



Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
Tel +618 8226 9640
ABN 53 327 061 410
enquiries@audit.sa.gov.au
www.audit.sa.gov.au

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 2026.

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 2026, 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 2026
- a Statement of Financial Position as at 30 June 2026
- a Statement of Changes in Equity for the year ended 30 June 2026
- a Statement of Cash Flows for the year ended 30 June 2026
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2026
- a Statement of Administered Financial Position as at 30 June 2026
- a Statement of Administered Cash Flows for the year ended 30 June 2026
- a Schedule of Income and Expenses attributable to administered items for the year ended 30 June 2026
- a Schedule of Assets and Liabilities attributable to administered items as at 30 June 2026
- notes, comprising material accounting policy information and other explanatory information for administered items
- a Certificate from the Commissioner of Police and the 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 2026.

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

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

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

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

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



Andrew Blaskett
Auditor-General

23 September 2026

South Australia Police (SAPOL)

Financial Statements

For the year ended 30 June 2026

South Australia Police
Certification of the Financial Statements
for the year ended 30 June 2026

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 2026



Stephen Johnke
Executive Director, Business Service
15 September 2026

South Australia Police
Statement of Comprehensive Income
for the year ended 30 June 2026

		2026	2025
	Note	\$'000	\$'000
Income			
Appropriation	3.1	1 196 686	1 112 018
Grants and subsidies	3.2	7 289	8 521
Fees and charges	3.3	34 660	32 864
Intra-government transfers	3.4	108 854	132 630
Resources received free of charge	3.5	5 509	26 154
Net gain/(loss) from the disposal of non-current and other assets	3.6	280	6
Other income	3.7	7 948	6 451
Total income		1 361 226	1 318 644
Expenses			
Employee related expenses	4.1	1 016 353	948 953
Supplies and services	4.2	259 884	222 720
Intra-government transfer expenses	4.3	15 021	303
Payments to Consolidated Account		-	40 150
Depreciation and amortisation	4.4	56 407	52 459
Assets transferred for nil consideration		20 755	15 498
Borrowing costs		5 186	4 946
Total expenses		1 373 606	1 285 029
Net result		(12 380)	33 615
Total comprehensive result		(12 380)	33 615

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 2026

		2026	2025
	Note	\$'000	\$'000
Current assets			
Cash and cash equivalents	5.2	335 754	330 612
Receivables	5.3	25 875	21 453
Inventories		308	295
Non-current assets classified as held for sale	5.8	147	325
Total current assets		362 084	352 685
Non-current assets			
Receivables	5.3	4 488	4 497
Property, plant and equipment	5.4, 5.5 & 5.6	724 640	722 214
Intangible assets	5.7	20 786	30 289
Total non-current assets		749 914	757 000
Total assets		1 111 998	1 109 685
Current liabilities			
Payables	6.2	30 981	40 259
Employee related liabilities	6.4	129 958	116 485
Provisions	6.5	36 094	32 825
Other financial liabilities	6.3	14 664	16 343
Other non-financial liabilities	6.6	1 617	928
Total current liabilities		213 314	206 840
Non-current liabilities			
Employee related liabilities	6.4	189 328	188 181
Provisions	6.5	171 358	175 995
Other financial liabilities	6.3	125 774	113 887
Other non-financial liabilities	6.6	877	1 055
Total non-current liabilities		487 337	479 118
Total liabilities		700 651	685 958
Net assets		411 347	423 727
Equity			
Retained earnings		56 846	69 226
Asset revaluation surplus	7.1	269 281	269 281
Contributed capital		85 220	85 220
Total equity		411 347	423 727

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 2026

		Contributed capital	Asset revaluation surplus	Retained earnings	Total equity
	Note	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2024		85 220	283 961	20 931	390 112
Net result from 2024-25		-	-	33 615	33 615
Equity transfer on asset disposal			(14 680)	14 680	-
Total comprehensive result from 2024-25		-	(14 680)	48 295	33 615
Balance at 30 June 2025		85 220	269 281	69 226	423 727
Adjusted balance at 1 July 2025		85 220	269 281	69 226	423 727
Net result from 2025-26		-	-	(12 380)	(12 380)
Total comprehensive result from 2025-26		-	-	(12 380)	(12 380)
Balance at 30 June 2026	7.1	85 220	269 281	56 846	411 347

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 2026

		2026	2025
	Note	\$'000	\$'000
Cash flows from operating activities			
Cash inflows			
Appropriation		1 196 686	1 112 018
Fees and charges		40 762	36 953
Grants and funding		7 978	8 570
GST recovered		27 633	34 889
Intra-government transfers		104 348	133 536
Receipts for paid parental leave scheme		1 647	1 226
Other receipts		8 100	6 696
		1 387 154	1 333 888
Cash outflows			
Employee related payments		(1003 992)	(910 183)
Payments for supplies and services		(300 878)	(306 309)
Intra-government transfer expenses		(15 021)	(303)
Payments to Consolidated Account		-	(40 150)
Interest paid		(5 186)	(4 946)
Other payments		(1659)	(1 387)
		(1 326 736)	(1 263 278)
Net cash from operating activities	7.2	60 418	70 610
Cash flows from investing activities			
Cash inflows			
Proceeds from the sale of property, plant and equipment		683	541
		683	541
Cash outflows			
Purchase of property, plant and equipment		(41 710)	(108 257)
		(41 710)	(108 257)
Net cash used in investing activities		(41 027)	(107 716)
Cash flows from financing activities			
Cash outflows			
Repayment of principal portion of lease liabilities		(14 249)	(9 327)
Net cash used in financing activities		(14 249)	(9 327)
Net increase/(decrease) in cash and cash equivalents		5 142	(46 433)
Cash and cash equivalents at the beginning of the reporting period		330 612	377 045
Cash and cash equivalents at the end of the reporting period	5.2	335 754	330 612

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 2026

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.	Intra-government transfer expenses	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.....	24
5.5.	Property, plant and equipment owned by SAPOL	26
5.6.	Property, plant and equipment leased by SAPOL	26
5.7.	Intangible assets	26
5.8.	Non-current assets classified as held for sale	28
6.	Liabilities.....	29
6.1.	Financial liabilities	29
6.2.	Payables.....	29
6.3.	Other financial Liabilities	30
6.4.	Employee related liabilities.....	31
6.5.	Provisions.....	33
6.6.	Other non-financial liabilities	34
7.	Other disclosures.....	35
7.1.	Equity	35
7.2.	Cash flow.....	35
8.	Outlook.....	36
8.1.	Unrecognised contractual commitments.....	36
8.2.	Contingent assets and liabilities.....	36
8.3.	Impact of standards not yet effective	36
8.4.	Events after reporting period.....	36
9.	Measurement and risk	37
9.1.	Fair value.....	37
9.1.	Fair value (continued)	38
9.2.	Financial instruments	38

South Australia Police

Notes to and forming part of the financial statements

for the year ended 30 June 2026

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 2026

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, 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 2026

Income and expenses by program	Public Safety		Crime and Criminal Justice Services		Road Safety		Total	
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Income								
Appropriation	464 496	405 923	600 112	572 010	132 078	134 085	1 196 686	1 112 018
Grants and subsidies	2 853	3 155	3 347	3 996	1 089	1 370	7 289	8 521
Fees and charges	26 100	24 633	4 702	4 546	3 858	3 685	34 660	32 864
Intra-government transfers	34 487	43 107	10 117	22 449	64 250	67 074	108 854	132 630
Resources received free of charge	2 156	9 406	2 530	11 913	823	4 835	5 509	26 154
Net gain from the disposal of non-current and other assets	116	2	120	3	44	1	280	6
Other income	3 034	2 381	3 567	3 019	1 347	1 051	7 948	6 451
Total income	533 242	488 607	624 495	617 936	203 489	212 101	1 361 226	1 318 644
Expenses								
Employee related expenses	404 941	356 086	477 187	457 318	134 225	135 549	1 016 353	948 953
Supplies and services	93 934	77 064	110 361	93 543	55 589	52 113	259 884	222 720
Intra-government transfers expenses	260	105	305	127	14 456	71	15 021	303
Payments to Consolidated Account	-	14 867	-	18 829	-	6 454	-	40 150
Depreciation and amortisation	23 209	20 491	24 237	23 053	8 961	8 915	56 407	52 459
Write down of non-current assets	8 540	6 054	8 918	6 810	3 297	2 634	20 755	15 498
Borrowing costs	1 583	1 514	2 580	2 551	1 023	881	5 186	4 946
Total expenses	532 467	476 181	623 588	602 231	217 551	206 617	1 373 606	1 285 029
Net result	775	12 426	907	15 705	(14 062)	5 484	(12 380)	33 615

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

1.3. Budget performance

The budget performance table compares SAPOL's outcomes against budget information presented to Parliament (2025-26 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.

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.

	Note	Original budget 2026 \$'000	Actual 2026 \$'000	Variance \$'000
Statement of Comprehensive Income				
Income				
Appropriation		1 196 686	1 196 686	-
Grants and subsidies		3 831	7 289	3 458
Fees and charges		32 813	34 660	1 847
Intra-government transfers		90 779	108 854	18 075
Resources received free of charge		-	5 509	5 509
Net gain from the disposal of non-current and other assets		-	280	280
Other income		3 374	7 948	4 574
Total income		1 327 483	1 361 226	33 743
Expenses				
Employee related expenses		1 011 064	1 016 353	5 289
Supplies and services		205 270	259 884	54 614
Intra-government transfer expenses		-	15 021	15 021
Depreciation and amortisation		48 187	56 407	8 220
Assets transferred for nil consideration		-	20 755	20 755
Borrowing costs		4 382	5 186	804
Total expenses		1 268 903	1 373 606	104 703
Net result		58 580	(12 380)	(70 960)
Total comprehensive result		58 580	(12 380)	(70 960)

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

1.3 Budget performance (continued)

	Note	Original budget 2026 \$'000	Actual 2026 \$'000	Variance \$'000
Investing expenditure summary				
Total major projects	a	49 381	26 162	23 219
Total annual programs		20 526	19 815	711
Total investing expenditure		69 907	45 977	23 930

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

- a) Major projects – SAPOL spend was below budget predominantly due to delays in reaching financial completion on the Gepps Cross Relocation and SA Police Barracks Relocation projects.

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 2026

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*.

	2026	2025
Compensation	\$'000	\$'000
Salaries and other short-term employee benefits	4 897	4 793
Post-employment benefits	927	836
Termination benefits	100	127
Total compensation	5 924	5 756

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 Fahey, John
Mr Forrest, Terence Frederick

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 Hill, Richard*
Ms Williams, Linda*
Mr Parrott, Ian*
Mr Johninke, Stephen*
Ms Summers, Kim-Sherie*
Ms Joshi, Vaiju*
Ms Inglis, Fiona*
Mr Coram, Julian*
Mr Leahy, Matthew*

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

Ms Perry, Gracie*

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 Hill, Richard*
 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:

	2026	2025
\$0	15	11
\$1 - \$19 999	5	6
Total number of members	20	17

The total remuneration received or receivable by members was \$0.038 million (2025: \$0.032 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 2026

3. Income

3.1. Appropriation

Appropriations are recognised as income on receipt.

Appropriation pursuant to the *Appropriation Act 2025* (the *Act*) provided funding of \$1,196.686 million (2025: \$1,112.018 million) for operational and capital projects purposes.

3.2. Grants and subsidies

Commonwealth-sourced grants	2026	2025
	\$'000	\$'000
Grants and subsidies	7 289	8 370
Total Commonwealth-sourced grants	7 289	8 370
SA Government grants and subsidies		
SA Government grants and subsidies	-	151
Total SA Government grants and subsidies	-	151
Total grants and subsidies	7 289	8 521

Commonwealth-sourced and SA Government grants and funding of \$7.289 million (2025: \$8.521 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 2025-26 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
- Confiscation of Illicit Tobacco
- Crowded Places/AAO exercising (ANZCTC)

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 2026

3.3. Fees and charges

	2026	2025
	\$'000	\$'000
Police security services	17 002	15 982
Firearms licences and registration fees	6 914	6 611
Police information requests	3 039	3 180
Impound and clamping fees	5 069	4 856
Escorts - wide load/other	1 912	1 641
Other fees	724	594
Total fees and charges	34 660	32 864

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

Impound and clamping 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 2026

3.4. Intra-government transfers

	2026	2025
	\$'000	\$'000
Transfers received from other SA Government entities		
Contributions from the Community Road Safety Fund ⁽¹⁾	50 274	49 048
Contingency funding provided by DTF ⁽²⁾	7 512	42 939
Contributions from the Community Emergency Services Fund ⁽³⁾	27 222	26 556
Road Safety Development Funding ⁽⁴⁾	11 200	10 840
Prosecution and other court fees ⁽⁵⁾	1 683	1 576
Digital Investment Fund ⁽⁶⁾	9 832	1 260
Other Intra-government transfers	1 131	411
Total Intra-government transfers	108 854	132 630

Intra-government transfers are recognised as income on receipt.

- (1) Community Road Safety Fund (CRSF) – SAPOL received \$50.274 million (2025: \$49.048 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 \$4.020 million for SA Public Sector Salaried Enterprise Agreement, Police Administrative Agreement \$3.252 million, Allied Health Professionals, Assistants and Psychologists Enterprise Agreement \$0.116 million, Wages Parity Weekly Paid Enterprise Agreement \$0.059 million and Executive remuneration review \$0.065 million in 2025-26.
- (3) Community Emergency Services Fund (CESF) – SAPOL received \$27.222 million (2025: \$26.556 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 2026, \$6.590 million (2025: \$4.250 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.
- (6) The Digital Investment Fund (DIF) was established as part of the South Australian 2023-24 State Budget to drive strategic and targeted investment in cyber security and digital initiatives across the South Australian public sector.

3.5. Resources received free of charge

	2026	2025
	\$'000	\$'000
Services received free of charge - other entities	4 328	4 041
Services received free of charge - Department of the Premier and Cabinet	489	478
Services received free of charge - Audit	357	347
Contributed / donated asset revenue	335	21 288
Total resources received free of charge	5 509	26 154

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, value at \$4.286 million (2025: \$4.041 million), ICT services valued at \$0.429

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

million (2025: \$0.419 million) and media monitoring services valued at \$0.06 million (2025: \$0.059 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 2025-26 SAPOL received \$0.335 million in assets free of charge from the Commonwealth Government and State Government agencies.

In 2024-25 SAPOL received \$0.752 million in assets free of charge from Commonwealth Government and \$20.536 million land asset from the Courts Administration Authority for the City Staging site.

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

	2026	2025
	\$'000	\$'000
Land and buildings	(250)	51
Vehicles	480	-
Other PPE	7	4
Right-of-use assets	43	(49)
Total net gain/(loss) from disposal of non-current assets	280	6

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

	2026	2025
	\$'000	\$'000
Employee related recoveries	3 129	3 624
Goods and services recoveries	2 971	759
Sundry receipts	1 018	1 213
Rent income	346	312
Gain on derecognition of SAFA	-	197
Other sundry income	484	346
Total other income	7 948	6 451

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

4. Expenses

4.1. Employee related expenses

	2026	2025
	\$'000	\$'000
Salaries and wages	717 397	647 175
Superannuation	104 415	93 729
Annual leave	91 370	84 597
Workers compensation	18 972	37 833
Long service leave	21 044	24 283
Additional compensation	11 850	9 046
Police Service Leave	3 383	9 024
Skills and experience retention leave	385	359
Targeted voluntary separation packages	215	70
Other employment related expenses	47 322	42 837
Total employee related expenses	1 016 353	948 953

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

	2026	2025
	Number	Number
\$171 001 - \$177 000*	n/a	285
\$177 001 - \$197 000	929	431
\$197 001 - \$217 000	350	122
\$217 001 - \$237 000	147	80
\$237 001 - \$257 000	83	47
\$257 001 - \$277 000	22	16
\$277 001 - \$297 000	24	5
\$297 001 - \$317 000	4	1
\$317 001 - \$337 000	6	3
\$337 001 - \$357 000	3	3
\$357 001 - \$377 000	4	5
\$377 001 - \$397 000	1	2
\$397 001 - \$417 000	1	1
\$417 001 - \$437 000	1	2
\$497 001 - \$517 000	-	1
\$557 001 - \$577 000	1	-
\$737 001 - \$757 000	1	-
Total	1 577	1 004
Police	1 549	979
Public Servant	28	25
Total	1 577	1 004

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

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 2024-25.

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 \$319.1 million (2025: \$196.2 million).

Targeted voluntary separation packages (TVSP)

The number of employees who received a TVSP during the reporting period was 2 (2025: 1).

	2026	2025
	\$'000	\$'000
Amount paid to separated employees:		
Targeted Voluntary Separation Packages	215	70
Leave paid to separated employees	45	56
Net cost to SAPOL	260	126

4.2. Supplies and services

	2026	2025
	\$'000	\$'000
Communication and computing	57 097	49 963
Accommodation	42 686	39 416
Motor vehicle related	37 251	29 719
Administration	25 585	22 727
Temporary agency staff & contractors	20 525	14 813
Employee programs & housing subsidies	13 911	13 197
Minor equipment	12 026	7 126
Aviation costs	7 182	6 370
CTP Regulator funded Road Safety Campaigns	6 969	6 649
Uniforms	5 587	3 865
Utilities	4 995	5 162
Shared Services SA	4 402	4 191
Cleaning	3 567	3 838
Insurance	3 286	3 074
Legal costs	2 212	1 970
Advertising	1 632	1 517
Consultants	1 122	18
Collection costs	879	950
Variable lease payments	618	1 085
Other	8 352	7 070
Total supplies and services	259 884	222 720

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

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. Intra-government transfer expenses

	2026	2025
	\$'000	\$'000
Road Safety Cameras Enhanced Enforcement Initiatives - DIT	14 360	-
Intra-government Transfers - DPC	661	303
Total intra-government transfer expenses	15 021	303

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

4.4. Depreciation and amortisation

	2026	2025
	\$'000	\$'000
Depreciation		
Buildings and improvements	15 167	9 692
Vehicles and aircraft	2 638	2 437
Accommodation and leasehold improvements	5 165	3 841
Plant and equipment	8 693	8 207
Total depreciation for property, plant and equipment	31 663	24 177
Right-of-use assets depreciation		
Right-of-use buildings	16 411	13 234
Right-of-use vehicles	-	5 461
Right-of-use plant and equipment	549	549
Total depreciation for Right-of-use assets	16 960	19 244
Intangible assets amortisation		
Internally generated computer software	6 984	7 884
Other computer software	800	1 154
Total amortisation for intangible assets	7 784	9 038
Total depreciation and amortisation	56 407	52 459

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 2026

5. Assets

5.1. Financial assets

	2026	2025
	Carrying	Carrying
	amount	amount
	\$'000	\$'000
Financial assets measured at amortised cost		
Cash and cash equivalents	335 754	330 612
Contractual receivables	4 754	6 130
Total financial assets	340 508	336 742

5.2. Cash and cash equivalents

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.

	2026	2025
	\$'000	\$'000
Deposits with the Treasurer (Special deposit accounts)		
SAPOL operating account	72 404	84 423
Accrual Appropriation Excess Funds	262 983	245 820
Total deposits with the Treasurer (Special deposit accounts)	335 387	330 243
Interest account/cash on hand	367	369
Total cash and cash equivalents in the Statement of Financial Position	335 754	330 612
Total cash and cash equivalents in the Statement of Cash Flows	335 754	330 612

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

5.3. Receivables

	2026	2025
	\$'000	\$'000
Current receivables		
Contractual receivables		
Receivables from sale of goods and services	5 201	6 490
Less: impairment loss on receivables	(447)	(360)
Total contractual receivables	4 754	6 130
Statutory receivables		
GST receivable	4 379	5 116
Workers compensation and additional compensation recoveries	868	822
Total statutory receivables	10 001	12 068
Accrued revenue	9 120	4 614
Prepayments	6 754	4 771
Total current receivables	25 875	21 453
Non-current receivables		
Statutory receivables		
Workers compensation and additional compensation recoveries	4 488	4 497
Total non-current receivables	4 488	4 497
Total receivables	30 363	25 950

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

Contractual receivables

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual 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.

Allowance for impairment loss on contractual receivables

	2026	2025
	\$'000	\$'000
Carrying amount at the beginning of the period	360	247
Amounts recovered during the year	(55)	(28)
Increase/(Decrease) in the allowance recognised in profit or loss	142	141
Carrying amount at end of the period	447	360

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 2026

Statutory receivables

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.

No impairment loss was recognised in relation to statutory receivables.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

5.4. Property, plant and equipment

Reconciliation of property, plant and equipment 2025-26

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

2026	Land	Buildings & improv'ts	Accommodation and leasehold improv'ts	Vehicles and aircraft	Plant and Equipment	ROU Plant and equipment	ROU Buildings and land	Capital works in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2025	139 752	332 026	47 881	13 751	27 008	733	112 630	48 433	722 214
Additions	-	-	-	-	-	-	-	45 451	45 451
Recognition of new ROU assets	-	-	-	-	-	-	24 394	-	24 394
Assets Impairment loss	-	-	-	-	(5)	-	-	-	(5)
Transfers from capital works in progress	-	51 667	7 555	3 668	14 731	-	-	(77 621)	-
Contributed /Donated assets	-	-	-	-	335	-	-	-	335
Transfer between classes	-	-	-	-	-	-	-	2 190	2 190
Assets transferred for nil consideration	(20 535)	-	-	-	-	-	-	-	(20 535)
Disposals	(220)	(48)	-	-	-	-	-	-	(268)
Derecognition	-	-	-	-	-	-	(391)	-	(391)
Assets written off	-	(16)	-	(5)	(139)	-	-	-	(160)
Other Movement	-	-	-	-	38	-	-	-	38
Depreciation	-	(15 167)	(5 165)	(2 638)	(8 693)	(549)	(16 411)	-	(48 623)
Carrying amount at the end of the period	118 997	368 462	50 271	14 776	33 275	184	120 222	18 453	724 640
Gross carrying amount									
Gross carrying amount	118 997	393 555	59 432	26 560	139 188	1 968	171 932	18 453	930 085
Accumulated depreciation	-	(25 093)	(9 161)	(11 784)	(105 913)	(1 784)	(51 710)	-	(205 445)
Carrying amount at the end of the period	118 997	368 462	50 271	14 776	33 275	184	120 222	18 453	724 640

**All property, plant and equipment are classified in the level 3 fair value hierarchy except that lands, buildings and certain transport vessels and aircraft which are valued at \$6.049 million are classified as level 2 and capital works in progress are not classified. Refer to note 6.13 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 2026

Reconciliation of property, plant and equipment 2024-25

2025	Land	Buildings & improv'ts	Accommodation and leasehold improv'ts	Vehicles and aircraft	Plant and Equipment	ROU Plant and equipment	ROU Buildings	ROU Vehicles	Capital works in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 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)	-
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 and amortisation	-	(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 that lands, buildings and certain transport vessels and aircraft which are valued at \$128.251 million are classified as level 2 and capital works in progress are not classified. Refer to note 6.3 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 2026

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 \$80.754 million (2025: \$78.674 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.

SAPOL has the following leases:

- 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 5 years. No contingent rental provisions exist within the lease agreements but there are options to renew the leases at the end of their term.
- 36 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 disclosed in note 7.2. As at 30 June 2026 SAPOL has not committed to any lease arrangements that have not commenced from 1 July 2026.

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.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

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 2025-26	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2025	26 513	994	2 782	30 289
Additions	-	-	526	526
Transfers to/(from) capital works in progress	994	94	(1 088)	-
Assets written off	(55)	-	-	(55)
Transfer between classes	-	-	(2 190)	(2 190)
Amortisation	(6 984)	(800)	-	(7 784)
Carrying amount at the end of the period	20 468	288	30	20 786

Gross carrying amount				
Gross carrying amount	87 478	27 366	30	114 874
Accumulated amortisation	(67 010)	(27 078)	-	(94 088)
Carrying amount at the end of the period	20 468	288	30	20 786

	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

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

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 \$75.725 million (2025: \$53.841 million) of fully depreciated intangible assets still in use.

5.8. Non-current assets classified as held for sale

	2026	2025
	\$'000	\$'000
Land	3	63
Buildings and improvements	126	244
Computers and Communications	18	18
Total non-current assets classified as held for sale	147	325

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 2026

6. Liabilities

6.1. Financial liabilities

	2026 \$'000	2025 \$'000
Financial liabilities measured at amortised cost		
Contractual payables	30 848	40 181
Lease liabilities	140 438	130 230
Total financial liabilities	171 286	170 411

6.2. Payables

	2026 \$'000	2025 \$'000
Current		
Contractual payables	30 848	40 181
Statutory payable	133	78
Total current payables	30 981	40 259
Total payables	30 981	40 259

Payables are measured at nominal amounts. Payables and accrued expenses are recognised for all amounts owing but unpaid.

Contractual payables

Contractual payables are liabilities that arises from contracts. They include trade payables and accrued expenses. Accrued expenses are expenses incurred but not yet invoiced or paid. The balances are transferred to trade payables when invoices are received.

Contractual payables are normally settled within 30 days from the date the invoice is first received.

Statutory payables

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents as well as statutory fees and charges.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

6.3. Other financial Liabilities

All financial liabilities are leased liabilities. SAPOL measures lease liabilities \$140.437 million (2025: \$130.230 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 2025-26 was \$5.186 million (2025: \$4.946 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.

	2026	2025
	\$'000	\$'000
Lease liabilities		
within 1 year	19 417	14 863
1 to 5 years	60 596	49 784
more than 5 years	100 708	99 113
Total lease liabilities (undiscounted)	180 721	163 760

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 2026

6.4. Employee related liabilities

	2026	2025
	\$'000	\$'000
Current		
Annual leave	65 143	57 580
Accrued salaries and wages	15 956	11 537
Long service leave	21 152	21 834
Employment on-costs	22 988	20 369
Police service leave	3 798	4 241
Skills and experience retention leave	598	585
Leave bank	323	339
Total current employee related liabilities	129 958	116 485
Non-current		
Long service leave	158 017	157 480
Employment on-costs	23 400	22 557
Police service leave	6 893	6 983
Leave bank	628	766
Other employee entitlements	390	395
Total non-current employee related liabilities	189 328	188 181
Total employee related liabilities	319 286	304 666

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 3.5% (2025: 3.2%).

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

Long service leave

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

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 4.5% in 2025 to 5.0% in 2026.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

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 an increase 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 \$6.653 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 2024-25 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 remains unchanged at 12%, consistent with 2024-25 rates. The average proportion of long service leave taken as leave over the past 3 years changed from the 2025 rate (75.0%) to 79.3% for police and changed from the 2025 rate (66.3%) to 67.3% 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 3.5% (2025: 3.2%). Police service leave is accrued at the rate of 4 weeks leave every five years and is to be used within those 5 years.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

6.5. Provisions

	2026 \$'000	2025 \$'000
Workers' compensation		
Carrying amount at the beginning of the period	118 795	107 281
Increase resulting from re-measurement	19 502	37 824
Reduction due to payments	(27 214)	(26 310)
Carrying amount at the end of the period	111 083	118 795
Additional compensation		
Carrying amount at the beginning of the period	89 408	84 567
Increase resulting from re-measurement	13 059	9 046
Reduction due to payments	(6 899)	(4 205)
Carrying amount at the end of the period	95 568	89 408
Civil actions against police		
Carrying amount at the beginning of the period	617	408
Increase in the provision due to revision of estimates	387	417
Reduction due to payments	(203)	(208)
Carrying amount at the end of the period	801	617
Current provision	36 094	32 825
Non-current provision	171 358	175 995
Total provisions	207 452	208 820

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 2026 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 2026

6.6. Other non-financial liabilities

	2026 \$'000	2025 \$'000
Current		
Unearned revenue	1 023	334
Accommodation incentive	594	594
Total current non-financial other liabilities	1 617	928
Non-current		
Accommodation incentive	877	1 055
Total non-current other non-financial liabilities	877	1 055
Total other non-financial liabilities	2 494	1 983

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 2026 relates to Confiscation of Illicit Tobacco, South Australian Fixated Threat Assessment Centre, Family Law Information Sharing Program and State Development Program.

South Australia Police
Notes to and forming part of the financial statements
for the year ended 30 June 2026

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	2026	2025
	\$'000	\$'000
Reconciliation of net cash provided by operating activities to net cost of providing services		
Net cash from operating activities	60 418	70 610
Add / (less) non-cash items		
Depreciation and amortisation	(56 407)	(52 459)
Contributed /donated asset revenue	335	21 288
Net gain from the disposal of non-current and other assets	280	6
Write-off of non-current assets	(20 755)	(15 498)
Capital accruals	7 107	17 706
Movement in assets and liabilities		
Increase/(decrease) in receivables	(31 698)	(44 600)
Increase/(decrease) in inventories	13	29
(Increase)/decrease in payables	41 429	74 740
(Increase)/decrease in other non-financial liabilities	(511)	544
(Increase)/decrease in employee related liabilities	(13 959)	(22 187)
(Increase)/decrease in provisions	1 368	(16 564)
Net result	(12 380)	33 615

Total cash outflow for leases was \$14.249 million (2024-25: \$9.327 million).

South Australia Police
Notes to and forming part of the financial statements
For the year ended 30 June 2026

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

	2026	2025
	\$'000	\$'000
Within one year	8 808	24 590
Later than one year but not later than five years	5 436	25 178
Later than five years	511	-
Total contractual commitments to acquire property, plant and equipment	14 755	49 768

SAPOL's commitments are for major capital projects which includes motorcycle replacement, mobile workforce program.

Other contractual commitments

	2026	2025
	\$'000	\$'000
Within one year	90 879	90 684
Later than one year but not later than five years	166 368	136 381
Later than five years	181 291	152 882
Total other contractual commitments	438 538	379 948

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 2026, 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 2026 the value of outstanding rewards for unsolved murders was \$37.4 million (2025: \$38.8 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 2026

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 2026 and 2025, 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 2026

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 2026

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 2026, 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 2026

South Australia Police
Statement of Administered Comprehensive Income
for the year ended 30 June 2026

		2026	2025
	Note	\$'000	\$'000
Administered income			
Appropriation	A4.1	805	773
Fees and charges	A4.2	104 240	107 838
Total administered income		105 045	108 611
Administered expenses			
Employee related expenses		725	709
Supplies and services	A5.1	3 022	2 948
Intra-government transfers		17 994	18 289
Payments to Consolidated Account		83 305	86 674
Total administered expenses		105 046	108 620
Net result		(1)	(9)
Other comprehensive income			
Total comprehensive result		(1)	(9)

The accompanying notes form part of these financial statements.

South Australia Police
Statement of Administered Financial Position
as at 30 June 2026

		2026	2025
	Note	\$'000	\$'000
Administered current assets			
Cash and cash equivalents	A7.1	27 890	25 894
Receivables		284	272
Total current assets		28 174	26 166
Total assets		28 174	26 166
Administered current liabilities			
Payables		7 525	7 688
Other liabilities	A6.1	20 154	17 982
Total current liabilities		27 679	25 670
Total liabilities		27 679	25 670
Net assets		495	496
Administered equity			
Retained earnings		495	496
Total equity		495	496

The accompanying notes form part of these financial statements.

South Australia Police
Statement of Administered Cash Flows
for the year ended 30 June 2026

		2026 (Outflows) Inflows \$'000	2025 (Outflows) Inflows \$'000
<u>Cash flows from operating activities</u>	Note		
<u>Cash inflows</u>			
Appropriation		805	773
Fees and charges		104 228	107 833
Exhibit monies		2 406	-
		107 439	108 606
<u>Cash outflows</u>			
Employee related payments		(725)	(709)
Supplies and services		(2 994)	(2 943)
Intra-government transfers		(18 018)	(18 073)
Payments to consolidated account		(83 472)	(85 067)
Exhibit monies		-	(124)
Unclaimed property		(234)	150
		(105 443)	(106 766)
Net cash provided from/(used in) operating activities	A7.1	1 996	1 840
Net increase/(decrease) in cash and cash equivalents		1 996	1 840
Cash and cash equivalents at the beginning of the period		25 894	24 054
Cash and cash equivalents at the end of the period		27 890	25 894

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 2026

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			
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Administered income								
Appropriation	-	-	-	-	732	702	-	-
Fees and charges	83 305	86 681	17 788	18 108	-	-	3 022	2 947
Total administered income	83 305	86 681	17 788	18 108	732	702	3 022	2 947
Administered expenses								
Employee related expenses	-	-	-	-	725	709	-	-
Supplies and services	-	-	-	-	-	-	3 022	2 947
Intra-government transfers	-	-	17 788	18 108	-	-	-	-
Payments to Consolidated Account	83 305	86 674	-	-	-	-	-	-
Total administered expenses	83 305	86 674	17 788	18 108	725	709	3 022	2 947
Net result	-	7	-	-	7	(7)	-	-

Activities - refer note A2	Firearms Safety				Total	
	Training Levy		Other			
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Administered income						
Appropriation	-	-	73	71	805	773
Fees and charges	125	102	-	-	104 240	107 838
Total administered income	125	102	73	71	105 045	108 611
Administered expenses						
Employee related expenses	-	-	-	-	725	709
Supplies and services	-	-	-	1	3 022	2 948
Intra-government transfers	125	102	81	79	17 994	18 289
Payments to Consolidated Account	-	-	-	-	83 305	86 674
Total administered expenses	125	102	81	80	105 046	108 620
Net result	-	-	(8)	(9)	(1)	(9)

South Australia Police
Schedule of Assets and Liabilities attributable to Administered Items
as at 30 June 2026

Schedule of Assets and Liabilities attributable to Administered Items

Activities - refer note A2	Unclaimed Property		Exhibit Monies		Expiation Fees	
	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered current assets						
Cash and cash equivalents	283	517	19 871	17 465	5 859	6 010
Total current assets	283	517	19 871	17 465	5 859	6 010
Total administered assets	283	517	19 871	17 465	5 859	6 010
Administered current liabilities						
Payables	-	-	-	-	5 846	5 997
Other current liabilities	283	517	19 871	17 465	-	-
Total current liabilities	283	517	19 871	17 465	5 846	5 997
Total administered liabilities	283	517	19 871	17 465	5 846	5 997
Net assets	-	-	-	-	13	13

Activities - refer note A2	Victims of Crime Levy		Special Acts		Public Private Partnership (PPP)	
	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered current assets						
Cash and cash equivalents	1 395	1 419	(4)	(11)	-	-
Receivables	-	-	-	-	284	272
Total current assets	1 395	1 419	(4)	(11)	284	272
Total administered assets	1 395	1 419	(4)	(11)	284	272
Administered current liabilities						
Payables	1 395	1 419	-	-	284	272
Other current liabilities	-	-	-	-	-	-
Total current liabilities	1 395	1 419	-	-	284	272
Total administered liabilities	1 395	1 419	-	-	284	272
Net assets	-	-	(4)	(11)	-	-

South Australia Police
Schedule of Assets and Liabilities attributable to Administered Items
as at 30 June 2026

Activities - refer note A2	Other		Total	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Administered current assets				
Cash and cash equivalents	486	494	27 890	25 894
Receivables	-	-	284	272
Total current assets	486	494	28 174	26 166
Total administered assets	486	494	28 174	26 166
Administered current liabilities				
Payables	-	-	7 525	7 688
Other current liabilities	-	-	20 154	17 982
Total current liabilities	-	-	27 679	25 670
Total administered liabilities	-	-	27 679	25 670
Net assets	486	494	495	496

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 2026

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 2026

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

Public Private Partnership

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

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

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

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

Firearms Safety Training Levy

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

Other

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

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

South Australia Police
Notes to and forming part of the Administered Financial Statements
for the year ended 30 June 2026

A3. Budget performance

The budget performance table compares SAPOL's outcomes against budget information presented to Parliament (2025-26 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 2026 \$'000	Actual 2026 \$'000	Variance \$'000
Statement of Administered Comprehensive Income				
Administered Income				
Appropriation		740	805	65
Fees and charges	a	142 729	104 240	(38 489)
Total administered income		143 469	105 045	(38 424)
Administered Expenses				
Employee related expenses		667	725	58
Supplies and services		2 785	3 022	237
Intra-government transfers	a	23 618	17 994	(5 624)
Payments to Consolidated Account	a	116 399	83 305	(33 094)
Total administered expenses		143 469	105 046	(38 423)
Net result		-	(1)	(1)
Total comprehensive result		-	(1)	(1)

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 Camera Initiatives and driver behaviour. This has 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 2026

A4. Income

A4.1 Appropriation

	2026	2025
	\$'000	\$'000
Revenues from appropriation		
Appropriation from Consolidated Account pursuant to the <i>Police Act 1998</i>	732	702
Appropriation from Consolidated Account pursuant to the Appropriation Act 2025	73	71
Total revenues from appropriation	805	773

Appropriations are recognised on receipt. Appropriation pursuant to the *Appropriation Act 2025* consists of only operational funding.

A4.2 Fees and charges

	2026	2025
	\$'000	\$'000
Expiation revenue	83 305	86 681
Victims of Crime Levy	17 788	18 108
PPP cost recovery *	3 022	2 947
Firearms Safety Training Levy	125	102
Total fees and charges	104 240	107 838

*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

	2026	2025
	\$'000	\$'000
PPP lease payments	3 022	2 947
Other	-	1
Total supplies and services	3 022	2 948

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 2026

A6. Liabilities

A6.1 Other liabilities

	2026	2025
	\$'000	\$'000
Current		
Exhibit monies held	19 871	17 465
Unclaimed property held for SA Government	283	517
Total financial liabilities - current	20 154	17 982
Total other liabilities	20 154	17 982

A7. Other disclosures

A7.1 Cash flow reconciliation

	2026	2025
	\$'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	27 890	25 894
Balance as per the Statement of Cash Flows	27 890	25 894
Reconciliation of net cash provided by/(used in) operating activities to net result		
Net cash provided by/(used in) operating activities	1 996	1 840
Movement in assets and liabilities		
Increase/(decrease) in receivables	12	5
(Increase)/decrease in payables	163	(1 828)
(Increase)/decrease in other liabilities	(2 172)	(26)
Net result	(1)	(9)