



*A progressive, diverse and caring community,  
with access to modern services and infrastructure,  
in a unique part of the world*

Shire of Cuballing – Council Meeting

# AGENDA

**To Be Held**

Wednesday 18th December 2024  
3.00 pm  
Cuballing CWA Hall

# COUNCIL MEETING PROCEDURES

1. All Council meetings are open to the public, except for matters raised by Council under “Confidential Matters”.
2. Members of the public may ask a question at an ordinary Council meeting at “Public Question Time”.
3. Members of the public who are unfamiliar with meeting procedures are invited to seek advice at the meeting. If unsure about proceedings, just raise your hand when the Presiding Member announces Public Question Time.
4. All other arrangements are in accordance with the Council's standing orders, policies and decisions of the Shire.

## DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Cuballing for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Shire of Cuballing disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

In particular, and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Cuballing during the course of any meeting is not intended to be and is not taken as notice or approval from the Shire of Cuballing. The Shire of Cuballing warns that anyone who has an application lodged with the Shire of Cuballing must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of that application and any conditions attaching to the decision made by the Shire of Cuballing in respect of the application.

# Shire of Cuballing Strategic Community Plan 2023-2033

## Our Heart, Our Home

### VISION

A charming rural community, in a unique part of the world, growing and prospering while protecting its natural environment.

### GOALS

#### Social

- ☑ A place where people of all ages, abilities and stages of life are active and connected.

#### Economic

- ☑ Business is thriving, with ample local employment, and opportunities for existing and new businesses to grow.

#### Natural Environment

- ☑ The natural environment is protected, enhanced, and managed, and enjoyed by locals, and proudly shared with visitors.

#### Built Environment

- ☑ People and goods can move easily in and around the Shire, which is well planned for community needs, respecting the past and building the future.

#### Governance

- ☑ Forward thinking leadership, which listens and responds to community needs, with transparent and accountable decision-making.

### STRATEGIC PRIORITIES

#### Social

- ☑ Enhancing focus on emergency management (incl. dual use of Equestrian Centre for evacuation).
- ☑ Improving Cuballing Recreation Centre.
- ☑ Increasing community gatherings and spaces.

#### Economic

- ☑ Defining and developing Town Centres.
- ☑ Establishing a Light Industrial Area (LIA).
- ☑ Increasing tourism, particularly through trail development.
- ☑ Developing and promoting the equestrian sector.

#### Natural Environment

- ☑ Restoring the river at Popanyinning.
- ☑ Establishing Popanyinning wetlands.
- ☑ Reducing pests and weeds, working with Peel Harvey Catchment.
- ☑ Increasing native planting.

#### Built Environment

- ☑ Improving footpaths, linking aged units to Cuballing Town Centre.
- ☑ Upgrading major roads (esp. Wheatbelt Secondary Freight Network).
- ☑ Improving drainage.
- ☑ Increasing heritage protection and telling our story.

#### Governance

- ☑ Enhancing community information and engagement.

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**1. DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS:**

**2. RECORD OF ATTENDANCE/ APOLOGIES/ LEAVE OF ABSENCE:**

**2.1.1 Attendance**

**Elected Members**

Cr Eliza Dowling	President
Cr Robert Harris	Deputy President
Cr Scott Ballantyne	
Cr Adrian Kowald	
Cr Steve Sexton	
Cr Dawson Bradford	

**Staff**

Mr Chris Paget	Chief Executive Officer
Mr Bruce Brennan	Manager of Works and Services

**Visitors**

**2.1.2 Apologies**

Ms Narelle Rowe	Deputy Chief Executive Officer
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**2.1.3 Leave of Absence**

Nil

### **3. PUBLIC QUESTION TIME:**

The Shire of Cuballing maintains a policy on the Management of Public Question Time. The policy is available in full in the Shire Policy Manual which can be found on the Shire's website:

[www.cuballing.wa.gov.au](http://www.cuballing.wa.gov.au)

Some of the notable provisions are:

- 1 Persons are encouraged to provide a written copy of their question.
- 2 Public question time will be limited to two minutes per member of the public, with a limit of two questions per member of the public.
- 3 Statements are not to precede the asking of a question during public question time.
- 4 Public question time will be limited 15 minutes. It may be extended in intervals of up to ten minutes by resolution of the Council, but the total time allocated will not exceed forty-five (45) minutes in total.
- 5 Questions are to be directed to the Presiding Member and should be asked politely in good faith and are not to be framed in such a way as to reflect adversely or be defamatory on a particular Elected Member or Shire employee. The Presiding Member shall decide to:
  - Accept or reject any question and his/her decision is final.
  - Nominate a member of the Council and/or Shire employee to respond to the question.
  - Take a question on notice. In this case a written response will be provided as soon as possible and included in the agenda of the next Council meeting.
- 6 Where an elected member is of the opinion that a member of the public is:
  - asking a question at a Council meeting, that is not relevant to the operations of the Shire of Cuballing; or
  - making a statement during public question time.they may bring it to the attention of the meeting.
- 7 Questions and any response will be summarised and included in the minutes of the Council meeting.
- 8 Public Question Time should be used as a means to obtain information that would not be made available if it were sought from the Shire's records under *Section 5.94* of the *Local Government Act 1995* or the *Freedom of Information (FOI) Act 1992*.
- 9 Where the response to a question(s) would require a substantial commitment of the Shire's resources, the Chief Executive Officer (CEO) will determine that it is an unreasonable impost upon the Shire and refuse to provide it. The CEO will advise the member of the public that the information may be sought in accordance with the FOI Act 1992.
- 10 Responses to questions not submitted in writing are provided in good faith and as such, should not be relied upon as being either complete or comprehensive.

3.1 Response to Previous Questions Taken on Notice

3.2 Written Questions Provided in Advance

3.3 Public Questions from The Gallery

**4. STANDING ORDERS:**

**OFFICER'S RECOMMENDATION:**

That Standing Orders be suspended for the duration of the meeting to allow for greater debate on items.

Moved \_\_\_\_\_ Seconded \_\_\_\_\_

**5. APPLICATIONS FOR LEAVE OF ABSENCE:**

**6. CONFIRMATION OF MINUTES:**

6.1.1 Ordinary Meeting of Council held on Wednesday 20<sup>th</sup> November 2024

**OFFICER'S RECOMMENDATION:**

That the Minutes of the Ordinary Meeting of Council held on Wednesday 20<sup>th</sup> November 2024 be confirmed as a true record of proceedings.

Moved \_\_\_\_\_ Seconded \_\_\_\_\_

**7. PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:**

Nil.

**8. DISCLOSURE OF FINANCIAL INTEREST:**

**DISCLOSURE OF FINANCIAL INTEREST AND PROXIMITY INTEREST**

Members must disclose the nature of their interest in matters to be discussed at the meeting.

Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting.

<b>Name</b>	<b>Item No</b>	<b>Interest</b>	<b>Nature</b>

**DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY**

Members and staff must disclose their interest in matters to be discussed at the meeting in respect of which the Member or employee has given or will give advice.

<b>Name</b>	<b>Item No</b>	<b>Interest</b>	<b>Nature</b>



**9. REPORTS OF OFFICERS AND COMMITTEES:**

**9.1 DEPUTY CHIEF EXECUTIVE OFFICER:**

**9.1.1 List of Payments – November 2024**

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	10 <sup>th</sup> December 2024
Author:	Careese Ranieri
Attachments:	9.1.1A List of Municipal Accounts 9.1.1B List of Credit Card Transactions 9.1.1C List of Credit Card Transactions 9.1.1D Petty Cash and Coles Card

**Summary**

**Council is to review payments made under delegation in November 2024.**

Background – Nil

Comment

Council is provided with details of payments and credit card transactions made during the month of November 2024 as listed in the attachments.

Strategic Implications – Nil

Statutory Environment – Nil

Policy Implications – Nil

Financial Implications – Nil

Economic Implication – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer’s Recommendation; or
2. to not note the list of accounts.

Voting Requirements – Simple Majority

**OFFICER’S RECOMMENDATION:**

**That Council receives:**

1. **the List of Accounts paid in November 2024 under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, including payments from Council’s Municipal Fund totalling \$549644.77 included at Attachment 9.1.1A.**
2. **a summary of transactions completed on Credit Cards by Council Staff for the period ending 30 November 2024 included at Attachment 9.1.2B.**

3. a summary of transactions completed on Coles Cards and Petty Cash for the period ending 30 November 2024.

4. Moved \_\_\_\_\_ Seconded \_\_\_\_\_

9.1.1A List of Payments – November 2024

Chq/EFT	Date	Name	Description	Amount
844	01/11/2024	Police Licensing Payments	Police Licensing Payments	-145.80
EFT9296	04/11/2024	St John Ambulance Western Australia Ltd	Annual Service to First Aid Kits and Defibrillators for Shire of Cuballing	-1383.79
844	04/11/2024	Police Licensing Payments	Police Licensing Payments	-59.45
844	05/11/2024	Police Licensing Payments	Police Licensing Payments	-311.15
DD4459.2	06/11/2024	Care Super	Superannuation Contributions	-535.67
DD4459.1	06/11/2024	Australian Super	Payroll Deductions	-2791.60
DD4459.9	06/11/2024	MLC Super Fund	Superannuation Contributions	-295.20
DD4459.3	06/11/2024	Aware Super Pty Ltd	Payroll Deductions	-4790.63
DD4459.4	06/11/2024	Matrix Superannuation	Superannuation Contributions	-275.62
DD4459.5	06/11/2024	Hesta	Superannuation Contributions	-724.39
DD4459.6	06/11/2024	Mercer Superannuation	Superannuation Contributions	-522.25
DD4459.7	06/11/2024	Hostplus Super	Superannuation Contributions	-82.80
DD4459.8	06/11/2024	Colonial First State	Superannuation Contributions	-295.20
20307	07/11/2024	Shire Of Cuballing	STANDPIPE CHARGES - POPANYINNING FIRE SHED	-104.10
EFT9317	07/11/2024	Zircodata Pty Ltd	Monthly Archive Storage Fees - 26/09/2024 To 25/10/2024	-42.58
EFT9316	07/11/2024	T-Quip	1 X New Toro Groundsmaster 3200 25hp 4wd	-58718.00
EFT9315	07/11/2024	St John Ambulance WA Ltd Narrogin Sub Centre	Cuballing Groovefest - Saturday Night First Aid Cover	-1716.00
EFT9314	07/11/2024	Shire Of Narrogin	Disposal Of Household Waste - October 2024	-6202.51
844	07/11/2024	Police Licensing Payments	Police Licensing Payments	-20.50
EFT9312	07/11/2024	Peter John Denton	Art Class Per Week - October 2024	-200.00
EFT9309	07/11/2024	Narrogin Earthmoving and Concrete	Dry Hire of Multi Tyred Roller for Winter Grading	-44836.00
EFT9311	07/11/2024	Narrogin Tyrepower	Service And Carburettor Repair on Ride on Mower	-81.00
EFT9310	07/11/2024	Narrogin Embroidery	8 X Shirt Embroidery for Shire of Cuballing	-165.00
EFT9313	07/11/2024	Pingelly SES	Hire Friday Night - Groovefest Lighting	-200.00
EFT9297	07/11/2024	Bill & Bens Hot Bread Shop	Hotdog Rolls for Blue Light Disco	-40.00
EFT9298	07/11/2024	Best Office Systems	Monthly Photocopy Charges - October 2024	-915.98

EFT9299	07/11/2024	Councilfirst Pty Ltd	Council First Records - Professionals Services September 2024	-646.25
EFT9300	07/11/2024	Cuby Roadhouse	Monthly Charges - October 2024	-770.66
EFT9301	07/11/2024	Christopher PAGET	Reimbursement For Food/Travel Expenses - WALGA 2024 AGM & Conference	-123.86
EFT9302	07/11/2024	Cuby Tavern	Volunteer Meeting 24/09/24 Supply of Pizza's for Catering - Cuby Groovefest	-84.00
EFT9303	07/11/2024	Fire Mitigation Services	Fire Mitigation Works	-59612.30
EFT9304	07/11/2024	Great Southern Fuel Supplies	Bulk Diesel Fuel Deliveries - Docket No. 2194574	-4674.17
EFT9305	07/11/2024	Hancocks Home Hardware	Monthly Account - Depot Supplies	-141.85
EFT9306	07/11/2024	Kalexpress & Quality Transport	Monthly Freight Charges - Interfire Agencies	-45.22
EFT9307	07/11/2024	Keeling Electrical Group Pty Ltd	Cuby Groovefest - Electrical Support	-2358.78
EFT9308	07/11/2024	Melchiorre Plumbing and Gas	RPZD Testing	-1780.00
844	08/11/2024	Police Licensing Payments	Police Licensing Payments	-150.45
844	08/11/2024	ATO Clearing Account Bas	ATO Clearing Account Bas	-3836.00
844	11/11/2024	Police Licensing Payments	Police Licensing Payments	-973.00
844	12/11/2024	Police Licensing Payments	Police Licensing Payments	-701.95
DD4470.1	12/11/2024	Synergy	Electricity Charges - 138 Campbell Street Cuballing (Rec Centre)	-372.81
844	13/11/2024	Interest On Loan No. 64 Land	Interest On Loan No. 64 Land	-914.79
844	13/11/2024	Police Licensing Payments	Police Licensing Payments	-1892.50
20308	14/11/2024	Water Corporation	Water Charges - Sports Ground at Baylis Street Popanyinning	-38.15
EFT9318	14/11/2024	BMR Mechanical, B & A Rowe Pty Ltd Atf the Rowe Family Trust	Suzi Coil Parts	-51.77
EFT9319	14/11/2024	Dews Mini Excavations	Excavator And Bob Cat Work on Derby and Russell St in Town for Construction Grain Freight Wsf008	-1320.00
EFT9320	14/11/2024	Hanson Construction Materials	250ton X 14mm Washed Granite to MRD Spec Delivered to Stratherne Rd	-21347.54
EFT9321	14/11/2024	Hersey Safety Pty Ltd	Sunglasses 412m1gy	-3487.18
EFT9322	14/11/2024	ITR Pacific Pty Ltd	40 X Grader Blades Including 30 X Bolts and Nuts	-314.38
EFT9323	14/11/2024	Narrogin Gasworx	3 X 9 Kg Gas Bottles	-90.00
EFT9324	14/11/2024	Neat (Narrogin Electrical Appliance Testing)	Annual Electrical Testing of Equipment	-1012.00
EFT9325	14/11/2024	Narrogin Tyrepower	Service And Carburettor Repair on Ride on Mower	-405.00

EFT9326	14/11/2024	Power Networx	Telstra Internet Fibre Network - October 2024	-416.90
EFT9327	14/11/2024	R Munns Engineering Consulting Services	Cuballing East Road - Inclusive of Consultancy, Travel	-9286.67
EFT9328	14/11/2024	WA Local Government Association (Walga)	Cr Ballantyne - Local Government Courses	-1474.00
EFT9329	14/11/2024	Warda Kadak	Traffic Management And 3 X Traffic Controllers for The Cuballing East Road WSNF 008	-15235.02
EFT9330	14/11/2024	Wickepin Motors	Panel Beating of Dent in Hilux	-1000.00
844	14/11/2024	Police Licensing Payments	Police Licensing Payments	-126.40
844	15/11/2024	Police Licensing Payments	Police Licensing Payments	-1937.25
844	18/11/2024	Police Licensing Payments	Police Licensing Payments	-361.80
DD4479.1	19/11/2024	National Australia Bank	Monthly Credit Card Charges - September 2024	-8690.80
844	19/11/2024	Police Licensing Payments	Police Licensing Payments	-32.70
EFT9335	20/11/2024	Western Stabilisers	Supply And Lay Stabilising and Wet Mixing on Cuballing East Road as Per Rfq12/724	-125558.02
EFT9334	20/11/2024	Linton Park Farms Pty Ltd	12 Month Dam Lease July 2024 - June 25	-2200.00
DD4481.7	20/11/2024	Hostplus Super	Superannuation Contributions	-118.34
844	20/11/2024	Police Licensing Payments	Police Licensing Payments	-486.95
EFT9332	20/11/2024	Hanson Construction Materials	75 X 14mm Ton Washed Granite MRD Spec Delivered to Austral St Cuballing	-16185.36
EFT9331	20/11/2024	H+H Architects	Design Services for Independent Aged Living Units	-1224.30
20309	20/11/2024	Department Of Transport	Cn3468 Licence Renewal - 1 Year	-47.50
DD4481.9	20/11/2024	MLC Super Fund	Superannuation Contributions	-295.20
DD4481.8	20/11/2024	Colonial First State	Superannuation Contributions	-295.20
EFT9333	20/11/2024	Landgate	Slip Subscription 2024/2025	-2609.00
DD4481.1	20/11/2024	Australian Super	Payroll Deductions	-2718.66
DD4481.6	20/11/2024	Mercer Superannuation	Superannuation Contributions	-587.31
DD4481.5	20/11/2024	Hesta	Superannuation Contributions	-724.39
DD4481.4	20/11/2024	Matrix Superannuation	Superannuation Contributions	-275.62
DD4481.3	20/11/2024	Aware Super Pty Ltd	Payroll Deductions	-5184.13
DD4481.2	20/11/2024	Care Super	Superannuation Contributions	-1531.06
844	21/11/2024	Police Licensing Payments	Police Licensing Payments	-5434.70
EFT9338	22/11/2024	Councilfirst Pty Ltd	Annual Cloud Records (Councilfirst) Licence Payment 09/11/24 To 08/11/2025	-17075.04
EFT9346	22/11/2024	Dawn Lesley Wood	Reimbursement For Staff Medical	-165.00
EFT9345	22/11/2024	Parrys Narrogin	5 X Hats for Work Crew	-678.90
EFT9344	22/11/2024	Pingelly Tyre Service	121 X Rear Trailer Tyres for Water Semi	-5544.00
EFT9343	22/11/2024	Narelle Gay Rowe	Reimbursement Of Internet Costs 01/09/24-30/06/25 - November 2024	-70.83

EFT9342	22/11/2024	John Parry Medical Centre	1 X Hep B Needle for Depot Worker	-55.00
EFT9341	22/11/2024	Great Southern Fuel Supplies	Bulk Diesel Fuel Deliveries - Docket No. 2195983	-1949.29
844	22/11/2024	Police Licensing Payments	Police Licensing Payments	-47.50
EFT9340	22/11/2024	Edge Planning & Property	Town Planning Consultancy Services - October 2024	-1410.06
EFT9339	22/11/2024	Cuballing Building Company	Remove Architraves for Gyprocker, Replace Architrave for Painter, Fit Kitchen, Labour, Extra Materials	-5918.88
EFT9336	22/11/2024	BKS Electrical	Replace Faulty High Bay Light in Cuballing Hall	-354.20
EFT9337	22/11/2024	Corsign (WA) Pty Ltd	List Of Coreflute Signs as Per Quote 00088743	-1663.20
20310	22/11/2024	Department Of Transport	Transfer Charges for Vehicle Transfer - Plate No. 1uai083	-20.50
20311	22/11/2024	Synergy	Electricity Charges - Street Lights X 43	-823.12
20312	22/11/2024	Water Corporation	Water Charges - Standpipe at Ridley Street Cuballing	-7643.62
844	25/11/2024	Police Licensing Payments	Police Licensing Payments	-1899.80
844	26/11/2024	Police Licensing Payments	Police Licensing Payments	-465.95
DD4498.1	26/11/2024	Telstra	Monthly Bills for All Telstra Accounts – October and November 2024	-1335.72
844	27/11/2024	Police Licensing Payments	Police Licensing Payments	-400.00
EFT9347	27/11/2024	Builders Registration Board Building Commission	October 2024 BSL Reconciliation - Remittance	-231.60
EFT9348	27/11/2024	Cindy Ann Herrod	Rates Refund	-1491.85
EFT9358	28/11/2024	Steelo's Guns and Outdoors	2 X Gators for Gardeners / Protection from Snakes - 1 Pair Not Yet Received	-129.99
EFT9357	28/11/2024	Narrogin Betta Home Living	Fridge For Popanyinning School	-795.00
EFT9356	28/11/2024	Mcdougall Weldments	Monthly Account - Tractor Pin and Steel	-163.90
EFT9355	28/11/2024	John Parry Medical Centre	Medical Assessment for Pre-Employment - Depot Worker	-190.00
EFT9354	28/11/2024	Instant Weighing	Inspect And Calibrate Load Scales On 938k Cat Loader	-2022.99
EFT9353	28/11/2024	Great Southern Waste Disposal	Rubbish Removal - October 2024	-6822.88
EFT9352	28/11/2024	Great Southern Fuel Supplies	Bulk Diesel Fuel Deliveries - Docket No. 2196969	-2172.64
EFT9351	28/11/2024	Dews Mini Excavations	Pipe Extensions for Wsf008 and Drainage	-2475.00
EFT9350	28/11/2024	Brooks Hire	Hire Of 16ton Smooth Drum Roller for Cuballing East Road.	-7056.69
EFT9349	28/11/2024	Artistralia	Movie Night 6/12/2024 Ruby Gillman	-176.00
EFT9359	28/11/2024	T-Quip	Spare Blades and Deck Belt for New Toro	-278.78

EFT9361	28/11/2024	Warda Kadak	Traffic Management And 3 X Traffic Controllers for The Cuballing East Road Wsfm008	-39942.93
EFT9362	28/11/2024	Wheatbelt Strength & Conditioning	Weekly Classes - November 2024	-930.00
844	28/11/2024	Police Licensing Payments	Police Licensing Payments	-558.90
844	29/11/2024	Police Licensing Payments	Police Licensing Payments	-47.90
			<b>Total</b>	<b>-549644.77</b>

#### 9.1.1B List of October 2024 Credit Card Transactions

<b>Creditor</b>	<b>Description</b>	<b>Amount</b>
Cuballing Tavern	Council Meeting Dinner - Councillors	\$185.14
More Telecom	Monthly Internet Charge - CEO Residence	\$92.00
Narrogin Motel	Accommodation for S.Scott for CEO Change over	\$876.00
KolorKode	Freight Charges from Previous Archive Material Order	\$9.90
NAB	Bank Fee	\$30.00
Coles Narrogin	Refreshments for Staff/Council/Depot	\$140.40
Tony Aveling & Associates	White Card for Depot Worker	\$90.00
Caltex Narrogin	Fuel for DCEO Vehicle	\$37.04
Thing -a-Me-Bobs	Art Supplies	\$26.50
Seek	Advertisement for Traineeship	\$368.50
Caltex Narrogin	Fuel for DCEO Vehicle	\$63.01
Office Works	Stationery for Shire Office	\$80.08
Winc	Stationery for Shire Office	\$164.17
GSM Outdoors	Monthly Charge	\$29.90
NAB	International Transaction Fee	\$0.90
Southern Cross Austereo	Production Costs - Cuby Groovefest	\$66.20
McIntosh & Son	Drawbar and Shaft Locking Pin	\$33.13
Broadwater Resort	Accommodation for CEO - WALGA Convention	\$689.70
Metric Industries	Bush - L - Hinge	\$18.00
Pivotel	Trak Spotting for Works Crew	\$93.00

GSM Outdoors	Monthly Charge	\$19.43
NAB	International Transaction Fee	\$0.58
	<b>Total</b>	<b>\$3,113.58</b>

9.1.1C List of November 2024 Credit Card Transactions

Creditor	Description	Amount
Corsign	Traffic Cones and Barriers - Cuby Groovefest	\$1,331.00
The Sebel Mandurah	Accommodation for Regional Australia Institute Executive Program	\$685.95
Cuballing Tavern	Council Meeting Dinner - Councillors	\$462.85
BP Parklands	Fuel for CEO Vehicle	\$174.32
More Telecom	Monthly Internet Charge - CEO Residence	\$103.00
Landgate	Title Search - 129 Ridley Street, Cuballing	\$31.60
Officeworks	Ink Cartridges for Depot Printer	\$144.00
Big W	Vacuum Cleaner for Shire Depot	\$49.00
The West Australian	Quarterly Subscription 24/25	\$96.00
The West Australian	Incorrect Charge - Have Contacted the West Australia to get Refund	\$96.00
Caltex Narrogin	Fuel for DCEO Vehicle	\$31.02
Caltex Narrogin	Fuel for DCEO Vehicle	\$49.03
Winc	Stationery for Shire Office	\$106.55
Print Media Group	Vehicle Identifier Stickers	\$48.45
GSM Outdoors	Monthly Charge	\$29.84
NAB	Bank Transaction Fee	\$0.90
Pivotel	Trak Spotting for Works Crew	\$93.00

<b>Total</b>	<b>\$3,532.51</b>
--------------	-------------------



**Petty Cash**

	<b>Refreshments</b>	<b>Shire Office</b>	<b>Stationary</b>	
<b>Item Description</b>	<b>1041050</b>	<b>J4114</b>	<b>1042310</b>	<b>Total</b>
Groceries	\$50.35			\$50.35
Misc (Cleaning supplies)		\$12.00		\$12.00
Stationary/Postage			\$21.95	\$21.95
Materials				
Licensing				
			<b>Total</b>	<b>\$84.30</b>

**Coles Cards**

	<b>Refreshments</b>	<b>Shire Office</b>	<b>Stationary</b>	
<b>Item Description</b>	<b>1041050</b>	<b>J4114</b>	<b>1042310</b>	<b>Total</b>
Groceries	\$23.25			\$23.25
Misc (Cleaning supplies)				
Stationary/Postage				
Materials				
Licensing				
			<b>Total</b>	<b>\$23.25</b>

## 9.1.2 Statement of Financial Activity

Applicant: N/A  
File Ref. No: ADM214  
Disclosure of Interest: Nil  
Date: 12 December 2024  
Author: Narelle Rowe, Deputy Chief Executive Officer  
Attachments: 9.1.2A Statement of Financial Activity

### **Summary**

**Council is to consider the Statement of Financial Activity for November 2024.**

### **Background**

As per the Financial Management Regulation 34 each Local Government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1) (d), for that month with the following detail.

- The annual budget estimates, including budget amendments.
- The operating revenue, operating income, and all other income and expenses,
- Any significant variations between year-to-date income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activities are not in accordance with budget estimates for the relevant reporting period,
- Provide likely financial projections to 30 June for those highlighted significant variations and their effect on the end of year result,
- Include an operating statement, and
- Any other required supporting notes.

### **Comment**

Nil.

**Strategic Implications** – Nil

**Statutory Environment** – Nil

**Policy Implications** – Nil

**Financial Implications** – Nil

**Economic Implication** – Nil

Environmental Considerations – Nil

Consultation – Nil

Options

Council may resolve:

1. the Officer's Recommendation; or
2. not to receive the Statement of Financial Activity.

Voting Requirements – Simple Majority

**OFFICER'S RECOMMENDATION:**

**That the Statement of Financial Activity, as included at Attachment 9.1.2A for the Shire of Cuballing for period ending 30<sup>th</sup> November 2024 be received.**

## SHIRE OF CUBALLING

### MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 30 November 2024

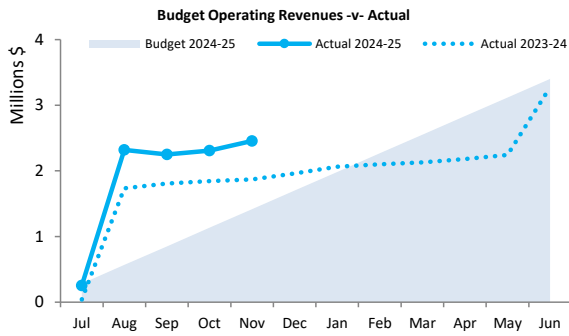
*LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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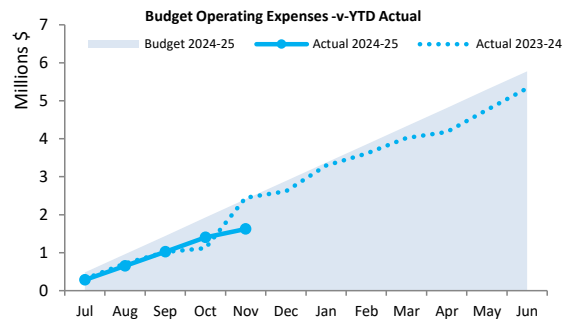
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**OPERATING ACTIVITIES**

**OPERATING REVENUE**

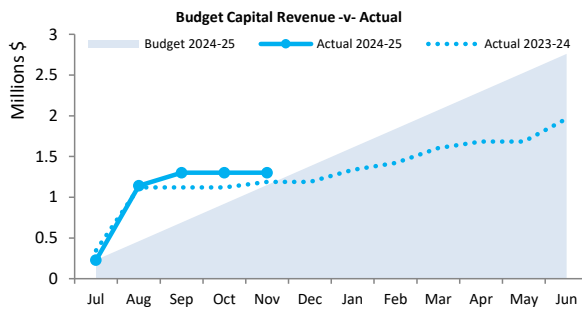


**OPERATING EXPENSES**

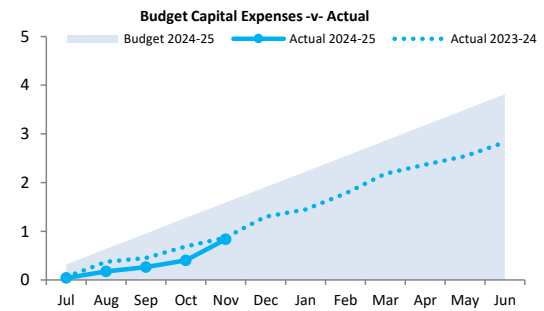


**INVESTING ACTIVITIES**

**CAPITAL REVENUE**

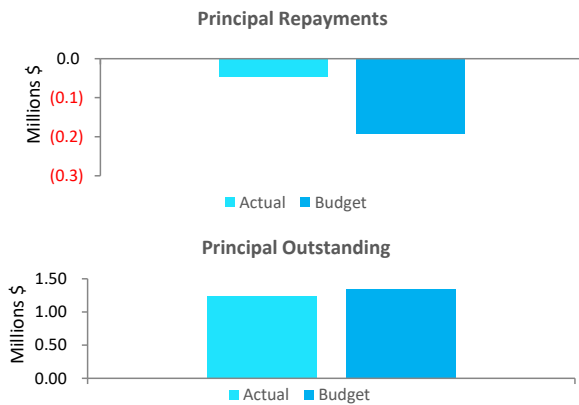


**CAPITAL EXPENSES**

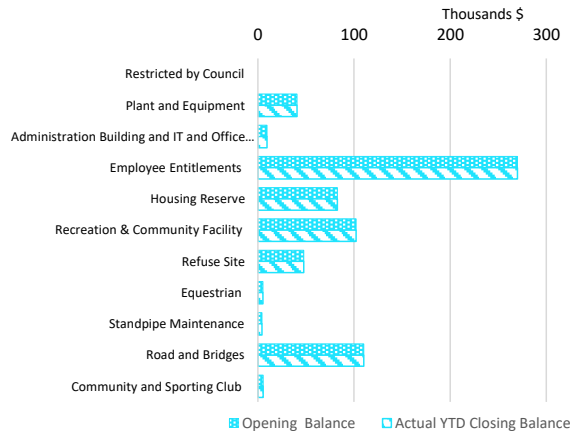


**FINANCING ACTIVITIES**

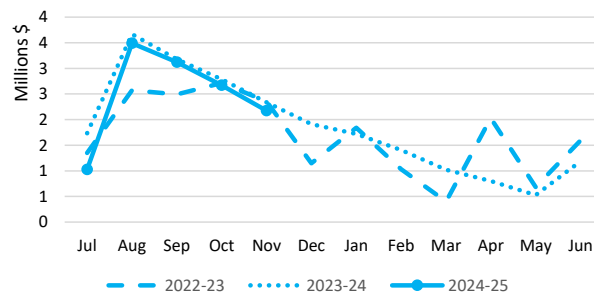
**BORROWINGS**



**RESERVES**



**Closing funding surplus / (deficit)**



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.89 M	\$0.89 M	\$0.90 M	\$0.01 M
Closing	\$0.02 M	\$1.52 M	\$2.17 M	\$0.65 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$2.59 M	% of total
Unrestricted Cash	\$1.76 M	67.8%
Restricted Cash	\$0.83 M	32.2%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.06 M	% Outstanding
Trade Payables	\$0.04 M	
0 to 30 Days		97.9%
Over 30 Days		2.1%
Over 90 Days		1.6%

Refer to Note 5 - Payables

Receivables		
	\$0.02 M	% Collected
Rates Receivable	\$0.41 M	77.9%
Trade Receivable	\$0.02 M	% Outstanding
Over 30 Days		102.2%
Over 90 Days		\$ M

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.15 M	\$1.09 M	\$0.83 M	(\$0.26 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$1.74 M	% Variance
YTD Actual	\$1.74 M	
YTD Budget	\$1.71 M	2.2%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$0.37 M	% Variance
YTD Actual	\$0.37 M	
YTD Budget	\$0.53 M	(30.0%)

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges		
	\$0.19 M	% Variance
YTD Actual	\$0.19 M	
YTD Budget	\$0.27 M	(26.8%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.99 M)	\$0.49 M	\$0.49 M	

Refer to Statement of Financial Activity

Proceeds on sale		
	\$0.02 M	%
YTD Actual	\$0.02 M	
Amended Budget	\$0.07 M	(67.1%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$0.84 M	% Spent
YTD Actual	\$0.84 M	
Amended Budget	\$3.82 M	(78.1%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$1.30 M	% Received
YTD Actual	\$1.30 M	
Amended Budget	\$2.76 M	(52.9%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.04 M)	\$0.02 M	(\$0.05 M)	(\$0.06 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.05 M
Interest expense	\$0.01 M
Principal due	\$1.24 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$0.68 M
Interest earned	\$0.00 M

Refer to Note 9 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

**KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**NATURE OR TYPE DESCRIPTIONS**

**REVENUE**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

**INTEREST EARNINGS**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

**PROFIT ON ASSET DISPOSAL**

Excess of assets received over the net book value for assets on their disposal.

**EXPENSES**

**EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Shortfall between the value of assets received over the net book value for assets on their disposal.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

BY NATURE OR TYPE

	Ref Note	Amended Budget (a)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	894,518	894,518	900,280	5,762	0.64%	
<b>Revenue from operating activities</b>							
Rates		1,686,395	1,706,810	1,744,914	38,104	2.23%	
Operating grants, subsidies and contributions	11	1,085,176	525,975	368,089	(157,886)	(30.02%)	▼
Fees and charges		460,273	266,025	194,689	(71,336)	(26.82%)	▼
Interest earnings		65,067	27,105	45,005	17,900	66.04%	▲
Other revenue		61,270	25,510	103,717	78,207	306.57%	▲
Profit on disposal of assets	6	10,818	4,505	0	(4,505)	(100.00%)	
		<b>3,368,999</b>	<b>2,555,930</b>	<b>2,456,414</b>	<b>(99,516)</b>	<b>(3.89%)</b>	
<b>Expenditure from operating activities</b>							
Employee costs		(1,307,364)	(544,545)	(562,815)	(18,270)	(3.36%)	
Materials and contracts		(1,355,452)	(564,190)	(757,873)	(193,683)	(34.33%)	▼
Utility charges		(165,903)	(69,040)	(32,734)	36,306	52.59%	▲
Depreciation on non-current assets		(2,567,301)	(1,069,650)	0	1,069,650	100.00%	▲
Interest expenses		(53,284)	(7,411)	(7,411)	0	0.00%	
Insurance expenses		(232,332)	(218,721)	(225,390)	(6,669)	(3.05%)	
Other expenditure		(93,080)	(57,780)	(36,755)	21,025	36.39%	▲
Loss on disposal of assets	6	(900)	(375)	0	375	100.00%	
		<b>(5,775,616)</b>	<b>(2,531,712)</b>	<b>(1,622,978)</b>	<b>908,734</b>	<b>(35.89%)</b>	
Non-cash amounts excluded from operating activities	1(a)	2,557,383	1,065,520	0	(1,065,520)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>150,766</b>	<b>1,089,738</b>	<b>833,436</b>	<b>(256,302)</b>	<b>(23.52%)</b>	
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	2,760,046	1,150,005	1,301,337	151,332	13.16%	▲
Proceeds from disposal of assets	6	66,318	56,961	21,849	(35,112)	(61.64%)	▼
Payments for property, plant and equipment and infrastructure	7	(3,816,223)	(1,685,670)	(835,630)	850,040	50.43%	▲
<b>Amount attributable to investing activities</b>		<b>(989,859)</b>	<b>(478,704)</b>	<b>487,556</b>	<b>966,260</b>	<b>(201.85%)</b>	
<b>Financing Activities</b>							
Proceeds from new debentures	8	250,000	104,165	0	(104,165)	(100.00%)	▼
Repayment of debentures	8	(193,083)	(46,744)	(46,744)	0	0.00%	
Transfer to reserves	9	(96,851)	(40,330)	(14)	40,316	99.97%	▲
<b>Amount attributable to financing activities</b>		<b>(39,934)</b>	<b>17,091</b>	<b>(46,758)</b>	<b>(63,849)</b>	<b>(373.58%)</b>	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>15,491</b>	<b>1,522,643</b>	<b>2,174,514</b>	<b>651,871</b>	<b>(42.81%)</b>	▲

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 15 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.



**BASIS OF PREPARATION**

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to these financial statements.

**SIGNIFICANT ACCOUNTING POLICES**

**CRITICAL ACCOUNTING ESTIMATES**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

**GOODS AND SERVICES TAX**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**ROUNDING OFF FIGURES**

All figures shown in this statement are rounded to the nearest dollar.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 09 December 2024

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**(a) Non-cash items excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(10,818)	(4,505)	0
Add: Loss on asset disposals	6	900	375	0
Add: Depreciation on assets		2,567,301	1,069,650	0
<b>Total non-cash items excluded from operating activities</b>		<b>2,557,383</b>	<b>1,065,520</b>	<b>0</b>

**(b) Adjustments to net current assets in the Statement of Financial Activity**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Amended Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 30 November 2024
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(677,913)	(677,911)	(677,925)
Add: Borrowings	8	171,275	171,275	124,531
Add: Provisions employee related provisions	10	256,648	256,648	270,027
<b>Total adjustments to net current assets</b>		<b>(249,990)</b>	<b>(249,988)</b>	<b>(283,367)</b>

**(c) Net current assets used in the Statement of Financial Activity**

**Current assets**

Cash and cash equivalents	2	1,552,524	1,655,766	2,592,006
Rates receivables	3	108,074	108,074	409,442
Receivables	3	141,361	191,939	21,620
Other current assets	4	22,043	47,777	41,158

**Less: Current liabilities**

Payables	5	(74,011)	(268,844)	(55,266)
Borrowings	8	(171,275)	(171,275)	(124,531)
Contract liabilities	10	(177,560)	(156,521)	(156,521)
Provisions	10	(256,648)	(256,648)	(270,027)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(249,990)</b>	<b>(249,988)</b>	<b>(283,367)</b>

**Closing funding surplus / (deficit)**

**894,518                      900,280                      2,174,514**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Cash at Bank		(27,545)	156,521	128,976		NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		1,783,495	677,925	2,461,420		NAB	TBA	N/A
Term Deposits - Restricted Funds		910	0	910		NAB	TBA	TBA
Petty Cash		700	0	700		N/A	N/A	N/A
<b>Total</b>		<b>1,757,560</b>	<b>834,446</b>	<b>2,592,006</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,757,560	834,446	2,592,006	0			
		<b>1,757,560</b>	<b>834,446</b>	<b>2,592,006</b>	<b>0</b>			

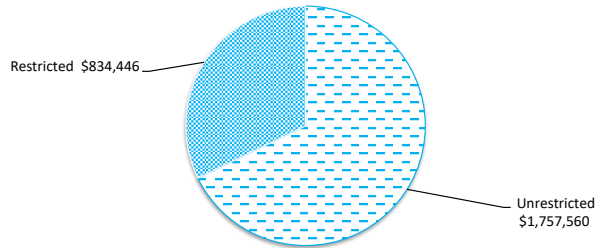
**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

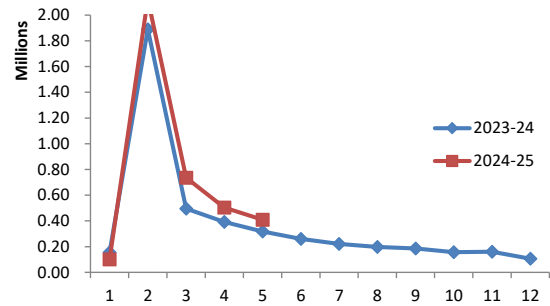
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 Jun 2024	30 Nov 2024
	\$	\$
Opening arrears previous years	108,074	108,074
Levied this year	1,831,638	1,744,914
Less - collections to date	(1,831,638)	(1,443,546)
Gross rates collectable	108,074	409,442
Net rates collectable	108,074	409,442
% Collected	94.4%	77.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,451)	984	585	4,873	16,630	21,620
Percentage	-6.71%	4.55%	2.70%	22.54%	76.92%	100.00%
<b>Balance per trial balance</b>						
Sundry receivable						21,620
GST receivable						0
<b>Total receivables general outstanding</b>						<b>21,620</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

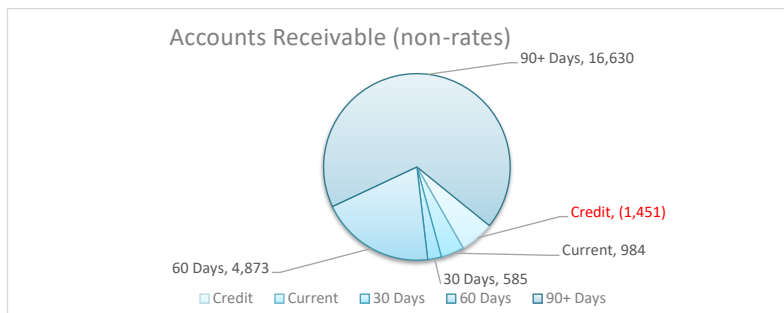
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

**Classification and subsequent measurement**

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 November 2024
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel	16,343	0	0	16,343
<b>Other Assets</b>				
Prepayments	5,700	0	(5,700)	0
Accrued income	25,734	0	(919)	24,815
<b>Total other current assets</b>	<b>47,777</b>	<b>0</b>	<b>(6,619)</b>	<b>41,158</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

**Inventory**

Inventories are measured at the lower of cost and net realisable value.

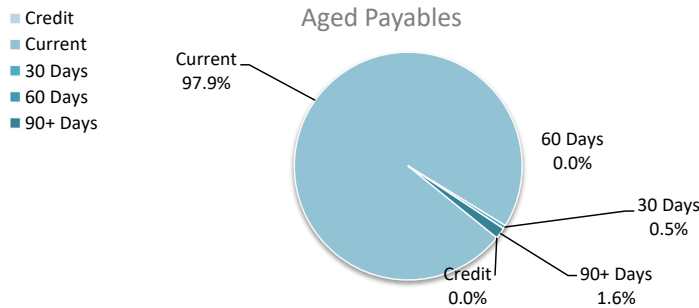
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	27,195	142	0	436	27,773
Percentage	0%	97.9%	0.5%	0%	1.6%	
<b>Balance per trial balance</b>						
Sundry creditors						42,592
Accrued salaries and wages						0
ATO liabilities						1
Bonds & Deposits						1,699
Accrued interest on loans						10,974
Accrued Expenses						0
Other payables [describe]						0
Other payables [describe]						0
<b>Total payables general outstanding</b>						<b>55,266</b>

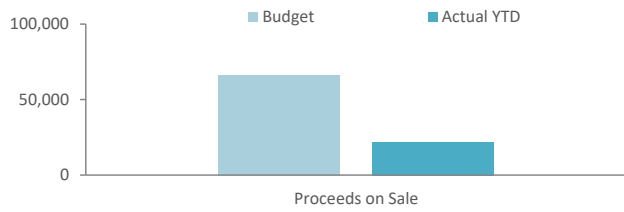
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Transport</b>								
	Hino Truck	22,000	27,000	5,000	0	0	21,849	21,849	0
	DCEO Vehicle	16,000	21,818	5,818	0	0	0	0	0
	Dual Cab Utility	18,400	17,500	0	(900)	0	0	0	0
		<b>56,400</b>	<b>66,318</b>	<b>10,818</b>	<b>(900)</b>	<b>0</b>	<b>21,849</b>	<b>21,849</b>	<b>0</b>



Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	405,200	168,825	19,477	(149,348)
Furniture and equipment	81,700	34,035	0	(34,035)
Plant and equipment	258,409	203,330	206,989	3,659
Infrastructure - roads	2,875,228	1,197,950	596,614	(601,336)
Infrastructure - bridges	40,000	16,665	12,550	(4,115)
Infrastructure - parks, ovals & playgrounds	95,686	39,865	0	(39,865)
<b>Payments for Capital Acquisitions</b>	<b>3,816,223</b>	<b>1,685,670</b>	<b>835,630</b>	<b>(850,040)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	2,760,046	1,150,005	1,301,337	151,332
Borrowings	250,000	104,165	0	(104,165)
Other (disposals & C/Fwd)	66,318	56,961	21,849	(35,112)
Contribution - operations	739,859	374,539	(487,556)	(862,095)
<b>Capital funding total</b>	<b>3,816,223</b>	<b>1,685,670</b>	<b>835,630</b>	<b>(850,040)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

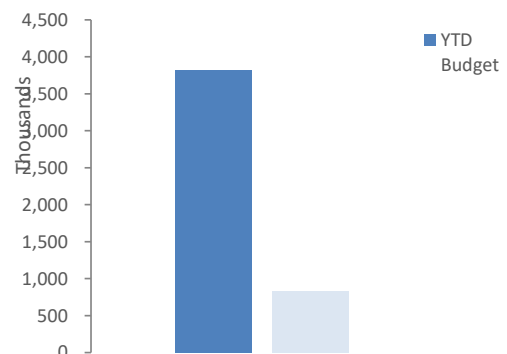
**Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

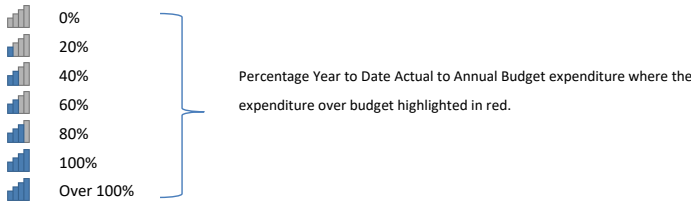
Payments for Capital Acquisitions





Capital expenditure total

Level of completion indicators



Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Amended			Variance
	Budget	YTD Budget	YTD Actual	(Under)/Over
	\$	\$	\$	\$
<b>Land &amp; Buildings</b>				
C214 Land Purchase - Light Industrial Area	250,000	104,165	0	(104,165)
J4114D Administration Office Refurbishment	30,000	12,500	0	(12,500)
11057 CCTV Camera's	20,000	8,330	14	(8,316)
C215 Popanyinning School House (Lrci Funding)	35,000	14,580	16,827	2,247
C162 Cuballing Town Hall - Capital Works	60,000	25,000	0	(25,000)
C173 Skate Park Refurbishment	10,200	4,250	0	(4,250)
<b>Total Buildings</b>	<b>405,200</b>	<b>168,825</b>	<b>19,477</b>	<b>(149,348)</b>
<b>Furniture &amp; Equipment</b>				
04270 Capital Expenditure - Furniture & Equipment	81,700	34,035	0	(34,035)
<b>Total Furniture &amp; Equipment</b>	<b>81,700</b>	<b>34,035</b>	<b>0</b>	<b>(34,035)</b>
<b>Plant &amp; Equipment</b>				
12416 Capital Expenditure - Plant & Equipment - Hino Truck	101,000	101,000	100,746	(254)
04267 Capital Expenditure - Plant & Equipment - DCEO Vehicle	35,909	14,960	14,091	(869)
12406 Capital Purchase - Dual Cab Utility	63,000	63,000	38,772	(24,228)
12431 Outfront Mower & Trailer	53,000	22,080	53,380	31,300
12432 Bitumen Emulsion Trailer	5,500	2,290	0	(2,290)
<b>Total Plant &amp; Equipment</b>	<b>258,409</b>	<b>203,330</b>	<b>206,989</b>	<b>3,659</b>
<b>Roads</b>				
R001G Rrg - Stratherne Road Reconstruction 24/25	594,995	247,905	47,029	(200,876)
RTR139 Roads To Recovery - Darcy Street	296,656	123,590	20,869	(102,721)
RTR095 Roads To Recovery - Alton Street	237,962	99,135	24,053	(75,082)
WF007R Wheatbelt Secondary Freight Network - 2023/24 Cuballing East R	165,550	68,975	0	(68,975)
WSF008 Wheatbelt Secondary Freight - Cuballing East Reconstruction Slk'S	1,439,546	599,800	499,247	(100,553)
WSF007L Cuballing East Road - 24/25 Line Marking	100,000	41,665	0	(41,665)
WF129D Wheatbelt Secondary Freight 2022/23 Narrogin Wandering Road-	40,519	16,880	5,416	(11,464)
<b>Total Roads</b>	<b>2,875,228</b>	<b>1,197,950</b>	<b>596,614</b>	<b>(601,336)</b>
<b>Bridges</b>				
11214 Bridge Improvements - Capital Upgrades	40,000	16,665	12,550	(4,115)
<b>Total Bridges</b>	<b>40,000</b>	<b>16,665</b>	<b>12,550</b>	<b>(4,115)</b>
<b>Parks, Ovals &amp; Playgrounds</b>				
C207 Heritage Walk Trail	15,000	6,250	0	(6,250)
C216 Popanyinning Recreation Grounds	80,686	33,615	0	(33,615)
<b>Total Parks, Ovals &amp; Playgrounds</b>	<b>95,686</b>	<b>39,865</b>	<b>0</b>	<b>(39,865)</b>
<b>Other Infrastructure</b>				
C201 Cuballing Railway Reserve	30,000	12,500	0	(12,500)
C203 Cuballing War Memorial	0	0	0	0
C222 Cuballing Town Centre Master Plan	30,000	12,500	0	(12,500)
<b>Total Other Infrastructure</b>	<b>60,000</b>	<b>25,000</b>	<b>0</b>	<b>(25,000)</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>3,816,223</b>	<b>1,685,670</b>	<b>835,630</b>	<b>(850,040)</b>

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2024	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Education and welfare</b>										
Aged Accommodation	56	781,151	0	0	0	(75,330)	781,151	705,821	0	(31,410)
<b>Transport</b>										
Grader	67	407,025	0	0	(38,716)	(79,722)	368,309	327,303	(6,497)	(10,704)
<b>Other property and services</b>										
Austral Land	64	100,111	0	0	(8,028)	(16,223)	92,083	83,888	(915)	(3,669)
Industrial Land	68		0	250,000	0	(21,808)	0	228,192	0	(7,500)
										0
<b>Total</b>		1,288,287	0	250,000	(46,744)	(193,083)	1,241,543	1,345,204	(7,412)	(53,283)
Current borrowings		193,083					124,531			
Non-current borrowings		1,095,204					1,117,012			
		1,288,287					1,241,543			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2023, nor is it expected to have unspent funds as at 30th June 2024.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**OPERATING ACTIVITIES  
NOTE 9  
RESERVE ACCOUNTS**

**Reserve accounts**

<b>Reserve name</b>	<b>Opening Balance</b>	<b>Budget Interest Earned</b>	<b>Actual Interest Earned</b>	<b>Budget Transfers In (+)</b>	<b>Actual Transfers In (+)</b>	<b>Budget Transfers Out (-)</b>	<b>Actual Transfers Out (-)</b>	<b>Budget Closing Balance</b>	<b>Actual YTD Closing Balance</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>									
Plant and Equipment	40,658	61,823	1	0	0	0	0	102,481	40,659
Administration Building and IT and Office	9,598	428	0	(9,000)	0	0	0	1,026	9,598
Employee Entitlements	270,021	12,150	6	0	0	0	0	282,171	270,027
Housing Reserve	82,622	3,690	2	0	0	0	0	86,312	82,624
Recreation & Community Facility	102,174	20,000	2	0	0	0	0	122,174	102,176
Refuse Site	47,647	2,138	1	0	0	0	0	49,785	47,648
Equestrian	5,151	230	0	0	0	0	0	5,381	5,151
Standpipe Maintenance	4,295	194	0	0	0	0	0	4,489	4,295
Road and Bridges	110,168	4,950	2	0	0	0	0	115,118	110,170
Community and Sporting Club	5,577	248	0	0	0	0	0	5,825	5,577
	<b>677,911</b>	<b>105,851</b>	<b>14</b>	<b>(9,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>774,762</b>	<b>677,925</b>

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 November 2024
<b>Other current liabilities</b>		\$		\$	\$	\$
<b>Other liabilities</b>						
- Capital grant/contribution liabilities		156,521	0	0	0	156,521
<b>Total other liabilities</b>		156,521	0	0	0	156,521
<b>Employee Related Provisions</b>						
Annual leave		130,498	0	0		130,498
Long service leave		126,150	0	0		126,150
<b>Total Employee Related Provisions</b>		256,648	0	0	0	256,648
<b>Total other current assets</b>		<b>413,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>413,169</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

#### KEY INFORMATION

##### Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

##### Employee Related Provisions

###### Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

###### Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

##### Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

##### Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue
	1 July 2024		(As revenue)	30 Nov 2024	30 Nov 2024			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>Governance</b>								
Income - Grant - Traineeship Incentives	0	0	0	0	0	35,596	14,830	0
<b>General purpose funding</b>								
Income - Grants Commission	0	0	0	0	0	312,034	130,010	42,026
<b>Law, order, public safety</b>								
Income - Fire Prevention - Grants	0	0	0	0	0	67,960	28,315	37,980
Income Fire Mitigation Grants	0	0	0	0	0	182,400	76,000	91,200
Income - DFES Aware Grant	0	0	0	0	0	20,900	8,705	0
<b>Recreation and culture</b>								
Income - Youth Activity Funding	0	0	0	0	0	1,000	415	0
INCOME - Community Development & Events	0	0	0	0	0	19,000	7,915	0
Community Development & Events - Grants	0	0	0	0	0	6,000	2,500	0
Community Development & Events - Other	0	0	0	0	0	0	0	0
Income - Cuby Groovefest	0	0	0	0	0	124,091	51,700	45,236
<b>Transport</b>								
Income - Grant - MRWA Direct	0	0	0	0	0	126,580	126,580	126,580
Income - Grants Commission Local Road Grant	0	0	0	0	0	189,615	79,005	21,073
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,085,176</b>	<b>525,975</b>	<b>364,095</b>
<b>Operating contributions</b>								
<b>Economic services</b>								
Income Relating to Tourism & Area Promotion	0	0	0	0	0	0	0	4,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,994</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,085,176</b>	<b>525,975</b>	<b>368,089</b>

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD Budget	YTD Revenue
	1 July 2024		(As revenue)	30 Nov 2024	30 Nov 2024	Revenue		Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>General purpose funding</b>								
Income - Phase 2 Community Infrastructure Grant - LRCI	0	0	0	0	0	0	0	0
Income - Phase 3 community Infrastructure Grant - LRCI	0	0	0	0	0	70,593	29,410	0
Income - LRCI Phase 4	0	0	0	0	0	247,768	103,235	148,661
<b>Transport</b>								
Regional Road Grants	0	0	0	0	0	396,663	165,275	158,665
Wheatbelt Secondary Freight Network	0	0	0	0	0	1,617,486	673,950	916,056
WSFN - Income Wandering Narrogin Road	156,521	0	0	156,521	0	0	0	0
Dept. of Infrastructure - LRCI Funding - Phase 4 - Part B	0	0	0	0	0	142,918	59,545	77,955
2022/23 Cuballing East Road Wheatbelt Secondary Freight	0	0	0	0	0	0	0	0
Roads to Recovery	0	0	0	0	0	284,618	118,590	0
				0				
				0				
<b>Economic services</b>				0				
				0				
<b>Other property and services</b>				0				
				0				
				0				
				0				
				0				
	156,521	0	0	156,521	0	2,760,046	1,150,005	1,301,337

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**NOTE 13  
TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 30 Nov 2024
	\$	\$	\$	\$
Cuballing Cricket Club	200	0	0	200
Department of Transport - Licensing	8,374	95,671	(93,562)	10,483
	<b>8,574</b>	<b>95,671</b>	<b>(93,562)</b>	<b>10,683</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**NOTE 14  
BUDGET AMENDMENTS**

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	<b>Budget Adoption</b>			\$	\$	\$	\$ 15,491
	Opening Surplus(Deficit)		Opening Surplus(Deficit)				
	Nil Changes						
				<b>0</b>	<b>0</b>	<b>0</b>	<b>15,491</b>

**KEY INFORMATION**

Nil



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**NOTE 15  
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2024-25 year is \$5,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Timing/Permanent	Explanation of positive variances
				Comments
	\$	%		
<b>Opening funding surplus / (deficit)</b>	5,762	0.64%		
<b>Revenue from operating activities</b>				
Rates	38,104	2.23%	Timing	Interim Rates (\$4k), Rate W/off (22k), Disc All (10k)
Operating grants, subsidies and contributions	(157,886)	(30.02%) ▼	Timing	FESA Grant Qtly Pmt & Fire Mitigation Biannual Pmt
Fees and charges	(71,336)	(26.82%) ▼	Timing	Standpipe charges (59k), Groovefest (12k)
Interest earnings	17,900	66.04% ▲	Timing	Higher Interest Rates (29k) & higher rate instalment option (3k)
Other revenue	78,207	306.57% ▲	Timing	Tsf Groovefest bank account ( ticket sales) to Muni Bank account
Profit on disposal of assets	(4,505)	(100.00%)	Timing	Nil profit on asset disposal
<b>Expenditure from operating activities</b>				
Employee costs	(18,270)	(3.36%)	Timing	Road Maintenance (22k)
Materials and contracts	(193,683)	(34.33%) ▼	Timing	Community Events - Groovefest (128k), Mtce Roads & Sts (46k)
Utility charges	36,306	52.59% ▲	Timing	Timing - Standpipe - Seasonal usage
Depreciation on non-current assets	1,069,650	100.00% ▲	Timing	Depreciation processing deferred until adoption of Annual Financials
Interest expenses	0	0.00%	Timing	
Insurance expenses	(6,669)	(3.05%)	Timing	Immaterial
Other expenditure	21,025	36.39% ▲	Timing	Members conferences, fees & allowances
Loss on disposal of assets	375	100.00%	Timing	No Assets disposed until adoption of Annual Financials
Non-cash amounts excluded from operating activities	(1,065,520)	(100.00%) ▼	Timing	No Depreciation run for this financial year until adoption of Annual Financials
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	151,332	13.16% ▲	Timing	WSFN - first 40%, LRCI Phase 4a & b First 60%
Proceeds from disposal of assets	(35,112)	(61.64%) ▼	Timing	Hino Truck auction (22k)
Payments for property, plant and equipment and infrastr	850,040	50.43% ▲	Timing	Budget spread over 12 months
Non-cash amounts excluded from investing activities	0	0.00%		
<b>Financing activities</b>				
Proceeds from new debentures	(104,165)	▼		Nil new debentures
Transfer from reserves	0	0.00%	Timing	
Payments for principal portion of lease liabilities	0	0.00%	Timing	
Repayment of debentures	0	0.00%	Timing	
Transfer to reserves	40,316	99.97% ▲		Tsf at EOY
<b>Closing funding surplus / (deficit)</b>	651,871	(42.81%)		

## 9.2 CHIEF EXECUTIVE OFFICER:

9.2.1	2023-24 Annual Financial Report and Auditors Report
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File Ref. No:	ADM 108
Disclosure of Interest:	Nil
Date:	15 December 2024
Author:	Chris Paget - Chief Executive Officer 2023-24 Audit Management Letter & responses
Attachments	2023-24 Independent Auditor's Report & transmittal letter 2023-24 Audited Financial Statements

### Summary

The purpose of this item is for Council to consider the Audit Committee's recommendation that it receive and accept the Auditors report and Annual Financial Report for the year ended 30 June 2024 and set a date for the Annual General Meeting of Electors.

### Background

The Shire's auditors AMD undertook the annual site visit to Cuballing between 14 and 16 October 2024, with follow up work completed electronically throughout October, November and December. The exit meeting was held with the Office of the Auditor General and AMD on Wednesday 11 December, and the final audit opinion report was signed off by the OAG on Friday 13 December. The Shire's Audit Committee met prior to the commencement of this meeting to review and consider both reports and the recommendations arising from the audit management letter.

Section 5.54 of the *Local Government Act 1995 Acceptance of Annual Reports* requires an Annual Financial Statement to be accepted by Council by 31 December in each year, unless the Auditors Report is not available in time. The *Local Government Act 1995 Section 5.54(2)* requires that if the Annual Report is not accepted by the Local Government by 31 December, then it must be presented within two months of the Auditors report becoming available.

### Comment

The completion of the audit report confirms all figures for the 2023-24 financial year including the carried forward position as of 30 June 2024.

It is very pleasing that the audit management report for this year has noted no issues of significance that require action and reporting to the Minister; there are made three moderate and one minor findings however with recommendations as detailed below:

- 1) At the commencement of our onsite audit procedures, the Shire was unable to locate the rates model report for the year ended 30 June 2024, and the report could not be reproduced from the system. Additionally, several year-end workpapers initially provided, including the bank reconciliation for the municipal account, sundry creditors reconciliation, LRCI grants recognition as per AASB 15, outstanding rates reports, and the listing of non-rateable properties, did not reconcile with the balances recorded in the financial statements. These documents, along with the rates model report, were subsequently provided post the onsite audit procedures, and necessary adjustments were made to ensure accuracy.

Recommend that Management should ensure that:

- all documents are saved in an easily accessible location and reports are processed at the end of the year where they cannot be re-produced in the system; and
- year-end workpapers are accurately prepared, reconciled, and reviewed for consistency with the financial statements before submission to streamline the audit process and reduce the risk of misstatements.

2) In accordance with Section 6.11(2) and (3) of the Local Government Act 1995, the Shire must provide one month's local public notice of any proposed change of purpose or use of reserve funds where an absolute majority is required for the change unless the change of purpose of proposed use of money has been disclosed in the annual budget. It was noted during the audit that funds were transferred from the Employee Entitlements Reserve Account to the Plant Reserve Account; however, this transfer was neither included in the budget nor presented to the council for approval, contrary to legislative requirements.

Recommend that the Shire should implement stricter internal controls and ensure all reserve account transfers are included in the budget and approved by the council to maintain compliance with statutory requirements.

3) During the audit, it was noted that rates receivable totalling \$90,345 from three properties were written off as the full amounts could not be recovered from the auction of these properties. Additionally, we noted that there are two properties with total rates receivable of \$52,831 where the properties are currently being auctioned or with debt collectors. However, no expected credit loss has been provided for these properties.

Recommend the Shire conduct a thorough review of all properties with outstanding rates to assess their recoverability. Where recovery is deemed unlikely, a provision for expected credit losses should be established to appropriately reflect the financial position.

4) The Local Government Industry Award 2010 deems an employee's leave accrual to be excessive if the employee has accrued more than 8 weeks annual leave and 13 weeks long service leave.

We identified two employees with greater than 13 weeks of long service leave due and two employees with greater than 8 weeks of annual leave due.

Recommend the Shire continue to manage and monitor the excessive leave balances to reduce the liability, risk of business interruption and potential fraud.

Once Council accepts the Auditor's Report and Annual Report it needs to determine a date for the Annual General Meeting of Electors. The CEO is required to provide sufficient public notice of the availability of the Auditor's Report and Annual Report, and the date of this Electors AGM. Section 5.27 of the Local Government Act requires the meeting to be held on a day selected by the local government not more than 56 days after the local government accepts the annual report for the previous financial year. Assuming Council accepts the annual report at our December meeting, the latest date for the Annual General Meeting of Electors would be Wednesday 12 February 2025. Therefore, it is recommended that the AGM be held at 4pm on Wednesday 5 February 2025 at the Shire Council Chambers in Cuballing.

## Statutory Implications

### Local Government Act 1995

#### Section 5.53 Annual Reports;

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain —
  - (a) a report from the mayor or president; and
  - (b) a report from the CEO; and
  - [(c), (d) deleted]
  - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and
  - (f) the financial report for the financial year; and
  - (g) such information as may be prescribed in relation to the payments made to employees; and
  - (h) the auditor's report prepared under section 7.9(1) or 7.12AD (1) for the financial year; and
  - (ha) a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and
  - (hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —
    - (i) the number of complaints recorded in the register of complaints; and
    - (ii) how the recorded complaints were dealt with; and
    - (iii) any other details that the regulations may require;and
  - (iv) such other information as may be prescribed.

#### Section 5.54 Acceptance of Annual Reports;

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.

\* *Absolute majority required.*

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

#### Section 5.55 Notice of Annual Reports;

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

#### Section 5.55A. Publication of Annual Reports.

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

## Financial Implications

Nil

## Strategic Implications

Nil

## Voting Requirement

*Absolute majority* required

**AUDIT COMMITTEE & OFFICER'S RECOMMENDATION:**

**That:**

- 1. In accordance with section 5.53 and 5.54 of the *Local Government Act 1995*, Council accepts the Annual Report and Independent Auditors Report for the 2023-24 financial year; and**
- 2. Schedules the Annual General Meeting of Electors to be held on Wednesday 5 February 2025 at the Shire Chambers in Cuballing, commencing at 4pm.**

## 9.2.2 ANNUAL REVIEW OF DELEGATIONS

Applicant: N/A  
File Ref. No: ADM022  
Disclosure of Interest: Nil  
Date: 12<sup>th</sup> December 2023  
Author: Chris Paget – Chief Executive Officer  
Attachments: Draft December 2024 Delegations Register

### Summary

The purpose of this report is to present the reviewed and updated Shire of Cuballing 2023/24 Register of Delegations for endorsement and adoption by Council.

### Background

Delegations are granted to the Chief Executive Officer and, in some cases, other Officers to assist in the efficient running of the Shire administration and organisation. The aim of delegated authority is to assist with improving the time taken to make decisions subject to any constraints determined by Council or by the relevant legislation. The Delegations Register is consistent with legislation and the Shire's Strategic Community Plan directions. In particular it assists Council to achieve its obligations at law to carry out the statutory responsibilities of Local Government and thus maximise service to members of the public, residents and ratepayers.

### Comment

The last review and update of delegations for the Shire of Cuballing was presented to and accepted by Council at the OCM held on 20 December 2023. In accordance with the requirements of the *Local Government Act 1995, s 5.46 (2)* the local government is to review its delegations made under this division at least once each financial year, and this in turn is subject to the annual external audit process.

The attached Delegation Register details where the Council has delegated powers and duties to the Chief Executive Officer, and where the Chief Executive Officer has on delegated to other employees.

With several delegations, the current legislative power refers to Local Government Act 1995, s5.42 '*Delegations of some powers and duties to the CEO*' - this is just informing that the local government may delegate, and it is not the head of power that is being delegated. This will continue to be reviewed to ensure that staff are aware of the legislative power they are operating from. Note that the WA State Government's ongoing Local Government Act reform process – with the *Local Government Amendment Bill 2024* recently passing Parliament – means further review and revision of our Council's delegations register is likely in early 2025 along with any associated policies.

Management have reviewed the full register including a cross-check with the relevant legislative powers. Where necessary, each delegation includes reference to Council policy and any sub-delegations to other staff and/or Authorised Officers. Overall, there were only a small number of minor formatting and typographical error corrections required to be made, along with the review dates being updated.

## Statutory/Legal Implications

*Local Government Act 1995:*

### **Delegation of some powers and duties to CEO**

(1) A local government may delegate\* to the CEO the exercise of any of its powers or the discharge of any of its duties under —

(a) this Act other than those referred to in section 5.43; or

(b) the *Planning and Development Act 2005* section 214(2), (3) or (5).

\* *Absolute majority required.*

(2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

[Section 5.42 amended: No. 1 of 1998 s. 13; No. 28 of 2010 s. 70.]

### **Limits on delegations to CEO**

A local government cannot delegate to a CEO any of the following powers or duties —

(a) any power or duty that requires a decision of an absolute majority of the council;

(b) accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph;

(c) appointing an auditor;

(d) acquiring or disposing of any property valued at an amount exceeding an amount determined by the local government for the purpose of this paragraph;

(e) any of the local government's powers under section 5.98, 5.98A, 5.99, 5.99A or 5.100;

(f) borrowing money on behalf of the local government;

(g) hearing or determining an objection of a kind referred to in section 9.5;

(ha) the power under section 9.49A(4) to authorise a person to sign documents on behalf of the local government;

(h) any power or duty that requires the approval of the Minister or the Governor;

(i) such other powers or duties as may be prescribed.

[Section 5.43 amended: No. 49 of 2004 s. 16(3) and 47; No. 17 of 2009 s. 23; No. 16 of 2019 s. 23.]

### **CEO may delegate powers and duties to other employees**

(1) A CEO may delegate to any employee of the local government the exercise of any of the CEO's powers or the discharge of any of the CEO's duties under this Act other than this power of delegation.

(2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

(3) This section extends to a power or duty the exercise or discharge of which has been delegated by a local government to the CEO under section 5.42, but in the case of such a power or duty —

(a) the CEO's power under this section to delegate the exercise of that power or the discharge of that duty; and

(b) the exercise of that power or the discharge of that duty by the CEO's delegate, are subject to any conditions imposed by the local government on its delegation to the CEO.

(4) Subsection (3)(b) does not limit the CEO's power to impose conditions or further conditions on a delegation under this section.

(5) In subsections (3) and (4) — *conditions* include qualifications, limitations or exceptions.  
[Section 5.44 amended: No. 1 of 1998 s. 14(1).]

**Other matters relevant to delegations under this Division**

- (1) Without limiting the application of sections 58 and 59 of the *Interpretation Act 1984* —
  - (a) a delegation made under this Division has effect for the period specified in the delegation or where no period has been specified, indefinitely; and
  - (b) any decision to amend or revoke a delegation by a local government under this Division is to be by an absolute majority.
- (2) Nothing in this Division is to be read as preventing —
  - (a) a local government from performing any of its functions by acting through a person other than the CEO; or
  - (b) a CEO from performing any of his or her functions by acting through another person.

**Register of, and records relevant to, delegations to CEO and employees**

- (1) The CEO is to keep a register of the delegations made under this Division to the CEO and to employees.
- (2) At least once every financial year, delegations made under this Division are to be reviewed by the delegator.
- (3) A person to whom a power or duty is delegated under this Act is to keep records in accordance with regulations in relation to the exercise of the power or the discharge of the duty.

Policy Implications

- Council Policies:
- 1.1 – Records Management Policy
  - 1.9 – Internal Controls
  - 1.10 – Legislative Compliance Policy

Financial Implications

Nil

Strategic Implications

**Shire of Cuballing Strategic Community Plan 2023-2033:**

Governance

- Forward thinking leadership, which listens and responds to community needs, with transparent and accountable decision-making.
- Enhancing community information and engagement.

Voting Requirements

*Absolute majority* required.

**OFFICER’S RECOMMENDATION:**

**That Council endorses and adopts the Shire of Cuballing Register of Delegations for 2024/2025.**



### 9.2.3 FEES AND CHARGES AMENDMENT – INDEPENDENT LIVING UNITS - RENT

Applicant: N/A  
File Ref. No: ADM022  
Disclosure of Interest: Nil  
Date: 12<sup>th</sup> December 2023  
Author: Chris Paget – Chief Executive Officer

#### Summary

The purpose of this report is for Council to consider an amendment to the weekly rental charge for the Cuballing Independent Living Units as adopted in the 2024-25 Annual Budget.

#### Comment

At the Ordinary Meeting held 21 August 2024, Council adopted its Annual Budget for the 2024-25 financial year including the schedule of fees and charges. This schedule included an amount of \$375 per week for the rental of each of the Independent Living Units (“ILUs”) located in Austral St, Cuballing – representing an increase of \$25 from the previous financial year.

Under the terms of each Residential Tenancy Agreement for the ILUs, the Shire of Cuballing as the lessor must provide 60 days’ notice of any rent increase to the lessee. When reviewing the agreements, the CEO has been advised by the Deputy CEO that these notices, along with the weekly rent adjustment, have not been issued to date as there was confusion over whether Council had indeed approved this particular increase – discussions with the officers present at the August OCM indicated that there may have been a level of debate and concern expressed by the Council members that increasing rents during the current cost of living crisis may have been too much of a financial burden to impose, and therefore the Council may not have been in favour of this particular element of the proposed annual fees and charges schedule. However, the resolution and meeting minutes do not appear to reflect this intent, and as such the increased amount has been included in the Council budget.

Clarification is therefore sought from the Council as to whether it wishes to proceed with the rent increase as adopted, or if there needs to be an amendment to reflect no change in the weekly rent amount from prior year and have it remain at \$350 (the rate currently being paid). It should be noted that any change will require public notice in accordance with the requirements of section 6.19 of the *Local Government Act 1995*.

#### Statutory/Legal Implications

*Local Government Act 1995:*

#### **6.12. Power to defer, grant discounts, waive or write off debts**

- (1) Subject to subsection (2) and any other written law, a local government may —
- (a) when adopting the annual budget, grant\* a discount or other incentive for the early payment of any amount of money; or
  - (b) waive or grant concessions in relation to any amount of money; or
  - (c) write off any amount of money,

which is owed to the local government.

*\* Absolute majority required.*

#### **6.16. Imposition of fees and charges**

(1) A local government may impose\* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.

*\* Absolute majority required.*

(2) A fee or charge may be imposed for the following —

- (a) providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;
- (b) supplying a service or carrying out work at the request of a person;
- (c) subject to section 5.94, providing information from local government records;
- (d) receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;
- (e) supplying goods;
- (f) such other service as may be prescribed.

(3) Fees and charges are to be imposed when adopting the annual budget but may be —

- (a) imposed\* during a financial year; and
- (b) amended\* from time to time during a financial year.

*\* Absolute majority required.*

#### **6.19. Local government to give notice of fees and charges**

If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of —

- (a) its intention to do so; and
- (b) the date from which it is proposed the fees or charges will be imposed.

#### Policy Implications

Not applicable

#### Financial Implications

An amendment to bring the 2024-25 adopted ILU weekly rent charge back in line with the prior financial year would represent a difference in income of \$5,200 less from the budgeted figure.

#### Strategic Implications

##### **Shire of Cuballing Strategic Community Plan 2023-2033:**

##### Governance

- Forward thinking leadership, which listens and responds to community needs, with transparent and accountable decision-making.
- Enhancing community information and engagement.

#### Voting Requirements

*Absolute majority required.*

**OFFICER'S RECOMMENDATION:**

**That Council amends the weekly rental charge for the Austral Street Independent Living Units to \$350 for the 2024-25 financial year.**

**9.3 MANAGER OF WORKS AND SERVICES:**

Nil

**10. COMMITTEE REPORTS**

Nil

**11. ELECTED MEMBERS' MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil.

**12. URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING**

Nil

**13. CONFIDENTIAL MATTERS**

13.1 2025 Australia Day Citizenship Awards

**14. NEXT MEETING**

Ordinary Council Meeting, 3.00pm. Wednesday 19 February 2025 at the Shire of Cuballing  
CWA Hall, Campbell Street, Cuballing

**15. CLOSURE OF MEETING**



Our Ref: 8290

Mr Chris Paget  
Chief Executive Officer  
Shire of Cuballing  
Campbell Street  
CUBALLING WA 6311

7th Floor, Albert Facey House  
469 Wellington Street, Perth

**Mail to:** Perth BC  
PO Box 8489  
PERTH WA 6849

**Tel:** 08 6557 7500  
**Email:** [info@audit.wa.gov.au](mailto:info@audit.wa.gov.au)

Email: [ceo@cuballing.wa.gov.au](mailto:ceo@cuballing.wa.gov.au)

Dear Mr Paget

## **ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024**

The Office has completed the audit of the annual financial report for your Shire. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the President and the Minister for Local Government, as required by the Act. You are required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

### **Management control issues**

While the result of the audit was generally satisfactory, I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

The date the financial statements submitted by your entity and considered to be of audit ready quality is 30 September 2024. This date will be reported in our local government sector audit results report to be tabled in Parliament. I am providing this date for completeness of our Office's procedural fairness process.

If you have any queries in relation to this date, please contact me on 6557 7521 within 14 days of the date of this letter. If we do not hear from you, we will take this as confirmation of the date.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Yours sincerely

Mark Ambrose  
Senior Director  
Financial Audit  
13 December 2024

Attach

## SHIRE OF CUBALLING

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Poor record keeping	No		✓		
2. Approval of transfer of funds within reserves	No		✓		
3. Recoverability of rate debtors	No		✓		
4. Excessive leave balances	No			✓	

**Key to ratings**

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

**Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

**Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

**Minor** - Those findings that are not of primary concern but still warrant action being taken.

**SHIRE OF CUBALLING****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****1. Poor record keeping****Finding**

At the commencement of our onsite audit procedures, the Shire was unable to locate the rates model report for the year ended 30 June 2024, and the report could not be reproduced from the system. Additionally, several year-end workpapers initially provided, including the bank reconciliation for the municipal account, sundry creditors reconciliation, LRCI grants recognition as per AASB 15, outstanding rates reports, and the listing of non-rateable properties, did not reconcile with the balances recorded in the financial statements. These documents, along with the rates model report, were subsequently provided post the onsite audit procedures, and necessary adjustments were made to ensure accuracy.

**Rating:** Moderate**Implication**

The difficulty in locating and providing necessary reports can lead to delays in decision-making, financial analysis, and reporting, affecting overall operational efficiency, while also increasing the risk of misstatement in the financial statements due to discrepancies between the workpapers and the financial statements.

**Recommendation**

Management should ensure that:

- all documents are saved in an easily accessible location and reports are processed at the end of the year where they cannot be re-produced in the system; and
- year-end workpapers are accurately prepared, reconciled, and reviewed for consistency with the financial statements before submission to streamline the audit process and reduce the risk of misstatements.

**Management comment**

*We acknowledge and agree with this finding and recommendation. Staff turnover during the year affected the ability of the administration to adequately prepare all audit documentation prior to the onsite work taking place; in addition, weaknesses within existing records keeping processes further exacerbated this situation.*

*A review of the Shire's hard copy and electronic record keeping system has been commenced by the new CEO, with some areas in need of rapid improvement already identified. It is anticipated this process will be completed by end of March, with procedures updated and staff re-trained on records keeping responsibilities.*

**Responsible person:** Chief Executive Officer & Deputy CEO  
**Completion date:** 31 March 2025



**SHIRE OF CUBALLING****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****2. Approval of transfer of funds within reserves****Finding**

In accordance with Section 6.11(2) and (3) of the Local Government Act 1995, the Shire must provide one month's local public notice of any proposed change of purpose or use of reserve funds where an absolute majority is required for the change unless the change of purpose of proposed use of money has been disclosed in the annual budget. It was noted during the audit that funds were transferred from the Employee Entitlements Reserve Account to the Plant Reserve Account; however, this transfer was neither included in the budget nor presented to the council for approval, contrary to legislative requirements.

**Rating:** Moderate

**Implication**

Without appropriate approval of reserve transfers, there is a risk of misstatement in the financial statements, or reserve funds not being used for their specified purpose.

**Recommendation**

The Shire should implement stricter internal controls and ensure all reserve account transfers are included in the budget and approved by the council to maintain compliance with statutory requirements.

**Management comment**

*Agreed; this matter occurred under the previous management and explanation has been provided to the audit team as follows: "The issue was that Reserves were reconciled after 30 June, which means that it was not possible to (1) get a Council resolution or (2) physically make any reserve transfers in the 2023/24 financial year."*

*The new Shire CEO is fully aware of the requirements section 6.11 of the Local Government Act and will ensure that any similar matters relating to reserve funds are either included at the adoption of the annual budget or presented to Council for review and approval along with giving the necessary prescribed public notice.*

**Responsible person:** Chief Executive Officer & Deputy CEO

**Completion date:** 28 February 2025

**SHIRE OF CUBALLING****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****3. Recoverability of rate debtors****Finding**

During the audit, it was noted that rates receivable totalling \$90,345 from three properties were written off as the full amounts could not be recovered from the auction of these properties. Additionally, we noted that there are two properties with total rates receivable of \$52,831 where the properties are currently being auctioned or with debt collectors. However, no expected credit loss has been provided for these properties.

**Rating:** Moderate

**Implication**

The inability to recover rates receivable represents a financial loss for the Shire and may indicate deficiencies in the debt recovery processes or auction procedures. This could impact the Shire's revenue and its ability to deliver planned services.

**Recommendation**

The Shire should conduct a thorough review of all properties with outstanding rates to assess their recoverability. Where recovery is deemed unlikely, a provision for expected credit losses should be established to appropriately reflect the financial position.

**Management comment**

*Acknowledged and agreed – the new management team will undertake the review of outstanding rates as recommended in order to assess whether provisions for unrecoverable rates/credit loss will be required. Additionally, the management will ensure debt recovery and collection actions are commenced within a more rapid timeframe than has previously occurred.*

*We would also note that with regards to the 'current' two properties identified with significant rates debt, one of these is the subject of an ongoing revestment process (revert to Crown Land) with the State Government, and the matter is still with the State Solicitor's Office after many months with no resolution yet in sight.*

*In addition, land values within the Shire district are very low when compared to other areas and as such it is highly unlikely that the proceeds of auctions will ever meet the value of some rates debts, hence the need to undertake whatever recovery processes are necessary and possible before having to resort to actions under s6.64 of the Act.*

**Responsible person:** Chief Executive Officer & Deputy CEO  
**Completion date:** 28 February 2025

**SHIRE OF CUBALLING****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****4. Excessive leave balances****Finding**

The Local Government Industry Award 2010 deems an employee's leave accrual to be excessive if the employee has accrued more than eight weeks annual leave and 13 weeks long service leave.

We identified two employees with greater than 13 weeks of long service leave due and two employees with greater than 8 weeks of annual leave due.

**Rating:** Minor

**Implication**

The cost to the Shire is greater if leave is not paid on a regular basis due to the cumulative effect of salary increasing over a period of time. In addition, recreational leave enhances employee performance, and it is a fundamental principle of good internal control that all employees take regular leave.

**Recommendation**

The Shire should continue to manage and monitor the excessive leave balances to reduce the liability, risk of business interruption and potential fraud.

**Management comment**

*Acknowledged – since the audit work was undertaken, one of these long-term employees has retired and his leave entitlements have been paid out accordingly. In addition, a number of staff identified with high annual leave balances have taken, or are soon due to take, a proportion of their recreational leave which will further reduce the existing liability.*

*Management will also explore the possibility of developing and implementing a policy which will enable cashing out of a proportion of leave entitlements (by mutual agreement with the employee and in accordance with award requirements to preserve a minimum leave balance).*

**Responsible person:** Chief Executive Officer, Deputy CEO  
and Manager Works & Services

**Completion date:** 31 March 2025

**SHIRE OF CUBALLING**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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The Shire of Cuballing conducts the operations of a local government with the following Community vision:

*A progressive, diverse and caring community, with access to modern services and infrastructure, in a unique part of the world.*

Campbell Street  
Cuballing, WA 6311

**FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

**STATEMENT BY CEO**

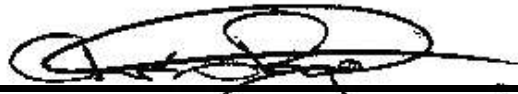
The accompanying financial report of the Shire of Cuballing has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the

12th day of

December 2024



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CEO Signature

---

Chris Paget

Name of CEO



**SHIRE OF CUBALLING  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>Revenue</b>				
Rates	2(a),24	1,572,583	1,417,951	1,409,045
Grants, subsidies and contributions	2(a)	1,214,577	476,885	1,527,727
Fees and charges	2(a)	312,247	367,691	358,652
Interest revenue	2(a)	68,863	83,550	47,151
Other revenue	2(a)	133,851	88,270	114,276
		<b>3,302,121</b>	<b>2,434,347</b>	<b>3,456,851</b>
<b>Expenses</b>				
Employee costs	2(b)	(1,112,849)	(1,086,640)	(993,158)
Materials and contracts		(1,048,100)	(1,201,509)	(862,024)
Utility charges		(116,741)	(180,803)	(162,427)
Depreciation		(2,585,597)	(2,277,131)	(2,209,250)
Finance costs		(54,654)	(52,020)	(51,251)
Insurance		(209,144)	(226,979)	(175,136)
Other expenditure	2(b)	(181,651)	(76,245)	(64,013)
		<b>(5,308,736)</b>	<b>(5,101,327)</b>	<b>(4,517,259)</b>
		<b>(2,006,615)</b>	<b>(2,666,980)</b>	<b>(1,060,408)</b>
Capital grants, subsidies and contributions	2(a)	1,903,382	3,379,313	4,046,791
Profit on asset disposals		16,136	5,137	21,327
Loss on asset disposals		(8,793)	(10,840)	(64,671)
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	841	0	1,843
		<b>1,911,566</b>	<b>3,373,610</b>	<b>4,005,290</b>
<b>Net result for the period</b>		<b>(95,049)</b>	<b>706,630</b>	<b>2,944,882</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	0	0	999,417
<b>Total other comprehensive income for the period</b>	16	<b>0</b>	<b>0</b>	<b>999,417</b>
<b>Total comprehensive income for the period</b>		<b>(95,049)</b>	<b>706,630</b>	<b>3,944,299</b>

This statement is to be read in conjunction with the accompanying notes.



**SHIRE OF CUBALLING**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2024**

	NOTE	2024	2023
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	1,655,766	2,003,638
Trade and other receivables	5	284,705	326,368
Inventories	6	16,343	33,510
Other assets	7	31,434	210,951
<b>TOTAL CURRENT ASSETS</b>		<b>1,988,248</b>	<b>2,574,467</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	14,770	3,064
Other financial assets	4(a)	41,586	40,745
Property, plant and equipment	8	12,003,056	9,952,628
Infrastructure	9	66,463,367	66,088,829
Right-of-use assets	11(a)	0	1,960,154
<b>TOTAL NON-CURRENT ASSETS</b>		<b>78,522,779</b>	<b>78,045,420</b>
<b>TOTAL ASSETS</b>		<b>80,511,027</b>	<b>80,619,887</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	268,305	155,504
Other liabilities	13	156,521	96,566
Borrowings	14	171,275	163,031
Employee related provisions	15	256,648	284,448
<b>TOTAL CURRENT LIABILITIES</b>		<b>852,749</b>	<b>699,549</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	14	953,981	1,125,256
Employee related provisions	15	13,373	9,109
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>967,354</b>	<b>1,134,365</b>
<b>TOTAL LIABILITIES</b>		<b>1,820,103</b>	<b>1,833,914</b>
<b>NET ASSETS</b>		<b>78,690,924</b>	<b>78,785,973</b>
<b>EQUITY</b>			
Retained surplus		22,864,197	22,989,131
Reserve accounts	27	677,911	648,026
Revaluation surplus	16	55,148,816	55,148,816
<b>TOTAL EQUITY</b>		<b>78,690,924</b>	<b>78,785,973</b>

This statement is to be read in conjunction with the accompanying notes.



SHIRE OF CUBALLING  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2022</b>		<b>19,614,195</b>	<b>1,078,080</b>	<b>54,149,399</b>	<b>74,841,674</b>
Comprehensive income for the period					
Net result for the period		2,944,882	0	0	2,944,882
Other comprehensive income for the period	16	0	0	999,417	999,417
Total comprehensive income for the period		2,944,882	0	999,417	3,944,299
Transfers from reserve accounts	27	442,943	(442,943)	0	0
Transfers to reserve accounts	27	(12,889)	12,889	0	0
<b>Balance as at 30 June 2023</b>		<b>22,989,131</b>	<b>648,026</b>	<b>55,148,816</b>	<b>78,785,973</b>
Comprehensive income for the period					
Net result for the period		(95,049)	0	0	(95,049)
Total comprehensive income for the period		(95,049)	0	0	(95,049)
Transfers from reserve accounts	27	30,070	(30,070)	0	0
Transfers to reserve accounts	27	(59,955)	59,955	0	0
<b>Balance as at 30 June 2024</b>		<b>22,864,197</b>	<b>677,911</b>	<b>55,148,816</b>	<b>78,690,924</b>

This statement is to be read in conjunction with the accompanying notes.





**SHIRE OF CUBALLING  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2023 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		1,620,315	1,397,842
Grants, subsidies and contributions		1,286,458	1,500,901
Fees and charges		312,247	358,652
Interest revenue		68,863	47,151
Goods and services tax received		590,098	312,674
Other revenue		133,851	114,276
		4,011,832	3,731,496
<b>Payments</b>			
Employee costs		(1,126,734)	(958,257)
Materials and contracts		(721,399)	(1,021,131)
Utility charges		(116,741)	(162,427)
Finance costs		(54,654)	(51,251)
Insurance paid		(209,144)	(175,136)
Goods and services tax paid		(646,666)	(296,237)
Other expenditure		(181,651)	(64,013)
		(3,056,989)	(2,728,452)
<b>Net cash provided by operating activities</b>		954,843	1,003,044
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	8(a)	(661,538)	(1,878,774)
Payments for construction of infrastructure	9(a)	(2,431,528)	(3,928,046)
Payments for right of use assets	11	0	(207,630)
Capital grants, subsidies and contributions		1,903,382	3,376,709
Proceeds from sale of property, plant & equipment		50,000	308,079
<b>Net cash (used in) investing activities</b>		(1,139,684)	(2,329,662)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	26(a)	(163,031)	(84,310)
Proceeds from new borrowings	26(a)	0	407,025
<b>Net cash provided by (used in) financing activities</b>		(163,031)	322,715
<b>Net (decrease) in cash held</b>		(347,872)	(1,003,903)
Cash at beginning of year		2,003,638	3,007,541
<b>Cash and cash equivalents at the end of the year</b>		1,655,766	2,003,638

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF CUBALLING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	24	1,571,970	1,417,338	1,408,478
Rates excluding general rates	24	613	613	567
Grants, subsidies and contributions		1,214,577	476,885	1,527,727
Fees and charges		312,247	367,691	358,652
Interest revenue		68,863	83,550	47,151
Other revenue		133,851	88,270	114,276
Profit on asset disposals		16,136	5,137	21,327
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	841	0	1,843
		<b>3,319,098</b>	<b>2,439,484</b>	<b>3,480,021</b>
<b>Expenditure from operating activities</b>				
Employee costs		(1,112,849)	(1,086,640)	(993,158)
Materials and contracts		(1,048,100)	(1,201,509)	(862,024)
Utility charges		(116,741)	(180,803)	(162,427)
Depreciation		(2,585,597)	(2,277,131)	(2,209,250)
Finance costs		(54,654)	(52,020)	(51,251)
Insurance		(209,144)	(226,979)	(175,136)
Other expenditure		(181,651)	(76,245)	(64,013)
Loss on asset disposals		(8,793)	(10,840)	(64,671)
		<b>(5,317,529)</b>	<b>(5,112,167)</b>	<b>(4,581,930)</b>
Non cash amounts excluded from operating activities	25(a)	2,555,544	2,282,834	2,193,452
<b>Amount attributable to operating activities</b>		<b>557,113</b>	<b>(389,849)</b>	<b>1,091,543</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		1,903,382	3,379,313	4,046,791
Proceeds from disposal of assets		50,000	75,955	308,079
		<b>1,953,382</b>	<b>3,455,268</b>	<b>4,354,870</b>
<b>Outflows from investing activities</b>				
Right of use assets received - non cash	11(a)	0	0	(207,630)
Purchase of property, plant and equipment	8(a)	(661,538)	(1,071,484)	(1,878,774)
Purchase and construction of infrastructure	9(a)	(2,431,528)	(3,808,560)	(3,928,046)
		<b>(3,093,066)</b>	<b>(4,880,044)</b>	<b>(6,014,450)</b>
<b>Amount attributable to investing activities</b>		<b>(1,139,684)</b>	<b>(1,424,776)</b>	<b>(1,659,580)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from borrowings	26(a)	0	250,000	407,025
Transfers from reserve accounts	27	30,070	0	442,943
		<b>30,070</b>	<b>250,000</b>	<b>849,968</b>
<b>Outflows from financing activities</b>				
Repayment of borrowings	26(a)	(163,031)	(164,504)	(84,310)
Payments for principal portion of lease liabilities	26(c)	0	(2,000)	0
Transfers to reserve accounts	27	(59,955)	(48,921)	(12,889)
		<b>(222,986)</b>	<b>(215,425)</b>	<b>(97,199)</b>
<b>Amount attributable to financing activities</b>		<b>(192,916)</b>	<b>34,575</b>	<b>752,769</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	25(b)	1,674,371	1,805,569	1,489,639
Amount attributable to operating activities		557,113	(389,849)	1,091,543
Amount attributable to investing activities		(1,139,684)	(1,424,776)	(1,659,580)
Amount attributable to financing activities		(192,916)	34,575	752,769
<b>Surplus or deficit after imposition of general rates</b>	25(b)	<b>898,884</b>	<b>25,519</b>	<b>1,674,371</b>

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF CUBALLING  
FOR THE YEAR ENDED 30 JUNE 2024  
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# SHIRE OF CUBALLING

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

### 1. BASIS OF PREPARATION

The financial report of the Shire of Cuballing which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

#### Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards.

The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 *Leases* which would have required the Shire to measure any vested improvements at zero cost.

The Local Government (Financial Management) Regulations 1996 provide that:

- land and buildings classified as property, plant and equipment; or
  - infrastructure; or
  - vested improvements that the local government controls;
- and are measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

#### Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

#### Critical accounting estimates and judgements (continued)

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - note 8
  - Infrastructure - note 9

Measurement of employee benefits can be found in note 15

Fair value hierarchy information can be found in note 23

#### The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 27 of the financial report.

#### Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2021-2 Amendments to Australian Accounting Standards - *Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

#### New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2020-1 Amendments to Australian Accounting Standards - *Classification of Liabilities as Current or Non-Current*
- AASB 2021-7c Amendments to Australian Accounting Standards - *Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- AASB 2022-5 Amendments to Australian Accounting Standards - *Lease Liability in a Sale and Leaseback*
- AASB 2022-6 Amendments to Australian Accounting Standards - *Non-current Liabilities with Covenants*

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

These amendments may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

- AASB 2023-1 Amendments to Australian Accounting Standards - *Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

**SHIRE OF CUBALLING**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2. REVENUE AND EXPENSES**

**(a) Revenue**

**Contracts with customers**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of revenue recognition</b>
Rates - General Rates	General Rates	Over time	Payment dates are adopted by Council during the year. Payment on an annual basis in advance.	None	When rates notice is issued.
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance or on normal trading terms if credit provided	None	On entry to facility
Other revenue - private works	Contracted private works	Single point in time	Payment in advance or on normal trading terms if credit provided	None	At point of service

Consideration from contracts with customers is included in the transaction price.

**Revenue Recognition**

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

**For the year ended 30 June 2024**

<b>Nature</b>	<b>Contracts with customers</b>	<b>Capital grant/contributions</b>	<b>Statutory Requirements</b>	<b>Other</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Rates	0	0	1,481,627	90,956	1,572,583
Grants, subsidies and contributions	80,927	0	0	1,133,650	1,214,577
Fees and charges	222,269	0	16,001	73,977	312,247
Interest revenue	0	0	16,686	52,177	68,863
Other revenue	17,596	0	1,530	114,725	133,851
Capital grants, subsidies and contributions	0	1,903,382	0	0	1,903,382
<b>Total</b>	<b>320,792</b>	<b>1,903,382</b>	<b>1,515,844</b>	<b>1,465,485</b>	<b>5,205,503</b>

**For the year ended 30 June 2023**

<b>Nature</b>	<b>Contracts with customers</b>	<b>Capital grant/contributions</b>	<b>Statutory Requirements</b>	<b>Other</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Rates	0	0	1,409,045	0	1,409,045
Grants, subsidies and contributions	184,847	0	0	1,342,880	1,527,727
Fees and charges	107,523	0	27,847	223,282	358,652
Interest revenue	0	0	10,254	36,897	47,151
Other revenue	2,797	0	2,080	109,399	114,276
Capital grants, subsidies and contributions	0	4,046,791	0	0	4,046,791
<b>Total</b>	<b>295,167</b>	<b>4,046,791</b>	<b>1,449,226</b>	<b>1,712,458</b>	<b>7,503,642</b>

**SHIRE OF CUBALLING**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

Note	2024 Actual	2023 Actual
	\$	\$
<b>Interest revenue</b>		
Interest on reserve account	29,884	12,891
Other interest revenue	38,979	34,260
	68,863	47,151
<b>Fees and charges relating to rates receivable</b>		
Charges on instalment plan	1,530	2,080
The 2024 original budget estimate in relation to: Charges on instalment plan was \$2,000.		

**(b) Expenses**

<b>Auditors remuneration</b>		
- Audit of the Annual Financial Report	25,090	23,200
- Other services – grant acquittals	4,600	0
	29,690	23,200
<b>Employee Costs</b>		
Employee benefit costs	1,059,370	929,515
Other employee costs	53,479	63,643
	1,112,849	993,158
<b>Other expenditure</b>		
Impairment losses on rates and statutory receivables	90,344	0
Elected Member Related Costs	67,735	64,013
Sundry expenses	23,572	0
	181,651	64,013

**SHIRE OF CUBALLING**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**3. CASH AND CASH EQUIVALENTS**

Note	2024	2023
	\$	\$
Cash at bank and on hand	977,855	1,355,611
Term deposits	677,911	648,027
<b>Total cash and cash equivalents</b>	<b>1,655,766</b>	<b>2,003,638</b>
Held as		
- Unrestricted cash and cash equivalents	821,334	1,355,612
- Restricted cash and cash equivalents	834,432	648,026
17	<b>1,655,766</b>	<b>2,003,638</b>

**MATERIAL ACCOUNTING POLICIES**

**Cash and cash equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

**Restricted financial assets**

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

**4. OTHER FINANCIAL ASSETS**

Note	2024	2023
	\$	\$
<b>(a) Non-current assets</b>		
Financial assets at fair value through profit or loss	41,586	40,745
	<b>41,586</b>	<b>40,745</b>
<b>Financial assets at fair value through profit or loss</b>		
Units in Local Government House Trust - opening balance	40,745	38,902
Movement attributable to fair value increment	841	1,843
Units in Local Government House Trust - closing balance	<b>41,586</b>	<b>40,745</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial assets at fair value through profit or loss**

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

**SHIRE OF CUBALLING**  
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**5. TRADE AND OTHER RECEIVABLES**

	Note	2024	2023
		\$	\$
<b>Current</b>			
Rates and statutory receivables		133,347	173,082
Trade receivables		141,360	153,286
GST receivable		9,998	0
		284,705	326,368
<b>Non-current</b>			
Rates and statutory receivables		14,770	3,064
		14,770	3,064

**Disclosure of opening and closing balances related to contracts with customers**

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

	Note	30 June 2024 Actual	30 June 2023 Actual	1 July 2022 Actual
		\$	\$	\$
Contract assets	7	24,815	210,951	0
Total trade and other receivables from contracts with customers		24,815	210,951	0

**MATERIAL ACCOUNTING POLICIES**

**Rates and statutory receivables**

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

**Trade receivables**

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

**Other receivables**

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

**Measurement**

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

**Classification and subsequent measurement**

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.



**SHIRE OF CUBALLING  
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**6. INVENTORIES**

	Note	2024	2023
<b>Current</b>		<b>\$</b>	<b>\$</b>
Fuel and materials		16,343	33,510
		16,343	33,510
The following movements in inventories occurred during the year:			
<b>Balance at beginning of year</b>		33,510	13,432
Inventories expensed during the year		(179,028)	(209,553)
Additions to inventory		161,861	229,631
<b>Balance at end of year</b>		16,343	33,510

**MATERIAL ACCOUNTING POLICIES**

**General**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**SHIRE OF CUBALLING**  
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**7. OTHER ASSETS**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<b>Other assets - current</b>		
Prepayments	5,700	0
Accrued income	919	0
Contract assets	24,815	210,951
	<b>31,434</b>	<b>210,951</b>

**Contract Assets**

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration.

**MATERIAL ACCOUNTING POLICIES**

**Other current assets**

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

**Contract assets**

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

**SHIRE OF CUBALLING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**8. PROPERTY, PLANT AND EQUIPMENT**

**(a) Movements in Balances**

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Assets not subject to operating lease		Assets subject to operating lease		Total Property			Plant and equipment		Total property, plant and equipment
	Land	Buildings	Buildings		Land	Buildings	Total Property	Furniture and equipment	Plant and equipment	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2022</b>	549,951	4,308,018	1,565,478		549,951	5,873,496	6,423,447	1,709	2,456,130	8,881,286
Additions	0	1,061,439	0		0	1,061,439	1,061,439	0	817,335	1,878,774
Disposals	0	0	0		0	0	0	0	(351,423)	(351,423)
Depreciation	0	(129,292)	0		0	(129,292)	(129,292)	(1,709)	(325,008)	(456,009)
<b>Balance at 30 June 2023</b>	549,951	5,240,165	1,565,478		549,951	6,805,643	7,355,594	0	2,597,034	9,952,628
<b>Comprises:</b>										
Gross balance amount at 30 June 2023	549,951	5,764,057	1,565,478		549,951	7,329,535	7,879,486	31,626	3,515,753	11,426,865
Accumulated depreciation at 30 June 2023	0	(523,892)	0		0	(523,892)	(523,892)	(31,626)	(918,719)	(1,474,237)
<b>Balance at 30 June 2023</b>	549,951	5,240,165	1,565,478		549,951	6,805,643	7,355,594	0	2,597,034	9,952,628
Additions	0	299,025	174,002		0	473,027	473,027	0	188,511	661,538
Disposals	0	0	0		0	0	0	0	(42,657)	(42,657)
Right of Use Assets reclassified (at cost)	0	2,094,203	0		0	2,094,203	2,094,203	0	0	2,094,203
Right of Use Assets reclassified (depreciation)	0	(174,605)	0		0	(174,605)	(174,605)	0	0	(174,605)
Depreciation	0	(123,459)	0		0	(123,459)	(123,459)	0	(364,592)	(488,051)
<b>Balance at 30 June 2024</b>	549,951	7,335,329	1,739,480		549,951	9,074,809	9,624,760	0	2,378,296	12,003,056
<b>Comprises:</b>										
Gross balance amount at 30 June 2024	549,951	8,157,285	1,739,480		549,951	9,896,765	10,446,716	31,626	3,625,372	14,103,714
Accumulated depreciation at 30 June 2024	0	(821,956)	0		0	(821,956)	(821,956)	(31,626)	(1,247,076)	(2,100,658)
<b>Balance at 30 June 2024</b>	549,951	7,335,329	1,739,480		549,951	9,074,809	9,624,760	0	2,378,296	12,003,056

Note: Right of Use Assets have been reclassified as Land and Buildings in the 2023/24 financial year.

**SHIRE OF CUBALLING  
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**8. PROPERTY, PLANT AND EQUIPMENT (Continued)**

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value - as determined at the last valuation date</b>					
<b>Land and buildings</b>					
Land	Level 2	Market approach using recent observable market data for similar properties	Independent Licensed Valuer	June 2022	Price per hectare, with reference to current zoning of land. Market values were used unless there were some restrictions or other factors associated with the land
Buildings	Level 3	Cost approach using depreciated replacement cost	Independent Licensed Valuer	June 2022	Sales Comparison Approach (market data) to market type properties and Cost Approach (replacement) to non-market properties
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.					
<b>(ii) Cost</b>					
<b>Furniture and equipment</b>		N/A	Cost	N/A	Not Applicable
<b>Plant and equipment</b>		N/A	Cost	N/A	Not Applicable

**SHIRE OF CUBALLING  
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**9. INFRASTRUCTURE**

**(a) Movements in Balances**

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads & footpaths \$	Infrastructure - bridges \$	Infrastructure - recreation \$	Infrastructure - parks, ovals & playgrounds \$	Infrastructure - other \$	Total Infrastructure \$
<b>Balance at 1 July 2022</b>	54,694,376	5,632,352	715,201	565,199	1,270,303	62,877,431
Additions	3,776,303	34,492	0	0	117,251	3,928,046
Revaluation increments / (decrements) transferred to revaluation surplus	(394,629)	1,394,046	0	0	0	999,417
Depreciation	(1,499,582)	(122,378)	(36,464)	(27,160)	(30,481)	(1,716,065)
<b>Balance at 30 June 2023</b>	56,576,468	6,938,512	678,737	538,039	1,357,073	66,088,829
<b>Comprises:</b>						
Gross balance at 30 June 2023	77,783,961	19,176,987	846,230	618,942	1,444,650	99,870,770
Accumulated depreciation at 30 June 2023	(21,207,493)	(12,238,475)	(167,493)	(80,903)	(87,577)	(33,781,941)
<b>Balance at 30 June 2023</b>	56,576,468	6,938,512	678,737	538,039	1,357,073	66,088,829
Additions	2,394,189	30,026	0	0	7,313	2,431,528
Depreciation	(1,577,001)	(383,540)	(36,464)	(27,160)	(32,825)	(2,056,990)
<b>Balance at 30 June 2024</b>	57,393,656	6,584,998	642,273	510,879	1,331,561	66,463,367
<b>Comprises:</b>						
Gross balance at 30 June 2024	80,178,150	19,207,013	846,230	618,942	1,451,963	102,302,298
Accumulated depreciation at 30 June 2024	(22,784,494)	(12,622,015)	(203,957)	(108,063)	(120,402)	(35,838,931)
<b>Balance at 30 June 2024</b>	57,393,656	6,584,998	642,273	510,879	1,331,561	66,463,367

**SHIRE OF CUBALLING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**9. INFRASTRUCTURE (Continued)**

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value - as determined at the last valuation date</b>					
<b>Infrastructure - roads &amp; footpaths</b>	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
<b>Infrastructure - bridges</b>	Level 3	Cost approach using depreciated replacement cost	Independent valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
<b>Infrastructure - recreation</b>	Level 3	Cost approach using depreciated replacement cost	Independent Licensed Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
<b>Infrastructure - parks, ovals &amp; playgrounds</b>	Level 3	Cost approach using depreciated replacement cost	Independent Licensed Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
<b>Infrastructure - other</b>	Level 3	Cost approach using depreciated replacement cost	Independent Licensed Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**SHIRE OF CUBALLING  
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**10. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

<b>Asset Class</b>	<b>Useful life</b>
Land & Buildings	30 to 50 years
Furniture and equipment	3 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - Roads & Footpaths	
Formation	not depreciated
Sealed Roads	
- pavement	50 years
- bituminous seals	20 years
- asphalt surfaces	20 years
Gravel roads	
- pavement	50 years
Footpaths	20 years
Water supply piping and drainage systems	75 years
Infrastructure - Bridges	50 years
Infrastructure - Recreation	20 to 50 years
Infrastructure - Parks, Ovals & Playgrounds	20 to 50 years
Infrastructure - Other	20 to 50 years

**SHIRE OF CUBALLING**  
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**10. FIXED ASSETS (Continued)**

**MATERIAL ACCOUNTING POLICIES**

**Initial recognition**

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

**Measurement after recognition**

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

**Reportable Value**

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are *land and buildings classified as property, plant and equipment*, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

**Revaluation**

Land and buildings classified as property, plant and equipment, *infrastructure or vested improvements that the local government controls* and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

**Revaluation (continued)**

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

**Depreciation**

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

**Depreciation on revaluation**

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**Impairment**

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

**Gains or losses on disposal**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.



**SHIRE OF CUBALLING**  
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**11. LEASES**

**(a) Right-of-Use Assets**

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	<b>Note</b>	<b>Right-of-use assets - land and buildings</b>	<b>Right-of-use assets Total</b>
		\$	\$
<b>Balance at 1 July 2022</b>		1,789,700	1,789,700
Additions		207,630	207,630
Depreciation		(37,176)	(37,176)
<b>Balance at 30 June 2023</b>		1,960,154	1,960,154
Gross balance amount at 30 June 2023		2,094,204	2,094,204
Accumulated depreciation at 30 June 2023		(134,050)	(134,050)
<b>Balance at 30 June 2023</b>		1,960,154	1,960,154
Transfer to Land & Buildings		(1,919,598)	(1,919,598)
Depreciation		(40,556)	(40,556)
<b>Balance at 30 June 2024</b>		0	0

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

	<b>2024 Actual</b>	<b>2023 Actual</b>
	\$	\$
Depreciation on right-of-use assets	(40,556)	(37,176)
<b>Total amount recognised in the statement of comprehensive income</b>	(40,556)	(37,176)
	0	0

Note: Right of Use Assets have been reclassified as Land and Buildings in the 2023/24 financial year.

**MATERIAL ACCOUNTING POLICIES**

**Right-of-use assets - measurement**

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the material accounting policies applying to vested improvements.

**Right-of-use assets - depreciation**

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

**SHIRE OF CUBALLING**  
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**11. LEASES (Continued)**

**(b) Lessor - Property, Plant and Equipment Subject to Lease**

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year

**Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease**

Rental income

2024 Actual	2023 Actual
\$	\$
8,050	0
8,050	0
35,350	0

The Shire leases houses to staff and aged persons with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The staff houses are not considered investment property as they are leased for use in the supply of services to the community.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

**MATERIAL ACCOUNTING POLICIES**

**The Shire as Lessor**

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

**SHIRE OF CUBALLING  
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**12. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
Prepaid rates  
Accrued payroll liabilities  
ATO liabilities  
Bonds and deposits held  
Accrued interest on loans  
Accrued expenditure

	2024	2023
	\$	\$
	109,102	73,040
	40,043	20,340
	50,395	28,055
	0	12,689
	7,389	8,574
	10,974	12,806
	50,402	0
	<b>268,305</b>	<b>155,504</b>

**MATERIAL ACCOUNTING POLICIES**

**Financial liabilities**

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**Prepaid rates**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.

**SHIRE OF CUBALLING  
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**13. OTHER LIABILITIES**

	<b>2024</b>	<b>2023</b>
	\$	\$
<b>Current</b>		
Contract liabilities	156,521	96,566
	156,521	96,566
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	96,566	694,224
Additions	156,521	(597,658)
Revenue from contracts with customers included as a contract liability at the start of the period	(96,566)	0
	156,521	96,566

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

**MATERIAL ACCOUNTING POLICIES**

**Contract liabilities**

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**SHIRE OF CUBALLING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**14. BORROWINGS**

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Bank loans		171,275	953,981	1,125,256	163,031	1,125,256	1,288,287
<b>Total secured borrowings</b>	26(a)	171,275	953,981	1,125,256	163,031	1,125,256	1,288,287

**MATERIAL ACCOUNTING POLICIES**

**Borrowing costs**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

**Risk**

Details of individual borrowings required by regulations are provided at Note 26(a).

**SHIRE OF CUBALLING**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**15. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

	<b>2024</b>	<b>2023</b>
<b>Current provisions</b>	<b>\$</b>	<b>\$</b>
<b>Employee benefit provisions</b>		
Annual leave	112,985	98,398
Long service leave	111,447	153,129
	<b>224,432</b>	<b>251,527</b>
<b>Employee related other provisions</b>		
Employment on-costs	32,216	32,921
	<b>32,216</b>	<b>32,921</b>
<b>Total current employee related provisions</b>	<b>256,648</b>	<b>284,448</b>
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	11,589	8,000
	<b>11,589</b>	<b>8,000</b>
<b>Employee related other provisions</b>		
Employment on-costs	1,784	1,109
	<b>1,784</b>	<b>1,109</b>
<b>Total non-current employee related provisions</b>	<b>13,373</b>	<b>9,109</b>
<b>Total employee related provisions</b>	<b>270,021</b>	<b>293,557</b>

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

**MATERIAL ACCOUNTING POLICIES**

**Employee benefits**

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

**Short-term employee benefits**

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF CUBALLING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**16. REVALUATION SURPLUS**

	2024 Opening Balance	2024 Reclassification of Asset Classes	2024 Closing Balance	2023 Opening Balance	2023 Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Buildings	3,890,862	927,033	4,817,895	3,890,862	0	3,890,862
Revaluation surplus - Plant and equipment	672,794	0	672,794	672,794	0	672,794
Revaluation surplus - Infrastructure - roads & footpaths	40,021,885	0	40,021,885	40,416,514	(394,629)	40,021,885
Revaluation surplus - Infrastructure - bridges	8,032,349	0	8,032,349	6,638,303	1,394,046	8,032,349
Revaluation surplus - Infrastructure - recreation	656,161	0	656,161	656,161	0	656,161
Revaluation surplus - Infrastructure - parks, ovals & playgrounds	482,844	0	482,844	482,844	0	482,844
Revaluation surplus - Infrastructure - other	464,888	0	464,888	464,888	0	464,888
Revaluation surplus - Right of use assets - land & buildings	927,033	(927,033)	0	927,033	0	927,033
	55,148,816	0	55,148,816	54,149,399	999,417	55,148,816

**SHIRE OF CUBALLING**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**17. RESTRICTIONS OVER FINANCIAL ASSETS**

	Note	2024 Actual \$	2023 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	834,432	744,592
		834,432	744,592
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	677,911	648,026
Contract liabilities	13	156,521	96,566
<b>Total restricted financial assets</b>		834,432	744,592
<b>18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS</b>			
Bank overdraft limit		400,000	100,000
Bank overdraft at balance date		0	0
Credit card limit		30,000	30,000
Credit card balance at balance date		(4,910)	(7,829)
<b>Total amount of credit unused</b>		425,090	122,171
<b>Loan facilities</b>			
Loan facilities - current		171,275	163,031
Loan facilities - non-current		953,981	1,125,256
<b>Total facilities in use at balance date</b>		1,125,256	1,288,287
<b>Unused loan facilities at balance date</b>		Nil	Nil



**SHIRE OF CUBALLING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**19. CONTINGENT LIABILITIES**

**Popanyinning Waste Management Facility**

In April 2016 the Shire of Cuballing was granted a works approval under the Environmental Protection (Rural Landfill) Regulations 2002 for the approval to receive material containing asbestos at the Popanyinning Waste Management Facility. The works approval was granted for a period of 20 years and is due to be reviewed in April 2036.

As a condition of the works approval a post closure plan for the Popanyinning Waste Management Facility is required under Regulation 17 of the Environmental Protection (Rural Landfill) Regulations 2002.

Due to the uncertainty of the nature of the works likely to be required, the Shire did not have a reliable estimate of the cost to implement the post closure plan at the time of compiling the financial statements.

**20. CAPITAL COMMITMENTS**

The Shire had no capital commitments to disclose at the end of reporting period.

**SHIRE OF CUBALLING**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**21. RELATED PARTY TRANSACTIONS**

**(a) Elected Member Remuneration**

Fees, expenses and allowances to be paid or reimbursed to elected council members.

	<b>2024</b>	<b>2024</b>	<b>2023</b>
<b>Note</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	\$	\$	\$
President's annual allowance	10,000	10,000	8,200
President's meeting attendance fees	3,445	2,860	2,380
President's annual allowance for ICT expenses	250	500	750
President's travel and accommodation expenses	0	1,500	0
	<b>13,695</b>	<b>14,860</b>	<b>11,330</b>
Deputy President's annual allowance	2,500	2,500	2,050
Deputy President's meeting attendance fees	2,305	2,080	2,120
Deputy President's annual allowance for ICT expenses	250	500	750
Deputy President's travel and accommodation expenses	0	500	0
	<b>5,055</b>	<b>5,580</b>	<b>4,920</b>
All other council member's meeting attendance fees	8,042	10,100	5,420
All other council member's annual allowance for ICT expenses	1,396	2,500	2,000
All other council member's travel and accommodation expenses	2,059	800	59
	<b>11,497</b>	<b>13,400</b>	<b>7,479</b>
21(b)	<b>30,247</b>	<b>33,840</b>	<b>23,729</b>

**(b) Key Management Personnel (KMP) Compensation**

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits	400,843	395,875
Post-employment benefits	59,168	49,756
Employee - other long-term benefits	38,713	6,437
Council member costs	30,247	23,729
21(a)	<b>528,971</b>	<b>475,797</b>

*Short-term employee benefits*

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

*Post-employment benefits*

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent annual leave and long service leave entitlements accruing during the year.

*Council member costs*

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

**SHIRE OF CUBALLING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**21. RELATED PARTY TRANSACTIONS (continued)**

**Transactions with related parties**

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	<b>2024 Actual</b>	<b>2023 Actual</b>
	<b>\$</b>	<b>\$</b>
Sale of goods and services	880	0
Purchase of goods and services	2,680	61,017
<b>Amounts outstanding from related parties:</b>		
Trade and other receivables	19	0
<b>Amounts payable to related parties:</b>		
Trade and other payables	11,737	0

**Related Parties**

**The Shire's main related parties are as follows:**

*i. Key management personnel*

*Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b).*

*ii. Other Related Parties*

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

*iii. Entities subject to significant influence by the Shire*

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF CUBALLING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

There were no events occurring after the end of the reporting period.

**SHIRE OF CUBALLING**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**23. OTHER MATERIAL ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**b) Current and non-current classification**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

**c) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**d) Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

**e) Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

**f) Superannuation**

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**g) Fair value of assets and liabilities**

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**h) Interest revenue**

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

**i) Fair value hierarchy**

AASB 13 *Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation techniques**

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

**j) Impairment of assets**

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

**SHIRE OF CUBALLING  
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**24. RATING INFORMATION**

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in \$	Number of Properties	2023/24		2023/24		2023/24		2023/24		2022/23	
				Actual Rateable Value*	Actual Rate	Actual Interim Rates	Actual Revenue	Budget Rate	Budget Interim Rate	Budget Revenue	Total Revenue	Total Revenue	Total Revenue
Townsite	Gross rental valuation	0.086238	200	2,878,305	248,219	10,842	\$ 10,842	221,178	3,000	224,178	\$ 3,000	229,838	\$ 229,838
Rural	Unimproved valuation	0.005788	187	189,627,999	1,097,567	7,552	\$ 7,552	1,105,797	0	1,105,797	0	1,012,792	\$ 1,012,792
Mining	Unimproved valuation	0.005788	0	0	0	0	\$ 0	0	0	0	0	0	\$ 0
<b>Total general rates</b>			387	192,506,304	1,345,786	18,394	\$ 18,394	1,326,975	3,000	1,329,975	3,000	1,242,630	\$ 1,242,630
<b>Minimum Payment</b>													
		\$											
Townsite	Gross rental valuation	900	129	551,759	116,100	0	\$ 0	141,300	0	141,300	0	107,586	\$ 107,586
Rural	Unimproved valuation	1,215	151	19,180,779	183,465	0	\$ 0	177,390	0	177,390	0	174,375	\$ 174,375
Mining	Unimproved valuation	1,215	0	0	0	0	\$ 0	2,430	0	2,430	0	0	\$ 0
<b>Total minimum payments</b>			280	19,732,538	299,565	0	\$ 0	321,120	0	321,120	0	281,961	\$ 281,961
<b>Total general rates and minimum payments</b>			667	212,238,842	1,645,351	18,394	\$ 18,394	1,648,095	3,000	1,651,095	3,000	1,524,591	\$ 1,524,591
<b>Ex-gratia Rates</b>													
CBH Group			1	14,600	613	0	\$ 0	613	0	613	0	567	\$ 567
<b>Total amount raised from rates (excluding general rates)</b>			1	14,600	613	0	\$ 0	613	0	613	0	567	\$ 567
Discounts												(97,138)	\$ (97,138)
Concessions												(691)	\$ (691)
Rates Written Off												(133,757)	\$ (133,757)
<b>Total Rates</b>												1,417,951	\$ 1,417,951
Rate instalment interest												1,533	\$ 1,533
Rate overdue interest												8,129	\$ 8,129

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

\*Rateable Value at time of raising of rate.



**SHIRE OF CUBALLING**  
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**25. DETERMINATION OF SURPLUS OR DEFICIT**

	2023/24 (30 June 2024 Carried Forward)	2023/24 Budget (30 June 2024 Carried Forward)	2022/23 (30 June 2023 Carried Forward)
Note	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(16,136)	(5,137)	(21,327)
Less: Movement in liabilities associated with restricted cash	(14,427)	0	13,694
Less: Fair value adjustments to financial assets at fair value through profit or loss	(841)	0	(1,843)
Add: Loss on disposal of assets	8,793	10,840	64,671
Add: Impairment of Plant and Equipment	0	0	0
Add: Depreciation	2,585,597	2,277,131	2,209,250
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(11,706)	0	(3,064)
Employee benefit provisions	4,264	0	4,495
Other provisions	0	0	(72,424)
<b>Non-cash amounts excluded from operating activities</b>	<b>2,555,544</b>	<b>2,282,834</b>	<b>2,193,452</b>
<b>(b) Surplus or deficit after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	27 (677,911)	(696,947)	(648,026)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14 171,275	215,543	163,031
- Current portion of lease liabilities	11 0	2,000	0
- Employee benefit provisions	15 270,021	270,754	284,448
<b>Total adjustments to net current assets</b>	<b>(236,615)</b>	<b>(208,650)</b>	<b>(200,547)</b>
<b>Net current assets used in the Statement of Financial Activity</b>			
Total current assets	1,988,248	1,275,307	2,574,467
Less: Total current liabilities	(852,749)	(1,041,138)	(699,549)
Less: Total adjustments to net current assets	(236,615)	(208,650)	(200,547)
<b>Surplus or deficit after imposition of general rates</b>	<b>898,884</b>	<b>25,519</b>	<b>1,674,371</b>

**SHIRE OF CUBALLING  
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**26. BORROWING AND LEASE LIABILITIES**

**(a) Borrowings**

Purpose	Note	Actual						Budget			
		Principal at 30 June 2023		Principal at 30 June 2024		Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		Principal	Repayments	Principal	Repayments						
Lot 74 Austral St		\$ 115,572	\$ 0	\$ 100,111	\$ 84,313	\$ (15,798)	\$ 84,313	\$ 100,111	\$ 0	\$ (15,798)	\$ 84,313
Aged Persons Housing		\$ 850,000	\$ 0	\$ 781,151	\$ 709,135	\$ (72,016)	\$ 709,134	\$ 781,151	\$ 0	\$ (72,017)	\$ 709,134
Caterpillar Grader		\$ 0	\$ 407,025	\$ 407,025	\$ 331,808	\$ (75,217)	\$ 330,336	\$ 407,025	\$ 0	\$ (76,689)	\$ 330,336
Industrial Land		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 250,000
<b>Total</b>		\$ 965,572	\$ 407,025	\$ 1,288,287	\$ 1,125,256	\$ (163,031)	\$ 1,125,256	\$ 1,288,287	\$ 250,000	\$ (164,504)	\$ 1,373,783

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024		Budget for year ending 30 June 2024	
					Actual	Budget	Actual	Budget
Lot 74 Austral St	64	WATC*	2.18%	13/05/2029	\$ (1,989)	\$ (2,087)	\$ (2,327)	\$ (2,327)
Aged Persons Housing	56	WATC*	4.55%	22/06/2032	\$ (38,880)	\$ (34,724)	\$ (40,493)	\$ (40,493)
Caterpillar Grader	67	WATC*	3.92%	19/01/2028	\$ (13,786)	\$ (15,209)	\$ (7,431)	\$ (7,431)
<b>Total</b>					\$ (54,655)	\$ (52,020)	\$ (50,251)	\$ (50,251)

**Total Finance Cost Payments**

\* WA Treasury Corporation

**(b) New Borrowings - 2023/24**

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed 2024		Amount (Used) 2024	
					Actual	Budget	Actual	Budget
Industrial Land	WATC	Fixed	5	6.00%	\$ 0	\$ 250,000	\$ 0	\$ (250,000)
<b>Total</b>					\$ 0	\$ 250,000	\$ 0	\$ (250,000)

\* WA Treasury Corporation

**(c) Lease Liabilities**

Purpose	Note	Actual						Budget			
		Principal at 30 June 2023		Principal at 30 June 2024		Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		Principal	Repayments	Principal	Repayments						
Springhill Dam		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,000	\$ 0	\$ (2,000)	\$ 4,000
<b>Total Lease Liabilities</b>		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,000	\$ 0	\$ (2,000)	\$ 4,000





**SHIRE OF CUBALLING  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

**27. RESERVE ACCOUNTS**

	2024		2024		2024		2024		2024		2024		2023		2023	
	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance
<b>Restricted by council</b>																
(a) Employee Entitlements	289,811	10,280	(30,070)	270,021	289,812	11,592	0	301,404	286,387	3,424	0	289,811	286,387	3,424	0	289,811
(b) Plant and Equipment	5,106	35,552	0	40,658	5,106	23,204	0	28,310	341,028	4,078	(340,000)	5,106	341,028	4,078	(340,000)	5,106
(c) Administration Building, ICT & Office Equipment	9,270	328	0	9,598	9,270	371	0	9,641	9,160	110	0	9,270	9,160	110	0	9,270
(d) Housing Reserve	79,492	3,130	0	82,622	79,491	3,180	0	82,671	98,316	1,176	(20,000)	79,492	98,316	1,176	(20,000)	79,492
(e) Recreation & Community Facility	97,430	4,744	0	102,174	97,430	3,897	0	101,327	178,242	2,131	(82,943)	97,430	178,242	2,131	(82,943)	97,430
(f) Refuse Site	46,015	1,632	0	47,647	46,015	1,841	0	47,856	45,472	543	0	46,015	45,472	543	0	46,015
(g) Equestrian	4,974	177	0	5,151	4,974	199	0	5,173	4,915	59	0	4,974	4,915	59	0	4,974
(h) Standpipe Maintenance	4,149	146	0	4,295	4,149	166	0	4,315	4,101	48	0	4,149	4,101	48	0	4,149
(i) Road and Bridges	106,394	3,774	0	110,168	106,394	4,256	0	110,650	105,137	1,257	0	106,394	105,137	1,257	0	106,394
(j) Community and Sporting Club	5,385	192	0	5,577	5,385	215	0	5,600	5,322	63	0	5,385	5,322	63	0	5,385
	<b>648,026</b>	<b>59,955</b>	<b>(30,070)</b>	<b>677,911</b>	<b>648,026</b>	<b>48,921</b>	<b>0</b>	<b>696,947</b>	<b>1,078,080</b>	<b>12,889</b>	<b>(442,943)</b>	<b>648,026</b>	<b>1,078,080</b>	<b>12,889</b>	<b>(442,943)</b>	<b>648,026</b>

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account Restricted by council	Purpose of the reserve account
(a) Employee Entitlements	To be used to fund employee entitlements.
(b) Plant and Equipment	To be used to maintain and fund plant replacement program.
(c) Administration Building, ICT & Office Equipment	To be used to maintain the administration building and for the purchase of new and/ or replacement of office equipment or furniture.
(d) Housing Reserve	To be used to fund maintenance or construction of new housing.
(e) Recreation & Community Facility	To be used to upgrade the oval and associated facilities.
(f) Refuse Site	To be used to fund the upgrade of the refuse sites.
(g) Equestrian	To be used to maintain and upkeep the equestrian centre.
(h) Standpipe Maintenance	To be used to maintain and upkeep the standpipe network.
(i) Road and Bridges	To be used to maintain and fund road and bridge projects through the district.
(j) Community and Sporting Club	To be used to fund Community and Sporting Club Small Grants (LEAP)



# Auditor General

## INDEPENDENT AUDITOR'S REPORT

2024

### Shire of Cuballing

To the Council of the Shire of Cuballing

#### Opinion

I have audited the financial report of the Shire of Cuballing (Shire) which comprises:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

#### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

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

#### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

## **Responsibilities of the Chief Executive Officer and Council for the financial report**

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

## **Auditor's responsibilities for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit 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 the financial report. 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.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

## **My independence and quality management relating to the report on the financial report**

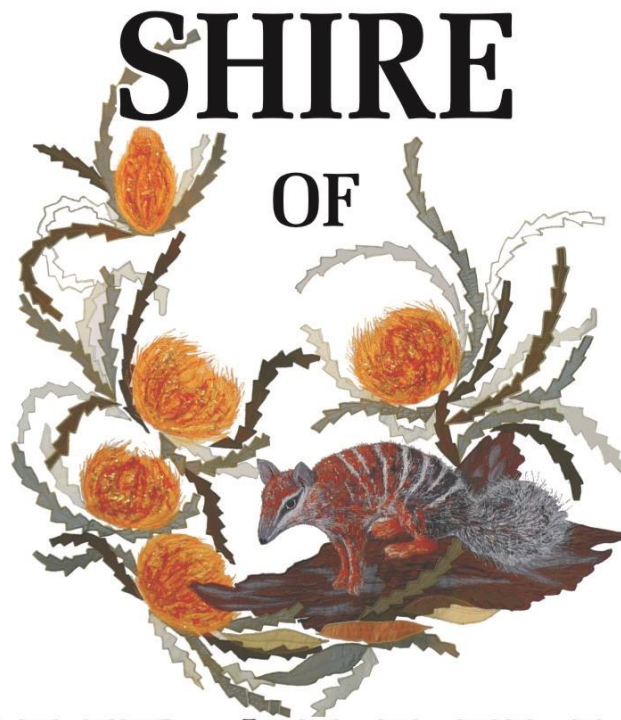
I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Cuballing for the year ended 30 June 2024 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

*Mark Ambrose*

Mark Ambrose  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
13 December 2024



**SHIRE**  
**OF**

**CUBALLING**

**DELEGATIONS**  
**REGISTER**

(Reviewed December 2024)

# Shire of Cuballing – Delegations Register

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## Shire of Cuballing – Delegations Register

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# Shire of Cuballing – Delegations Register

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## 1. ADMINISTRATION

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### A1: Legal Advice

The Chief Executive Officer is delegated the authority to appoint legal counsel and obtain advice, assistance and opinions as the Chief Executive Officer deems necessary in the exercise of the management of the Shire of Cuballing with all legal advice received to be made available at the next Council meeting.

#### Guidelines

This delegation is subject to sufficient provision having been made in Council's budget for any expenses to be incurred.

Reference: Local Government Act 1995 section 5.42

Reviewed 18 December 2024

### A2: Purchase Orders

The Chief Executive Officer is delegated the authority to issue Purchase Orders for goods or services on behalf of the Shire of Cuballing.

#### Guidelines

Issuing of a Council order is only permitted where sufficient funds have been allocated in Council's budget and the mode of purchase is in accordance with Council's Purchasing Policies.

Reference: Local Government Act 1995 section 5.42

On Delegation to the following officers in the following manner:  
Deputy Chief Executive Officer  
Manager Works & Services  
Administration Officer  
Works Supervisor

Conditions: Purchasing Limits will be as set out in Council Policy 2.2 Purchasing Policy.

Amended 21 April 2022

Reviewed 18 December 2024

### A3: Tender Invitation

The Chief Executive Officer is delegated the authority to call Tenders to supply goods and/or services for all budgeted items.

Objective: To expedite the purchase of goods and services.

Reference: Local Government Act 1995 sections 3.57 & 5.42.  
Local Government (Functions and General) Regulations 11.

Reviewed 18 December 2024



## Shire of Cuballing – Delegations Register

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### **A4: Media**

The Chief Executive Officer is delegated the authority for the publicity of Council activities through the media.

Reference: Local Government Act 1995 section 5.42  
Shire of Cuballing Policy 1.6

Conditions: Does not include speaking on behalf of Council. Per Section 2.8 of the Act this function belongs to the President.

Amended 21 April 2022  
Reviewed 18 December 2024

### **A5: Common Seal**

The Chief Executive Officer is delegated the authority to affix Common Seal (witnessed by President and CEO) to documents to be executed by the Shire of Cuballing where such documents are consistent and in accord with resolutions of Council, subject to Council being notified of executed documents in a timely manner.

Reference: Local Government Act 1995 sections 5.42, 9.49A(2) & 9.49A(4)  
Shire of Cuballing Standing Orders Local Law 1998, Clause 19.1

Reviewed 18 December 2024

### **A6: Give Notice to Landowners**

The CEO is delegated authority to issue notices to landowners and /or occupiers to do any of the things specified in Schedule 3.1 of the Act

Reference: Local Government Act 1995 section 3.26

Reviewed 18 December 2024

### **A7: Permission to Conduct Activities on Council Property**

The Chief Executive Officer is delegated authority to grant permission to conduct activities on Council Property.

Objective: To expedite the Council approval process

Reference: Local Government Act 1995 section 5.42(1)  
Shire of Cuballing Local Government Property Local Law 2018

*On Delegation: Deputy Chief Executive Officer*

Amended 21 April 2022  
Reviewed 18 December 2024

### **A8: Liquor Permits**

## Shire of Cuballing – Delegations Register

---

The Chief Executive Officer is delegated the authority to determine applications for the consumption and sale of liquor on property under the care, control and management of the Shire of Cuballing.

Objective: To expedite the Council approval process

Reference: Local Government Act 1995 section 5.42(1)  
Liquor Control Act 1988 sections 59 & 119  
Shire of Cuballing Local Government Property Local Law 2018

Amended 21 April 2022  
Reviewed 18 December 2024

### **A9: Impounding**

The Chief Executive Officer is delegated the authority to exercise power in relation to the removal and impoundment of any goods which are involved in any contravention that can lead to impoundment, and to use reasonable force in the exercise of this power.

Objective: To expedite good governance.

Reference: Local Government Act 1995 section 3.39 and Part 3.

Reviewed 18 December 2024

### **A10: Enter Land in Emergencies**

The Chief Executive Officer is delegated the authority to:

1. sign and issue Notices of Entry;
2. in the event of an emergency enter land, premises or thing immediately and without notice and perform any of its functions as it considers appropriate to deal with the emergency; and
3. exercise reasonable force to gain entry to land in the event of an emergency.

Reference: Local Government Act 1995 section 3.32 and 3.34

Reviewed 18 December 2024

### **A11: Appointment of Authorised Persons – Enforcement and Legal Proceedings**

The Chief Executive Officer is delegated the authority to appoint:

1. persons pursuant to section 9.29 of the Local Government Act 1995, to represent the Shire of Cuballing generally in proceedings in the court of petty sessions and Local Court.
2. under section 9.10 of the Local Government Act 1995 persons or classes of persons to be authorised for the purposes of performing particular functions.
3. under section 3.24 of the Local Government Act 1995 any person to exercise the powers given to a Local Government under Subdivision 2 of Division 3 of Part 3 of the Act.
4. under section 3.39 of the Local Government Act any person to exercise the powers given to a Local Government under subdivision 4 of Division 3 of Part 3 of the Act.
5. persons or classes of persons in relation to enforcement and legal proceedings.

## Shire of Cuballing – Delegations Register

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Reference:

Local Government Act 1995 sections 3.24, 3.39, 9.10, 9.16

Local Government (Miscellaneous Provisions) Act 1960

Caravan Parks and Camping Grounds Act 1995

Cat Act 2011;

Cemeteries Act 1986;

Control of Vehicles (Off road Areas) Act 1978

Dog Act 1976

Food Act 2008 126.(13)

Public Health Act 2016 s24, 312

Health (Miscellaneous Provisions) Act 1911

Any subsidiary legislation made under an Act referred to above

Any written law prescribed for the purposes of his section 9.10(1) & (2) of the Local Government Act

Amended 21 April 2022  
Reviewed 18 December 2024

### **A12: Execution of Documents**

The Chief Executive Officer is delegated the authority to prepare the necessary documentation taking into account any specific or policy requirements of Council and arrange for execution of the contract documents where:

1. the Council has authorised entering into a formal contract, or
2. a formal contract is authorised under a delegated authority from the Council, or
3. a formal contract is considered necessary by the Chief Executive Officer as part of the day to day operation of the Council;

Reference: Local Government Act 1995 section 5.42

Reviewed 18 December 2024

### **A13: Destruction of Records**

The Chief Executive Officer is delegated the authority to destroy records in accordance with Council's Record Keeping Plan.

Reference: Shire of Cuballing Record Keeping Plan  
State Records Act 2000  
State Records Office's General Disposal Authority for Local Government Records

Reviewed 18 December 2024

## Shire of Cuballing – Delegations Register

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### **A18: Industrial Representation**

The Chief Executive Officer is delegated the authority to sign an employer's warrant for representation on industrial awards and to appear on the Shire of Cuballing's behalf.

Reference: Local Government Act 1995 sections 5.42

Reviewed 18 December 2024

### **A19: Bond Refunds**

The Chief Executive Officer is delegated the authority to refund bond monies where all conditions of approval have been met, with the aggrieved applicant having a right of appeal to Council.

Objective: To expedite the Council approval process

Reference: Local Government Act 1995 section 5.42(1)  
Local Government Property Local Law 2018

*On Delegation: Deputy Chief Executive Officer*

Reviewed 18 December 2024

### **A20 Legal Representation Costs Indemnification**

The Chief Executive Officer is delegated the authority to approve urgent legal advice for Councillors and Staff.

Objective To ensure that Staff and Council are protected

Reference: Local Government Act 1995, Section 6.7(2)

Conditions: Subject to the provisions of Council Policy 1.6 Legal Representation Costs Indemnification

New 21 April 2022

Reviewed 18 December 2024

### **A21 – Councillor Attendance at Conferences, Seminars and Workshops**

The CEO is delegated authority to determine the attendance of a Councillor at a conference, seminar, training course or meeting.

Reference: Local Government Act 1995 section 5.42

Conditions: Subject to the provisions of Council Policy 3.11 Councillor Attendance at Conferences, Seminars or Workshops

Reviewed 18 December 2024

## Shire of Cuballing – Delegations Register

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### 2. BUILDING

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#### **B1 Building Permit**

The Chief Executive Officer is delegated the authority to approve or refuse plans and specifications submitted under section 20 of the Building Act.

Reference: Building Act 2011 Sections 20, 22, 127

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

Reviewed 18 December 2024

#### **B2: Demolition Permit**

The Chief Executive Officer is delegated the authority to approve or refuse plans and specifications submitted under section 21 of the Building Act.

Reference: Building Act 2011 Sections 21, 22, 127

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

Reviewed 18 December 2024

#### **B3: Building Orders**

The Chief Executive Officer is delegated authority to:

1. make building orders pursuant to section 110 of the Building Act 2011 in relation to: -
  - a. Building work;
  - b. Demolition work; or
  - c. An existing building or incidental structure; and
2. revoke building orders pursuant to section 117 of the Building Act 2011

Reference: Building Act 2011 Sections 110, 117, 127

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

Reviewed 18 December 2024

#### **B4: Extension of Period of Duration of Occupancy Permit or Building Approval Certificate**

The Chief Executive Officer is delegated the authority to approve or refuse to approve applications submitted under section 65 of the Building Act

Reference: Building Act 2011 Section 65, 127

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

Reviewed 18 December 2024

## Shire of Cuballing – Delegations Register

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### **B5: Grant of Occupancy Permit, Building Approval Certificate**

The Chief Executive Officer is delegated the authority to approve or refuse plans and specifications submitted under section 58 of the Building Act 2011.

Reference: Building Act 2011 Section 58, 127

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

Reviewed 18 December 2024

### **3. HEALTH**

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#### **H1 Offences**

The Chief Executive Officer is delegated the authority to to issue notices, serve direction and take actions on behalf of Council which is authorised by the Health Act 1911 or its subordinate legislation, conditional upon such action being reported to Council at its next held full meeting.

Reference: The Food Act 2008 126.(13)  
The Public Health Act 2016 s24, 312  
The Health (Miscellaneous Provisions) Act 1911  
  
Shire of Cuballing Health Local Law 2007

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

Amended 21 April 2022  
Reviewed 18 December 2024

#### **H2: Itinerant Food Vendors Licence**

The Chief Executive Officer is delegated the authority to issue Itinerant Food Vendors Licence in accordance with the requirements of the Health Act and Shire of Cuballing Health Local Law.

Objective: To expedite the consideration of vendors' licence applications.

Reference: Local Government Act 1995 section 5.42  
The Food Act 2008 126.(13)  
Shire of Cuballing Health Local Law 2007

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

Amended 21 April 2022  
Reviewed 18 December 2024

## Shire of Cuballing – Delegations Register

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### H3: Septic Tank Installations

That the Chief Executive Officer is delegated the authority to approve septic tanks and other apparatus for the treatment of sewage and disposal of effluent and liquid waste.

Reference: Health (Miscellaneous Provisions) Act 1911 Section 107(2)(a)

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

Amended 21 April 2022  
Reviewed 18 December 2024

### H4: Notices

The Chief Executive Officer is delegated the authority to issue notices to owners and occupiers of land requiring certain things to be done by the owner or occupier of that land.

Reference: Local Government Act 1995 section 3.25  
Health (Miscellaneous Provisions) Act Parts IV, V, VI, VII, VIIA, IX, XV  
Food Act 2008, Part 6

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

Amended 21 April 2022  
Reviewed 18 December 2024

### H5: Renewing Licences

The Chief Executive Officer is delegated the authority to renew all licences provided the circumstances of the original licence have not substantially altered.

Reference: The Food Act 2008 126.(13)  
The Public Health Act 2016 s24, 312  
The Health (Miscellaneous Provisions) Act 1911

*On Delegation: Principal Environmental Health Officer/Building Surveyor*

Amended 21 April 2022  
Reviewed 18 December 2024

### H6: Administration of Health

The Chief Executive Officer is delegated the authority to exercise and discharge the powers and functions of the Shire of Cuballing under the Health Act 1911 relating to:

- forming of opinions and making of declarations;
- the granting and issue of licenses, permits, certificates and approval;
- the issue of notices, orders and requisitions and the carrying out and putting into effect of notices, orders and requisitions; and
- the ordering and authorisation of legal proceedings for breaches of the The Food Act 2008, the Public Health Act 2016, or the Health (Miscellaneous Provisions) Act 1911 , all subsidiary regulations and local laws.

## Shire of Cuballing – Delegations Register

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Reference: The Food Act 2008 126.(13)  
The Public Health Act 2016 s24, 312  
The Health (Miscellaneous Provisions) Act 1911  
Shire of Cuballing Health Local Law 2007

*On Delegation:* Principal Environmental Health Officer/Building Surveyor

Amended 21 April 2022  
Reviewed 18 December 2024

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## 4. PLANNING

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### P1: Home Occupations

The Chief Executive Officer is delegated authority to approve the issue of Home Occupation Licence subject to compliance with Shire of Cuballing Town Planning Scheme No 2.

Reference: Local Government Act 1995 section 5.42  
Shire of Cuballing Town Planning Scheme No 2

Reviewed 18 December 2024

### P2: Planning

The Chief Executive Officer is delegated authority for:

1. Requirements for Public Notice
  - 1.1 Making a determination on the form or forms of public notice to be given of a proposed development, scheme amendment, road closure or other proposal where the Local Planning Scheme or other legislation requires that such public notice be given and give such notice.
  - 1.2 Making a determination to require that public notice of a development to be given in accordance with Local Planning Scheme where such notice is considered to be in the public interest.

2. Approval of Permitted “P” and Incidental Uses

Making a determination on all “P” and Incidental uses where a proposed development is generally in accordance with the Local Planning Scheme, Local Planning Strategy, Council policies and is consistent with guiding precedent approvals.

3. Residential Design Code Matters

Making a determination on any matter required to be determined under the Residential Design Codes including where an exercise of discretion is required, provided that appropriate notice of the proposed development is given to adjoining properties where it is required or is considered to have the potential to adversely affect the amenity of an adjoining property.

4. Minor Modification of Planning Determinations

Making modifications to planning approvals where:

- 4.1 the modification conforms to the relevant Local Planning Scheme objectives and policies;
- 4.2 the modification does not have a detrimental effect on the amenity of the locality; and
- 4.3 the extension to a development approval is to a maximum of 2 years.

## Shire of Cuballing – Delegations Register

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### NOTES:

- Where consent of abutting landowners was required for the original application, then the modification should also be referred to abutting landowners for comment where the modification requires a substantial variation from the original application.
- Where the original application was required to be the subject of public notice under the relevant Local Planning Scheme or the Residential Design Codes, then (if the modification is considered substantial) the modification will need a new public notice readvertised in accordance with the Local Planning Scheme or the Residential Design Codes.

### 5. Dealing with Subdivisions

Making recommendations to the Western Australian Planning Commission in respect of applications or other matters relating to Subdivision, Boundary Adjustment, Amalgamation and Strata Titling where such matters are in accordance with the Local Planning Scheme, Local Planning Strategy, Council Policies and established precedent, including minor variations to approved subdivisions and clearance of conditions provided appropriate consultation with other Council Officer's is carried out.

### 6. Dealing with Scheme Amendments

- 6.1 Requiring modifications to Local Planning Scheme Amendment documents to ensure that all documents are maintained at a consistent high quality and the information contained within the document addresses all issues considered relevant and will enable the public and referral agencies to fully understand the Amendment.
- 6.2 Accepting modifications to Local Planning Scheme Amendment documents required by the Western Australian Planning Commission or the Minister for Planning at any stage throughout the Scheme Amendment process.
- 6.3 Respond in writing to scheme amendment requests. Based on Council resolution, the CEO to set out that support for scheme amendment requests should cover multiple lots or a precinct compared to an individual lot, unless the site subject to the scheme amendment request is a considerable area or the applicant provides suitable justification for the proposal to the satisfaction of the Council.

### 7. Legal Proceedings

- 7.1 all matters relating to Planning Infringement Notices including sections 228, 229, 230 and 231 of the Planning and Development Act
- 7.2 Taking all necessary action against owners or occupiers of properties to cease illegal uses, comply with the Local Planning Scheme and/or comply with conditions of Development Approval, including instituting prosecution proceedings under the Planning and Development Act, in the Court in its summary jurisdiction.
- 7.3 Represent Council, or appoint appropriate representatives, where necessary at prosecutions, appeals and enquiries pertaining to the enforcement of the provisions of the Planning and Development Act and the implementation of Council's Local Planning Scheme

### 8. Miscellaneous Matters

- 8.1 Electing to return or defer consideration of incomplete and unsatisfactory applications for planning consent.
- 8.2 Granting variations to relevant Planning Policies and provisions of the Residential Design Codes on Building Licence applications (where the application is exempt from

## Shire of Cuballing – Delegations Register

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the requirement to gain planning approval under the Residential Design Codes and/or the Local Planning Scheme).

- 8.4 Provision of written and verbal responses to planning appeals, mediated settlements resulting from appeals and Western Australian Planning Commission requests for reconsideration.
  - 8.5 Prepare submissions and correspondence to government agencies and other organisations where consistent with the Local Planning Scheme, Local Planning Strategy, Council policies and guiding precedent approvals.
9. Right to have matter heard By Council

Where an applicant disputes or has issue with a planning determination made in accordance with this delegation, it will be a matter of right for the applicant to request that the matter be reconsidered by Council, provided the exercise of such right does not limit any other right of appeal that exists in Law.

10. Matters that may be of significant financial interest to Council

Despite other indications in this delegation, it is required that any planning matter that may have significant impact on Council infrastructure is to be determined by the Council.

Reference: Local Government Act 1995 section 5.42

Reviewed 18 December 2024

### **P3: Subdivision Clearance**

The Chief Executive Officer is delegated the authority to endorse subdivision referral proformas and to certify the compliance with subdivision conditions when satisfied that suitable arrangements have been made.

Reference: Local Government Act 1995 section 5.42  
Town Planning and Development Act 1928 part III Sections 20 and 24

Reviewed 18 December 2024

### **P4: Second-hand Fencing**

The Chief Executive Officer is delegated the authority to approve the use of second-hand material for fencing.

Reference: Local Government Act 1995 section 5.42

Reviewed 18 December 2024

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### 5. WORKS

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#### W1: Roadside Clearing

The Chief Executive Officer is delegated the authority to permit clearing of roadside vegetation

Guideline Any application must comply with legislation and Council Policy.

Reference: Local Government Act 1995 section 5.42  
Environmental Protection (Clearing of Native Vegetation) Regulations  
2004  
Shire of Cuballing Policy 5.18

*On Delegation* *Manager Works and Services*

Reviewed 18 December 2024

#### W2: Road Trains/Mass Permits

The Chief Executive Officer is delegated the authority to approve Restricted Access vehicles (RAV) access, on low volume roads within the Shire of Cuballing.

Guideline An approval provided under this delegation must comply with Council Policy.

Reference: Local Government Act 1995 section 5.42

*On Delegation* *Manager Works & Services*

Reviewed 18 December 2024

#### W3: Seed Collection

The Chief Executive Officer is delegated the authority to permission for wildflower picking and native seed collection on Shire of Cuballing property and reserves vested in or under the control of the Shire of Cuballing.

##### Guidelines

Any permission will be subject to the applicant obtaining necessary permits and or licenses from the Department of Biodiversity Conservation and Attractions and abiding by any conditions imposed..

Reference: Local Government Act 1995 section 5.42

*On Delegation* *Manager Works & Services*

Amended 21 April 2022  
Reviewed 18 December 2024

## Shire of Cuballing – Delegations Register

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### **W4 Undertaking Private Works**

The Chief Executive Officer is delegated the authority to accepting or rejecting private works.

Reference: Local Government Act 1995 section 5.42(1)

On Delegation Manager Works & Services for Private Works that are up to two full day in length.  
Works Supervisor for Private Works that are up to one full day in length.

Reviewed 18 December 2024

### **W5: Temporary Road Closure**

The Chief Executive Officer is delegated the authority to temporarily close roads during adverse weather conditions.

Reference: Local Government Act 1995 section 3.50

On Delegation Manager Works & Services

Reviewed 18 December 2024

### **W6: Temporary Closure of Roads for Public Events**

The Chief Executive Officer is delegated the authority to determine applications for the temporary closure of roads for public events.

#### Guidelines

The determination shall be in accordance with provisions of the Road Traffic (Events on Roads) Regulations 1991 and the Local Government Act 1995 and shall, when approved by the Chief Executive Officer, contain the following conditions:

1. The closure is to be advertised in a local newspaper.
2. Arrangements are to be made for appropriate signposting to effect the closure.
3. The applicant is to take out a Public Risk Insurance policy which indemnifies Council against any damages claims and a copy of the Policy is to be provided to Council.
4. The applicant is to notify the Police and Emergency Services and ensure that whilst the event is in progress, satisfactory arrangements are made to allow access to premises by Emergency Services.

The Chief Executive Officer may determine additional conditions to be imposed on any approvals issued.

Reference: Local Government Act 1995 section 3.50

Reviewed 18 December 2024

### **W7: Tree Safety**

The Chief Executive Officer is delegated the authority to issue an order to make a tree safe on private land and to enter that property to make a tree safe.

## Shire of Cuballing – Delegations Register

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Reference: Local Government Act 1995 section 5.42

On Delegation Manager Works & Services

Reviewed 18 December 2024

### **W8: Sale of Surplus Equipment, Materials and Scrap**

The Chief Executive Officer is delegated the authority to sell by the holding of a surplus goods sale at Council's Depot or any other fair means, items of surplus equipment, materials, tools, etc which are no longer required, are outmoded, or are no longer serviceable.

#### Guidelines

This delegation applies only to items with a sale value less than \$5,000.

Reference: Local Government Act 1995 section 5.42

Reviewed 18 December 2024

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## 6. FIRE CONTROL

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### BF1: Roadside Burning

The Chief Executive Officer is delegated the authority to approve applications for the burning of road verges

#### Guideline

Any approval will be conditional on the issue of a permit by the Chief Bush Fire Control Officer and subject to all conditions in the permit.

Reference: Local Government Act 1995 section 5.42  
Bush Fires Act Section 18 and 23

Reviewed 18 December 2024

### BF2: Use of Shire Vehicles during Fire

The Chief Executive Officer is delegated the authority for the use of Council plant and equipment in the event of a fire.

Reference: Local Government Act 1995 section 5.42

*On Delegation* *Manager Works & Services*

Amended 18 December 2024

### BF3: Extension/Reduction Restricted/Prohibited Burning Periods

The Chief Executive Officer is delegated the authority to suspend, amend or vary Prohibited and Restricted burning times.

#### Guideline

The Chief Executive Officer will exercise this delegation in consultation with the Chief Bush Fire Control Officer.

Reference: Local Government Act 1995 section 5.42  
Bush Fire Act 1954 sections 17(7)(a), 17(8), 17(10) & 18(5)(a)  
Bush Fire Regulations 1954 regulation 15C

Reviewed 18 December 2024

### BF4: Control of Fires

The Chief Executive Officer is delegated the authority, , to transfer control of that incident to the Department of Fire and Emergency Services (DFES) when circumstances so require.

#### Guidelines

- The CEO will consult with the Chief Bush Fire Control Officer and the Incident Controller.

## Shire of Cuballing – Delegations Register

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The Shire will support the DFES Incident Management Team by making available Bush Fire Control Officers and Shire staff as appropriate and continuing to provide local fire fighting resources.

Reference: Bush Fires Act 1954 section 13(4)

On Delegation Chief Bush Fire Control Officer

Reviewed 18 December 2024

### **BF5: Harvest and Vehicle Movement Bans**

The Chief Executive Officer is delegated the authority to impose harvest and vehicle movement bans.

#### Guideline

The Chief Executive Officer will exercise this delegation in consultation with the Chief Bush Fire Control Officer.

Reference: Local Government Act 1995 section 5.42  
Bush Fire Regulations 1954 regulations 38A, 38C, 39A & 39B

*On Delegation Chief Bushfire Control Officer*

Reviewed 18 December 2024

### **BF6: Fire Breaks**

The Chief Executive Officer is delegated the authority to enforce Fire Break Orders adopted by the Shire including but not limited to, issuing demand letters; issuing infringements and undertaking the work at the owner's expense.

Reference: Local Government Act 1995 section 5.42  
Bush Fires Act 1954 sections 33 & 48

On Delegation Chief Bush Fire Control Officer

Reviewed 18 December 2024

### **BF7: Bush Fires Act Infringements**

The Chief Executive Officer is delegated the authority to exercise the Local Government's powers and responsibilities including issuing infringements and mounting prosecutions.

#### Guideline

The Chief Executive Officer will exercise this delegation in consultation with the Chief Bush Fire Control Officer.

Reference: Local Government Act 1995 section 9.16  
Bush Fires Act 1954

On Delegation Chief Bush Fire Control Officer

Reviewed 18 December 2024



## Shire of Cuballing – Delegations Register

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### 7. FINANCE

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#### F1: Outstanding Debtors

The Chief Executive Officer is delegated the authority to write off uncollectable, economically uncollectable or erroneously created debts, in the following manner:

1. Where a Sundry Debtor invoice has:
  - a. a value of less than two hundred and fifty dollars;
  - b. has been outstanding for at least 90 days; and
  - c. in the Chief Executive Officer's opinion, will not be economically practical to pursue payment of the account through the court system;

the Chief Executive Officer may approve that the invoice be written off.

2. Where a Sundry Debtor invoice has been raised in error, the Chief Executive Officer may approve that the invoice be cancelled. The circumstances of the error and the corrective action will be fully documented for audit purposes.
3. Where Rates Debtor accounts have a balance less than ten dollars and, in the Chief Executive Officer's opinion, it will not be economically practical to pursue payment of the account through the court system, the Chief Executive Officer may approve that the amount be written off.
4. Where a Rates debtor amount, less than two hundred and fifty dollars, was raised in error, the Chief Executive Officer may approve that the amount be written off.

Reference: Local Government Act 1995 sections 5.42 & 6.12(c)

Reviewed 18 December 2024

#### F2: Investment of Funds

The Chief Executive Officer is delegated the authority to invest surplus funds, trust funds, loan funds and reserve funds after ensuring that sufficient working capital is to be retained, in accordance with Council Policy.

##### Guideline

The Chief Executive Officer will exercise this delegation in consultation with the Deputy Chief Executive Officer.

Reference: Local Government Act 1995 section 5.42, 6.14  
Local Government (Financial Management) Regulations regulation 19  
Shire of Cuballing Policy 2.6 Investment Policy

Reviewed 18 December 2024

## Shire of Cuballing – Delegations Register

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### **F3: Payment of Accounts**

The Chief Executive Officer is delegated authority to make payments from all Council bank accounts.

#### Guidelines

Each payment is to be authorised by two members of staff including:

1. one of the Chief Executive Officer, Deputy Chief Executive Officer or Manager Works & Services; and
2. one of either the Chief Executive Officer or Deputy Chief Executive Officer, Administration Officer, Rates Officer or Manager Works & Services.

Each payment from the Municipal Fund or the Trust Fund is to be noted on a list compiled for each month showing -

1. The payee's name;
2. The amount of the payment;
3. The date of the payment; and
4. Sufficient information to identify the transaction.

Reference: Local Government Act 1995 section 5.42  
Local Government (Financial Management) Regulations 1996 regulation 12

*On Delegation Deputy Chief Executive Officer*

Reviewed 18 December 2024

### **F6: Cost Recovery**

The Chief Executive Officer is delegated to instigate proceedings to recover costs in Court.

Reference: Local Government Act 1995 section 5.42

Reviewed 18 December 2024

### **F7: Assistance to Community Organisations and Events**

The Chief Executive Officer is delegated to determine the level of in-kind assistance provided to community organisations and events.

#### Guidelines

This assistance may include the use of Shire plant and machinery or the use of employees.

Reference: Local Government Act 1995 section 5.42

Conditions: Subject to Council Policy 5.14 - Use of Council Plant by Community Organisations

Amended 21 April 2022

Reviewed 18 December 2024

## Shire of Cuballing – Delegations Register

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### F8: Rates

The Chief Executive Officer is delegated the performance of the following functions of the Council:

1. Compile the necessary rate records as specified in Sections 6.39(1) and 6.39(2) of the Local Government Act 1995 and reassess rates payable in accordance with Section 6.40;
2. The service of Notice of Valuation and rates referred to in Section 6.41 of the LGA 1996;
3. Determine the date that a rate or service charge becomes due and payable in accordance with Section 6.50 of the Local Government Act 1995;
4. The exercise of discretion in regard to granting of any extension of time for service of objections to the Rate Book 6.76(4) of the LGA 1996;
5. The recovery of rates and service charges pursuant to the provisions of Sections 6.54 to 6.62 of the Local Government Act 1995;
6. Entering into a written agreement in accordance with 6.49 of the LGA 1996 for the payment of rates and service charges;
7. Lodge caveats on land where the rates are in arrears and it is considered that the interests of the Council should be protected and the subsequent withdrawal of caveats once arrears of rates have been settled in accordance with 6.64(3) of the LGA 1996;
8. Allow or disallow in accordance with Section 6.76(5) any objection to the rate record lodged under Section 6.76(1) and to serve notice of the decision and a statement of reasons for the decision upon the person lodging the objection in accordance with Section 6.76(6); and
9. Extend the period of time for receipt of a notice under Section 6.77 and to refer notices received under Sections 6.77 and 6.78 to a Land Valuation Tribunal (Section 6.79).

Reference: Local Government Act 1995 section 5.42

*On Delegation: Deputy Chief Executive Officer the recovery of rates and service charges pursuant to the provisions of Sections 6.54 to 6.62 of the Local Government Act 1995.*

Reviewed 18 December 2024

## Shire of Cuballing – Delegations Register

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### **F9: Insurance – Public Liability Claims**

The Chief Executive Officer is delegated authority to consider claims against Council for property damage that does not exceed the insurance policy excess levels, and to accept or deny liability on behalf of Council.

#### Guidelines

In cases where liability is accepted, payment may only be made up to the value of Council's relevant insurance excess amount and then only upon receipt of a release form.

Reference: Local Government Act 1995 section 5.42

Reviewed 18 December 2024

### **F10: Disposal of Impounded and Abandoned Vehicles**

The Chief Executive Officer is delegated authority to sell impounded or abandoned vehicles with an estimated value less than \$10,000.

Reference: Local Government Act 1995 section 5.42

Conditions: Subject to the provisions of Council Policy 5.15 - Impounding and Disposal of Abandoned Vehicles

Amended 21 April 2022

Reviewed 18 December 2024

### **F11: Approve Issue of Credit Cards or Fuel Cards**

The Chief Executive Officer is delegated authority to approve the issue of Credit Cards or Fuel Cards to Council Staff.

Reference: Local Government Act 1995 section 5.42  
Local Government (Financial Management) Regulations 1996 regulation 12

Conditions: Subject to Council Policies 2.9 - Credit Cards and 2.10 – Fuel Cards

New 21 April 2022

Reviewed 18 December 2024

# Shire of Cuballing – Delegations Register

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## 8. STAFF

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### S1: Conferences, Seminars and Training Courses

The Chief Executive Officer is delegated authority to approve the attendance by council staff at conferences, seminars and training courses where attendance will enhance the professional development of the officer, provide benefits to Council and is relevant to the duties and responsibilities of the officer.

#### Guidelines

This delegation is subject to sufficient provision having been made in Council's budget for any expenses to be incurred.

*On Delegation*                      *Manager Works & Services, Deputy Chief Executive Officer for conferences, seminars and training courses that are to be attended by staff under their responsibility that does not require Council incurring accommodation expenses.*

Reviewed                                      18 December 2024

### S2 Appointment of Staff

Removed                                      21 April 2022

### S3: Authorisation to Appoint Acting Chief Executive Officer

The Chief Executive Officer is delegated the authority to appoint either the Deputy Chief Executive Officer or the Manager Works and Services to be Acting Chief Executive Officer during the absence of the Chief Executive Officer.

Objective:                                      To expedite the Council appointment process for an Acting Chief Executive Officer.

Reference:                                      Local Government Act 1995 section 5.42(1)

Conditions: Subject to the provisions of Council Policy 4.23 - Temporary Employment or Appointment of CEO

Amended                                      21 April 2022  
Reviewed                                      18 December 2024