



## MINISTER FOR POLICE; ROAD SAFETY; DEFENCE INDUSTRY; VETERANS ISSUES

Our Ref: 70-27427

Hon Michelle Roberts MLA  
Speaker of the Legislative Assembly  
Parliament House  
4 Harvest Terrace  
WEST PERTH WA 6005

Dear Madam Speaker

### ERRATUM TO BE ADDED TO THE WESTERN AUSTRALIA POLICE FORCE ANNUAL REPORT FOR 2020-21

I am writing to seek an amendment, through the attached erratum, to pages 118, 145 and 146 of the 2020-21 Western Australia Police Force Annual Report tabled in Parliament on 16 September 2021.

Following publication and tabling of the 2020-21 Western Australia Police Force Annual Report the following errors have been identified:

- Page 118: Note 4.8: 'Department of the Prime Minister and Cabinet – Indigenous Grants (d): error '266': correction '226'.
- Page 145: Note 7.6: Net cash provided by/(used in) operating activities: 2001: error '1,339,367': correction '(1,399,367)'.
- Page 146: Note 7.7: Within one year: 2021: error '94,046': correction '101,446'.
- Page 146: Note 7.7: Later than one year and not later than five years: 2021: error '64,817': correction '68,259'.
- Page 146: Note 7.7: Total capital commitments: 2021: error '158,863': correction '169,705'.

I have also advised the President of the Legislative Council of this same information.

Yours sincerely

**HON PAUL PAPALIA CSC MLA**  
**MINISTER FOR POLICE**

Att:

09 MAR 2023

# FINANCIAL STATEMENTS

## Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$'000	2020 \$'000
<b>4.8 Commonwealth grants</b>		
<b>Recurrent grants</b>		
National Anti-Gang Squad (a)	1,673	1,775
Australia New Zealand Counter-Terrorism Committee (b)	60	44
Living Safe Together Program (c)	133	-
<b>Capital grants</b>		
Department of the Prime Minister and Cabinet - Indigenous Grants (d)	226	1,019
National Criminal Intelligence System (e)	2,697	-
<b>Total Commonwealth grants</b>	<b>4,789</b>	<b>2,838</b>

- a) Funds received from the Australian Federal Police are utilised as part of a co-ordinated approach to detect, deter and disrupt gang-related crime.
- b) Funds received from the Attorney-General's Department are utilised for drill style counter-terrorism exercises.
- c) Funds received from the Department of Home Affairs are utilised for countering violent extremism activities.
- d) Funds received from the Department of the Prime Minister and Cabinet are utilised for capital works projects including child friendly interview rooms, officer accommodation and office space in remote Western Australia.
- e) Funds received from the Australian Criminal Intelligence Commission are utilised for the development of a national criminal intelligence system to support efforts by law enforcement, national security and regulatory agencies.

Grants from Commonwealth Government agencies received to support the objectives of the WA Police Force will generally be recognised as income under AASB 1058 as they do not constitute a contract with a customer, are not clearly enforceable and are not sufficiently specific about the performance obligations of the WA Police Force.

Where Commonwealth specific purpose funding is received, grant income is recognised at fair value when the WA Police Force obtains control over the assets comprising the contributions which is usually when the grants are receivable. The exception is when the contribution requires the WA Police Force to acquire or construct a non-financial asset, in such cases, income is recognised as the asset is acquired or constructed.

## Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$'000	2020 \$'000
Increase/(decrease) in liabilities:		
Payables (c)	(10,930)	(5,292)
Sundry accruals	5,061	8,062
Employee related provisions	26,623	26,402
Other provisions	129	977
Contract liabilities	29	194
Grant liabilities	(226)	2,381
Net GST receipts/(payments)		
Net GST receipts/(payments) (a)	581	(1,325)
Change in GST (receivables)/payables (b)	1,132	(1,519)
	<b>125,731</b>	<b>123,415</b>
<b>Net cash provided by/(used in) operating activities</b>	<b>(1,399,367)</b>	<b>(1,325,918)</b>

a) This is the net GST paid/received, i.e. cash transactions.

b) This reverses out the GST in receivables and payables.

c) The Australian Taxation Office (ATO) receivables/payables in respect of GST and the receivables/payables in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

### Non-cash financing and investing activities

During the financial year, the WA Police Force received donated assets from external parties totalling \$452,515 in 2020-21 compared to \$613,322 in 2019-20.

During the year, there was \$523,564 of assets transferred to Department of Planning, Lands and Heritage in 2020-21 compared to \$752,154 in 2019-20. In addition, there were no assets transferred to Pathwest in 2020-21 compared to \$232,069 in 2019-20.



# FINANCIAL STATEMENTS

## Notes to the Financial Statements

For the year ended 30 June 2021

2021	2020
\$'000	\$'000

### 7.7 Capital commitments

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements are payable as follows:

Within one year

101,446	74,566
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Later than one year and not later than five years

68,259	38,682
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#### Total capital commitments

<b>169,705</b>	<b>113,248</b>
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Capital expenditure commitments are all inclusive of GST.

### 7.8 Assets pledged as security

The carrying amount on non-current asset pledged as security are:

Right-of-use asset - vehicles

16,256	17,236
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Right-of-use asset - accommodation

32,779	28,342
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Right-of-use asset - computing

27,074	18,064
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Right-of-use asset - building

1,260	1,025
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#### Total assets pledged as security

<b>77,369</b>	<b>64,667</b>
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The WA Police Force has secured the right-of-use assets against the lease liabilities. In the event of default, the rights to the leased assets will revert to the lessor.