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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 2025.

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 2025, its financial performance and its cash flows for 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 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2025
- a Statement of Administered Financial Position as at 30 June 2025
- a Statement of Administered Cash Flows for the year ended 30 June 2025
- a Schedule of Income and Expenses attributable to Administered Items for the year ended 30 June 2025
- a Schedule of Assets and Liabilities attributable to Administered Items as at 30 June 2025
- 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 2025.

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

22 September 2025

**South Australia Police
(SAPOL)**

Financial Statements

For the year ended 30 June 2025

South Australia Police
Certification of the Financial Statements
for the year ended 30 June 2025

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
15 September 2025



Stephen Johnin
Executive Director, Business Service
15th September 2025

South Australia Police
Statement of Comprehensive Income
for the year ended 30 June 2025

		2025	2024
	Note	\$'000	\$'000
Income			
Appropriation	3.1	1 112 018	999 894
Grants and subsidies	3.2	8 521	5 369
Fees and charges	3.3	32 864	34 573
Intra-government transfers	3.4	132 630	190 067
Resources received free of charge	3.5	26 154	4 798
Net gain/(loss) from the disposal of non-current and other assets	3.6	6	283
Other income	3.7	6 451	9 264
Total income		1 318 644	1 244 248
Expenses			
Employee related expenses	4.1	944 601	877 127
Supplies and services	4.2	223 023	198 140
Payments to Consolidated Account		40 150	-
Depreciation and amortisation	4.4	52 459	47 789
Write down of non-current assets		15 498	3 282
Borrowing costs		4 946	4 228
Total expenses		1 280 677	1 130 566
Net result		37 967	113 682
Other comprehensive income			
Changes in property, plant and equipment asset revaluation surplus		-	142 443
Total other comprehensive income		-	142 443
Total comprehensive result		37 967	256 125

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 2025

		2025	2024
	Note	\$'000	\$'000
Current assets			
Cash and cash equivalents	5.2	330 612	377 045
Receivables	5.3	21 453	26 101
Inventories		295	266
Non-current assets classified as held for sale	5.8	325	500
Total current assets		352 685	403 912
Non-current assets			
Receivables	5.3	4 497	3 984
Property, plant and equipment	5.4	722 214	644 603
Intangible assets	5.7	30 289	29 669
Total non-current assets		757 000	678 256
Total assets		1 109 685	1 082 168
Current liabilities			
Payables	6.2	40 259	76 775
Employee related liabilities	6.4	112 133	100 786
Provisions	6.5	32 825	27 899
Other financial liabilities	6.3	16 343	15 688
Other non-financial liabilities	6.6	928	879
Total current liabilities		202 488	222 027
Non-current liabilities			
Employee related liabilities	6.4	188 181	180 155
Provisions	6.5	175 995	164 357
Other financial liabilities	6.3	113 887	123 868
Other non-financial liabilities	6.6	1 055	1 649
Total non-current liabilities		479 118	470 029
Total liabilities		681 606	692 056
Net assets		428 079	390 112
Equity			
Retained earnings		73 578	20 931
Asset revaluation surplus	7.1	269 281	283 961
Contributed capital		85 220	85 220
Total equity		428 079	390 112

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 2025

		Contributed capital	Asset revaluation surplus	Retained earnings	Total equity
	Note	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2023		85 220	141 518	(92 751)	133 987
Net result from 2023-24		-	-	114 179	114 179
Gain/-or loss on revaluation of property plant and equipment during 2023-24		-	142 443	-	142 443
Total comprehensive result from 2023-24		-	142 443	114 179	256 622
Balance at 30 June 2024		85 220	283 961	21 428	390 609
Prior period adjustment*	3.7	-	-	(497)	(497)
Adjusted balance at 1 July 2024		85 220	283 961	20 931	390 112
Net result from 2024-25		-	-	37 967	37 967
Equity transfer on asset disposal			(14 680)	14 680	
Total comprehensive result from 2024-25		-	(14 680)	52 647	37 967
Balance at 30 June 2025	7.1	85 220	269 281	73 578	428 079

* There has been a prior period adjustment made on the retained earnings as at 30 June 2024. The adjustment of \$0.497 million adjusted between receivables and other income relating to goods and services recoveries in the prior year. The adjustment is in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors, and resulted in a decrease in the receivables and other income due to an incorrect recognition.

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 2025

		2025	2024
	Note	\$'000	\$'000
Cash flows from operating activities			
Cash inflows			
Appropriation		1 112 018	999 894
Fees and charges		32 919	33 740
Grants and funding		96 541	5 159
GST recovered		35 048	21 797
Intra-government transfers		44 307	190 143
Receipts for paid parental leave scheme		1 064	-
Other receipts		15 067	11 201
		1 336 964	1 261 934
Cash outflows			
Employee related payments		(910 183)	(855 728)
Payments for supplies and services		(309 850)	(228 684)
Payments to Consolidated Account		(40 150)	-
Interest paid		(4 946)	(4 228)
Other payments		(1 225)	(1 281)
		(1 266 354)	(1 089 921)
Net cash from operating activities	7.2	70 610	172 013
Cash flows from investing activities			
Cash inflows			
Proceeds from the sale of property, plant and equipment		541	537
		541	537
Cash outflows			
Purchase of property, plant and equipment		(108 257)	(44 654)
		(108 257)	(44 654)
Net cash used in investing activities		(107 716)	(44 117)
Cash flows from financing activities			
Cash outflows			
Repayment of principal portion of lease liabilities		(9 327)	(10 655)
Net cash used in financing activities		(9 327)	(10 655)
Net increase/(decrease) in cash and cash equivalents		(46 433)	117 241
Cash and cash equivalents at the beginning of the reporting period		377 045	259 804
Cash and cash equivalents at the end of the reporting period	5.2	330 612	377 045

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 2025

NOTES TO THE FINANCIAL STATEMENTS

1	About South Australia Police.....	6
1.1.	Basis of preparation	6
1.2.	Objectives and programs	7
1.3.	Budget performance.....	9
1.4.	Significant transactions with government related entities	10
2.	Board and committees	11
2.1.	Key management personnel	11
2.2.	Board and Committees	11
3.	Income.....	13
3.1.	Appropriation	13
3.2.	Grants and subsidies	13
3.3.	Fees and charges	14
3.4.	Intra-government transfers.....	15
3.5.	Resources received free of charge	15
3.6.	Net gain from the disposal of non-current and other assets	16
3.7.	Other income.....	16
4.	Expenses.....	17
4.1.	Employee related expenses.....	17
4.2.	Supplies and services	18
4.2	Supplies and services (continued).....	19
4.3.	Expenditure – SA Business and Non-SA Business	19
4.4.	Depreciation and amortisation	20
5.	Assets.....	21
5.1.	Financial assets	21
5.2.	Cash and cash equivalents	21
5.3.	Receivables.....	22
5.4.	Property, plant and equipment.....	23
5.5.	Property, plant and equipment owned by SAPOL	25
5.6.	Property, plant and equipment leased by SAPOL	25
5.6	Property, plant and equipment leased by SAPOL (continued)	26
5.7.	Intangible assets	26
5.8.	Non-current assets classified as held for sale	27
6.	Liabilities.....	28
6.1.	Financial liabilities	28
6.2.	Payables.....	28
6.3.	Other financial Liabilities	28
6.4.	Employee related liabilities.....	29
6.5.	Provisions.....	31
6.6.	Other non-financial liabilities	32
7.	Other disclosures.....	33
7.1.	Equity	33
7.2.	Cash flow.....	33
8.	Outlook.....	34
8.1.	Unrecognised contractual commitments.....	34
8.2.	Contingent assets and liabilities.....	34
8.3.	Impact of standards not yet effective	34
8.4.	Events after reporting period.....	34
9.	Measurement and risk	35
9.1.	Fair value.....	35
9.1.	Fair value (continued)	36
9.2.	Financial instruments	36

South Australia Police

Notes to and forming part of the financial statements

for the year ended 30 June 2025

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 that are to be sold, consumed, or realised as part of the normal operating cycle have been classified as current assets. Liabilities that are due to be settled within 12 months after the end of the reporting period or for which SAPOL has no right to defer the settlement for at least 12 months after the end of the reporting period are classified as current liabilities. All other assets and liabilities are classified as non-current.

Material accounting policies are set out throughout these notes.

SAPOL is liable for fringe benefits tax (FBT) and goods and services tax (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 2025

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 2025

Income and expenses by program	Public Safety		Crime and Criminal Justice Services		Road Safety		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income								
Appropriation	405 923	360 489	572 010	526 887	134 085	112 518	1 112 018	999 894
Grants and subsidies	3 155	2 108	3 996	2 452	1 370	809	8 521	5 369
Fees and charges	24 633	25 535	4 546	4 651	3 685	4 387	32 864	34 573
Intra-government transfers	43 107	64 237	22 449	51 052	67 074	74 778	132 630	190 067
Resources received free of charge	9 406	1 735	11 913	2 242	4 835	821	26 154	4 798
Net gain from the disposal of non-current and other assets	2	109	3	122	1	52	6	283
Other income	2 381	3 592	3 019	3 958	1 051	1 714	6 451	9 264
Total income	488 607	457 805	617 936	591 364	212 101	195 079	1 318 644	1 244 248
Expenses								
Employee related expenses	354 453	321 682	455 221	429 225	134 927	126 220	944 601	877 127
Supplies and services	77 169	73 086	93 670	83 830	52 184	41 224	223 023	198 140
Payments to Consolidated Account	14 867	-	18 829	-	6 454	-	40 150	-
Depreciation and amortisation	20 491	18 386	23 053	20 678	8 915	8 725	52 459	47 789
Write down of non-current assets	6 054	1 263	6 810	1 420	2 634	599	15 498	3 282
Borrowing costs	1 514	1 503	2 551	2 146	881	579	4 946	4 228
Total expenses	474 548	415 920	600 134	537 299	205 995	177 347	1 280 677	1 130 566
Net result	14 059	41 885	17 802	54 065	6 106	17 732	37 967	113 682

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2025

1.3. Budget performance

The budget performance table compares SAPOL's outcomes against budget information presented to Parliament (2024 - 25 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 2025 \$'000	Actual 2025 \$'000	Variance \$'000
Statement of Comprehensive Income				
Income				
Appropriation		1 102 103	1 112 018	9 915
Grants and subsidies		6 049	8 521	2 472
Fees and charges		31 512	32 864	1 352
Intra-government transfers		88 951	132 630	43 679
Resources received free of charge		-	26 154	26 154
Net gain from the disposal of non-current and other assets		-	6	6
Other income		3 233	6 451	3 218
Total income		1 231 848	1 318 644	86 796
Expenses				
Employee related expenses		900 584	944 601	44 017
Supplies and services		200 173	223 023	22 850
Payments to Consolidated Account		-	40 150	40 150
Depreciation and amortisation		49 233	52 459	3 226
Write down of non-current assets		-	15 498	15 498
Borrowing costs		4 043	4 946	903
Total expenses		1 154 033	1 280 677	126 644
Net result		77 815	37 967	(39 848)
Total comprehensive result		77 815	37 967	(39 848)

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

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2025

1.3 Budget performance (continued)

	Note	Original budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000
Investing expenditure summary				
Total major projects	a	70 401	94 837	(24 436)
Total annual programs	b	18 244	22 712	(4 468)
Total investing expenditure		88 645	117 549	(28 904)

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

- a) Major projects – SAPOL actual spend was above budget predominantly due to additional expenditure on the Gepps Cross Relocation and SA Police Barracks Relocation projects.
- b) Annual programs – SAPOL actual spend was above budget predominantly due to additional expenditure on SAPOL security programs and Weapons Training Range remediation.

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 2025

2. Board and committees

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.

2.1. Key management personnel

Key management personnel of SAPOL include the Minister for Police, 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*.

	2025	2024
	\$'000	\$'000
Compensation		
Salaries and other short-term employee benefits	4 793	4 776
Post-employment benefits	836	903
Termination benefits	127	2
Total compensation	5 756	5 681

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

Apart from the remuneration for key management personnel, SAPOL does not have material transactions with key management personnel, their close family members and/or their controlled or jointly controlled entities.

2.2. Board and Committees

Police Review Tribunal

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

Mr Field, Frederick
Mr Forrest, Terence Frederick
Mr Fahey, John
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
Mr Cameron, Hamish*
Ms Williams, Linda*
Mr Parrott, Ian*
Mr Johinke, 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 2025

2.2 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*
 Mr Cameron, Hamish*
 Mr Papworth, Rob*
 Mr Sorenson, Glenn*
 Mr Cagialis, Bill*

* These board/committee members are current SA Government employees. 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:

	2025	2024
\$0	11	10
\$1 - \$19 999	7	7
Total number of members	18	17

The total remuneration received or receivable by members was \$0.032 million (2024: \$0.022 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.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2025

3. Income

3.1. Appropriation

Appropriations are recognised as income on receipt.

Appropriation pursuant to the *Appropriation Act 2024* (the *Act*) provided funding of \$1,112.018 million (2024: \$999.894 million) for operational and capital projects purposes.

3.2. Grants and subsidies

Commonwealth-sourced grants	2025	2024
	\$'000	\$'000
Grants and subsidies	8 370	5 319
Total Commonwealth-sourced grants	8 370	5 319
SA Government grants and subsidies	151	50
Total SA Government grants and subsidies	151	50
Total grants and subsidies	8 521	5 369

Commonwealth-sourced and SA Government grants and funding of \$8.521 million (2024: \$5.369 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.

During 2024-25 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
- Drill style exercise - Australia-New Zealand Counter-Terrorism Committee (ANZCTC)
- National Criminal Intelligence System (NCIS) Engagement with ACIC
- Operation Midrealm
- National Firearms Register
- Disaster Risk Reduction Program
- Probity Fees for Consumer and Business Services

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

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2025

3.3. Fees and charges

	2025 \$'000	2024 \$'000
Police security services	15 982	16 398
Firearms licences and registration fees	6 611	6 978
Police information requests	3 180	3 263
Clamping and impound fees	4 856	5 136
Escorts - wide load/other	1 641	2 127
Other fees	594	671
Total fees and charges	32 864	34 573

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 2025

3.4. Intra-government transfers

	2025	2024
	\$'000	\$'000
Transfers received from other SA Government entities		
Contributions from the Community Road Safety Fund ⁽¹⁾	49 048	47 852
Contingency funding provided by DTF ⁽²⁾	42 939	101 556
Contributions from the Community Emergency Services Fund ⁽³⁾	26 556	25 908
Road Safety Development Funding ⁽⁴⁾	10 840	10 805
Prosecution and other court fees ⁽⁵⁾	1 576	1 617
Other Intra-government transfers	1 671	2 329
Total Intra-government transfers	132 630	190 067

Intra-government transfers are recognised as income on receipt.

- (1) Community Road Safety Fund (CRSF) – SAPOL received \$49.048 million (2024: \$47.852 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) DTF Contingency Fund – SAPOL received \$21.577 million for the Thebarton Barracks relocation project, Enterprise Agreement \$21.302 million and Executive remuneration review \$0.060 million.
- (3) Community Emergency Services Fund (CESF) – SAPOL received \$26.556 million (2024: \$25.908 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
- (4) 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 2025, \$4.250 million (2024: \$4.039 million) is within Receivables – refer note 5.3.
- (5) 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.

3.5. Resources received free of charge

	2025	2024
	\$'000	\$'000
Services received free of charge - other entities	4 041	3 925
Services received free of charge - Department of the Premier and Cabinet	478	467
Services received free of charge - Audit	347	-
Contributed / donated asset revenue	21 288	406
Total resources received free of charge	26 154	4 798

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 \$0.419 million (2024: \$0.409 million) and media monitoring services valued at \$0.059 million (2024: \$0.058 million) from the Department of the Premier and Cabinet.

SAPOL also receives audit services free of charge from the Audit Office of South Australia in relation to work performed under the *Public Finance and Audit Act 1987*. A corresponding expense is recognised in the financial statements. No other services were provided by the Audit Office of South Australia.

In 2024-25 SAPOL received \$0.752 million in assets free of charge from Commonwealth Government.

In 2024-25 SAPOL received a \$20.536 million land asset from the Courts Administration Authority for the City Staging site.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2025

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

	2025	2024
	\$'000	\$'000
Land and buildings		
Proceeds from disposal	51	-
Net gain from disposal of land and buildings	51	-
Vehicles		
Proceeds from disposal	-	537
Net gain from disposal of vehicles	-	537
Other PPE		
Proceeds from disposal other PPE	4	-
Net gain from disposal of other PPE	4	-
Total assets		
Proceeds from disposal	55	537
Net gain from disposal of owned assets	55	537
Net gain/(loss) on disposal of right-of-use assets	(49)	(254)
Total net gain/(loss) from disposal of non-current assets	6	283

Gains/loss on modification of right-of-use (ROU) assets include derecognition of the ROU assets (note 5.6) and associated lease liabilities (note 6.3) where the lease terms and conditions were modified during the current year.

3.7. Other income

	2025	2024
	\$'000	\$'000
Employee related recoveries	3 624	2 048
Goods and services recoveries	759	2 766
Sundry receipts	1 213	879
Rent income	312	826
Assets recognised for the first time	-	2 496
Gain on derecognition of SAFA	197	-
Other sundry income	346	249
Total other income	6 451	9 264

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2025

4. Expenses

4.1. Employee related expenses

	2025	2024
	\$'000	\$'000
Salaries and wages	643 131	604 910
Superannuation	93 337	84 904
Annual leave	84 823	77 943
Workers compensation	37 833	24 365
Long service leave	24 318	30 594
Additional compensation	9 046	12 167
Police Service Leave	9 038	1 550
Skills and experience retention leave	357	390
Targeted voluntary separation packages	70	117
Other employment related expenses	42 648	40 187
Total employee related expenses	944 601	877 127

Superannuation

SAPOL employees are employed under the *Public Sector Act 2009* or the *Police Act 1998*. The superannuation expense represents SAPOL's contributions to superannuation plans in respect of current services of current employees.

Employee remuneration

	2025	2024
	Number	Number
\$166 001 - \$171 000*	n/a	196
\$171 001 - \$191 000	646	451
\$191 001 - \$211 000	155	151
\$211 001 - \$231 000	103	73
\$231 001 - \$251 000	51	35
\$251 001 - \$271 000	23	15
\$271 001 - \$291 000	8	4
\$291 001 - \$311 000	1	3
\$311 001 - \$331 000	2	3
\$331 001 - \$351 000	3	2
\$351 001 - \$371 000	6	1
\$371 001 - \$391 000	1	4
\$391 001 - \$411 000	2	-
\$411 001 - \$431 000	2	1
\$491 001 - \$511 000	-	1
\$511 001 - \$531 000	1	-
\$531 001 - \$551 000	-	1
Total	1 004	941

Police	979	923
Public Servant	25	18
Total	1 004	941

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2025

4.1 Employee related expenses (continued)

*This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2023-24.

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 \$196.2 million (2024: \$179.5 million).

Targeted voluntary separation packages (TVSP)

The number of employees who received a TVSP during the reporting period was 1 (2024: 2).

	2025	2024
	\$'000	\$'000
Amount paid to separated employees:		
Targeted Voluntary Separation Packages	70	117
Leave paid to separated employees	56	92
Net cost to SAPOL	126	209

4.2. Supplies and services

	2025	2024
	\$'000	\$'000
Communication and computing	49 963	42 616
Accommodation	39 416	36 289
Motor vehicle related	29 719	23 955
Administration	22 810	21 105
Temporary agency staff & contractors	14 813	11 429
Employee programs & housing subsidies	13 197	12 783
Minor equipment	8 560	5 724
CTP Regulator funded Road Safety Campaigns	6 649	6 223
Aviation costs	6 370	6 671
Utilities	5 162	4 738
Shared Services SA	4 191	4 052
Cleaning	3 838	3 599
Uniforms	3 865	4 399
Insurance	3 074	2 597
Legal costs	1 970	2 164
Variable lease payments	1 085	1 201
Collection costs	950	885
SES/CFS resources	303	134
Consultants	18	246
Other	7 070	7 330
Total supplies and services	223 023	198 140

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2025

4.2 Supplies and services (continued)

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 6.6.

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.

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.

	2025	Proportion SA and non-SA businesses
	\$'000	
Total expenditure with South Australian businesses	139 843	74.47%
Total expenditure with non-South Australian businesses	47 943	25.53%
	187 786	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 2025

4.4. Depreciation and amortisation

	2025	2024
	\$'000	\$'000
Depreciation		
Buildings and improvements	9 692	6 656
Vehicles and aircraft	2 437	2 006
Accommodation and leasehold improvements	3 841	3 395
Plant and equipment	8 207	8 645
Total depreciation for property, plant and equipment	24 177	20 702
Right-of-use assets depreciation		
Right-of-use buildings	13 234	11 830
Right-of-use vehicles	5 461	7 133
Right-of-use plant and equipment	549	532
Total depreciation for Right-of-use assets	19 244	19 495
Intangible assets amortisation		
Internally generated computer software	7 884	6 308
Other computer software	1 154	1 284
Total amortisation for intangible assets	9 038	7 592
Total depreciation and amortisation	52 459	47 789

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 - 27
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 2025

5. Assets

5.1. Financial assets

	2025	2024
	Carrying	Carrying
	amount	amount
	\$'000	\$'000
Financial assets measured at amortised cost		
Cash and cash equivalents	330 612	377 045
Contractual receivables	6 130	5 957
Total financial assets	336 742	383 002

5.2. Cash and cash equivalents

	2025	2024
	\$'000	\$'000
Deposits with the Treasurer (Special deposit accounts)		
SAPOL operating account	84 423	148 019
Accrual Appropriation Excess Funds	245 820	228 657
Total deposits with the Treasurer (Special deposit accounts)	330 243	376 676
Imprest account/cash on hand	369	369
Total cash and cash equivalents in the Statement of Financial Position	330 612	377 045
Total cash and cash equivalents in the Statement of Cash Flows	330 612	377 045

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

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose.

Some of SAPOL appropriation is deposited into the Accrual Appropriation Excess Funds account (AAEFA). Although SAPOL controls the money in the Accrual Appropriation Excess Funds Account, its use must be approved by the Treasurer.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2025

5.3. Receivables

	2025	2024
	\$'000	\$'000
Current receivables		
Contractual receivables		
Receivables from sale of goods and services	6 490	6 204
Less impairment loss on receivables	(360)	(247)
Total contractual receivables	6 130	5 957
Statutory receivables		
GST receivable	5 116	8 507
Workers compensation and additional compensation recoveries	822	672
Total statutory receivables	12 068	15 136
Prepayments	4 771	5 445
Accrued revenue	4 614	5 520
Total current receivables	21 453	26 101
Non-current receivables		
Statutory receivables		
Workers compensation and additional compensation recoveries	4 497	3 984
Total non-current receivables	4 497	3 984
Total receivables	25 950	30 085

All receivables are non-interest bearing. They are held with the objective of collecting the contractual cash flows.

Contractual 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.

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 9.2 for further information on risk management.

Statutory receivables do not arise from contracts with customers. They are related to taxes and equivalents as well as statutory fees and charges. Statutory receivables are recognised and measured similarly to contractual receivables. Statutory receivables are not financial assets.

Workers compensation recoveries are related to the interim benefits receivable from employees pursuant to Section 32(3) of *Return to Work Act 2014*. This receivable is recognised when the relevant employees' claims are rejected.

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

Allowance for impairment loss on contractual receivables

	2025	2024
	\$'000	\$'000
Carrying amount at the beginning of the period	247	76
Amounts recovered during the year	(28)	(29)
Increase/(Decrease) in the allowance recognised in profit or loss	141	200
Carrying amount at end of the period	360	247

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

Refer to note 9.2 for details regarding credit risk and the methodology for determining impairment.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2025

5.4. Property, plant and equipment

Reconciliation of property, plant and equipment 2024-25

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

2025	Land	Buildings & improv'ts	Accommodation and leasehold improv'ts	Vehicles and aircraft	Plant and Equipment	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 2024	115 372	241 217	43 324	11 403	27 373	666	113 427	10 853	80 968	644 603
Additions	-	-	-	-	-	-	12 437	-	107 892	120 329
Recognition of new ROU assets	-	-	-	-	-	616	-	-	-	616
Transfers from capital works in progress	18 962	100 833	8 398	4 142	8 092	-	-	-	(140 427)	-
Contributed /Donated assets	20 536	-	-	643	109	-	-	-	-	21 288
Assets transferred for nil consideration	(15 000)	-	-	-	-	-	-	-	-	(15 000)
Derecognition	-	-	-	-	-	-	-	(5 392)	-	(5 392)
Assets written off	(55)	(88)	-	-	(355)	-	-	-	-	(498)
Transfers to assets held for sale	(63)	(244)	-	-	(18)	-	-	-	-	(325)
Other Movement	-	-	-	-	14	-	-	-	-	14
Depreciation	-	(9 692)	(3 841)	(2 437)	(8 207)	(549)	(13 234)	(5 461)	-	(43 421)
Carrying amount at the end of the period	139 752	332 026	47 881	13 751	27 008	733	112 630	-	48 433	722 214
Gross carrying amount										
Gross carrying amount	139 752	341 958	51 877	23 995	128 417	1 968	153 647	-	48 433	890 047
Accumulated depreciation	-	(9 932)	(3 996)	(10 244)	(101 409)	(1 235)	(41 017)	-	-	(167 833)
Carrying amount at the end of the period	139 752	332 026	47 881	13 751	27 008	733	112 630	-	48 433	722 214

*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 \$128.251 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 \$4.889 million. Refer to note 6.1 for details about the lease liability for right-of-use assets.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2025

Reconciliation of property, plant and equipment 2023-24

2024	Land	Buildings & improv'ts	Accommodation and leasehold improv'ts	Vehicles and aircraft	Plant and Equipment	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 2023	71 361	168 434	23 179	5 836	28 451	1 179	102 625	11 026	13 925	426 016
Carrying amount at 1 July 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	-	-	142 443
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 and amortisation	-	(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	643 021
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
for the year ended 30 June 2025

5.5. 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 9.1.

Property, plant and equipment owned by SAPOL includes \$78.7 million (2024: \$72.5 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 9.1. 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.

5.6. 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 6.3.

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 4.2

Effective 1 April 2025, motor vehicle lease contractual arrangements with SAFA Fleet are no longer accounted for under AASB 16 Leases. From 1 April 2025, SAFA Fleet motor vehicle lease payments were recorded directly in the Statement of Comprehensive Income. All related right-of-use assets (ROU) and liabilities up to 31 March 2025 were derecognised in accordance with the changes.

SAPOL has the following leases:

- 1174 motor vehicle leases with the South Australian Government Financing Authority (SAFA). These leases were de-recognised in accordance with AASB 16 Leases and are no longer accounted for as right of use assets from 1 April 2025. 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.
- 33 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 6.1. Expenses related to leases, including short term and variable lease payment expenses, are disclosed in notes 4.4 and 4.2. Cash outflows related to leases are

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2025

5.6 Property, plant and equipment leased by SAPOL (continued)

disclosed in note 7.2. As at 30 June 2025 SAPOL has not committed to any lease arrangements that have not commenced from 1 July 2025.

5.7. 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
Reconciliation 2024-25	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2024	26 605	2 092	972	29 669
Additions	-	-	9 658	9 658
Transfers to/(from) capital works in progress	7 792	56	(7 848)	-
Amortisation	(7 884)	(1 154)	-	(9 038)
Carrying amount at the end of the period	26 513	994	2 782	30 289
Gross carrying amount				
Gross carrying amount	86 545	27 611	2 782	116 938
Accumulated amortisation	(60 032)	(26 617)	-	(86 649)
Carrying amount at the end of the period	26 513	994	2 782	30 289

	Internally developed computer software	Other computer software	Capital works in progress	Total
Reconciliation 2023-24	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2023	21 763	3 186	2 474	27 423
Adjusted carrying amount at the beginning of the period	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

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2025

5.7. Intangible assets (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 \$53.8 million (2024: \$53.0 million) of fully depreciated intangible assets still in use.

5.8. Non-current assets classified as held for sale

	2025	2024
	\$'000	\$'000
Land	63	500
Buildings and improvements	262	-
Total non-current assets classified as held for sale	325	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 9.1.

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 2025

6. Liabilities

6.1. Financial liabilities

	2025 Carrying amount \$'000	2024 Carrying amount \$'000
Financial liabilities measured at amortised cost		
Contractual payables	40 181	76 669
Lease liabilities	130 230	139 556
Total financial liabilities	170 411	216 225

6.2. Payables

	2025 \$'000	2024 \$'000
Current		
Contractual payables	40 181	76 669
Statutory payable	78	106
Total current payables	40 259	76 775
Total payables	40 259	76 775

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.

6.3. Other financial Liabilities

All financial liabilities are leased liabilities. SAPOL measures lease liabilities \$130.230 million (2024: \$139.556 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 2024-25 was \$4.946 million (2024: \$4.228 million).

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below and therefore may not total to equal the carrying amount/fair value of the financial instrument.

	2025 \$'000	2024 \$'000
Lease liabilities		
within 1 year	14 863	15 336
1 to 5 years	49 784	47 009
more than 5 years	99 113	110 603
Total lease liabilities (undiscounted)	163 760	172 948

Refer to note 5.6 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 2025

6.4. Employee related liabilities

	2025 \$'000	2024 \$'000
Current		
Annual leave	57 580	52 081
Accrued salaries and wages	7 702	5 594
Long service leave	21 899	22 636
Employment on-costs	19 789	17 408
Police service leave	4 241	2 172
Skills and experience retention leave	583	589
Leave bank	339	306
Total current employee related liabilities	112 133	100 786
Non-current		
Long service leave	157 480	154 274
Employment on-costs	22 557	21 052
Police service leave	6 983	3 602
Leave bank	766	1 025
Other employee entitlements	395	202
Total non-current employee related liabilities	188 181	180 155
Total employee related liabilities	300 314	280 941

Employee related liabilities are accrued as a result of services provided up to the reporting date that remain unpaid. Apart from long service leave liability, employee related liabilities are measured at nominal amounts.

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 are expected to be paid within 12 months and are 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 3.2% (2024: 2.4%).

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.

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 4.25% in 2024 to 4.50% in 2025.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2025

6.4. Employee related liabilities (continued)

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.

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in both the long service leave liability and employee benefits expense by \$3.262 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 for the salary inflation rate remains unchanged at 3.5% for long service leave liability, consistent with 2023-24 rates.

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 liabilities

Employment on-costs liabilities include payroll tax, Fringe Benefits Tax, Pay as You Go Withholding, ReturnToWorkSA levies and superannuation contributions. They are settled when the respective employee benefits that they relate to are discharged. These on-costs liabilities primarily relate to the balance of leave owing to employees. The estimated proportion of long service leave estimated to be taken as leave, rather than to be paid on termination, affects the amount of on-costs liabilities 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 respective superannuation 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 12.0% compared from 2023-24 rate of 11.5%. The average proportion of long service leave taken as leave over the past 3 years changed from the 2024 rate (72.3%) to 75.0% for police and changed from the 2024 rate (64.6%) to 66.3% 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.

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 3.2% (2024: 2.4%). 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 2025

6.5. Provisions

	2025	2024
	\$'000	\$'000
Workers' compensation		
Carrying amount at the beginning of the period	107 281	106 410
Increase resulting from re-measurement	37 824	24 362
Reduction due to payments	(26 310)	(23 490)
Carrying amount at the end of the period	118 795	107 281
Additional compensation		
Carrying amount at the beginning of the period	84 567	75 719
Increase resulting from re-measurement	9 046	12 166
Reduction due to payments	(4 205)	(3 318)
Carrying amount at the end of the period	89 408	84 567
Civil actions against police		
Carrying amount at the beginning of the period	408	143
Increase in the provision due to revision of estimates	417	576
Reduction due to payments	(208)	(311)
Carrying amount at the end of the period	617	408
Current provision	32 825	27 899
Non-current provision	175 995	164 357
Total provisions	208 820	192 256

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 2025 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 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.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2025

6.6. Other non-financial liabilities

	2025	2024
	\$'000	\$'000
Current		
Unearned revenue	334	285
Accommodation incentive	594	594
Total current other non-financial liabilities	928	879
Non-current		
Accommodation incentive	1 055	1 649
Total non-current other non-financial liabilities	1 055	1 649
Total other non-financial liabilities	1 983	2 528

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 5.6 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 2025 relates to South Australian Fixated Threat Assessment Centre and also Family Law Information Sharing Program.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2025

7. Other disclosures

7.1. 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.

7.2. Cash flow

Cash Flow Reconciliation	2025	2024
	\$'000	\$'000
Reconciliation of net cash provided by operating activities to net cost of providing services		
Net cash from operating activities	70 610	172 013
Add / (less) non-cash items		
Depreciation and amortisation	(52 459)	(47 789)
Contributed /donated asset revenue	21 288	406
Net gain from the disposal of non-current and other assets	6	283
Write-off of non-current assets	(15 498)	(3 282)
Capital accruals	17 706	55 196
Movement in assets and liabilities		
Increase/(decrease) in receivables	(44 600)	(24 038)
Increase/(decrease) in inventories	29	11
(Increase)/decrease in payables	74 740	(19 563)
(Increase)/decrease in other non-financial liabilities	544	1 765
(Increase)/decrease in employee related liabilities	(17 835)	(11 336)
(Increase)/decrease in provisions	(16 564)	(9 984)
Net result	37 967	113 682

Total cash outflow for leases was \$9.327 million (2023-24: \$10.655 million).

South Australia Police
Notes to and forming part of the financial statements
For the year ended 30 June 2025

8. Outlook

8.1. 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

	2025	2024
	\$'000	\$'000
Within one year	36 096	8 509
Later than one year but not later than five years	36 308	950
Total contractual commitments to acquire property, plant and equipment	72 404	9 459

SAPOL's commitments are for major capital projects which includes motorcycle replacement, mobile workforce program, National Firearms Register, and digital engagement platform design.

Other contractual commitments

	2025	2024
	\$'000	\$'000
Within one year	54 877	50 595
Later than one year but not later than five years	99 719	106 809
Later than five years	152 882	137 425
Total other contractual commitments	307 478	294 829

Major other contractual commitments include MoAAs with DIT for accommodation.

8.2. 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 does not have any contingent assets.

Contingent liabilities

Claims for property damage or personal injury

As at 30 June 2025, 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 2025 the value of outstanding rewards for unsolved murders was \$38.8 million (2024: \$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.

8.3. Impact of standards not yet effective

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.

8.4. Events after reporting period

SAPOL are not aware of any events after reporting period.

South Australia Police
Notes to and forming part of the financial statements
For the year ended 30 June 2025

9. Measurement and risk

9.1. 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.

For property, plant and equipment subsequently measured at fair value, a revaluation of 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.

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 2025 and 2024, 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.

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.

South Australia Police
Notes to and forming part of the financial statements
For the year ended 30 June 2025

9.1. Fair value (continued)

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 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.

9.2. 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 3.1 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.

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.

South Australia Police
Notes to and forming part of the financial statements
For the year ended 30 June 2025

9.2. Financial instruments (continued)

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 2025, SAPOL had no borrowings.

Categorisation of financial instruments

Details of the material 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 2025

South Australia Police
Statement of Administered Comprehensive Income
for the year ended 30 June 2025

		2025	2024
	Note	\$'000	\$'000
Administered income			
Appropriation	A4.1	773	730
Fees and charges	A4.2	107 838	95 035
Total administered income		108 611	95 765
Administered expenses			
Employee related expenses		709	684
Supplies and services	A5.1	2 948	2 819
Intra-government transfers		18 289	16 103
Payments to Consolidated Account		86 674	76 190
Total administered expenses		108 620	95 796
Net result		(9)	(31)
Other comprehensive income			
Total comprehensive result		(9)	(31)

The accompanying notes form part of these financial statements.

South Australia Police
Statement of Administered Financial Position
as at 30 June 2025

		2025	2024
	Note	\$'000	\$'000
Administered current assets			
Cash and cash equivalents	A7.1	25 894	24 054
Receivables		272	267
Total current assets		26 166	24 321
Total assets		26 166	24 321
Administered current liabilities			
Payables		7 688	5 860
Other liabilities	A6.1	17 982	17 956
Total current liabilities		25 670	23 816
Total liabilities		25 670	23 816
Net assets		496	505
Administered equity			
Retained earnings		496	505
Total equity		496	505

The accompanying notes form part of these financial statements.

South Australia Police
Statement of Administered Cash Flows
for the year ended 30 June 2025

		2025 (Outflows) Inflows \$'000	2024 (Outflows) Inflows \$'000
<u>Cash flows from operating activities</u>	Note		
<u>Cash inflows</u>			
Appropriation		773	730
Fees and charges		107 833	95 022
		108 606	95 752
<u>Cash outflows</u>			
Employee related payments		(709)	(684)
Supplies and services		(2 943)	(2 806)
Intra-government transfers		(18 073)	(16 224)
Payments to consolidated account		(85 067)	(76 965)
Exhibit monies		(124)	(1 517)
Unclaimed property		150	(42)
		(106 766)	(98 238)
Net cash provided from/(used in) operating activities	A7.1	1 840	(2 486)
Net increase/(decrease) in cash and cash equivalents		1 840	(2 486)
Cash and cash equivalents at the beginning of the period		24 054	26 540
Cash and cash equivalents at the end of the period		25 894	24 054

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 2025

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			
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Administered income								
Appropriation	-	-	-	-	702	661	-	-
Fees and charges	86 681	76 190	18 108	15 898	-	-	2 947	2 819
Total administered income	86 681	76 190	18 108	15 898	702	661	2 947	2 819
Administered expenses								
Employee related expenses	-	-	-	-	709	684	-	-
Supplies and services	-	-	-	-	-	-	2 947	2 819
Intra-government transfers	-	-	18 108	15 898	-	-	-	-
Payments to Consolidated Account	86 674	76 190	-	-	-	-	-	-
Total administered expenses	86 674	76 190	18 108	15 898	709	684	2 947	2 819
Net result	7	-	-	-	(7)	(23)	-	-

Activities - refer note A2	Firearms Safety Training Levy		Other		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Administered income						
Appropriation	-	-	71	69	773	730
Fees and charges	102	128	-	-	107 838	95 035
Total administered income	102	128	71	69	108 611	95 765
Administered expenses						
Employee related expenses	-	-	-	-	709	684
Supplies and services	-	-	1	-	2 948	2 819
Intra-government transfers	102	128	79	77	18 289	16 103
Payments to Consolidated Account	-	-	-	-	86 674	76 190
Total administered expenses	102	128	80	77	108 620	95 796
Net result	-	-	(9)	(8)	(9)	(31)

South Australia Police
Schedule of Assets and Liabilities attributable to Administered Items
as at 30 June 2025

Schedule of Assets and Liabilities attributable to Administered Items

Activities - refer note A2

	Unclaimed Property		Exhibit Monies		Expiation Fees	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered current assets						
Cash and cash equivalents	517	368	17 465	17 589	6 010	4 396
Total current assets	517	368	17 465	17 589	6 010	4 396
Total administered assets	517	368	17 465	17 589	6 010	4 396
Administered current liabilities						
Payables	-	-	-	-	5 997	4 390
Other current liabilities	517	367	17 465	17 589	-	-
Total current liabilities	517	367	17 465	17 589	5 997	4 390
Total administered liabilities	517	367	17 465	17 589	5 997	4 390
Net assets	-	1	-	-	13	6

Activities - refer note A2

	Victims of Crime		Special Acts		Public Private Partnership (PPP)	
	Levy					
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered current assets						
Cash and cash equivalents	1 419	1 171	(11)	-	-	-
Receivables	-	-	-	-	272	267
Total current assets	1 419	1 171	(11)	-	272	267
Total administered assets	1 419	1 171	(11)	-	272	267
Administered current liabilities						
Payables	1 419	1 171	-	-	272	267
Other current liabilities	-	-	-	-	-	-
Total current liabilities	1 419	1 171	-	-	272	267
Total administered liabilities	1 419	1 171	-	-	272	267
Net assets	-	-	(11)	-	-	-

South Australia Police
Schedule of Assets and Liabilities attributable to Administered Items
as at 30 June 2025

Activities - refer note A2	Firearms Safety					
	Training Levy		Other		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Administered current assets						
Cash and cash equivalents	-	32	494	498	25 894	24 054
Receivables	-	-	-	-	272	267
Total current assets	-	32	494	498	26 166	24 321
Total administered assets	-	32	494	498	26 166	24 321
Administered current liabilities						
Payables	-	32	-	-	7 688	5 860
Other current liabilities	-	-	-	-	17 982	17 956
Total current liabilities	-	32	-	-	25 670	23 816
Total administered liabilities	-	32	-	-	25 670	23 816
Net assets	-	-	494	498	496	505

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 2025

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 SA 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.

South Australia Police
Notes to and forming part of the Administered Financial Statements
for the year ended 30 June 2025

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, 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.

South Australia Police
Notes to and forming part of the Administered Financial Statements
for the year ended 30 June 2025

A3. Budget performance

The budget performance table compares SAPOL's outcomes against budget information presented to Parliament (2024-25 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 2025 \$'000	Actual 2025 \$'000	Variance \$'000
Statement of Administered Comprehensive Income				
Administered Income				
Appropriation		728	773	45
Fees and charges	a	146 777	107 838	(38 939)
Total administered income		147 505	108 611	(38 894)
Administered Expenses				
Employee related expenses		657	709	52
Supplies and services		2 720	2 948	228
Intra-government transfers	a	24 210	18 289	(5 921)
Payments to Consolidated Account	a	119 918	86 674	(33 244)
Total administered expenses		147 505	108 620	(38 885)
Net result		-	(9)	(9)
Total comprehensive result		-	(9)	(9)

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 and Mobile Speed 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.

South Australia Police
Notes to and forming part of the Administered Financial Statements
for the year ended 30 June 2025

A4. Income

A4.1 Appropriation

	2025	2024
	\$'000	\$'000
Revenues from appropriation		
Appropriation from Consolidated Account pursuant to the <i>Police Act 1998</i>	702	661
Appropriation from Consolidated Account pursuant to the Appropriation Act 2024	71	69
Total revenues from appropriation	773	730

Appropriations are recognised on receipt. Appropriation pursuant to the *Appropriation Act 2024* consists of only operational funding.

A4.2 Fees and charges

	2025	2024
	\$'000	\$'000
Expiation revenue	86 681	76 190
Victims of Crime Levy	18 108	15 898
PPP cost recovery *	2 947	2 819
Firearms Safety Training Levy	102	128
Total fees and charges	107 838	95 035

*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

	2025	2024
	\$'000	\$'000
PPP lease payments	2 947	2 819
Other	1	-
Total supplies and services	2 948	2 819

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.

South Australia Police
Notes to and forming part of the Administered Financial Statements
for the year ended 30 June 2025

A6. Liabilities

A6.1 Other liabilities

	2025	2024
	\$'000	\$'000
Current		
Exhibit monies held	17 465	17 589
Unclaimed property held for SA Government	517	367
Total financial liabilities - current	17 982	17 956
Total other liabilities	17 982	17 956

A7. Other disclosures

A7.1 Cash flow reconciliation

	2025	2024
	\$'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	25 894	24 054
Balance as per the Statement of Cash Flows	25 894	24 054
Reconciliation of net cash provided by/(used in) operating activities to net result		
Net cash provided by/(used in) operating activities	1 840	(2 486)
Movement in assets and liabilities		
Increase/(decrease) in receivables	5	13
(Increase)/decrease in payables	(1 828)	883
(Increase)/decrease in other liabilities	(26)	1 559
Net result	(9)	(31)