages	604 910	585 763
Employment on-costs - superannuation	84 904	78 986
Annual leave	77 943	74 824
Workers compensation	24 365	27 374
Employment on-costs - other	39 016	37 038
Additional compensation	12 167	13 798
Police Service Leave	1 550	1 718
Long service leave	30 594	15 971
Other employment related expenses	1 171	996
Targeted voluntary separation packages	117	66
Skills and experience retention leave	390	330
Total employee related expenses	877 127	836 864

Employment on-costs – superannuation

SAPOL employees are employed under the *Public Sector Act 2009* or the *Police Act 1998*. Superannuation employment on-cost charge represents SAPOL's contributions to superannuation plans in respect of current services of current employees.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.3 Employee related expenses (continued)

Employee remuneration

	2024	2023
	Number	Number
\$160 001 - \$166 000*	n/a	243
\$166 001 - \$186 000	586	373
\$186 001 - \$206 000	172	119
\$206 001 - \$226 000	92	73
\$226 001 - \$246 000	41	33
\$246 001 - \$266 000	28	19
\$266 001 - \$286 000	4	4
\$286 001 - \$306 000	4	4
\$306 001 - \$326 000	2	3
\$326 001 - \$346 000	4	4
\$346 001 - \$366 000	1	1
\$366 001 - \$386 000	4	-
\$406 001 - \$426 000	-	1
\$426 001 - \$446 000	1	1
\$446 001 - \$466 000	-	1
\$466 001 - \$486 000	1	1
\$486 001 - \$506 000	-	-
\$506 001 - \$526 000	1	-
Total	941	880
Police	923	865
Public Servant	18	15
Total	941	880

*This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2022-23.

The table includes all employees whose normal remuneration was equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and any fringe benefits tax paid or payable in respect of those benefits. The total remuneration received by these employees for the year was \$179.5 million (2023: \$162.5 million).

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.3 Employee related expenses (continued)

Targeted voluntary separation packages (TVSP)

The number of employees who received a TVSP during the reporting period was 2 (2023: 1).

	2024	2023
	\$'000	\$'000
Amount paid to separated employees:		
Targeted Voluntary Separation Packages	117	66
Leave paid to separated employees	92	-
Net cost to SAPOL	209	66

3.4. Employee related liability

	2024	2023
	\$'000	\$'000
Current		
Annual leave	52 081	49 232
Accrued salaries and wages	5 594	8 563
Long service leave	22 636	18 521
Employment on-costs	17 408	15 959
Police service leave	2 172	2 060
Skills and experience retention leave	589	552
Leave bank	306	268
Total current employee related liabilities	100 786	95 155
Non-current		
Long service leave	154 274	148 234
Employment on-costs	21 052	18 939
Police service leave	3 602	5 343
Leave bank	1 025	1 198
Other employee entitlements	202	301
Total non-current employee related liabilities	180 155	174 015
Total employee related liabilities	280 941	269 170

Employee related liabilities are accrued as a result of services provided up to the reporting date that remain unpaid. Non-current employee related liabilities are measured at present value and current employee related liabilities are measured at nominal amounts.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.4 Employee related liability (continued)

Salary and wages, annual leave, skills and experience retention leave (SERL) and sick leave

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

The annual leave liability and the SERL liability in full is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

The actuarial assessment performed by the Department of Treasury and Finance determined the salary inflation for short term employee benefits rate at 2.4% (2023: 2%).

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability.

The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over the police and emergency services sector across government.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 4% in 2023 to 4.25% in 2024.

This change in the bond yield, which is used as the rate to discount future long service leave cash flows, results in a decrease in the reported long service leave liability.

However, the net financial effect of the changes to actuarial assumptions in the current financial year is an increase in both the long service leave liability and employee benefits expense by \$9.436 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

The actuarial assessment performed by DTF increased the salary inflation rate from 2.5% to 3.5% for long service leave liability.

Current long service leave reflects the portion of leave expected to be settled within the next 12 months, based on the average proportion of long service leave taken or paid over the last 3 years.

Employment on-costs

Employment on-costs include payroll tax and superannuation contributions are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. The proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

SAPOL makes contributions to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board and externally managed schemes.

As a result of an actuarial assessment performed by DTF, the average factor for the calculation of employer superannuation cost on-costs has increased to 11.5% compared from 2022-23 rate of 11.1%. The average proportion of long service leave taken as leave over the past 3 years changed from the 2023 rate (66.6%) to 72.3% for police and changed from the 2023 rate (66.8%) to 64.6% for non-police. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year was deemed to be immaterial.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

3.4 Employee related liability (continued)

Leave bank

Leave Bank Fund is a departmentally sponsored sickness and accident 'safety net' type scheme for police officers. It operates in circumstances where injury or illness has exhausted a member's own sick leave and supplements it from a bank of donated annual leave days. Members become eligible for benefits once they have contributed one day of their first allocated annual leave. Ongoing, members donate one day of their annual leave when called upon. Leave bank is recorded at nominal amount using the average daily rate of remuneration at reporting date.

Police service leave

Police Service Leave is prescribed in Clause 38 of the South Australia Police Enterprise Agreement, effective 1 January 2021 to recognise and retain the knowledge and experience of long serving officers. The liability for police service leave is measured at nominal amounts using current salary rates and the short-term salary inflation rate of 2.4% (2023: 2%). Police service leave is accrued at the rate of 4 weeks leave every five years and is to be used within those 5 years.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

4. Expenses

4.1. Supplies and services

	2024	2023
	\$'000	\$'000
Communication and computing	42 616	35 646
Accommodation	36 289	34 152
Motor vehicle related	23 955	22 633
Administration *	21 105	17 508
Employee programs & housing subsidies	12 783	13 559
Temporary agency staff & contractors	11 429	7 621
Aviation costs	6 671	7 101
CTP Regulator funded Road Safety Campaigns	6 223	6 124
Minor equipment	5 724	5 353
Utilities	4 738	4 811
Uniforms	4 399	4 541
Shared Services SA	4 052	3 920
Cleaning	3 599	4 651
Insurance	2 597	2 496
Legal costs	2 164	1 838
Variable lease payments	1 201	1 125
Collection costs	885	831
SES/CFS resources	134	615
Consultants	246	412
Other	7 330	6 090
Total supplies and services	198 140	181 027

Accommodation

SAPOL's accommodation is managed by SAPOL and also is provided by DIT under Memoranda of Administrative Arrangements (MoAAs) issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of a lease and are accordingly expensed. Information about accommodation incentives relating to this arrangement is shown in note 7.4.

Insurance

SAPOL is a participant in the SA Government's Insurance Program. SAPOL pays an insurance premium through South Australian Government Financing Authority (SAFA). SAPOL is responsible for the payment of claim amounts up to an agreed amount (the deductible). SAFA provides the balance of the funding for claims in excess of the deductible.

Administration

* Administration includes Audit fees paid/payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987*. The audit fees in 2023-24 were \$0.347 million (2023: \$0.350 million). No other services were provided by the Audit Office of South Australia.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

4.2. Depreciation and amortisation

	2024	2023
	\$'000	\$'000
Depreciation		
Buildings and improvements	6 656	7 112
Vehicles and aircraft	2 006	2 035
Accommodation and leasehold improvements	3 395	2 909
Plant and equipment	8 645	8 604
Total depreciation for property, plant and equipment	20 702	20 660
Right-of-use assets depreciation		
Right-of-use buildings	11 830	9 681
Right-of-use vehicles	7 133	6 338
Right-of-use plant and equipment	532	443
Total depreciation for Right-of-use assets	19 495	16 462
Intangible assets amortisation		
Internally generated computer software	6 308	6 754
Other computer software	1 284	1 547
Total amortisation for intangible assets	7 592	8 301
Total depreciation and amortisation	47 789	45 423

All non-current assets, having a limited useful life, are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential.

Useful life

Depreciation/amortisation is calculated on a straight-line basis over the estimated useful life of the following classes of assets as follows:

Class of asset	Useful life (years)
Buildings and improvements	1 - 60
Vehicles and aircraft	1 - 15
Plant and equipment	1 - 60
Accommodation and leasehold improvements	Remaining life of lease
Computer software	1 - 14
Right-of-use buildings	1 - 14
Right-of-use vehicles	3 - 5
Right-of-use plant and equipment	3

Review of accounting estimates

Assets' residual values, useful lives and depreciation/amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

4.3. Expenditure – SA Business and Non-SA Business

The following table includes all expenditure in relation to contracts above \$55,000 (GST inclusive) resulting from a procurement as defined in Treasurer's Instructions 18 – Procurement (TI 18). Arrangements between public authorities and arrangements with other governments are not included.

Expenditure is inclusive of non-recoverable GST.

	2024	Proportion SA and non-SA businesses
	\$'000	
Total expenditure with South Australian businesses	120 768	75.95%
Total expenditure with non-South Australian businesses	38 239	24.05%
	159 007	100.00%

Classification as SA business or non-SA business is generally based on circumstances as at the time of entering into a contract. For contracts entered into before 20 February 2023, where sufficient evidence of an assessment made under previous procurement requirements is known to SAPOL, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

5. Non-financial assets

5.1. Property, plant and equipment

Reconciliation of property, plant and equipment 2023-24

Property, plant and equipment comprises tangible owned and right-of-use (leased) assets.

2024	Accommodation				ROU		ROU		Capital	Total
	Land	Buildings & improv'ts	and leasehold improv'ts	Vehicles and aircraft	Plant and Equipment	Plant and equipment	Buildings	Vehicles	works in progress	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2023	71 361	168 434	23 179	5 836	28 451	1 179	102 625	11 026	13 925	426 016
Additions	-	-	-	-	43	-	-	-	87 054	87 097
Additions through revaluation	-	2 030	466	-	-	-	-	-	-	2 496
Recognition of new ROU assets	-	-	-	-	-	19	21 050	6 960	-	28 029
Transfers from capital works in progress	-	5 237	7 567	1 567	5 640	-	-	-	(20 011)	-
Net revaluation increment/(decrement)	47 210	76 391	12 820	6 022	-	-	1 582	-	-	144 025
Donated assets	-	-	-	-	406	-	-	-	-	406
Transfer between classes	(244)	(3 930)	2 696	-	1 478	-	-	-	-	-
Assets written off	(2 955)	(289)	(9)	(16)	-	-	-	-	-	(3 269)
Depreciation	-	(6 656)	(3 395)	(2 006)	(8 645)	(532)	(11 830)	(7 133)	-	(40 197)
Carrying amount at the end of the period	115 372	241 217	43 324	11 403	27 373	666	113 427	10 853	80 968	644 603
Gross carrying amount										
Gross carrying amount	115 372	241 517	43 479	19 212	127 243	1 331	148 263	21 117	80 968	798 502
Accumulated depreciation	-	(300)	(155)	(7 809)	(99 870)	(665)	(34 836)	(10 264)	-	(153 899)
Carrying amount at the end of the period	115 372	241 217	43 324	11 403	27 373	666	113 427	10 853	80 968	644 603

*All property, plant and equipment are classified in the level 3 fair value hierarchy except for land, building, transport vessels and aircraft which are valued at \$120.141 million (classified as level 2) and capital works in progress (not classified). Vehicles and aircraft also contain vehicles which are level 3 assets valued at \$3.936 million. Refer to note 7.2 for details about the lease liability for right-of-use assets.

South Australia Police
Notes to and forming part of the financial statements
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Reconciliation of property, plant and equipment 2022-23

2023	Land	Buildings & improv'ts	Accommodation and leasehold improv'ts	Vehicles and aircraft	Plant and Equipment	ROU Plant and equipment	ROU Buildings	ROU Vehicles	Capital works in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2022	69 422	171 790	25 545	6 447	28 496	313	61 872	9 004	11 441	384 330
Carrying amount at 1 July 2022	69 422	171 790	25 545	6 447	28 496	313	61 872	9 004	11 441	384 330
Additions	1 939	104	-	-	99	-	-	-	15 328	17 470
Recognition of new ROU assets	-	-	-	-	-	1 309	50 434	8 370	-	60 113
Transfers from capital works in progress	-	3 756	543	2 062	6 483	-	-	-	(12 844)	-
Donated assets	-	-	-	-	1 404	-	-	-	-	1 404
Transfer between classes	-	-	-	(615)	615	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	(10)	-	(10)
Assets written off	-	(104)	-	(23)	(42)	-	-	-	-	(169)
Depreciation and amortisation	-	(7 112)	(2 909)	(2 035)	(8 604)	(443)	(9 681)	(6 338)	-	(37 122)
Carrying amount at the end of the period	71 361	168 434	23 179	5 836	28 451	1 179	102 625	11 026	13 925	426 016
Gross carrying amount										
Gross carrying amount	71 361	195 171	34 633	16 006	122 087	1 845	128 221	20 114	13 925	603 363
Accumulated depreciation	-	(26 737)	(11 454)	(10 170)	(93 636)	(666)	(25 596)	(9 088)	-	(177 347)
Carrying amount at the end of the period	71 361	168 434	23 179	5 836	28 451	1 179	102 625	11 026	13 925	426 016

*All property, plant and equipment are classified in the level 3 fair value hierarchy except for land, transport vessels and aircraft which are valued at \$73.440 million (classified as level 2) and capital works in progress (not classified). Vehicles and aircraft also contain vehicles which are level 3 assets valued at \$3.719 million. Refer to note 7.2 for details about the lease liability for right-of-use assets.

South Australia Police
Notes to and forming part of the financial statements
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5.2. Property, plant and equipment owned by SAPOL

Property, plant and equipment comprises tangible owned and right of use (leased) assets.

Property, plant and equipment owned by SAPOL with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by SAPOL is initially recorded on a cost basis and subsequently measured at fair value. Where assets are acquired at no value or minimal value they are recorded at fair value in the Statement of Financial Position. Detail about SAPOL's approach to fair value is set out in note 10.1.

Property, plant and equipment owned by SAPOL includes \$72.5 million (2023: \$73.7 million) of fully depreciated plant and equipment still in use.

Impairment

Property, plant and equipment owned by SAPOL has not been assessed for impairment as they are non-cash generating assets, that are specialised in nature and held for continual use of their service capacity.

Revaluation of property, plant and equipment owned by SAPOL is undertaken on a regular cycle as detailed in note 10.1. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

5.3. Property, plant and equipment leased by SAPOL

Right-of-use assets leased by SAPOL as lessee are measured at cost and there were no indications of impairment of right-of-use assets.

Interest expense paid on lease liabilities is disclosed in note 7.2.

Short-term leases of 12 months or less and low value leases, where the underlying asset value is less than \$15 000, are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 4.1.

SAPOL has the following leases:

- 1171 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 1 year (60,000km) up to 5 years (100,000km). No contingent rental provisions exist within the lease agreements and no options exist to renew the leases at the end of their term.
- 4 building leases are held with DIT but are not governed by Premier and Cabinet Circular PC018, with rental payments monthly in arrears. Building lease terms range from 1 year to 4 years. No contingent rental provisions exist within the lease agreements but there are options to renew the leases at the end of their term.
- 31 building leases held with external lessors with rental payments monthly in arrears. Building lease terms range from 1 year to 23 years. No contingent rental provisions exist within the lease agreements but there are options to renew the leases at the end of their term.
- A building lease held with Plenary Justice (SA) Pty Ltd under a Public-Private Partnership Agreement (PPP) for regional police stations for SAPOL which is non-cancellable, with rental payments quarterly in arrears. Initial lease was signed in June 2005 for 25 years with a 5 year extension option that is more likely than not to be exercised. No residual value guarantee.
- A plant and equipment lease held with Aviair Pty Ltd is non-cancellable, with rental payments monthly in arrears. No residual value guarantee.

The lease liabilities related to the right-of-use assets are disclosed in note 7.2. Expenses related to leases, including short term and variable lease payment expenses, are disclosed in notes 4.2 and 4.1. Cash outflows related to leases are disclosed in note 8.2. SAPOL has not committed to any lease arrangements that have not commenced from 1 July 2024.

South Australia Police
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5.4. Intangible assets

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses. The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10 000.

The internally developed computer software includes software modules of SAPOL's Project Shield which are operational. SAPOL will continue to recognise software associated with Project Shield as it becomes operational.

All research and development costs that do not meet the capitalisation criteria outlined in AASB 138 *Intangible Assets* are expensed.

	Internally developed computer software	Other computer software	Capital works in progress	Total
	\$'000	\$'000	\$'000	\$'000
Reconciliation 2023-24				
Carrying amount at 30 June 2023	21 763	3 186	2 474	27 423
Additions	-	-	9 851	9 851
Transfers to/(from) capital works in progress	11 163	190	(11 353)	-
Assets written off	(13)	-	-	(13)
Amortisation	(6 308)	(1 284)	-	(7 592)
Carrying amount at the end of the period	26 605	2 092	972	29 669

Gross carrying amount				
Gross carrying amount	78 896	28 281	972	108 149
Accumulated amortisation	(52 291)	(26 189)	-	(78 480)
Carrying amount at the end of the period	26 605	2 092	972	29 669

	Internally developed computer software	Other computer software	Capital works in progress	Total
	\$'000	\$'000	\$'000	\$'000
Reconciliation 2022-23				
Carrying amount at at 30 June 2022	20 656	3 164	961	24 781
Prior year adjustment*	(21)	-	-	(21)
Adjusted carrying amount at the beginning of the period	20 635	3 164	961	24 760
Additions	-	-	11 028	11 028
Transfers to/(from) capital works in progress	7 882	1 633	(9 515)	-
Assets written off	-	(64)	-	(64)
Amortisation	(6 754)	(1 547)	-	(8 301)
Carrying amount at the end of the period	21 763	3 186	2 474	27 423

Gross carrying amount				
Gross carrying amount	70 210	28 327	2 474	101 011
Accumulated amortisation	(48 447)	(25 141)	-	(73 588)
Carrying amount at the end of the period	21 763	3 186	2 474	27 423

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

5.4 Intangible Asset (continued)

Amortisation of computer software is calculated on a straight-line basis over the estimated useful life of 5 years.

The amortisation period and the amortisation method for intangible assets is reviewed on an annual basis.

Intangibles assets owned by SAPOL includes \$53.0 million (2023: \$53.1 million) of fully depreciated intangible assets still in use.

5.5. Non-current assets classified as held for sale

	2024 \$'000	2023 \$'000
Land	500	500
Total non-current assets classified as held for sale	500	500

	2024 \$'000	2023 \$'000
Reconciliation of non-current assets classified as held for sale movement		
Carrying amount at the beginning of the period	500	500
Total non-current assets classified as held for sale	500	500

Non-current assets classified as held for sale represents land, buildings and vehicles which have been declared surplus to SAPOL's requirements.

SAPOL has measured the assets held for sale at the lower of carrying amount or fair value less costs to sell. Detail about SAPOL's approach to fair value is set out in note 10.1.

Independent site valuations have been provided for the properties upon their classification as held for sale. The valuations are based on recent market transactions for similar unrestricted land and buildings in the area and includes adjustment for factors specific to the land and building such as size and location.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

6. Financial assets

6.1. Cash and cash equivalents

	2024	2023
	\$'000	\$'000
SAPOL operating account	148 019	47 941
Accrual Appropriation Excess Funds	228 657	211 494
Total deposits with the Treasurer (Special deposit accounts)	376 676	259 435
Imprest account/cash on hand	369	369
Total cash and cash equivalents in the Statement of Financial Position	377 045	259 804
Total cash and cash equivalents in the Statement of Cash Flows	377 045	259 804

Cash is measured at nominal amounts. The Government has a policy to align agency cash balances with the appropriation and expenditure authority.

Deposits with the Treasurer

Although SAPOL controls the money in the Accrual Appropriation Excess Funds Account, its use must be approved by the Treasurer.

6.2. Receivables

	2024	2023
	\$'000	\$'000
Current		
From government entities	3 302	3 429
From non-government entities	3 399	2 018
Less impairment loss on receivables	(247)	(76)
Total receivables	6 454	5 371
GST input tax recoverable	8 507	3 952
Prepayments	5 445	4 873
Accrued revenue	5 520	5 883
Workers compensation and additional compensation recoveries	672	490
Lease incentive	-	5 919
Total current receivables	26 598	26 488
Non-current		
Workers compensation and additional compensation recoveries	3 984	4 325
Total non-current receivables	3 984	4 325
Total receivables	30 582	30 813

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

Other than as recognised in the allowance for impairment loss on receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivables on demand. There is no concentration of credit risk. Refer to note 10.2 for further information on risk management.

The net amount of GST recoverable from the ATO is included as part of receivables.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

6.2. Receivables (continued)

Allowance for impairment loss on contractual receivables

	2024	2023
	\$'000	\$'000
Carrying amount at the beginning of the period	76	101
Amounts written off	-	(5)
Amounts recovered during the year	(29)	-
Increase/(Decrease) in the allowance recognised in profit or loss	200	(20)
Carrying amount at end of the period	247	76

Impairment losses relate to contracts with customers external to SA Government. No impairment loss was recognised in relation to statutory receivables.

Refer to note 10.2 for details regarding credit risk and the methodology for determining impairment.

7. Liabilities

7.1. Payables

	2024	2023
	\$'000	\$'000
Current		
Creditors	76 669	28 449
Paid Parental Leave Scheme payable	106	121
Total current payables	76 775	28 570
Total payables	76 775	28 570

Payables are measured at nominal amounts. Payables and accrued expenses are recognised for all amounts owing but unpaid. Creditors are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

7.2. Financial Liabilities

All financial liabilities are leased liabilities. SAPOL measures lease liabilities \$139.556 million (2023: \$120.599 million) at discounted future lease payments using the DTF's incremental borrowing rate. There were no defaults or breaches on any of the financial liabilities throughout the year. The extension options are included in the lease liabilities as SAPOL is reasonably certain to extend the leases. Interest expense paid on lease liabilities during 2023-24 was \$4.228 million (2023: \$2.113 million).

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below:

	2024	2023
	\$'000	\$'000
Lease liabilities		
within 1 year	15 336	13 655
1 to 5 years	47 009	49 384
more than 5 years	110 603	95 862
Total lease liabilities (undiscounted)	172 948	158 901

Refer to note 5.3 for details about the right-of-use assets for lease liability.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

7.3. Provisions

	2024	2023
	\$'000	\$'000
Current		
Workers compensation	22 554	19 978
Additional compensation	4 937	3 273
Civil actions against police	408	143
Total current provisions	27 899	23 394
Non-current		
Workers compensation	84 727	86 432
Additional compensation	79 630	72 446
Total non-current provisions	164 357	158 878
Total provisions	192 256	182 272
Movement in provisions	2024	2023
	\$'000	\$'000
Workers' compensation		
Carrying amount at the beginning of the period	106 410	100 255
Increase resulting from re-measurement	24 362	27 368
Reduction due to payments	(23 490)	(21 213)
Carrying amount at the end of the period	107 281	106 410
Additional compensation		
Carrying amount at the beginning of the period	75 719	65 062
Increase resulting from re-measurement	12 166	13 808
Reduction due to payments	(3 318)	(3 151)
Carrying amount at the end of the period	84 567	75 719
Civil actions against police		
Carrying amount at the beginning of the period	143	233
Increase in the provision due to revision of estimates	576	147
Reduction due to payments	(311)	(237)
Carrying amount at the end of the period	408	143

Workers compensation provision (statutory and additional compensation schemes)

SAPOL is an exempt employer under the *Return to Work Act 2014*. Under a scheme arrangement, SAPOL is responsible for the management of workers rehabilitation and compensation and is directly responsible for meeting the cost of workers' compensation claims and the implementation and funding of preventive programs.

Accordingly, a liability has been reported to reflect unsettled workers compensation claims (statutory entitlements and additional compensation schemes).

The workers compensation provision is based on an actuarial assessment of outstanding expenditure as at 30 June 2024 provided by a consulting actuary engaged through the Office of the Commissioner of Public Sector Employment.

The additional compensation scheme provides continuing benefits to workers who have suffered eligible work-related injuries and whose entitlements have ceased under the statutory workers compensation scheme. Eligible injuries are

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

7.3 Provisions (continued)

nonserious injuries sustained in circumstances which involved, or appeared to involve, the commission of a criminal offence, or which arose from a dangerous situation.

There is a significant degree of uncertainty associated with estimating future claim and expense payments and also around the timing of future payments due to the variety of factors involved. The liability is impacted by agency claim experience relative to other agencies, average claim sizes and other economic and actuarial assumptions.

In addition to these uncertainties, the additional compensation scheme is impacted by the limited claims history and the evolving nature of the interpretation of, and evidence required to meeting, eligibility criteria. Given these uncertainties, the actual cost of additional compensation claims may differ materially from the estimate.

Civil actions against Police

Liabilities are reported to reflect unsettled actions against SAPOL.

7.4. Other liabilities

	2024	2023
	\$'000	\$'000
Current		
Unearned revenue	285	1 501
Accommodation incentive	594	594
Lease incentive	-	5 919
Total current other liabilities	879	8 014
Non-current		
Accommodation incentive	1 649	2 199
Total non-current other liabilities	1 649	2 199
Total other liabilities	2 528	10 213

Lease incentive

The lease incentive relates to SAPOL's contractual agreement for fit-out to Blackburn House.

Accommodation incentives

Accommodation incentives relate to MoAA arrangements with DIT for office accommodation. These arrangements do not comprise leases and the accommodation incentives do not comprise financial liabilities. DIT has provided accommodation improvements free of charge. The benefit of this incentive(s) is spread over the accommodation term so that each year reported accommodation expenses reflect the economic substance of the office accommodation arrangements and related benefits provided.

See note 5.3 for information about the accommodation improvements provided by DIT.

Unearned revenue

SAPOL recognises unearned revenue for consideration received in excess of obligations performed by SAPOL. The unearned revenue as at 30 June 2024 relates to South Australian Fixated Threat Assessment Centre.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2024

8. Other disclosures

8.1. Equity

The asset revaluation surplus is used to record increments and decrements in the fair value of property and plant and equipment to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

8.2. Cash flow

Cash Flow Reconciliation	2024	2023
	\$'000	\$'000
Reconciliation of net cash provided by operating activities to net cost of providing services		
Net cash provided by operating activities	172 013	52 413
Add / (less) non-cash items		
Depreciation and amortisation	(47 789)	(45 423)
Donated assets	406	1 404
Net gain from the disposal of non-current and other assets	283	443
Write-off of non-current assets	(3 282)	(233)
Capital accruals	55 196	3 622
Movement in assets and liabilities		
Increase/(decrease) in receivables	(23 541)	3 721
Increase/(decrease) in inventories	11	58
(Increase)/decrease in payables	(19 563)	(3 196)
(Increase)/decrease in other liabilities	1 765	3 017
(Increase)/decrease in employee related	(11 336)	7 813
(Increase)/decrease in provisions	(9 984)	(16 722)
Net result	114 179	6 917

Total cash outflow for leases was \$10.655 million (2022-23: \$14.882 million).

South Australia Police
Notes to and forming part of the financial statements
For the year ended 30 June 2024

9. Outlook

9.1. Unrecognised contractual commitments

Commitments include operating, capital and outsourcing commitments arising from contractual or statutory sources and are disclosed at their nominal value.

Contractual commitments to acquire property, plant and equipment

	2024	2023
	\$'000	\$'000
Within one year	8 509	7 743
Later than one year but not later than five years	950	-
Total contractual commitments to acquire property, plant and equipment	9 459	7 743

SAPOL's commitments are for major capital projects which includes motorcycle replacement, Thebarton barracks move, architecture services and Armoury containers.

Other contractual commitments

	2024	2023
	\$'000	\$'000
Within one year	50 595	58 837
Later than one year but not later than five years	106 809	87 536
Later than five years	137 425	131 835
Total other contractual commitments	294 829	278 208

Major other contractual commitments include MoAAs with DIT for accommodation.

There has been a prior period adjustment made on the other contractual commitments within one year. The adjustment relates to various duplicate commitments disclosed as at 30 June 2023.

9.2. Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

Contingent assets

SAPOL is not aware of any contingent assets.

Contingent liabilities

Claims for property damage or personal injury.

As at 30 June 2024, SAPOL has possible exposures resulting from litigation (or pending litigation) in respect of claims for property damage or personal injury/death.

Rewards for unsolved murders

As at 30 June 2024 the value of outstanding rewards for unsolved murders was \$37.8 million (2023: \$37.8 million). No provision has been made in the financial statements for this amount as considerable doubt exists as to the amount and timing of rewards that will actually be paid.

South Australia Police

Notes to and forming part of the financial statements

For the year ended 30 June 2024

9.3. Impact of Standards not yet implemented.

SAPOL has assessed the impact of the new and amended Australian Accounting Standards and Interpretations not yet effective and does not expect these to have a material impact on SAPOL's financial statements.

No Australian Accounting Standards have been early adopted.

9.4. Events after reporting period

SAPOL are not aware of any events after reporting period.

10. Measurement and risk

10.1. Fair value

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

The revaluation process is reviewed by SAPOL when revaluations take place.

Non-current tangible assets are valued at fair value and revaluation of non-current assets or a group of assets is only performed when the fair value at the time of acquisition is greater than \$1 million and estimated useful life is greater than three years.

Revaluation is undertaken on a regular cycle as detailed below. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

Fair value hierarchy

SAPOL classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation:

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

SAPOL's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

During 2024 and 2023, SAPOL had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

Land and buildings

An independent valuation of land and buildings was performed by a Certified Practising Valuer from JLL Public Sector Valuation Pty Ltd, as at 30 June 2024.

Fair value of land has been determined using the market approach. The valuation was based on recent market transactions for similar land in the area and includes adjustment for factors specific to the land such as size and location. For land classified as restricted in use, adjustments were applied to reflect the restriction.

South Australia Police
Notes to and forming part of the financial statements
For the year ended 30 June 2024

10.1. Fair Value (continued)

The fair value of buildings was determined using current replacement cost, due to there not being an active market. The current replacement cost considered the need for ongoing provision of government services, specialised nature and restricted use of the assets, their size, condition and location.

The valuation used estimates about construction materials that would be required to replace the buildings, information about current construction costs were derived from building costs guides, internal records such as procurement documents, and the estimated useful life due to age and condition of the building.

Plant and equipment, transport vessels and aircraft

All items of plant and equipment, transport vessels and aircraft with a fair value at the time of acquisition less than \$1.5 million and an estimated useful life less than three years has not been revalued in accordance with APS 116D. The carrying value of these items are deemed to approximate fair value.

An independent valuation of transport vessels and aircraft with a fair value of greater than \$1 million was performed by a Certified Practising Valuer from Valuations and Appraisal Services Australasia Pty Ltd, as at 30 June 2024.

10.2. Financial instruments

Financial risk management

Financial risk management is managed by SAPOL's Financial Management Services Branch. SAPOL's risk management policies are in accordance with the *SA Government Risk Management Guide* and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

SAPOL's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of financial instruments held.

Liquidity risk

SAPOL is funded principally from appropriation by the SA Government. SAPOL works DTF to determine the cash flows associated with its government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Refer to notes 1.2 and 2.1 for further information.

Credit risk

SAPOL has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history.

No collateral is held as security and no credit enhancements relate to financial assets held by SAPOL.

Impairment of financial assets

Loss allowances for receivables are not measured and recognised using the simplified expected credit loss approach prescribed in AASB 9. Instead, SAPOL undertakes a comprehensive review of all non-SAG outstanding debtors on a case-by-case basis with a view to collectability of monies owed.

Receivables from non-government debtors comprise a large number of small balances. A listing is maintained of debtors where recoveries are unlikely, and a loss allowance is created.

SAPOL receives the Debtors Management Report monthly from the Accounts Receivable (AR) Invoicing Team at Shared Services SA (SSSA). As per the arrangement between the two agencies, SSSA initially undertake recovery actions via monthly statements, phone calls and demand letters to customers that have overdue SAPOL invoices, where the debt is less than 180 days overdue.

South Australia Police
Notes to and forming part of the financial statements
For the year ended 30 June 2024

10.2. Financial instruments (continued)

Once SSSA have exhausted all avenues for recovery, receivables aged greater than 180 days are referred back to SAPOL for action. Once a debtor has been referred to the agency, the matter is appraised and either managed internally or progressed to a mercantile debt collection agency for recovery.

There were no material impairment losses recognised in the year.

Credit loss of Government debtors is considered to be nil based on the nature of counterparties and external credit ratings. Nonetheless inter-agency receivables are assessed individually and confirmed with the relevant public authority to ensure agreement between the public authorities on the quantum of the debt.

Cash and debt investments

SAPOL considers that its cash and cash equivalents have low credit risk based on the external credit rating of the counterparties and therefore the expected credit loss is nil.

All of SAPOL's debt investments at amortised cost are considered to have low credit risk and consideration of expected credit loss was limited to 12 months expected losses. The expected credit loss is nil.

Market risk

SAPOL does not trade in foreign currency, nor enter into transactions for speculative purposes, nor for hedging. SAPOL does not undertake any hedging in relation to interest or foreign currency risk and manages its risk as per the government's risk management strategy articulated in *TI 23 Management of Foreign Currency Exposures*.

Exposure to interest rate risk may arise through its interest bearing liabilities, including borrowings. As at 30 June 2024, SAPOL had no borrowings.

Categorisation of financial instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset / financial liability note.

Classification of financial instruments

SAPOL measures all financial instruments at amortised cost except for lease liabilities which are measured at the present value of future lease payments.

South Australia Police (SAPOL)

Administered Financial Statements

For the year ended 30 June 2024

South Australia Police
Statement of Administered Comprehensive Income
for the year ended 30 June 2024

		2024	2023
	Note	\$'000	\$'000
Administered income			
Appropriation	A4.1	730	646
Fees and charges	A4.2	95 035	94 187
Total administered income		95 765	94 833
Administered expenses			
Employee related expenses		684	600
Supplies and services	A5.1	2 819	2 682
SA Government transfers		16 103	16 054
Payments to Consolidated Account		76 190	75 526
Total administered expenses		95 796	94 862
Net result		(31)	(29)
Total comprehensive result		(31)	(29)

The accompanying notes form part of these financial statements.

South Australia Police
Statement of Administered Financial Position
as at 30 June 2024

		2024	2023
	Note	\$'000	\$'000
Administered current assets			
Cash and cash equivalents	A7.1	24 054	26 540
Receivables		267	254
Total current assets		24 321	26 794
Total assets		24 321	26 794
Administered current liabilities			
Payables		5 860	6 743
Other liabilities	A6.1	17 956	19 515
Total current liabilities		23 816	26 258
Total liabilities		23 816	26 258
Net assets		505	536
Administered equity			
Retained earnings		505	536
Total equity		505	536

The accompanying notes form part of these financial statements.

South Australia Police
Statement of Administered Cash Flows
for the year ended June 2024

		2024	2023
	Note	\$'000	\$'000
Cash flows from operating activities			
Cash inflows			
Appropriation		730	646
Fees and charges		95 022	94 171
Exhibit monies		-	1 881
Cash generated from operating activities		95 752	96 698
Cash outflows			
Employee related payments		(684)	(600)
Supplies and services		(2 806)	(2 666)
SA Government transfers		(16 224)	(16 064)
Payments to consolidated account		(76 965)	(75 590)
Exhibit monies		(1 517)	-
Unclaimed property		(42)	(99)
Cash used in operating activities		(98 238)	(95 019)
Net cash provided by/(used in) operating activities	A7.1	(2 486)	1 679
Net increase/(decrease) in cash and cash equivalents		(2 486)	1 679
Cash and cash equivalents at the beginning of the period		26 540	24 861
Cash and cash equivalents at the end of the period		24 054	26 540

The accompanying notes form part of these financial statements.

South Australia Police
Schedule of Income and Expenses attributable to Administered Items
for the year ended 30 June 2024

Schedule of Income and Expenses attributable to Administered Items

Activities - refer note A2	Victims of Crime				Public Private Partnership (PPP)			
	Expiation Fees		Levy		Special Acts		Partnership (PPP)	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Administered income								
Appropriation	-	-	-	-	661	579	-	-
Fees and charges	76 190	75 526	15 898	15 839	-	-	2 819	2 682
Total administered income	76 190	75 526	15 898	15 839	661	579	2 819	2 682
Administered expenses								
Employee related expenses	-	-	-	-	684	600	-	-
Supplies and services	-	-	-	-	-	-	2 819	2 682
SA Government transfers	-	-	15 898	15 839	-	-	-	-
Payments to Consolidated Account	76 190	75 526	-	-	-	-	-	-
Total administered expenses	76 190	75 526	15 898	15 839	684	600	2 819	2 682
Net result	-	-	-	-	(23)	(21)	-	-

Activities - refer note A2	Firearms Safety Training Levy		Other		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Administered income						
Appropriation	-	-	69	67	730	646
Fees and charges	128	140	-	-	95 035	94 187
Total administered income	128	140	69	67	95 765	94 833
Administered expenses						
Employee related expenses	-	-	-	-	684	600
Supplies and services	-	-	-	-	2 819	2 682
SA Government transfers	128	140	77	75	16 103	16 054
Payments to Consolidated Account	-	-	-	-	76 190	75 526
Total administered expenses	128	140	77	75	95 796	94 862
Net result	-	-	(8)	(8)	(31)	(29)

South Australia Police
Schedule of Assets and Liabilities attributable to Administered Items
as at 30 June 2024

Schedule of Assets and Liabilities attributable to Administered Items

Activities - refer note A2

	Unclaimed Property		Exhibit Monies		Expiation Fees	
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered current assets						
Cash and cash equivalents	368	409	17 589	19 106	4 396	5 171
Receivables	-	-	-	-	-	-
Total current assets	368	409	17 589	19 106	4 396	5 171
Total administered assets	368	409	17 589	19 106	4 396	5 171
Administered current liabilities						
Payables	-	-	-	-	4 390	5 165
Other current liabilities	367	409	17 589	19 106	-	-
Total current liabilities	367	409	17 589	19 106	4 390	5 165
Total administered liabilities	367	409	17 589	19 106	4 390	5 165
Net assets	1	-	-	-	6	6

	Victims of Crime		Special Acts		Public Private Partnership (PPP)	
	Levy					
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered current assets						
Cash and cash equivalents	1 171	1 291	-	22	-	-
Receivables	-	-	-	-	267	254
Total current assets	1 171	1 291	-	22	267	254
Total administered assets	1 171	1 291	-	22	267	254
Administered current liabilities						
Payables	1 171	1 291	-	-	267	254
Other current liabilities	-	-	-	-	-	-
Total current liabilities	1 171	1 291	-	-	267	254
Total administered liabilities	1 171	1 291	-	-	267	254
Net assets	-	-	-	22	-	-

South Australia Police
Schedule of Assets and Liabilities attributable to Administered Items
as at 30 June 2024

Activities - refer note A2	Firearms Safety					
	Training Levy		Other		Total	
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered current assets						
Cash and cash equivalents	32	33	498	508	24 054	26 540
Receivables	-	-	-	-	267	254
Total current assets	32	33	498	508	24 321	26 794
Total administered assets	32	33	498	508	24 321	26 794
Administered current liabilities						
Payables	32	33	-	-	5 860	6 743
Other current liabilities	-	-	-	-	17 956	19 515
Total current liabilities	32	33	-	-	23 816	26 258
Total administered liabilities	32	33	-	-	23 816	26 258
Net assets	-	-	498	508	505	536

The above statement should be read in conjunction with the accompanying notes.

South Australia Police
Notes to and forming part of the Administered Financial Statements
for the year ended 30 June 2024

A1. Basis of preparation and accounting policies

The basis of preparation for the administered financial statements is the same as the basis outlined in note 1.1. SAPOL, applies the same accounting policies to the administered financial statements as set out in the notes to SAPOL's financial statements.

Basis of Preparation

Income from expiation fees, Victims of Crime Levy and firearms safety training levy are recognised on receipt. All other elements of SAPOL's Statement of Administered Comprehensive Income and Statement of Administered Financial Position have been prepared on an accrual basis.

A2. Objectives/Activities of SAPOL's administered items

SAPOL's administered items are structured to contribute to these main activities:

Unclaimed property

SAPOL holds unclaimed monies and proceeds from disposal of found properties. These proceeds from disposal of found properties are held for a period of six months and are then passed to government. SAPOL treats these items in accordance with the *Police Regulations 2014*.

Exhibit monies

SAPOL holds cash being confiscated at the time of an offence (that is, items found at a crime scene, or which were part of a theft). These items are held as an exhibit which may be presented to the court as evidence at the time the offence is heard. The court may decide that the items are returned or confiscated and passed to the government.

Expiation fees

SAPOL collects expiation revenue arising from expiation notices issued by police officers and other authorised officers. SAPOL treats the collected expiation revenue pursuant to the requirements of the *Expiation of Offences Act 1996*. Monies collected are paid into the consolidated account or to the Government agency accountable for the fees. This includes collection of expiation revenue relating to a zero-tolerance approach to Protect SA's Fruit Fly Free Status under the *Plant Health Act 2009*.

Victims of Crime Levy

SAPOL collects the Victims of Crime Levy on expiation notices pursuant to the *Victims of Crime Act 2001*. Levies collected are paid into the Victims of Crime Fund operated by the Attorney-General's Department. These are shown as intra-government transfers in the Statement of Administered Comprehensive Income.

Special Acts

SAPOL receives separate appropriation for the payment of salaries in relation to the Commissioner of Police. Funding is provided under 'Recurrent Expenditure - Special Acts'. Employee related expenditure in administered items reflects cash payments only. The liabilities are recorded as SAPOL controlled items.

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A2. Objectives/Activities of SAPOL's administered items (continued)

Public Private Partnership

In June 2005 the Minister of Infrastructure executed a 25-year agreement with Plenary Justice Pty Ltd (Plenary) for regional police stations for SAPOL and courts for the Courts Administration Authority (CAA).

The public private partnership (PPP) includes court facilities at Port Lincoln, Victor Harbor, Berri and Port Pirie.

Under the PPP agreement, SAPOL is responsible for paying lease payments to Plenary for sites occupied by both SAPOL and CAA. SAPOL invoices CAA for the sites that they occupy.

Only the income and expenditure associated with the sites occupied by CAA are recognised as administered items.

Firearms Safety Training Levy

SAPOL collects the Firearms Safety Training Levy as part of firearms licence fees. The Firearms Safety Training Levy is transferred to TAFE SA. The levy subsidises compulsory Firearms Safety Training, run by TAFE SA that all applicants for firearms licences must undertake before being issued with their firearms licence.

Other

SAPOL receives appropriation with respect to a grant payment for a Community Service Obligation payment to South Australian Water Corporation. The Community Service Obligation payment covers the cost of water and sewage rates forgone on emergency service-related properties.

SAPOL has no control over the use of the funds listed above.

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A3. Budget performance

The budget performance table compares SAPOL's outcomes against budget information presented to Parliament (2023-24 Budget Paper 4, Volume 3). Appropriation reflects appropriation issued to special deposit accounts (and deposit accounts) controlled by SAPOL. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

		Original budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
Statement of Administered Comprehensive Income				
Administered Income				
Appropriation		581	730	149
Fees and charges	a	121 506	95 035	(26 471)
Total administered income		122 087	95 765	(26 322)
Administered Expenses				
Employee related expenses		512	684	172
Supplies and services		2 562	2 819	257
SA Government transfers	a	19 686	16 103	(3 583)
Payments to Consolidated Account	a	99 327	76 190	(23 137)
Total administered expenses		122 087	95 796	(26 291)
Net result		-	(31)	(31)

Explanations are provided for variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

- a) Expiation revenue was lower than budgeted as a result of delays in the implementation of Mobile Phone Detection Cameras. This delay impacted budgeted transfers to the Consolidation Account and the Victims of Crime Fund.

SAPOL has no administered investing expenditure budget or actual expenditure.

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A4. Income

A4.1 Appropriation

	2024	2023
	\$'000	\$'000
Appropriation from Consolidated Account pursuant to the <i>Police Act 1998</i>	661	579
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act 2023</i>	69	67
Total revenues from appropriation	730	646

Appropriations are recognised on receipt. Appropriation pursuant to the *Appropriation Act 2023* consists of only operational funding.

A4.2 Fees and charges

	2024	2023
	\$'000	\$'000
Expiation revenue	76 190	75 526
Victims of Crime Levy	15 898	15 839
PPP cost recovery *	2 819	2 682
Firearms Safety Training Levy	128	140
Total fees and charges	95 035	94 187

*This amount includes cost recovery from the Courts Administration Authority for PPP lease payments (refer to note A2).

Expiation revenue, Victims of Crime Levy and Firearms Safety Training Levy are recognised on receipt.

A5. Expenses

A5.1 Supplies and services

	2024	2023
	\$'000	\$'000
PPP lease payments	2 819	2 682
Total supplies and services	2 819	2 682

Expenses relate to PPP lease payments paid by SAPOL on behalf of CAA. The expenditure is offset by cost recovery from CAA. Refer to note A2 and note A4.2.

A6. Liabilities

A6.1 Other liabilities

	2024	2023
	\$'000	\$'000
Current		
Exhibit monies held	17 589	19 106
Unclaimed property held for SA Government	367	409
Total other liabilities	17 956	19 515

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A7. Other disclosures

A7.1 Cash flow reconciliation

	2024	2023
	\$'000	\$'000
Reconciliation of cash and cash equivalents at the end of the reporting period		
Cash and cash equivalents disclosed in the Statement of Financial Position	24 054	26 540
Balance as per the Statement of Cash Flows	24 054	26 540
Reconciliation of net cash provided by/(used in) operating activities to net result		
Net cash provided by/(used in) operating activities	(2 486)	1 679
Movement in assets and liabilities		
Increase/(decrease) in receivables	13	16
(Increase)/decrease in payables	883	58
(Increase)/decrease in other liabilities	1 559	(1 782)
Net result	(31)	(29)