



*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

MINUTES

Held

Thursday 23rd April 2026
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.

CONTENTS

1.	DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS:.....	5
2.	RECORD OF ATTENDANCE/ APOLOGIES/ LEAVE OF ABSENCE:.....	5
3.1.1	Attendance	5
3.1.2	Apologies	5
3.1.3	Leave of Absence	5
3.	PUBLIC QUESTION TIME:.....	6
4.1	Response to Previous Questions Taken on Notice	7
4.2	Written Questions Provided in Advance	7
4.3	Public Questions from The Gallery	7
4.	STANDING ORDERS:	7
5.	APPLICATIONS FOR LEAVE OF ABSENCE:	8
6.	CONFIRMATION OF MINUTES:.....	8
6.1.1	Ordinary Meeting of Council held on Wednesday 18 th March 2026	8
7.	PETITIONS/DEPUTATIONS/PRESENTATIONS/ SUBMISSIONS:.....	8
8.	DISCLOSURE OF FINANCIAL INTEREST:	8
9.	REPORTS OF OFFICERS AND COMMITTEES:.....	9
9.1	DEPUTY CHIEF EXECUTIVE OFFICER:	9
9.1.1	List of Payments – March 2026	9
9.1.1A	List of Payments – March 2026	10
9.1.1B	List of March 2026 Credit Card Transactions	14
9.1.1C	List of March 2026 Petty Cash Transactions	14
9.1.3	Statement of Financial Activity – March 2026	15
9.1.4	Sundry Debtor Write-off	38
9.2	CHIEF EXECUTIVE OFFICER:.....	39
9.2.1	Appointment of Fire Control Officers for 2026-27	39
9.2.2	Firebreak Notice for 2026-27	43
9.2.3	Endorsement of Revised WALGA Climate Change Advocacy Position Paper	51
9.2.4	Change to 2025 Compliance Audit Return Reporting Date	69
10.	COMMITTEE REPORTS.....	73
11.	ELECTED MEMBERS’ MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	73
12.	URGENT BUSINESS WITHOUT NOTICE WITH THE APPROVAL OF THE PRESIDENT OR MEETING	73
13.	CONFIDENTIAL MATTERS.....	73
14.	NEXT MEETING.....	73
15.	CLOSURE OF MEETING	73

1. DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS:

Councillor Kowald declared the meeting open at 3.06pm.

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

3.1.1 Attendance

Elected Members

Cr Adrian Kowald - President
Cr Robert Harris – Deputy President
Cr Steve Sexton
Cr Matthew Dent
Cr Sarah Hawksley

Staff

Mr Chris Paget	Chief Executive Officer
Mrs Bronwyn Dew	Acting Deputy Chief Executive Officer
Mr Bruce Brennan	Manager of Works and Services

Visitors

Mr John Robertson	Resident (left at 3.25pm)
-------------------	---------------------------

3.1.2 Apologies

Cr Scott Ballantyne

3.1.3 Leave of Absence

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

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.

4.1 Response to Previous Questions Taken on Notice

Nil

4.2 Written Questions Provided in Advance

Nil

4.3 Public Questions from The Gallery

Questions from Mr John Robertson:

- 1) Mr Robertson stated he had been attending council meeting for 16 months regarding the new legislation and the implementation of a Council policy regarding short term accommodation. Mr Robertson is distressed by the length of time this is taking and the lack of communication from the Shire of Cuballing on the progress of this issue.

The CEO replied that the change of policy submitted to the WA Planning Commission has not been finalised. The CEO apologised for the lack of communication on this matter but as there was nothing new to report he had not made contact. The CEO advised he will continue to follow up with the WA Planning Commission.

- 2) Mr Robertson stated his next question was on behalf of his father Mr Neil Robertson regarding the crossover to his property on Bow Street. Mr Robertson stated he is disappointed with the time it has taken to resolve this issue and that the Shire has not communicated with his father regarding this issue.

The MWS advised the job is on their works list but the team has been busy with construction works and they will get to the job as soon as they can.

- 3) Mr Roberston's final query was to ask who was responsible for employing the DCEO who was recently suspended. Mr Robertson voiced concerns on the checks undertaken and if due diligence was observed.

The CEO replied that it is the CEO's role to employ staff including the DCEO role, and that extensive background checks and due diligence were conducted before the DCEO commenced employment with the Shire of Cuballing. The matters relating to the criminal charges this person is facing are nothing to do with this Shire, they are alleged to have occurred at the individual's former workplace and were not disclosed in any way prior to commencement with Cuballing. No further comment can be made as the matters are presently before the Court.

4. STANDING ORDERS:**COUNCIL RESOLUTION 2026/23:**

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

Moved Cr Sexton

Seconded Cr Dent

CARRIED 5/0**For: Crs Kowald, Sexton, Dent, Hawksley and Harris****Against: Nil**

5. APPLICATIONS FOR LEAVE OF ABSENCE:**6. CONFIRMATION OF MINUTES:**6.1.1 Ordinary Meeting of Council held on Wednesday 18th March 2026**OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2026/24:**

That the Minutes of the Ordinary Meeting of Council held on Wednesday 18th March 2026 be confirmed as a true record of proceedings.

Moved Cr Dent

Seconded Cr Sexton

CARRIED 5/0

For: Crs Kowald, Sexton, Dent, Hawksley and Harris

Against: Nil

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.

Name	Item No	Interest	Nature

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.

Name	Item No	Interest	Nature
Cr Harris	9.2.1	Impartiality	Cr Harris is a current Fire Control Officer

9. REPORTS OF OFFICERS AND COMMITTEES:**9.1 DEPUTY CHIEF EXECUTIVE OFFICER:****9.1.1 List of Payments – March 2026**

File Ref. No:	NA
Disclosure of Interest:	Nil
Date:	8 th April 2026
Author:	Careese Ranieri
Attachments:	9.1.1A List of Municipal Accounts 9.1.1B List of Credit Card Transactions 9.1.1C Petty Cash and Coles Card

Summary**Council is to review payments made under delegation in March 2026.**Background – NilComment

Council is provided with details of payments and credit card transactions made during the month of March 2026 as listed in the attachments.

Strategic Implications – NilStatutory Environment – NilPolicy Implications – NilFinancial Implications – NilEconomic Implication – NilEnvironmental Considerations – NilConsultation – NilOptions

Council may resolve:

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

Voting Requirements – Simple Majority**OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2026/25:****That Council receives:**

1. the List of Accounts paid in March 2026 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 \$590,703.36 included at Attachment 9.1.1A.
2. a summary of transactions completed on Credit Cards by Council Staff for the period ending 31st March 2026 included at Attachment 9.1.2B.
3. a summary of transactions completed on Petty Cash for the period ending 31st March 2026.

Moved Cr Dent

Seconded Cr Sexton

CARRIED 5/0

For: Crs Kowald, Sexton, Dent, Hawksley and Harris

Against: Nil

9.1.1A List of Payments – March 2026

Chq/EFT	Date	Name	Description	Amount
860	03/03/2026	Police Licensing Payments	Police Licensing Payments	-4472.45
860	04/03/2026	Police Licensing Payments	Police Licensing Payments	-2166.00
EFT10383	05/03/2026	R J Smith Engineering	Swivel Hook and Bow Shackles, Hammer Lock for Lifting and Chains -- Excavator	-307.00
EFT10382	05/03/2026	Parrys Narrogin	3 X Work Pants	-441.88
EFT10380	05/03/2026	Narrogin Earthmoving and Concrete	Hire Of 2 X Semi Side Tippers for Cuballing East Road	-21263.00
DD5189.1	05/03/2026	Telstra	SIGN BOARD CHARGES - MOBILE FEBRUARY 2026	-23.76
EFT10379	05/03/2026	Local Government Works Association of WA Inc	1 Year Membership Local Government Works Association WA – Works Manager	-1529.00
EFT10384	05/03/2026	Westrac	2 X Rubber Step Mounts 4 X U Bolts 1 X Step	-801.89
EFT10385	05/03/2026	Wheatbelt Strength & Conditioning	Exercise Classes 25/26 - January	-808.50
EFT10377	05/03/2026	Hersey Safety Pty Ltd	500 X White Posts Including Delineators	-8085.00
EFT10376	05/03/2026	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery 25/26 - D2245746	-4830.67
EFT10375	05/03/2026	Edge Planning & Property	Town Planning Consultancy Services 25/26 - January 25/26	-951.91
EFT10374	05/03/2026	Corsign (WA) Pty Ltd	List Of Signs as Per Quote 00102389	-7747.08
EFT10373	05/03/2026	C&D Cutri	Fungicide Treatment to Bridge 3181	-1650.00
EFT10372	05/03/2026	Best Office Systems	Monthly Photocopying Charges February 25/26	-572.13
EFT10371	05/03/2026	Builders Registration Board Building Commission	BSL Remittance - January 2026	-56.65
EFT10370	05/03/2026	BMR Mechanical, B & A Rowe Pty Ltd Atf the Rowe Family Trust	Service Quon Prime Mover Filters ,Oil ,Air Filter	-1535.88
EFT10369	05/03/2026	Bitutek	Supply And Lay Bitumen Surfacing on Cuballing East Rd Final Seal	-291144.22
860	05/03/2026	Police Licensing Payments	Police Licensing Payments	-1904.35
EFT10378	05/03/2026	Kalexpress & Quality Transport	Monthly Freight Charges	-554.41
EFT10368	05/03/2026	Ascentive Pty Ltd	Preparation Of Business Case & Funding Application for Regional Housing Support Fund Round 1	-9123.40
860	06/03/2026	Police Licensing Payments	Police Licensing Payments	-664.20
860	09/03/2026	Police Licensing Payments	Police Licensing Payments	-628.85
860	10/03/2026	Police Licensing Payments	Police Licensing Payments	-2094.25
DD5215.1	10/03/2026	National Australia Bank	Credit Cards – February 2026	-3980.26
860	11/03/2026	Police Licensing Payments	Police Licensing Payments	-3134.40
DD5200.2	11/03/2026	Aware Super Pty Ltd	Superannuation Contributions	-3841.64
DD5200.6	11/03/2026	MLC Super Fund	Superannuation Contributions	-1452.35

DD5200.7	11/03/2026	Hostplus Super	Superannuation Contributions	-105.34
DD5200.4	11/03/2026	Mercer Superannuation	Superannuation Contributions	-599.81
DD5200.3	11/03/2026	Matrix Superannuation	Superannuation Contributions	-291.08
DD5200.8	11/03/2026	Colonial First State	Superannuation Contributions	-379.64
DD5200.9	11/03/2026	Rest	Superannuation Contributions	-235.98
DD5200.1	11/03/2026	Australian Super	Payroll Deductions	-2782.06
DD5200.5	11/03/2026	Care Super	Superannuation Contributions	-370.49
860	12/03/2026	Police Licensing Payments	Police Licensing Payments	-53.50
DD5195.1	12/03/2026	Telstra	All Telstra Accounts – March 2026	-1146.34
860	13/03/2026	Police Licensing Payments	Police Licensing Payments	-692.05
EFT10407	13/03/2026	Narrogin Gasworx	2 X Gas Bottles 9kg For BBQ	-60.00
EFT10406	13/03/2026	Eco-Edge Environmental Services	Fauna Expert Onsite to Remove Hollow Trees Cuballing East Road	-1100.00
EFT10405	13/03/2026	Westrac	Drain And Refill Front Diff as Per Sos Sampling Instructions	-1068.54
EFT10386	13/03/2026	BMR Mechanical, B & A Rowe Pty Ltd Atf the Rowe Family Trust	Service Isuzu Prime Mover 118,000km	-3726.70
EFT10387	13/03/2026	Brandworx Australia	Uniform Order for Safety Officer X 4 Shirts	-290.90
EFT10388	13/03/2026	Birds Silos & Shelters	2 New Battery's For 4.4 Fire Truck	-462.00
EFT10389	13/03/2026	Cuballing Roadhouse Restaurant & LPO Pty Ltd	Monthly Account – February 2026	-84.49
EFT10390	13/03/2026	Hersey Safety Pty Ltd	Guidepost (Blue Gum Post - Hardwood) X 500	-8085.00
EFT10391	13/03/2026	Industrial Automation Group Pty Ltd	50 X Standpipe Cards	-880.00
EFT10392	13/03/2026	LGIS Insurance	Employee & Volunteer Assistance Program (EAP) 2025/26	-1354.10
EFT10393	13/03/2026	Metrocount	8 X Battery Packs to Suit 5600	-418.00
EFT10394	13/03/2026	Mary Caunt	Christmas Tree Face Painting	-210.00
EFT10395	13/03/2026	Narrogin Auto Electrics	Remove All Accessories from CN 0 and Install into New Toyota Sr 5 Including Installing Spotlights	-3137.75
EFT10396	13/03/2026	Narrogin Hardware And Building Supplies (Makit)	Monthly Account - Material for Cuballing Transfer Station	-270.40
EFT10397	13/03/2026	Narrogin Packaging and Motorcycles & Accessories	1 X Roll of Retic Tubing 3 X Polly Adaptors	-169.00
EFT10398	13/03/2026	Peter John Denton	Art Classes 2025/2026 - February 2026 Arts and Craft Supplies	-621.81
EFT10399	13/03/2026	Porter Consulting Engineers	Claim For Work Completed To 27 February 2026	-2821.50
EFT10400	13/03/2026	Power Networx	Telstra Internet Fibre Network 25/26 - February 2026	-416.90
EFT10401	13/03/2026	R Munns Engineering Consulting Services	Consulting Engineer for Tree Clearing Permit Springhill Road Slk 0.01- 6.60	-3781.25
EFT10402	13/03/2026	Shire Of Narrogin	Library Services Annual Contribution - 2025/2026	-9350.00

EFT10403	13/03/2026	St John Ambulance Western Australia Ltd	First Aid Training – Finance Officer	-360.00
EFT10404	13/03/2026	Stirling Asphalt Juel Enterprises Pty Ltd	Supply and Lay Asphalt Footpath to Darcy St	-46964.50
860	16/03/2026	Police Licensing Payments	Police Licensing Payments	-303.70
EFT10408	16/03/2026	Narrogin Senior High School	2025/26 Annual Sponsorship - Commodine Award (Narrogin Senior Highschool Sports Academy Presentations)	-100.00
860	17/03/2026	Police Licensing Payments	Police Licensing Payments	-1242.10
860	18/03/2026	Police Licensing Payments	Police Licensing Payments	-695.50
EFT10409	19/03/2026	BMR Mechanical, B & A Rowe Pty Ltd Atf The Rowe Family Trust	Seatbelt Driver Replacement Ant Fuel Sensor Parts for Ud Quon	-2609.61
EFT10410	19/03/2026	Cuby Tavern	Carton Of Carlton Dry	-65.00
EFT10411	19/03/2026	Farmworks Narrogin	Cockburn Cement Pallet	-66.00
EFT10412	19/03/2026	Mckenzie's Transport	Monthly Freight Charges - RCPA	-448.80
EFT10413	19/03/2026	Narrogin Betta Home Living	Fridge, Microwave And Dishwasher – LRCI Funding - Cuballing Ag Hall	-3377.00
EFT10414	19/03/2026	R Munns Engineering Consulting Services	Senior Engineer Project Management Final Seals on Cuballing East Road	-2424.84
EFT10415	19/03/2026	Sam Curulli	Reimbursement	-174.00
EFT10416	19/03/2026	Security Man Pty Ltd	Quarterly Monitoring Costs - Office Security System April to June 26	-110.00
EFT10417	19/03/2026	Wide Span Sheds Pty Ltd	Community Shed Purchase as Per Quote - Deposit Payment	-14892.00
EFT10418	19/03/2026	Kelyn Training Services	Basic Work Site Traffic Management and Traffic Control Refresher Course For 10 Staff	-3857.80
EFT10419	19/03/2026	Landgate	Interim Rating Rolls - R2026/1	-48.48
EFT10420	19/03/2026	Westrac	Repairs To Cat Cs68b Surging When Drum Is Engaged	-3758.90
860	19/03/2026	Police Licensing Payments	Police Licensing Payments	-584.70
20409	19/03/2026	Synergy	Electricity Charges - 43 X Street Lights	-664.21
20410	19/03/2026	Shire Of Cuballing	Standpipe Charges – February	-2770.11
20411	19/03/2026	Water Corporation	Water Charges - 1991 High Street, Popanyinning (Bannister)	-49.62
860	20/03/2026	Police Licensing Payments	Police Licensing Payments	-220.10
860	24/03/2026	ATO Clearing Account Bas	ATO Clearing Account Bas	27628.00
860	25/03/2026	ATO Clearing Account Bas	ATO Clearing Account Bas	-50552.00
860	25/03/2026	Police Licensing Payments	Police Licensing Payments	-244.75
860	25/03/2026	ATO Clearing Account Bas	ATO Clearing Account Bas	50552.00
860	25/03/2026	ATO Clearing Account Bas	ATO Clearing Account Bas	50552.00
DD5231.1	25/03/2026	Aware Super Pty Ltd	Superannuation Contributions	-203.12
DD5220.6	25/03/2026	MLC Super Fund	Superannuation Contributions	-1452.35
DD5220.5	25/03/2026	Care Super	Superannuation Contributions	-254.70
DD5220.4	25/03/2026	Mercer Superannuation	Superannuation Contributions	-599.81
DD5220.3	25/03/2026	Matrix Superannuation	Superannuation Contributions	-291.08
DD5220.2	25/03/2026	Aware Super Pty Ltd	Superannuation Contributions	-4010.63

DD5220.1	25/03/2026	Australian Super	Payroll Deductions	-2882.30
DD5220.7	25/03/2026	Hostplus Super	Superannuation Contributions	-103.85
DD5220.8	25/03/2026	Colonial First State	Superannuation Contributions	-379.64
DD5220.9	25/03/2026	Rest	Superannuation Contributions	-235.98
EFT10430	26/03/2026	Keeling Electrical Group Pty Ltd	Power Potin Installation as Per Conversation	-982.37
EFT10429	26/03/2026	John Parry Medical Centre	1 X Hep B Needle – Depot Worker	-55.00
20412	26/03/2026	Shire Of Cuballing	Petty Cash – February 2026	-330.75
20413	26/03/2026	Water Corporation	Water Charges - Commercial Standpipe Francis Street Narrogin Res L63	-5257.81
EFT10428	26/03/2026	Heidelberg Materials	150 Ton X 14mm Washed Granite	-11047.97
EFT10427	26/03/2026	Great Southern Waste Disposal	Rubbish Removal - Recycling Service X 268 @ \$4.44	-7674.32
EFT10426	26/03/2026	Great Southern Fuel Supplies	Bulk Diesel Fuel Delivery 25/26 - Docket No. D2246571	-3637.06
EFT10425	26/03/2026	Dews Mini Excavations	Excavator Hire for Headwall Extensions Cuballing East Road WSNF	-616.00
EFT10424	26/03/2026	Cloud Collections Pty Ltd	Debt Collection Services 25/26 Court Filing	-375.00
EFT10423	26/03/2026	C&D Cutri	Bridge 3180 Maintenance	-17127.00
EFT10422	26/03/2026	Bronwyn Dew	Reimbursement	-64.90
EFT10421	26/03/2026	Bitutek	Supply And Lay Bitumen Surfacing on Stratherne Rd Final Seal	-24867.68
EFT10431	26/03/2026	Kidsafe Wa	Playground Inspection Course- 2 x Depot Workers	-2200.00
EFT10440	26/03/2026	Zircodata Pty Ltd	Monthly Archive Storage Fees 25/26 - 01/02/2026 To 28/02/2026	-32.60
EFT10439	26/03/2026	Western Stabilisers	Supply Of Materials for Stabilisation and Wet Mixing on Stratherne Rd	-63419.84
860	26/03/2026	Police Licensing Payments	Police Licensing Payments	-468.20
EFT10438	26/03/2026	Sheridan's	1 X Brass Plate	-125.29
EFT10436	26/03/2026	Reinforced Concrete Pipes	6 X 600mm Pipes Class 2 X 600mm Headwalls	-3320.04
EFT10435	26/03/2026	Narrogin Embroidery	Embroidery of 3 x Shire Shirts Logo	-99.00
EFT10434	26/03/2026	Narrogin Pumps Solar and Spraying	2 X 75mm Joiners	-89.65
EFT10433	26/03/2026	Narrogin Earthmoving and Concrete	2 X Days Hire of Smooth Drum Roller for Strathern Road	-6861.80
EFT10432	26/03/2026	Knightline Computers	2 X Computer Keyboards and Mouse	-104.95
860	26/03/2026	ATO Clearing Account Bas	ATO Clearing Account Bas	272.00
DD5225.1	26/03/2026	Telstra	Sign Board APRIL 26	-15.84
860	27/03/2026	Police Licensing Payments	Police Licensing Payments	-1459.95
860	31/03/2026	Police Licensing Payments	Police Licensing Payments	-546.45
860	31/03/2026	Police Licensing Payments	Police Licensing Payments	-1200.95
Total				-590703.36

9.1.1B List of March 2026 Credit Card Transactions

Date	Name	Description	Amount
27/03/2026	Officeworks	New Chair for DCEO Desk	\$ 349.00
23/03/2026	Cuballing Tavern	Councillor Dinners for Shire Council Meeting	\$ 214.16
18/03/2026	Starlink	Internet for the Popanyinning School	\$ 139.00
16/03/2026	EFTSURE	Creditor Monthly Subscription Fee	\$ 676.50
16/03/2026	More Telecom	Internet for CEO Residence - Monthly	\$ 94.00
13/03/2026	Narrogin Newsagency	Archive Boxes for Record keeping	\$ 65.47
11/03/2026	7 Eleven	Fuel for CEO Vehicle	\$ 173.70
6/03/2026	Wotif	Accommodation for Councillor Training	\$ 374.00
5/03/2026	7 Eleven	Fuel for CEO Vehicle	\$ 149.87
24/03/2026	Auspost	PO BOX Renewal - No. 13	\$ 117.00
24/03/2026	John Parry Medical Centre	Workers Compensation Payment – Depot Worker	\$ 108.00
23/03/2026	Good Sportsman Marketing	Monthly Charge	\$ 28.58
23/03/2026	NAB	International Transaction Fee	\$ 0.86
5/03/2026	Pivotel	Tracks Spotting For Works Crew	\$ 93.00
2/03/2026	DWER	Clearing Permit - Springhill Road	\$ 2,600.00
Total			\$ 5,183.14

9.1.1C List of March 2026 Petty Cash Transactions

	Refreshments	Aus Day	Shire Office	Admin Other	Popo School	
Item Description	1041050	CE26	J4114	1042390	J198	Total
Groceries	43.10					43.10
Misc(Cleaning supplies)						
Stationary/Postage			12.00			12
Materials			50.40			50.40
Total						\$105.50

9.1.3 Statement of Financial Activity – March 2026

Applicant: N/A
File Ref. No: ADM214
Disclosure of Interest: Nil
Date: 10th April 2026
Author: Bronwyn Dew – Acting Deputy Chief Executive Officer
Attachments: 9.1.2A Statement of Financial Activity March 2026

Summary

For Council to receive the Statement of Financial Activity for March 2026.

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 through to 31st March 2026 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

Consultation

Martin Whitely – LG Corporate Solutions

Voting Requirements

Simple Majority

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2026/26:

That the Statement of Financial Activity for the Shire of Cuballing for period ending 31st March 2026 be received.

Moved Cr Hawksley

Seconded Cr Harris

CARRIED 5/0

For: Crs Kowald, Sexton, Dent, Hawksley and Harris

Against: Nil

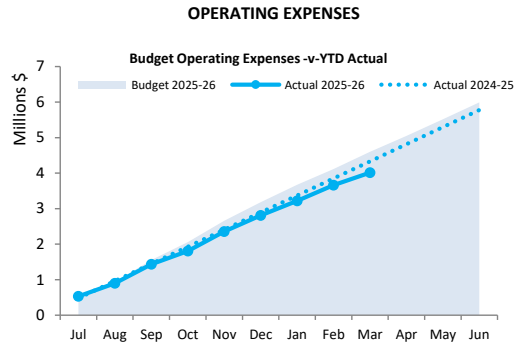
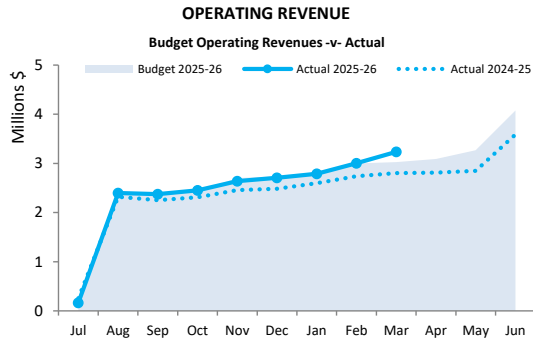
SHIRE OF CUBALLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 March 2026

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

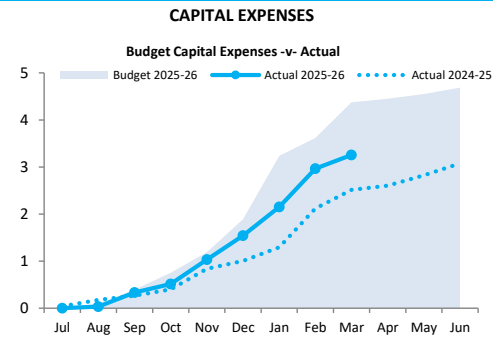
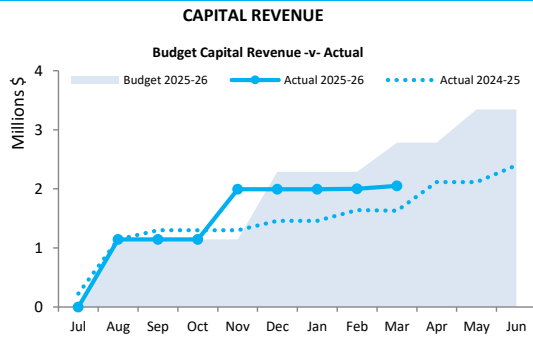
TABLE OF CONTENTS

Graphical Information	2
Executive Summary	3
Key Terms and Descriptions	4
Statement of Financial Activity by Nature or Type	5
Basis of Preparation	6
Note 1 Statement of Financial Activity Information	7
Note 2 Cash and Financial Assets	8
Note 3 Receivables	9
Note 4 Other Current Assets	10
Note 5 Payables	11
Note 6 Disposal of Assets	12
Note 7 Capital Acquisitions	13
Note 8 Borrowings	15
Note 9 Reserves	16
Note 10 Other Current Liabilities	17
Note 11 Operating grants and contributions	18
Note 12 Non operating grants and contributions	19
Note 13 Trust Fund	20
Note 14 Budget Amendments	21
Note 15 Explanation of Material Variances	22

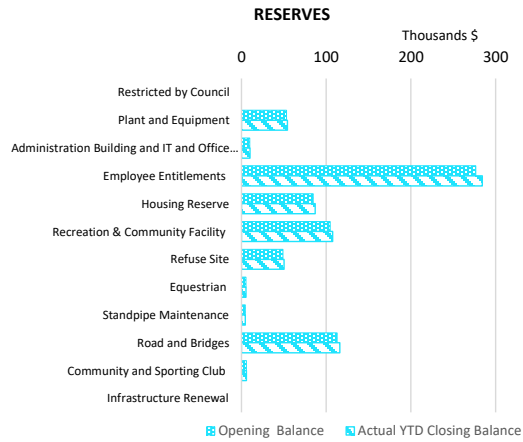
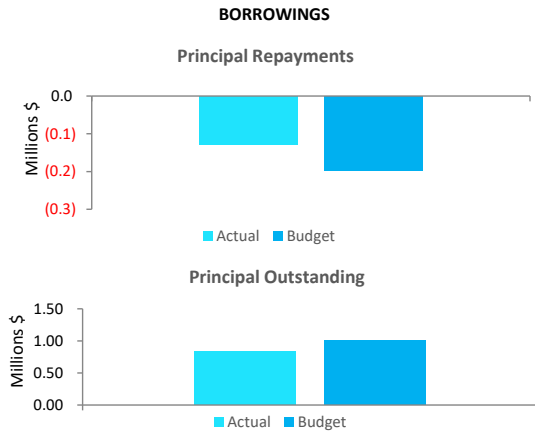
OPERATING ACTIVITIES



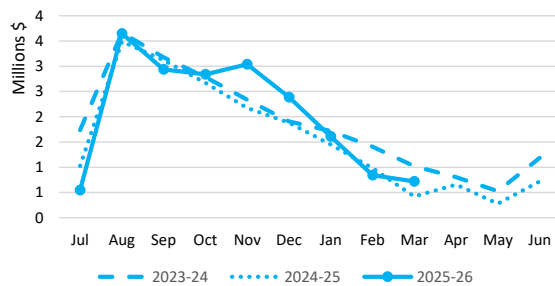
INVESTING ACTIVITIES



FINANCING ACTIVITIES



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	\$0.53 M	\$0.53 M	\$0.62 M	\$0.10 M
Closing	\$0.00 M	(\$0.86 M)	\$0.72 M	\$1.58 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.48 M	36.3%
Restricted Cash	\$0.84 M	63.7%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.02 M	
0 to 30 Days		97.2%
Over 30 Days		2.8%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.11 M	92.8%
Trade Receivable	\$0.14 M	
Over 30 Days		8.1%
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)
\$0.85 M	\$0.52 M	\$1.35 M	\$0.82 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$1.88 M	
YTD Budget	\$1.84 M	2.2%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.86 M	
YTD Budget	\$0.73 M	17.9%

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.39 M	
YTD Budget	\$0.33 M	18.6%

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)
(\$1.24 M)		(\$1.11 M)	(\$1.11 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.10 M	
Amended Budget	\$0.10 M	2.1%

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$3.26 M	
Amended Budget	\$4.69 M	(30.5%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$2.05 M	
Amended Budget	\$3.34 M	(38.7%)

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)
(\$0.14 M)	(\$0.42 M)	(\$0.15 M)	\$0.27 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.13 M
Interest expense	(\$0.02 M)
Principal due	\$0.83 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$0.73 M
Interest earned	\$0.02 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 31 MARCH 2026

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 31 MARCH 2026

BY NATURE OR TYPE

	Ref Note	Amended Budget (a)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
Opening funding surplus / (deficit)	1(c)	\$ 528,029	\$ 528,029	\$ 624,622	\$ 96,593	18.29%	▲
Revenue from operating activities							
Rates		1,839,478	1,839,978	1,880,420	40,442	2.20%	
Rates (excluding general rate)		701	701	0	(701)	(100.00%)	
Operating grants, subsidies and contributions	11	1,671,139	725,846	856,094	130,248	17.94%	▲
Fees and charges		396,374	331,911	393,796	61,885	18.65%	▲
Interest earnings		90,700	68,013	41,974	(26,039)	(38.29%)	▼
Other revenue		69,770	52,299	56,108	3,809	7.28%	
Profit on disposal of assets	6	8,000	8,000	6,214	(1,786)	(22.33%)	
		4,076,162	3,026,748	3,234,606	207,858	6.87%	
Expenditure from operating activities							
Employee costs		(1,304,853)	(978,246)	(736,631)	241,615	24.70%	▲
Materials and contracts		(1,350,489)	(1,069,640)	(645,394)	424,246	39.66%	▲
Utility charges		(174,753)	(129,555)	(151,481)	(21,926)	(16.92%)	▼
Depreciation on non-current assets		(2,808,152)	(2,106,000)	(2,138,633)	(32,633)	(1.55%)	
Interest expenses		(45,978)	(31,798)	(22,151)	9,647	30.34%	▲
Insurance expenses		(238,568)	(238,568)	(255,214)	(16,646)	(6.98%)	
Other expenditure		(59,466)	(47,097)	(58,323)	(11,226)	(23.84%)	▼
Loss on disposal of assets	6	(9,000)	(9,000)	(4,600)	4,400	48.89%	
		(5,991,259)	(4,609,904)	(4,012,427)	597,477	(12.96%)	
Non-cash amounts excluded from operating activities	1(a)	2,767,400	2,107,000	2,126,152	19,152	0.91%	
Amount attributable to operating activities		852,303	523,844	1,348,331	824,487	157.39%	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	3,344,919	2,783,370	2,050,922	(732,448)	(26.32%)	▼
Proceeds from disposal of assets	6	96,000	96,000	98,014	2,014	2.10%	
Fair value adjustments to financial assets at fair value	8	0	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(4,685,371)	(4,376,231)	(3,256,214)	1,120,017	25.59%	▲
Amount attributable to investing activities		(1,244,452)	(1,496,861)	(1,107,278)	389,583	(26.03%)	
Financing Activities							
Proceeds from new debentures	8	250,000	(250,000)	0	250,000	(100.00%)	
Transfer from reserves	9	50,000	0	0	0	0.00%	
Repayment of debentures	8	(198,381)	(150,248)	(128,441)	21,807	14.51%	▲
Transfer to reserves	9	(237,499)	(16,848)	(19,053)	(2,205)	(13.09%)	
Amount attributable to financing activities		(135,880)	(417,096)	(147,494)	269,602	(64.64%)	
Closing funding surplus / (deficit)	1(c)	0	(862,084)	718,181	1,580,265	183.31%	

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 POLICIES

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 11 March 2025

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026**

(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)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(8,000)	(8,000)	(6,214)
Less: Movement in liabilities associated with restricted cash		(41,752)	0	7,589
Movement in pensioner deferred rates (non-current)		0	0	(18,456)
Add: Loss on asset disposals	6	9,000	9,000	4,600
Add: Depreciation on assets		2,808,152	2,106,000	2,138,633
Total non-cash items excluded from operating activities		2,767,400	2,107,000	2,126,152

(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 2025	Last Year Closing 30 June 2025	Year to Date 31 March 2026
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(893,562)	(706,061)	(725,114)
Add: Borrowings	8	229,369	176,573	48,132
Add: Provisions employee related provisions	10	234,901	276,652	284,241
Total adjustments to net current assets		(429,292)	(252,836)	(392,741)

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

Current assets

Cash and cash equivalents	2	1,105,754	1,403,040	1,325,765
Rates receivables	3	149,928	95,507	108,353
Receivables	3	0	23,239	137,089
Other current assets	4	45,284	118,736	91,131

Less: Current liabilities

Payables	5	(331,374)	(263,255)	(187,419)
Borrowings	8	(229,369)	(176,573)	(48,132)
Contract liabilities	10	(116,006)	(126,627)	(119,253)
Provisions	10	(194,925)	(196,609)	(196,609)

Less: Total adjustments to net current assets	1(b)	(429,292)	(252,836)	(392,741)
--	------	------------------	------------------	------------------

Closing funding surplus / (deficit)		0	624,622	718,181
--	--	----------	----------------	----------------

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026**

**OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Cash at Bank		438,933	119,253	558,186	0	NAB	TBA	N/A
Municipal Cash Investments (Online and at call account)		41,766	0	41,766	0	NAB	TBA	N/A
Investment Account - Restricted Funds		0	0	0	0	NAB	TBA	N/A
Investment Account - Unrestricted Funds		(1)	725,114	725,113	0	NAB	TBA	N/A
Petty Cash		700	0	700	0	N/A	N/A	N/A
Total		481,398	844,367	1,325,765	0			
Comprising								
Cash and cash equivalents		481,398	844,367	1,325,765	0			
		481,398	844,367	1,325,765	0			

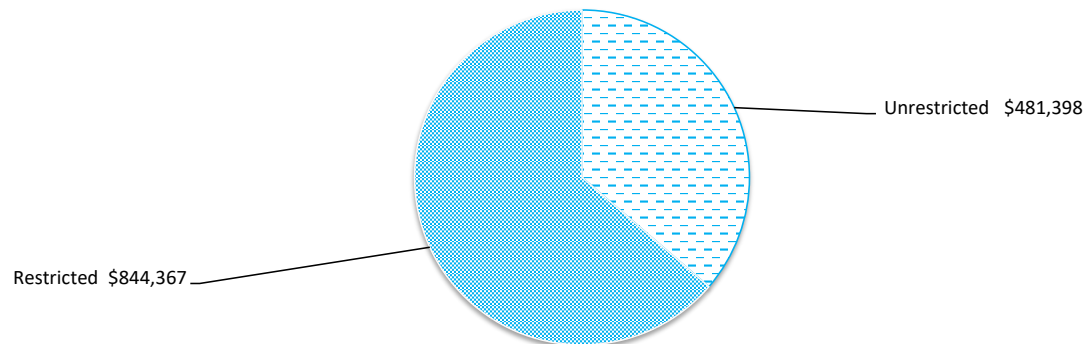
KEY INFORMATION

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.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026**

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 March 2026
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	11,419	0	0	11,419
Other Assets				
Prepayments	5,469	0	(5,469)	0
Accrued income	22,136	0	(22,136)	0
Contract assets				
Contract assets	79,712	0	0	79,712
Total other current assets	118,736	0	(27,605)	91,131

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026**

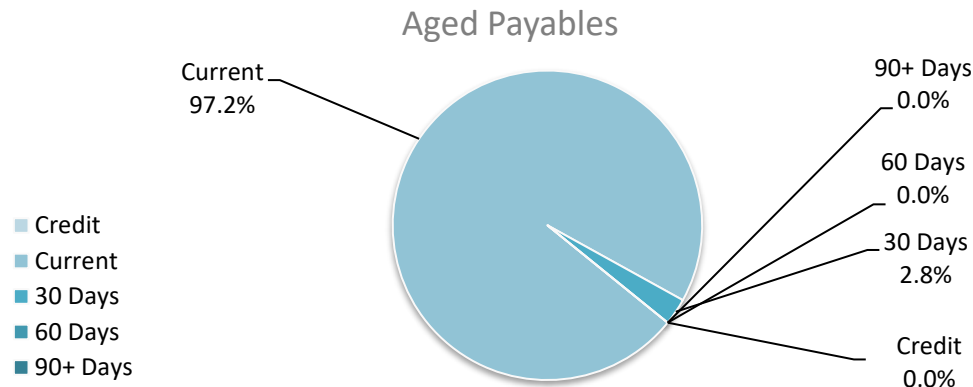
**OPERATING ACTIVITIES
NOTE 5
PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	20,076	577	0	0	20,653
Percentage	0%	97.2%	2.8%	0%	0%	
Balance per trial balance						
Sundry creditors						20,652
ATO liabilities						104,113
Bonds & Deposits						9,586
Prepaid Rates						56,151
Total payables general outstanding						187,419

Amounts shown above include GST (where applicable)

KEY INFORMATION

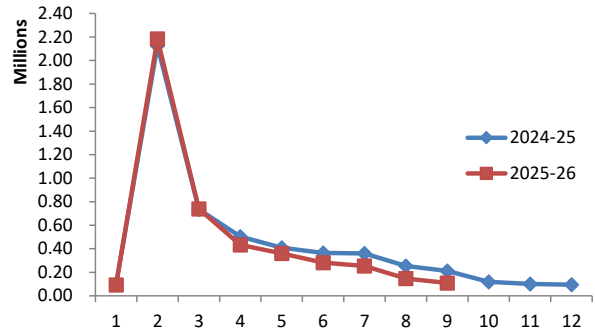
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised 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.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 June 2025	31 Mar 2026
	\$	\$
Opening arrears previous years	173,082	99,902
Levied this year	1,831,638	1,880,420
Less - collections to date	(1,871,373)	(1,838,524)
Gross rates collectable	133,347	141,798
Net rates collectable	99,902	108,353
% Collected	93.3%	92.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(347)	60,253	548	244	4,477	65,175
Percentage	-0.53%	92.45%	0.84%	0.37%	6.87%	100.00%
Balance per trial balance						
Sundry receivable						65,175
GST receivable						71,914
Total receivables general outstanding						137,089

Amounts shown above include GST (where applicable)

KEY INFORMATION

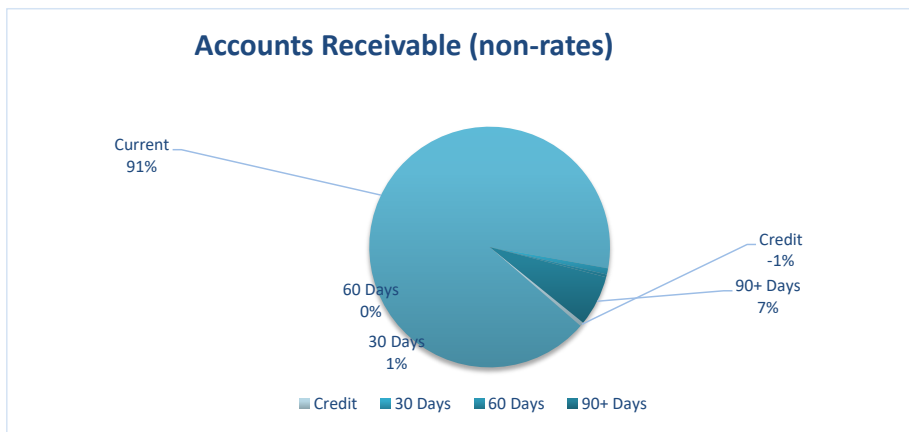
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.

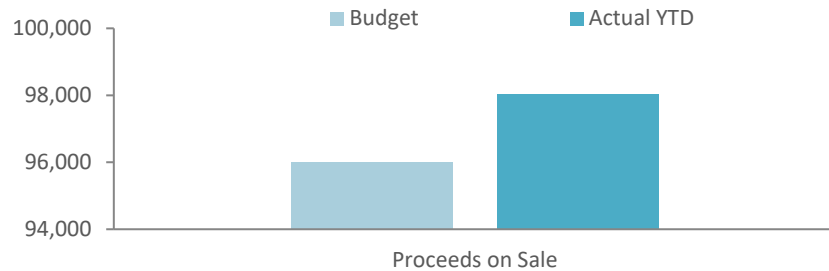
Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026**

**OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Governance								
10107	CEO Vehicle Changeover	43,000	51,000	8,000	0	44,269	50,483	6,214	0
	Transport								
10114	Works Manager Vehicle Changeover	54,000	45,000	0	(9,000)	52,131	47,531	0	(4,600)
		97,000	96,000	8,000	(9,000)	96,400	98,014	6,214	(4,600)



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026**

**INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	250,000	250,000	0	(250,000)
Buildings	70,600	70,600	3,359	(67,241)
Furniture and equipment	25,600	22,100	10,295	(11,805)
Plant and equipment	465,000	465,000	457,700	(7,300)
Infrastructure - roads	3,624,171	3,373,531	2,742,274	(631,257)
Infrastructure - bridges	40,000	30,000	32,970	2,970
Infrastructure - parks, ovals & playgrounds	116,500	106,500	1,500	(105,000)
Payments for Capital Acquisitions	4,685,371	4,376,231	3,256,214	(1,120,017)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	3,344,919	2,783,370	2,050,922	(732,448)
Borrowings	250,000	(250,000)	0	250,000
Other (disposals & C/Fwd)	96,000	96,000	98,014	2,014
Contribution - operations	1,044,452	1,746,861	1,107,278	(639,583)
Capital funding total	4,685,371	4,376,231	3,256,214	(1,120,017)

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.

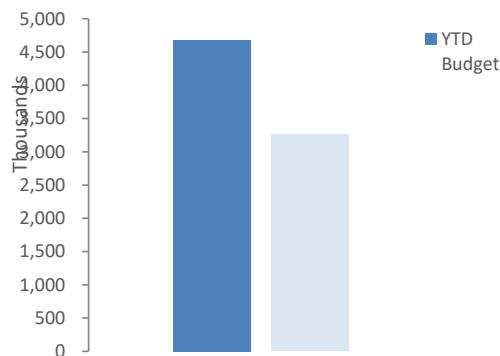
Initial recognition and measurement for assets held at cost

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

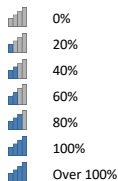
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The 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



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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)
	\$	\$	\$	\$
Land				
C214 Land Purchase - Light Industrial Area	250,000	250,000	0	250,000
Total Buildings	250,000	250,000	0	250,000
Land & Buildings				
11057 CCTV Camera's	5,100	5,100	109	4,991
C215 Popanyinning School House (Lrci Funding)	10,000	10,000	0	10,000
C226 Popanyinning School House - Unisex Toilet & Ramp	10,500	10,500	0	10,500
C162 Cuballing Town Hall - Capital Works	45,000	45,000	3,250	41,750
Total Buildings	70,600	70,600	3,359	67,241
Furniture & Equipment				
04247 Photocopier Capital Purchase	12,000	12,000	10,295	1,705
C220 Administration Laptops	6,600	6,600	0	6,600
C221 Administration Office Furniture	7,000	3,500	0	3,500
Total Furniture & Equipment	25,600	22,100	10,295	11,805
Plant & Equipment				
12406 Capital Purchase - Dual Cab Utility	70,000	70,000	75,328	(5,328)
12414 Capital Purchase - CEO Vehicle Prado GXL	78,000	78,000	76,846	1,154
12420 Capital Expenditure - Plant & Equipment - Small Plant Items	10,000	10,000	0	10,000
12425 Capital Expenditure - Plant & Equipment - Variable Message Board	32,000	32,000	30,650	1,350
12433 EXCAVATOR - 15 TONNE	275,000	275,000	274,876	124
Total Plant & Equipment	465,000	465,000	457,700	7,300
Roads				
R001H Rrg: Stratherne Road - Widen & Reconstruct Slk 12.77 - 13.82	412,872	412,872	352,789	60,083
R010A Rrg: Springhill Road - Widen & Reconstruct Slk'S 0.08 - 0.58 & Slk 3.85	352,128	352,128	19,144	332,984
RTR011 Rtr: Williams Road - Gravel Sheeting Slk 16.30 - 17.90	59,573	0	0	0
RTR029 Rtr: Congelin-Narrogin Road - Gravel Sheeting Slk'S 4.58 - 6.87 & Slk 8	191,067	0	12,800	(12,800)
RTR095 Roads To Recovery - Alton Street	0	0	1,350	(1,350)
RTR096 Roads To Recovery - Austral Street	0	0	0	0
RTR139 Roads To Recovery - Darcy Street	0	0	0	0
RTR139A Rtr: Darcy Street - Completion Of 24/25 Street Alignment Slk 0.00 - 0.:	86,875	86,875	68,474	18,401
WF129D Wsfm - 2022/23 Narrogin Wandering Road-Development	0	0	9,243	(9,243)
WSF008 Wsfm - Cuballing East Reconstruction Slk'S 0.10 - 10.48 & 2.42 - 12.80	0	0	123	(123)
WSF009 Wsfm: Cuballing East Road - Reconstruct 5.31K Section Slk 12.80 - 18.1	2,270,559	2,270,559	2,102,199	168,360
WSH008R Wsfm: Cuballing East Road - 24/25 Reconstruction Works Final Seal Slk	251,097	251,097	176,152	74,945
Total Roads	3,624,171	3,373,531	2,742,274	631,257
Bridges				
11214 Bridge Improvements - Capital Upgrades	40,000	30,000	32,970	(2,970)
Total Bridges	40,000	30,000	32,970	(2,970)
Parks, Ovals & Playgrounds				
C207 Heritage Walk Trail	15,000	5,000	0	5,000
C216 Popanyinning Recreation Grounds	85,000	85,000	1,500	83,500
C223 Yornaning Dam Playground Fencing	16,500	16,500	0	16,500
Total Parks, Ovals & Playgrounds	116,500	106,500	1,500	105,000
Other Infrastructure				
C225 Remote Weather Stations	10,000	10,000	0	10,000
C201 Cuballing Railway Reserve	20,000	0	0	0
C222 Cuballing Town Centre Master Plan	20,000	5,000	0	5,000
C227 Popanyinning War Memorial	20,000	20,000	0	20,000
C228 Popanyinning Community Shed	15,000	15,000	0	15,000
C224 Cuballing Dam Retic Pump	8,500	8,500	8,116	384
Total Other Infrastructure	93,500	58,500	8,116	50,384
TOTAL CAPITAL EXPENDITURE	4,685,371	4,376,231	3,256,214	1,120,017

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026**

**FINANCING ACTIVITIES
NOTE 8
BORROWINGS**

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare										
Aged Accommodation	56	633,805	0	0	(38,955)	(78,795)	594,850	555,010	15,935	27,945
Transport										
Grader	67	253,617	0	0	(81,283)	(81,283)	172,334	172,334	5,440	9,143
Other property and services										
Austral Land	64	68,171	0	0	(8,203)	(16,495)	59,968	51,676	776	1,390
Industrial Land	68	0	0	250,000	0	(21,808)	0	228,192	0	7,500
Total		955,593	0	250,000	(128,441)	(198,381)	827,152	1,007,212	22,151	53,478
Current borrowings		198,381					48,132			
Non-current borrowings		757,212					779,020			
		955,593					827,152			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2025, nor is it expected to have unspent funds as at 30th June 2026.

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 31 MARCH 2026**

**OPERATING ACTIVITIES
NOTE 9
RESERVE ACCOUNTS**

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Plant and Equipment	53,158	2,995	1,143	85,000	0	0	0	141,153	54,301
Administration Building and IT and Office Equipment	9,834	30	270	0	0	0	0	9,864	10,104
Employee Entitlements	276,652	8,248	7,589	0	0	(50,000)	0	234,900	284,241
Housing Reserve	84,651	2,523	2,322	0	0	0	0	87,174	86,973
Recreation & Community Facility	104,683	3,571	2,871	0	0	0	0	108,254	107,554
Refuse Site	48,817	1,455	1,339	0	0	0	0	50,272	50,156
Equestrian	5,277	11	145	0	0	0	0	5,288	5,422
Standpipe Maintenance	4,401	131	121	0	0	0	0	4,532	4,522
Road and Bridges	112,874	3,365	3,096	0	0	0	0	116,239	115,970
Community and Sporting Club	5,714	170	157	0	0	0	0	5,884	5,871
Infrastructure Renewal	0	0	0	130,000	0	0	0	130,000	0
	706,061	22,499	19,053	215,000	0	(50,000)	0	893,560	725,114

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2026
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Capital grant/contribution liabilities		126,627	0	0	(7,374)	119,253
Total other liabilities		126,627	0	0	(7,374)	119,253
Employee Related Provisions						
Annual leave		108,588	0	0	0	108,588
Long service leave		88,021	0	0	0	88,021
Total Employee Related Provisions		196,609	0	0	0	196,609
Total other current assets		323,236	0	0	(7,374)	315,862
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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

NOTE 11

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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 2025		(As revenue)	31 Mar 2026	31 Mar 2026			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
Income - Grant - Traineeship Incentives	7,374	0	(7,374)	0	0	7,374	7,374	7,374
General purpose funding								
Income - Grants Commission	0	0	0	0	0	646,351	262,787	262,786
Law, order, public safety								
Income - Fire Prevention - Grants	0	0	0	0	0	79,000	59,250	63,250
Income Fire Mitigation Grants	0	0	0	0	0	91,200	91,200	0
Income - DFES Aware Grant	0	0	0	0	0	20,900	0	0
Recreation and culture								
Income - Youth Activity Funding	0	0	0	0	0	1,000	1,000	0
Income - CSRFF Funding and Contributions	0	0	0	0	0	0	0	(4,545)
Transport								
Income - Grant - MRWA Direct	0	0	0	0	0	129,940	129,940	333,940
Income - Grants Commission Local Road Grant	0	0	0	0	0	695,374	174,295	174,295
	7,374	0	(7,374)	0	0	1,671,139	725,846	837,100

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

NOTE 12

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2026	Current Liability 31 Mar 2026	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Income - LRCI Phase 4	109,197	0	0	109,197	0	145,019	145,019	0
Community amenities								
Community Development & Events - Grants	0	0	0	0	0	10,000	10,000	5,000
Transport								
Regional Road Grants	1,352	0	0	1,352	0	510,000	408,000	204,000
Wheatbelt Secondary Freight Network	8,704	0	0	8,704	0	2,342,385	1,882,836	1,841,922
Roads to Recovery	0	0	0	0	0	337,515	337,515	0
	119,253	0	0	119,253	0	3,344,919	2,783,370	2,050,922

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026**

**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 2025	Amount Received	Amount Paid	Closing Balance 31 Mar 2026
	\$	\$	\$	\$
Cuballing Cricket Club	200	0	0	200
Department of Transport - Licensing	8,374	230,160	(230,224)	8,310
	8,574	230,160	(230,224)	8,510

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026**

**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
				\$	\$	\$	\$
	Budget Adoption						0
	Nil						
				0	0	0	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026**

**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 2025-26 year is \$5,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Timing / Permanent	Explanation of positive variances
				Comments
	\$	%		
Opening funding surplus / (deficit)	96,593	18.29%	▲ Permanent	EOFY Adjustments processed after budget adoption
Revenue from operating activities				
Rates	40,442	2.20%	Timing	Not Material
Operating grants, subsidies and contributions	130,248	17.94%	▲ Timing	DFES Fire Mitigation Grants (timing) & Main Roads income
Fees and charges	61,885	18.65%	▲ Timing	Sale of Scrap Metal (\$23k), Town Planning Fees (\$15K), Standpipe Charges (\$22k) & Other (\$1k)
Interest earnings	(26,039)	(38.29%)	▼ Timing	Less interest earned on surplus funds
Other revenue	3,809	7.28%	Timing	Not Material
Profit on disposal of assets	(1,786)	(22.33%)	Permanent	CEO Vehicle Changeover
Expenditure from operating activities				
Employee costs	241,615	24.70%	▲ Timing	Staff on Workers Compensation and not all budgeted FTE's filled
Materials and contracts	424,246	39.66%	▲ Timing	Plant Operation Costs, Road Maintenance, Waste Collection, Audit Costs, Fire Mitigation, Valuation Costs, Community Events & Other
Utility charges	(21,926)	(16.92%)	▼ Timing	Standpipe Costs (Recovered)
Depreciation on non-current assets	(32,633)	(1.55%)	Permanent	Roads & Aged Accommodation (Non Cash)
Interest expenses	9,647	30.34%	▲ Timing	24/25 Interest Accrual Reversal
Insurance expenses	(16,646)	(6.98%)	Permanent	Additional Workers Compensation Costs
Other expenditure	(11,226)	(23.84%)	▼ Timing	Some expenditure needs to be reallocated
Loss on disposal of assets	4,400	48.89%		Not Applicable
Non-cash amounts excluded from operating activities	19,152	0.91%	Timing	Movement in pensioner deferred rates & depreciation
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(732,448)	(26.32%)	▼ Timing	Timing of claims for Roads programs
Proceeds from disposal of assets	2,014	2.10%	Timing	CEO Vehicle Changeover
Payments for property, plant and equipment and infrastructure	1,120,017	25.59%	▲ Timing	Capital Works Program timing
Non-cash amounts excluded from investing activities	0	0.00%	Timing	Not Applicable
Financing activities				
Proceeds from new debentures	250,000	(100.00%)	Timing	Loan hasn't been raised
Transfer from reserves	0	0.00%	Timing	Not Applicable
Payments for principal portion of lease liabilities	0	0.00%	Timing	Not Applicable
Repayment of debentures	21,807	14.51%	▲ Timing	Loan Repayments (New Loan & Loan 64)
Transfer to reserves	(2,205)	(13.09%)	Timing	Not Material
Closing funding surplus / (deficit)	1,580,265	183.31%		As per explanations above

9.1.4 Sundry Debtor Write-off

Applicant: N/A
File Ref. No: ADM19
Disclosure of Interest: Nil
Date: 13th April 2026
Author: Careese Ranieri – Finance Officer
Attachments: Nil

Summary

For Council to consider writing off sundry debtor invoice.

Comment*Debtor 834 – \$550.26*

This debtor was in debt collection for many years in relation to his property Rates. In September of 2025, his rates were paid in full and was removed from collection listing. The invoice that currently remains outstanding is in relation to legal charges. Typically, these charges are debited against the ratepayer's rates account in order maintain an updated record of the ratepayers outstanding balance. In this instance, an invoice was created through the debtors system and was not debited correctly against the rates account, thus was an administrative error. Since acquiring ownership of the property in 2019, this debtor has paid a total of \$10,110.63 worth of legal charges and interest.

Strategic Implications

Nil

Statutory Environment

Local Government Act 1995 s6.12 Power to defer, grant discounts, waive or write off debts

Policy ImplicationsFinancial Implications

The Officer's Recommendation suggests writing off income of \$550.26.

Voting Requirements

Absolute Majority required

OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2026/27:

That Council write off the outstanding debt of \$550.26 on invoice 5524, debtor no. 834.

Moved Cr Dent Seconded Cr Harris CARRIED BY ABSOLUTE MAJORITY 5/0

For: Crs Kowald, Sexton, Dent, Hawksley and Harris

Against: Nil

9.2 CHIEF EXECUTIVE OFFICER:**9.2.1 Appointment of Fire Control Officers for 2026-27**

Applicant: ADM081
 File Ref. No:
 Disclosure of Interest: Nil
 Date: 11th March 2026
 Author: Chris Paget - Chief Executive Officer
 Attachments: Nil

Summary

For Council to consider appointments of Fire Control Officers for the 2026-27 year on the recommendation of the Shire of Cuballing's Bush Fire Advisory Committee.

Background

The Shire of Cuballing considers annually the appointment of Fire Control Officers (FCOs) recommended by the Shire of Cuballing's Bush Fire Advisory Committee (BFAC).

Comment

The most recent BFAC meeting held on Thursday 9th April 2026 made the following recommendations to Council regarding the appointment of FCO's for the 2026-27 bush fire season:

- CHIEF BUSH FIRE CONTROL OFFICER: Anthony Mort
- DEPUTY CHIEF BUSH FIRE CONTROL OFFICER: Brayden Potts
- FIRE CONTROL OFFICERS FOR SHIRE OF CUBALLING:

Cuballing Town FCO:	Gareth Keeling
Cuballing East FCO:	Rob Harris
Deputy:	Mike Burgess
Cuballing West FCO:	Nelson Young
Deputy:	Jason Quartermaine
Popanyinning Town FCO:	Tamara Allen
Deputy:	<i>tba</i>
Popanyinning East FCO:	Graeme Dent
Deputy:	Shaun Wittwer*
Popanyinning West FCO:	Brayden Potts
Deputy:	Dougal Haslam

Note: Yornaning FCO role now to be abolished, falls under Popanyinning East.

*(*subject to completion of requisite refresher training)*

- DUAL FIRE CONTROL OFFICERS

Shire of Narrogin	B Potts
Shire of Wickepin	M Burgess

Shire of Pingelly
Shire of Wandering
Shire of Williams

D Haslam
B Potts & D Haslam
N Young

- FIRE WEATHER OFFICER 1 – Brayden Potts
- FIRE WEATHER OFFICER 2 – Rob Harris

The Fire Weather Officers have the authority to approve Shire burning permits when the Fire Behaviour Index is high or above.

The Shire of Cuballing will consider nominations made to the Shire of Cuballing by neighbouring local governments for FCO's of those neighbouring shires to serve as Dual FCO's in the Shire of Cuballing as they are received.

Strategic Implications

The Shire of Cuballing Strategic Community Plan 2023-2033 has identified the need for an enhanced focus on Emergency Management by Council.

Statutory Environment

Bush Fires Act 1954

Section 38. Local government may appoint Bush Fire Control Officer

- (1) A local government may from time to time appoint such persons as it thinks necessary to be its bush fire control officers under and for the purposes of this Act, and of those officers shall subject to section 38A(2) appoint 2 as the Chief Bush Fire Control Officer and the Deputy Chief Bush Fire Control Officer who shall be first and second in seniority of those officers, and subject thereto may determine the respective seniority of the other bush fire control officers appointed by it.

Section 38 goes on to say, in relation to *Fire Weather Officers*:

- (6) In this section —

approved local government means a local government approved under subsection (7) by the FES Commissioner.

(7) If it appears to the FES Commissioner that the standard of efficiency of a local government in fire prevention and control justifies the FES Commissioner doing so, the FES Commissioner, by notice published in the *Government Gazette* —

- (a) may approve the local government as one to which subsections (6) to (18) apply; and
- (b) may from time to time cancel or vary any previous approval given under this subsection.
- (8) An approved local government may appoint to the office of fire weather officer such number of senior bush fire control officers as it thinks necessary.
- (9) Where more than one fire weather officer is appointed by a local government the local government shall define a part of its district in which each fire weather officer shall have the exclusive right to exercise the power conferred by subsection (17).
- (10) An approved local government may appoint one or more persons, as it thinks necessary, to be the deputy or deputies, as the case may be, of a fire weather officer appointed by the local government and where 2 or more deputies are so appointed they shall have seniority in the order determined by the local government.

- (11) Where the office of a fire weather officer is vacant or whilst the occupant is absent or unable to act in the discharge of the duties of the office, any deputy appointed in respect of that office under subsection (10) is, subject to subsection (12), entitled to act in the discharge of the duties of that office.
- (12) A deputy who is one of 2 or more deputies of a fire weather officer is not entitled to act in the discharge of the duties of the office of that fire weather officer if a deputy who has precedence over him in the order of seniority determined under subsection (10) is available and able to discharge those duties.
- (13) The local government shall give notice of an appointment made under subsection (8) or (10) to the FES Commissioner and cause notice of the appointment to be published at least once in a newspaper circulating in its district and the FES Commissioner shall cause notice of the appointment to be published once in the *Government Gazette*.
- (14) An approved local government may appoint a committee for the purpose of advising and assisting a fire weather officer or any deputy of a fire weather officer acting in the place of that officer under subsections (6) to (18).
- (15) Where a committee is appointed, a fire weather officer, or, as the case may be, a deputy of a fire weather officer while acting in the place of that officer, may exercise the authority conferred on him by subsection (17), notwithstanding the advice and assistance tendered to him by the committee.
- (16) The provisions of subsections (6) to (18) are not in derogation of those of any other subsection of this section.
- (17) A fire weather officer of an approved local government, or a deputy of that fire weather officer while acting in the place of that officer, may authorise a person who has received a permit under section 18(6)(a), to burn the bush in the district of the local government notwithstanding that for any day, or any period of a day, specified in the notice the fire danger forecast issued by the Bureau of Meteorology in Perth, in respect to the locality where the bush proposed to be burnt is situated, is “catastrophic”, “extreme” or “high”, and upon the authority being given the person, if the person has otherwise complied with the conditions prescribed for the purposes of section 18, may burn the bush.
- (18) Subsections (6) to (18) do not authorise the burning of bush —
 - (a) during the prohibited burning times; or
 - (b) during the period in which, and in the area of the State in respect of which, a total fire ban is declared under section 22A to have effect.

Policy Implications

Shire of Cuballing Policy Manual section 6 – Bush Fire Control.

Financial Implications

There are no financial implications arising from this report.

Strategic Implications

Shire of Cuballing Strategic Community Plan 2023-2033:

Social

- Enhancing focus on Emergency Management.

Governance

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

Voting Requirements

Simple majority

COMMITTEE & OFFICER'S RECOMMENDATION / COUNCIL RESOLUTION 2026/28:

1) That Council, for the 2026-27 bush fire season makes the following appointments:

- **CHIEF BUSH FIRE CONTROL OFFICER:** Anthony Mort
- **DEPUTY CHIEF BUSH FIRE CONTROL OFFICER:** Brayden Potts
- **FIRE CONTROL OFFICERS FOR SHIRE OF CUBALLING:**

Cuballing Town FCO:	Gareth Keeling
Cuballing East FCO:	Rob Harris
Deputy:	Mike Burges
Cuballing West FCO:	Nelson Young
Deputy:	Jason Quartermaine
Popanyinning Town FCO:	Tamara Allen
Deputy:	<i>to be advised</i>
Popanyinning East FCO:	Graeme Dent
Deputy:	Shaun Wittwer*
Popanyinning West FCO:	Brayden Potts
Deputy:	Dougal Haslam

*(*subject to completion of requisite refresher training)*

- **DUAL FIRE CONTROL OFFICERS:**

Shire of Narrogin	B Potts
Shire of Wickepin	M Burges
Shire of Pingelly	D Haslam
Shire of Wandering	B Potts & D Haslam
Shire of Williams	N Young

- **FIRE WEATHER OFFICERS:** Brayden Potts & Rob Harris

2) That Council authorises the CEO to appoint additional or replacement Fire Control Officers as required.

3) That Council authorises the CEO to appoint FCO's so nominated by neighbouring Shires as Dual Fire Control Officers.

Moved Cr Sexton

Seconded Cr Dent

CARRIED 5/0

For: Crs Kowald, Sexton, Dent, Hawksley and Harris

Against: Nil

Cr Harris declared an Impartiality Interest in this item.

9.2.2 Firebreak Notice for 2026-27

Applicant:	ADM213
File Ref. No:	
Disclosure of Interest:	Nil
Date:	17 th April 2026
Author:	Chris Paget - Chief Executive Officer
Attachments:	9.2.2A Draft Firebreak Notice 2026-27

Summary

For Council to consider the adoption of the Shire of Cuballing Firebreak Notice (Order) for the 2026-27 year.

Background

The Shire of Cuballing's Bush Fire Advisory Committee (BFAC) held a meeting on Thursday 9th April 2026. This meeting re-endorsed the firebreak orders and conditions as previously recommended to and adopted by Council, including the requirement for townsite and rural residential lots to have both firebreaks and be cleared of all debris and flammable material to a height not more than 50mm.

Comment

The Firebreak Notice 2026-27 is Council's declaration of the conditions required for compliance by landowners for this forthcoming fire season. A draft of this notice is included at attachment 9.2.2A, and aside from updated dates it is very similar to that of the previous year.

Upon approval by Council, the Firebreak Notice 2026-27 will be:

1. made publicly available on Council's website; and
2. incorporated into a pamphlet with other fire prevention information. Council will provide this pamphlet:
 - a. to local residents by direct mail at Cuballing and Popanyinning Post Offices;
 - b. to absentee owners by addressed mail; and
 - c. from the Shire Office counter.
3. Published in the Government Gazette and the Cuby News.

Statutory Environment

Bush Fires Act 1954

33. Local government may require occupier of land to plough or clear fire break
- (1) Subject to subsection (2) a local government at any time, and from time to time, may, and if so required by the Minister shall, as a measure for preventing the outbreak of a bush fire, or for preventing the spread or extension of a bush fire which may occur, give notice in writing to an owner or occupier of land situate within the district of the local government or shall give notice to all owners or occupiers of land in its district by publishing a notice in the Government Gazette and in a newspaper circulating in the area requiring him or them as the case may be within a time specified in the notice to do or to commence to do at a time so specified all or any of the following things —
 - (a) to plough, cultivate, scarify, burn or otherwise clear upon the land fire breaks in such manner, at such places, of such dimensions, and to such number, and whether in parallel or otherwise, as the local government may and is hereby empowered to determine and as are specified in the notice, and thereafter to maintain the fire breaks clear of inflammable matter;

- (b) to act as and when specified in the notice with respect to anything which is upon the land, and which in the opinion of the local government or its duly authorised officer, is or is likely to be conducive to the outbreak of a bush fire or the spread or extension of a bush fire, and the notice may require the owner or occupier to do so —
 - (c) as a separate operation, or in coordination with any other person, carrying out a similar operation on adjoining or neighbouring land; and
 - (d) in any event, to the satisfaction of either the local government or its duly authorised officer, according to which of them is specified in the notice.
- (2) A notice in writing under subsection (1) may be given to an owner or occupier of land by posting it to him at his last postal address known to the local government and may be given to an owner of land by posting it to him at the address shown in the rate record kept by the local government pursuant to the Local Government Act 1995, as his address for the service of rate notices.
- (2a) The provisions of subsection (2) are in addition to and not in derogation of those of sections 75 and 76 of the Interpretation Act 1984.
- (3) The owner or occupier of land to whom a notice has been given under subsection (1) and who fails or neglects in any respect duly to comply with the requisitions of the notice is guilty of an offence.

Penalty: \$5 000.

- (4) Where an owner or occupier of land who has received notice under subsection (1) fails or neglects to comply with the requisitions of the notice within the time specified in the notice —
- (a) the local government may direct its bush fire control officer, or any other officer of the local government, to enter upon the land of the owner or occupier and to carry out the requisitions of the notice which have not been complied with; and
 - (b) the bush fire control officer or other officer may, in pursuance of the direction, enter upon the land of the owner or occupier with such servants, workmen, or contractors, and with such vehicles, machinery, and appliances as he deems fit, and may do such acts, matters and things as may be necessary to carry out the requisitions of the notice.
- (5) The amount of any costs and expenses incurred by the bush fire control officer or other officer in doing the acts, matters, or things provided for in subsection (4) —
- (a) shall be ascertained and fixed by the local government and a certificate signed by the mayor or president of the local government shall be prima facie evidence of the amount; and
 - (b) may be recovered by the local government in any court of competent jurisdiction as a debt due from the owner or occupier of land to the local government.
- (5a) A local government may make local laws in accordance with subdivision 2 of Division 2 of Part 3 of the Local Government Act 1995 —
- (a) requiring owners and occupiers of land in its district to clear fire breaks in such manner, at such places, at such times, of such dimensions and to such number, and whether in parallel or otherwise, as are specified in the local laws and to maintain the fire breaks clear of inflammable matter;
 - (b) providing that things required by the local laws to be done shall be done to the satisfaction of the local government or its duly authorised officer.
- (5b) Where an owner or occupier of land fails or neglects in any respect to comply with the requirements of local laws made under subsection (5a) the provisions of subsections (3), (4) and (5) apply mutatis mutandis as if those requirements were the requisitions of a notice given under subsection (1).
- (5c) Nothing in subsection (5a) affects the power of a local government to give notice under subsection (1) nor its duty to do so if so required by the Minister.

- (5d) Where the provisions of local laws made under subsection (5a) are inconsistent with those of a notice given under subsection (1) or under section 34 or 35, the provisions of that notice shall, to the extent of the inconsistency, prevail.
- (6) A local government may, at the request of the owner or occupier of land within its district, carry out on the land, at the expense of the owner or occupier, any works for the removal or abatement of a fire danger, and the amount of the expense, if not paid on demand, may be recovered from the owner or occupier by the local government in a court of competent jurisdiction as a debt due from the owner or occupier to the local government.
- (7) Nothing in this section authorises a local government —
- (a) to set fire to the bush, or to require an owner or occupier of land to set fire to the bush, contrary to the provisions of section 17; or
 - (b) to make local laws authorising or requiring bush to be set on fire contrary to the provisions of section 17.
- (8) Any amount recoverable by a local government under this section as a debt due from the owner or occupier of land is, until paid in full —
- (a) a debt due from each subsequent owner in succession; and
 - (b) a charge against the land with the same consequences as if it were a charge under the Local Government Act 1995 for unpaid rates; and
 - (c) recoverable by the local government in the same manner as rates imposed in respect of the land are recoverable under that Act.
- (9) In this section —
owner or occupier of land includes a prescribed department of the Public Service that occupies land or a prescribed State agency or instrumentality that owns or occupies land.

Strategic Implications

Shire of Cuballing Strategic Community Plan 2023-2033:

Social

- Enhancing focus on emergency management

Governance

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

Policy Implications

Not applicable

Financial Implications

The Firebreak Notice will be printed as a pamphlet with other fire prevention information. This information will be direct mailed to every resident receiving mail from a Shire of Cuballing post offices and to every ratepayer with a mailing address outside the Shire of Cuballing.

The Shire presently engages the Shire of Narrogin Ranger Services for animal control. This service can be engaged for enforcement of the firebreak order, on a fee for service basis.

Economic Implications

The risk of fire is a significant economic risk for local rural producers. There is also a compliance cost for landowners, but this is outweighed by mitigation of fire risks.

The Shire has received mitigation funding and carried out extensive works to reduce the fire risk on Shire controlled land in townsites and is continuing to engage with DFES for the provision of further funds for these activities.

Social Implication

Fire is a significant community risk for local communities.

Environmental Considerations

Fire is a significant risk for the local environment.

Consultation

Shire of Cuballing Bush Fire Advisory Committee

Voting Requirements

Simple majority

OFFICER RECOMMENDATION / COUNCIL RESOLUTION 2026/29:

That Council:

- 1. Adopts the draft Shire of Cuballing Firebreak Notice for 2026-27.**
- 2. Notes that Shire of Narrogin Rangers will continue to be engaged to assist with education and enforcement of the Firebreak Order in townsites.**

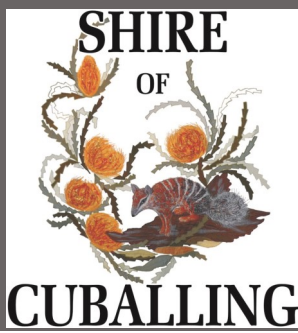
Moved Cr Hawksley

Seconded Cr Dent

CARRIED 5/0

For: Crs Kowald, Sexton, Dent, Harris and Hawksley

Against: Nil



Firebreak Notice

Your Legal Responsibilities and Fire Safety Information—First and Final Notice

As a landowner or occupier you are required under the provisions of the *Bush Fires Act 1954* to carry out fire prevention work on your property. Please read this notice carefully—if there are any points that are not fully understood, please contact the Shire of Cuballing Phone (08) 9883 6031.

This work must be carried out by **31 October 2026** OR WITHIN 14 DAYS OF BECOMING THE OWNER OR OCCUPIER, SHOULD THIS BE AFTER THAT DATE and kept maintained throughout the summer months until **15 May 2027**.

PERSONS WHO FAIL TO COMPLY WITH THE REQUIREMENTS OF THIS NOTICE MAY BE ISSUED WITH AN INFRINGEMENT NOTICE OR PROSECUTED. WHERE THE OWNER FAILS TO COMPLY WITH THE REQUIREMENTS OF THE NOTICE, COUNCIL OR ITS DULY AUTHORISED OFFICERS WILL CARRY OUT THE REQUIRED WORK AT THE COST OF THE OWNER.

**IN THE EVENT OF A FIRE
CALL 000**

**DURING THE RESTRICTED PERIOD YOU MUST HAVE
A PERMIT FOR ALL FIRES INCLUDING
INCINERATORS**

TO OBTAIN A PERMIT TO BURN, CONTACT YOUR NEAREST FCO

FIRE CONTROL OFFICERS

Chief BFCO	Anthony Mort	0427 836 031
Deputy Chief BFCO	Brayden Potts	0407 990 078
Popanyinning East & Yornaning	Graeme Dent	0427 836 068
	Shaun Wittwer	0428 887 869
Cuballing Town	Gareth Keating	0420 981 140
Popanyinning Town	Tamara Allen	0400 976 597
Popanyinning West	Brayden Potts	0407 990 078
	Dougal Haslam	0459 025 321
Cuballing East	Mike Burges	0427 836 045
	Rob Harris	0458 939 097
Cuballing West	Nelson Young	0427 845 255
	Jason Quartermaine	0428 334 991
Shire of Cuballing	Chris Paget	0427 836 031
	Bruce Brennan	0427 836 063

BURNING PERMIT CONDITIONS

- Neighbours to be notified.
- Have water on site and a hose long enough to reach the rear of the fire.
- Adhere to Fire Control Officers (FCO) conditions/directions.

Office Opening Hours:
Monday—Thursday 8.30am—4.30pm
Friday—8.30am—4pm

BURNING PERIODS

RESTRICTED

1st October 2026—31st October 2026

PERMIT REQUIRED

PROHIBITED

1st November 2026—1st March 2027

NO BURNING

RESTRICTED

2nd March 2027—19th April 2027

PERMIT REQUIRED

OTHER TIMES

Restrictions may apply outside the above periods including days of HIGH fire danger or above

Further Burning Restrictions and Permit Information at rear of this brochure.

If you do not meet your responsibilities as outlined in this brochure, you may be fined a minimum of **\$250** and be required to meet the cost of Council's efforts to make you comply with this Notice. Ultimately you could be liable for a maximum penalty of **\$5,000**—plus costs.

ADVICE IS AVAILABLE

Further advice on how to protect your home, when and how to burn is available from your local Bush Fire Control Officer. If you have any questions, contact them.

Phone: 08 9883 6031
email: enquiries@cuballing.wa.gov.au
www.cuballing.wa.gov.au

SHIRE OF CUBALLING FIRE-BREAK NOTICE

Pursuant to the powers contained in Section 33 of the *Bush Fires Act 1954* you are required to carry out fire prevention work on land owned or occupied by you in accordance with the provisions of this Notice, to the satisfaction of Council or its duly authorised officers.

A **FIREBREAK** is a strip of land that has been cleared of all trees, bushes and grasses and any other object or thing or flammable material leaving clear earth. This includes the trimming back of all overhanging trees, bushes, shrubs and any other object or thing over the fire break area to the satisfaction of the Fire Control Officer.

RURAL LANDS

Firebreak not less than 2.5 metres wide must be established along, inside and within 20 metres of the external boundary of each property (i.e. cleared/part cleared or uncleared land) and where the boundary is adjacent to or adjoins a used gazetted road.

In the interest of protection from soil erosion, firebreaks may be established on the land contours but only with prior approval of the Council or its duly authorised officer.

An area 4 metres wide cleared of all flammable material shall be established immediately around the perimeter of all homesteads, buildings, haystacks and fuel storage areas.

BUILDING AND HAYSTACKS:

A firebreak of at least 4 metres wide and not more than 40 metres from the perimeter of all buildings (including temporary dwellings e.g. caravans) and/or haystacks or groups of buildings and/or haystacks so as to completely surround the buildings, haystacks and/or fuel dumps. Any fodder being stored within 100 metres of a building must have a 20 metre break around.

BULLDOZED BUSH:

A firebreak 20 metres wide shall be maintained immediately inside the external boundaries of all land which has been bulldozed, chained or prepared in any similar manner for clearing by burning (whether it is intended to burn the bush or not).

STATIONARY PUMPS/MOTORS:

A firebreak 4 metres wide shall be cleared and maintained around all stationary pumps and motors.

HARVESTING OPERATIONS:

During the period when harvesting operations are being conducted, there shall be provided in the same paddock or within 400 metres of that paddock an operational independent mobile fire fighting unit having a water capacity of MINIMUM 650 litres. The tank of the unit shall be kept full of water at all times during the harvest operations. The responsibility to supply the unit being that of the land owner.

HARVEST BANS AND OTHER BANS:

Permitted activity: Loading and offloading of grain and fertiliser is only permitted on sites which have been cleared of all inflammable material save live standing trees to a radius of at least 50 metres with a laneway access similarly cleared to a minimum of 4 metres. A mobile fire fighting unit should be in attendance at all times where possible.

OPERATION OF PLANT AND MACHINERY:

During the restricted and prohibited burning times, all harvesters and trucks carting grain shall not be operated on rural land unless fitted with a fire extinguisher.

PADDOCK BURNS

At any time throughout the year, where a landowner intends to burn paddocks, the following must be provided to prevent the escape of fire:

1. Firebreak 2.5 metres wide, clear of all inflammable material, completely surrounding the area to be burnt; and
2. An operational fire fighting unit having a capacity of not less than 650 litres; and
3. Permits to burn may be required. Contact your Fire Control Officer for details.

TOWNSITES AND RURAL RESIDENTIAL LAND

All town lots under 2,024m² (1/2 acre) in area and all fuel depots within the Shire are required to be cleared of all debris and flammable material to a height not more than 50mm.

All lots or combination of lots that comprise of one holding and having an area of 2,024m² (1/2 acre) or greater shall be cleared of all debris and flammable material to a height not more than 50mm and have a firebreak 2.5 metres wide free of all flammable material provided inside and along all external boundaries.

**ALL PROPERTIES ARE TO BE FIRE SAFE BY
31 OCTOBER 2026**

The safety of our whole community is at stake

If you do not meet your responsibilities as outlined in this brochure, you may be fined a minimum of **\$250** and be required to meet the cost of Council's efforts to make you comply with this Notice. Ultimately you could be liable for a maximum penalty of **\$5,000**—plus costs.

BARBEQUES

Gas and electric barbeques are permitted at any time. Check fire safety before lighting up

**ALL PROPERTIES MUST BE COMPLIANT BY
1 NOVEMBER 2026 TO ENSURE THEY COMPLY WITH COUNCIL'S REQUIREMENTS**

Council forward this copy of this Firebreak Notice each year to all property owners. Additional copies are obtainable at the Shire office.

The requirements of this Notice are considered to be the minimum standard of fire prevention work required to protect not only individual properties, but the district generally.

In addition to the requirements of this Notice, Council may issue separate special orders on owners or occupiers if hazard removal is considered necessary.

VARIATIONS TO THE FIRE-BREAK NOTICE

If it is considered for any reason to be impractical to clear firebreaks or remove flammable materials as required by this notice, or if natural features render firebreaks unnecessary, you may apply to the Council in writing not later than 15 October 2026 for permission to provide firebreaks in alternative positions or to take alternative action to abate fire hazards on the land. If permission is not granted by Council you shall comply with the requirements of this notice.

WHO CAN INSTALL A FIREBREAK FOR YOU?

If you are unable to install a firebreak yourself on your property, there are local contractors who may provide a service to install firebreaks. Contact the Shire of Cuballing for contact details of these local contractors

HARVEST BAN SMS NOTIFICATION SYSTEM:

The Shire of Cuballing utilises a SMS notification System to notify residents of Harvest and Movement bans.

To register for this service or to update your contact details please contact the Shire of Cuballing on 9883 6031 or email enquiries@cuballing.wa.gov.au.

FIRE DANGER RATING SYSTEM

Australia's Fire Danger Rating System has been improved and simplified to make it easier for you to make decisions to stay safe on days of fire danger risk. The move to a simpler system is backed by improvements in science, which mean we can better predict areas of greater risk on days of fire danger. Across the country, fire and emergency services have applied nationally consistent colours, signs and terminology. This means that wherever you go in Australia, and whatever the season or fuels you're surrounded with, you can understand the level of threat and what you need to do to stay safe.

Further information on the Fire Danger Rating System can be found <https://www.dfes.wa.gov.au/hazard-information/bushfire/prepare#fire-danger-ratings>

PENALTIES (Bush Fires Act)	
Failure to maintain 2.5 metre fire-breaks or remove flammable material	\$250
Burning during prohibited burning times	\$250
Failure to produce permit to burn	\$100

The new ratings are:



- Moderate**
Plan and prepare
- High**
Be ready to act
- Extreme**
Take action now to protect life and property
- Catastrophic**
For your survival, leave bushfire risk areas

FIRE BREAK VISUAL COMPLIANCE GUIDE



COMPLIANT



NON-COMPLIANT



COMPLIANT



NON-COMPLIANT

PUBLICATIONS

A wide range of Bush Fire Manuals, Guides and Brochures are available from the DFES website :

www.dfes.wa.gov.au/safetyinformation/fire/bushfire/Pages/default.aspx

https://www.dfes.wa.gov.au/safetyinformation/fire/bushfire/BushfireManualsandGuides/DFES_Bushfire-Prepare_Act_Survive_Booklet.pdf

https://www.dfes.wa.gov.au/safetyinformation/fire/bushfire/BushfireManualsandGuides/DFES_Bushfire-Homeowners_Survival_Manual.pdf

Office Opening Hours:
Monday—Thursday 8.30am—4.30pm
Friday—8.30am—4pm

Phone: 08 9883 6031
email: enquiries@cuballing.wa.gov.au
www.cuballing.wa.gov.au

9.2.3 Endorsement of Revised WALGA Climate Change Advocacy Position Paper

Applicant: WA Local Government Association
File Ref. No: ADM104
Disclosure of Interest: Nil
Date: 17th April 2026
Author: Chris Paget - Chief Executive Officer
Attachments: 9.2.3A WALGA Climate Change Advocacy Position Consultation Paper January 2026

Summary

The purpose of this report is to request Council to consider the Western Australian Local Government Association's (WALGA's) Climate Change Advocacy Position Consultation Paper, with a view to endorsing the revised Climate Change Advocacy Position.

Background

Since the original Climate Change Advocacy Position was adopted by WALGA in 2018, there have been legislative, policy, technological and scientific changes, warranting a review of that position. WALGA is thus seeking to update its climate change advocacy position, to reflect these changes and the consequent needs and priorities of Local Governments.

The changing climate has a range of social, economic and environmental implications for local government and the community. Australia is already experiencing the effects of the changing climate, including higher temperatures, more heat waves, reduced rainfall, more frequent and intense heavy rainfall events, increased fire danger, and changes to biodiversity.

The Shire of Cuballing has a local role in responding to the changing climate, given its responsibilities including land use planning, emergency management, ownership of public infrastructure, asset management and delivery of community services.

WALGA's policy and advocacy on climate change is longstanding, with the Association's first Climate Change Policy Statement adopted in 2009. In 2018 a new Climate Change Policy Statement and advocacy position was endorsed by WALGA State Council following extensive sector consultation. Since the 2018 Advocacy Position was adopted there have been legislative, policy, technological and scientific changes. It is important that the WALGA climate change advocacy position is updated to reflect these changes and the consequent needs and priorities of Local Governments.

Following initial consultation, consideration by State Council in March 2025 and feedback from the Environment Policy Team, WALGA has developed a revised draft Climate Change Advocacy Position for Local Government feedback.

Comment

The 2018 WALGA Advocacy Position states:

"Local Government acknowledges:

- 1. The science is clear: Climate change is occurring and greenhouse gas emissions from human activities are the dominant cause.*
- 2. Climate change threatens human societies and the Earth's ecosystems.*
- 3. Urgent action is required to reduce emissions, and to adapt to the impacts from climate change that are now unavoidable.*
- 4. A failure to adequately address this climate change emergency places an unacceptable burden on future generations.*

Local Government is committed to addressing climate change. Local Government is calling for:

- 1. Strong climate change action, leadership and coordination at all levels of government.*
- 2. Effective and adequately funded Commonwealth and State Government climate change policies and programs.”*

Since the 2018 Advocacy Position was adopted, there have been legislative, policy, technological and scientific changes, including:

- The national *Climate Change Act 2022* and the Western Australian Climate Change Bill 2023.
- The *Local Government Amendment Act 2023*, which expanded Western Australian Local Governments' general function to include planning for, and mitigating, the risks associated with climate change.
- The release of the Australian Government's National Climate Risk Assessment and National Adaptation Plan in 2025.
- Escalation of the transition to renewable energy, uptake of electric vehicles and energy efficiency standards under the National Construction Code.
- Climate science and projections (international, national and WA specific) have also become clearer regarding the risks posed by climate change and the need for action to address the consequential impacts.

Changes to the statutory environment

The *Local Government Act 1995* was amended to explicitly require councils to plan for and mitigate climate change risks as part of their core functions. With scientific projections highlighting more frequent extreme weather events, intensifying heatwaves, and rising sea levels, WALGA's draft updated position underscores the urgency for strong climate action and resilience-building at all levels of government.

Technology

Local governments (including the Shire) are responding to significant technological changes in energy and infrastructure as part of their climate action.

- A shift towards renewable energy - this is expected not only to cut carbon emissions but also to create economic opportunities, improve energy reliability, and deliver affordable power to local communities.
- The uptake of electric vehicles (EVs) is accelerating.
- The National Construction Code introduced stronger energy efficiency standards for buildings requiring new construction – including commercial buildings – to be more energy-efficient and to accommodate solar panels, battery storage, and EV charging points.

These technological advancements present important opportunities for local governments to reduce emissions and enhance community resilience.

Projections and impact on economy

Western Australia's climate projections and recent data highlight the risks and economic impacts of climate change. The state has already warmed by about 1.3°C since 1910, with the south-west region experiencing a decline in rainfall over the last century and nearly all areas seeing more days of extreme bushfire weather. Climate change will bring more frequent and severe weather events and other environmental changes in WA, emphasising the need for proactive adaptation measures.

There are economic implications as key industries like infrastructure and agriculture face major challenges from climate impacts. The Insurance Council of Australia reports that average annual payouts for extreme weather claims have roughly doubled over the past three decades (from about A\$2.1 billion to A\$4.5 billion). A 2022 Deloitte Access Economics study estimated climate change could cost Australia up to A\$1 trillion by 2050.

Barriers for local governments

Many local authorities are already taking action on climate change, but they face significant challenges. As of July 2025, the majority of Western Australia's councils have recognised climate change in their strategic planning: 79 local governments include it in their Strategic Community Plans, and 50 have adopted dedicated climate change strategies. WALGA has surveyed local governments in 2020, 2022, and 2024, and found that the same key obstacles are consistently hindering local climate initiatives.

Limited financial resources, shortages in skilled staff and technical expertise, and overall capacity constraints are the main barriers to implementing emissions reduction and climate adaptation actions. Without increased support, local communities could bear the brunt of these growing climate-related costs and risks.

WALGA initiatives

To address these challenges, WALGA is leading advocacy and collaborative initiatives to bolster local government climate action. In its 2025 State Election Priorities and 2026–2027 State Budget Submission, WALGA urged the State to invest in climate resilience, emissions reduction, and disaster preparedness measures. Key proposals include funding for local emergency management capabilities, improved waste and water infrastructure, expanding urban tree canopy, and rolling out more EV charging infrastructure across the state.

In support of these goals, WALGA has developed a suite of policy positions on critical areas such as water management, urban forest management, energy-efficient street lighting, reducing vehicle emissions, expanding renewable energy, updating building regulations for energy efficiency, coastal planning, and enhancing emergency management. It is important that the WALGA climate change advocacy position is updated to reflect these changes and the consequent needs and priorities of Local Governments. Following initial consultation, consideration by State Council in March 2025 and feedback from the Environment Policy Team, WALGA has developed a revised, draft Climate Change Advocacy Position for Local Government feedback:

1. *Local Government acknowledges the risks associated with, and is committed to, addressing climate change.*
2. *WALGA calls on the Australian and Western Australian Governments to:*
 - a. *Provide the necessary climate leadership, coordination and action to ensure an orderly transition to achieve emission reduction targets and address the impacts of climate change.*
 - b. *Provide dedicated funding, guidance and practical support to assist Local Governments to undertake emissions reduction and adaptation actions.*

The new position statement moves away from just taking a stance on Climate change to requiring Federal and State government to not only provide leadership but also to actively support Local government in the form of guidance, funding and practical action, as Local governments are doing the heavy lifting based on State legislation and policies, whilst not always being provided with the assistance required to ensure success.

WALGA is seeking Council endorsed feedback on this draft Climate Change Advocacy Position. Endorsement of WALGA's draft Climate Change Advocacy Position represents a response as to how Local Governments can partner together in pursuing measures focused on climate change mitigation and adaptation. This position statement calls on State government to provide the necessary climate

leadership, coordination and action to ensure an orderly transition to achieve emission reduction targets and address the impacts of climate change. Further, it seeks to secure funding, guidance and practical support to assist Local governments to undertake emissions reduction and adaptation action. Council is requested to endorse the revised WALGA Climate Change Advocacy Position.

Options

Option 1

That Council endorses WALGA's revised Climate Change Advocacy Position to enable WALGA to shape its advocacy with State and Federal Governments, and support for the local government sector; or

Option 2

That Council does not endorse WALGA's revised Climate Change Advocacy Position.

Statutory Environment

Not applicable

Financial Implications

Endorsement of WALGA's draft Climate Change Advocacy Position has no direct financial implications. It is rather considered an opportunity for the Shire to work collaboratively with WALGA, State, Federal and other local governments, in order to position the overall sector to receive funding and support in its ongoing efforts to mitigate and slow down the impacts of climate change.

Policy Implications

Nil

Strategic Implications

Shire of Cuballing Strategic Community Plan 2023-2033:

Social

Economic

Natural & Built Environment

Governance

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

Voting Requirements

Simple majority

OFFICER RECOMMENDATION / COUNCIL RESOLUTION 2026/30:

That Council endorses WALGA's revised Climate Change Advocacy Position to enable WALGA to shape its advocacy with State and Federal Governments, and support for the local government sector.

Moved Cr Hawksley

Seconded Cr Harris

CARRIED 5/0

For: Crs Kowald, Harris, Dent, Sexton and Hawksley

Against: Nil

WALGA Climate Change Advocacy Position

Consultation Paper

January 2026

Table of Contents

1.	Introduction	3
2.	Legislation and Policy	5
3.	Technology	8
4.	Climate Change projections and economic impact	9
5.	Local Government activities and barriers.....	10
6.	WALGA Advocacy	12
7.	Draft Advocacy Position	14

1. Introduction

Climate change, and related legislation, policy and action, have implications for many aspects of Local Governments' operations and services. More frequent and severe droughts, heatwaves, bushfires, extreme rainfall events and warming, rising sea levels are increasing the costs and complexity of delivering critical services, infrastructure and ensuring community wellbeing.

The impacts and implications of climate change and opportunities for action differ depending on a Local Government's location, size and capacity. For example, coastal Local Governments are managing erosion and inundation risks, urban Local Governments are seeking to mitigate the impact of prolonged periods of heat on the liveability and health of their communities and in regional areas, water availability, heat stress and the transition to renewable energy are key concerns.

WALGA's policy and advocacy on climate change is longstanding, with the Association's first Climate Change Policy Statement adopted in 2009. In 2018 a new [Climate Change Policy Statement](#) and advocacy position were endorsed by WALGA State Council following extensive sector consultation. The 2018 Advocacy Position states:

Local Government acknowledges:

- 1. The science is clear: Climate change is occurring and greenhouse gas emissions from human activities are the dominant cause.*
- 2. Climate change threatens human societies and the Earth's ecosystems.*
- 3. Urgent action is required to reduce emissions, and to adapt to the impacts from climate change that are now unavoidable.*
- 4. A failure to adequately address this climate change emergency places an unacceptable burden on future generations.*

Local Government is committed to addressing climate change.

Local Government is calling for:

- 1. Strong climate change action, leadership and coordination at all levels of government.*
- 2. Effective and adequately funded Commonwealth and State Government climate change policies and programs.*

July 2018 – 72.5/2018

Since the 2018 Advocacy Position was adopted there have been significant legislative, policy, technological and scientific changes, including:

- The national *Climate Change Act 2022* and the Western Australian Climate Change Bill 2023.
- The *Local Government Amendment Act 2023*, which expanded Western Australian Local Governments' general function to include planning for, and mitigating, the risks associated with climate change.

- The release of the Australian Government's [National Climate Risk Assessment](#) and [National Adaptation Plan](#) in 2025.
- Escalation of the transition to renewable energy, uptake of electric vehicles and energy efficiency standards under the National Construction Code.
- Climate science and projections ([international](#), [national](#) and [WA specific](#)) have also become clearer regarding the risks posed by climate change and the need for action to address the consequential impacts.

It is important that the WALGA climate change advocacy position is updated to reflect these changes and the consequent needs and priorities of Local Governments. An updated climate change advocacy position, which complements other WALGA advocacy positions, will provide a sound basis for WALGA's advocacy.

Following initial consultation, consideration by State Council in March 2025 and feedback from the Environment Policy Team, WALGA has developed a revised, draft Climate Change Advocacy Position for Local Government feedback:

1. *Local Government acknowledges the risks associated with, and is committed to, addressing climate change.*
2. *WALGA calls on the Australian and Western Australian Governments to:*
 - a. *Provide the necessary climate leadership, coordination and action to ensure an orderly transition to achieve emission reduction targets and address the impacts of climate change.*
 - b. *Provide dedicated funding, guidance and practical support to assist Local Governments to undertake emissions reduction and adaptation actions.*

WALGA is seeking Council endorsed feedback on the draft Climate Change Advocacy Position by **COB Friday, 1 May 2026**. Feedback can be provided to environment@walga.asn.au.

This Paper provides an overview of matters which were considered in the development of the updated draft Advocacy Position including the legislation and policy (Section 2), technological changes (Section 3), climate science information (Section 4), feedback from Local Government on their needs, activities and barriers in relation to climate change (Section 5), and WALGA advocacy (Section 6). Section 7 provides detail on the rationale for the draft Advocacy Position.

2. Legislation and Policy

Since WALGA's Climate Change Policy Statement was endorsed in 2018, there have been significant Australian and Western Australian legislative and policy changes, these are outlined in Table 1.

Table 1: Government climate legislation and policy

Document	Summary
Climate Change Legislation	
Climate Change Act 2022	<p>The Australian Government <i>Climate Change Act 2022</i> establishes a national framework for reducing greenhouse gas (GHG) emissions and enhancing climate resilience in Australia. It mandates setting emission reduction targets, annual reporting to Parliament and developing policies to support the transition to a low-carbon economy.</p> <p>Australia's Nationally Determined Contribution (NDC) under Article 4 of the Paris Agreement commits to reducing greenhouse gas emissions to 43% below 2005 levels by 2030.</p>
Annual Climate Change Statement 2025	<p>The Annual Climate Change Statement is a requirement under the <i>Climate Change Act 2022</i>. It provides an overview of the country's progress in reducing GHG emissions and enhancing climate resilience. The Statement includes updates on emission reduction targets, government initiatives and programs supporting the transition to a low-carbon economy. The Statement also identifies additional areas for further action.</p>
WA Climate Change Bil 2023	<p>The WA Climate Change Bill was introduced to Parliament in November 2023. The Bill sought to commit to net zero GHG emissions by 2050 and an interim whole of WA Government 2030 reduction target of 80% below 2020 levels. It also focuses on adapting to climate change impacts through sectorial adaptation planning and ensuring transparent progress reporting to the community and Parliament.</p> <p>The Bill has not progressed. In May 2025 the Premier indicated that climate change legislation introduced in WA would need to be carefully considered, particularly in regard to net zero targets, as WA is captured by national net zero legislation.</p>

<p>Local Government Amendment Act 2023</p>	<p>Amendments made to the <i>Local Government Act 1995</i>, under the first tranche of changes in the <i>Local Government Amendment Act 2023</i>, expanded the requirements for Local Government in regard to their general functions to ensure good governance outcomes for their communities. Under Part 3 s3.1(1A) General Function, Local Governments are now required (change in bold):</p> <ul style="list-style-type: none"> a. <i>to promote the economic, social and environmental sustainability of the district; and</i> b. to plan for, and to plan for mitigating, risks associated with climate change; and c. <i>in making decisions, to consider potential long-term consequences and impacts on future generations.</i> <p>These legislative changes were made without any sustainable investment model, or tools, to support the new responsibility.</p>
<p>State Public Health Plan 2025 - 2030</p>	<p>Under Stage 5 of the <i>Public Health Act 2016</i>, which commenced in June 2024, Local Governments are required to prepare and publish local public health plans by 4 June 2026 that consider the State Public Health Plan objectives and priorities.</p> <p>The objectives for the State Public Health Plan include “Protect against public and environmental health risks, effectively manage emergencies, reduce impacts of disaster, and lessen the health impacts of climate change”.</p>
<p>Climate Change Mitigation</p>	
<p>Paris Agreement (2022 update)</p>	<p>The Paris Agreement, under the United Nations Framework Convention on Climate Change, aims to limit global warming to 1.5°C by the end of this Century, requires a 43% cut in global GHG emissions by 2030.</p>
<p>6th Intergovernmental Panel on Climate Change (IPCC) Report (2023)</p>	<p>The 6th IPCC Report summarises the state of knowledge of climate change, its widespread impacts and risks, and climate change mitigation and adaptation.</p>
<p>United Nations Climate Change Conference (COP 28) 2023</p>	<p>The COP 28 Agreement calls for a tripling of renewable energy capacity and doubling of energy efficiency improvements by 2030.</p>

Net Zero Plan 2025	<p>The Australian Government's Net Zero Plan guides Australia's transition to the legislated target of net zero emissions by 2050, covering all major parts of the economy and is consistent with international and domestic targets.</p> <p>The Plan sets out Government priorities, establishes policies and measures to reduce emissions and support ongoing and new investment in low emissions and renewable activities. The Plan is supported by Treasury Modelling on the impact of the transition.</p>
Western Australian Climate Change Policy 2020	<p>The Western Australian Climate Change Policy outlines the State Government's plan for a climate-resilient future. It highlights actions to be taken in collaboration with all sectors of the economy to achieve net zero emissions by 2050.</p> <p>Key programs include:</p> <ul style="list-style-type: none"> • Low carbon transition • Clean Energy Future Fund • Electric Vehicle (EV) Strategy • Building WA's climate resilient future • Sectoral Emissions Reduction Strategy (SERS).
Climate Change Adaptation	
National Climate Resilience and Adaptation Strategy 2021-2025	<p>The National Climate Resilience and Adaptation Strategy 2021-2025 outlines how the Australian Government will fulfil its 2012 COAG Roles and Responsibilities through three objectives for effective adaptation across Australia:</p> <ol style="list-style-type: none"> 1. Drive investment and action through collaboration 2. Improve climate information and services 3. Assess progress and improve over time.
National Climate Risk Assessment (NCRA) 2025	<p>The NCRA is the first comprehensive evaluation of how climate change will impact key systems and regions across Australia and provides a solid evidence base for coordinated adaptation planning. The assessment identified 63 nationally significant risks with a more detailed analysis of 10 priority hazards.</p>
National Adaptation Plan 2025	<p>The Plan builds on the National Climate Resilience and Adaptation Strategy and forms Australia's new framework for preparing for and responding to climate change impacts. The Plan represents the 'prioritise and plan' steps in the adaptation cycle, following the 'understand and assess' steps outlined in the NCRA.</p>

Council of Australian Governments (COAG) Roles and Responsibilities for Climate Change Adaptation in Australia	<p>The Council of Australian Governments (previously COAG, now known as National Cabinet) defined roles and responsibilities for managing climate risk and adaptation across all levels of government. This highlighted that all levels of government play a significant role in climate change adaptation and risk management. Whilst this was agreed to in 2012, it is still referred to in national and state climate adaptation policy.</p>
Western Australian Climate Adaptation Strategy 2023	<p>Sets out directions to support climate adaptation in WA:</p> <ol style="list-style-type: none"> 1. Produce and communicate credible climate information and resources 2. Build public sector climate capability and strengthen accountability 3. Enhance sector-wide and community partnerships 4. Empower and support the climate resilience of Aboriginal people.
Australian Local Government Association (ALGA) Policy and Advocacy	
Advocacy	<p>ALGA has positions on both Climate Adaptation and Emissions Reduction and calls for a range of funding Programs and support for Local Government.</p>
Adapting Together – Local Government Leadership in a Changing Climate Report 2025	<p>The Report uses more than 200 examples of Local Governments showing leadership and taking action to address climate impacts, and five case studies to model the national value of Local Government climate adaptation.</p>

3. Technology

Technological changes most relevant to Local Government include the transition to renewable energy, uptake of electric vehicles and changes to energy efficiency standards under the National Construction Code.

In line with legislated net zero targets, the [Australian Government](#) is also targeting 82% renewable energy in the country's electricity grids by 2030. It is essential that the energy transition currently underway delivers economic opportunities, ensures reliable and affordable electricity and benefits for the local community. In 2024 WALGA developed a suite of advocacy positions (see Section 6) related to the renewable energy transition, forming the basis of WALGA's advocacy on behalf of the sector on this issue.

4. Climate Change projections and economic impact

Analysis of [historic trends](#) indicates Western Australia is already experiencing the impacts of climate change:

- Western Australia has warmed since 1910, with an average temperature increase of 1.3 °C.
- Since 1900, rainfall has increased over most of Western Australia, apart from the far west and southwest where it has declined; the decline in southwest Western Australia has been larger than anywhere else in Australia.
- The number of days with dangerous weather conditions for bushfires increased in nearly all locations.

In 2025, the Australian Climate Service released the first [National Climate Risk Assessment](#) (NCRA) in conjunction with the Bureau of Meteorology, CSIRO, the Australian Bureau of Statistics and Geoscience Australia, which provides an important evidence base on climate risks across Australia. The NCRA assembles data and analysis in a nationally consistent way to be used by Government and community to inform adaptation at a national, regional and local level. It identifies and assesses the impact of 10 priority hazards, over four time horizons, under emissions scenarios of 1.5°C, 2°C and 3°C for 11 geographic regions (including Western Australia north and south). The NCRA also considers the key risks to various systems, including communities in urban, regional and remote areas, primary industries and food, health and social support and the natural environment.

The most up to date projections of WA's climate up to 2100 are being produced by the Western Australian Department of Water and Environmental Regulation (DWER) as part of the State Government's [Climate Science Initiative \(CSI\)](#). The CSI is intended to provide a better understanding of climate change at a local level by producing climate projections at smaller scales (20 km and 4 km resolution). At these scales, regional influences like topography, land use and coastlines can be better understood, as well as extreme events like storms.

Statewide temperature and rainfall climate projections have been produced for the whole of WA at a grid resolution of 20 km up to 2099 under low and high emissions scenarios. Projections at a grid scale of 4 km are anticipated to be available for the South West in early 2026 and for the North West, covering the Pilbara and Kimberly regions, in late 2026.

There is significant [evidence](#) identifying the negative impact on the economy from increasing climate change risks and hazards ([Productivity Commission Inquiry](#)) with [infrastructure and agricultural](#) sectors likely to face some of the most significant challenges. The [Insurance Council of Australia](#), reports that the cost of extreme weather events has resulted in payments to policy holders impacted by extreme weather events rising from an average of \$2.1 billion p.a. in real terms over the last 30 years to an average

of \$4.5 billion p.a. over the last five years. [Deloitte Access Economics](#) (2022), estimate that climate change will cost the nation up to \$1 trillion by 2050 and that \$380 billion of these costs could be avoided if immediate action is taken to reduce emissions and adapt.

5. Local Government activities and barriers

Reflecting the requirements of the *Local Government Act 1995*, as of July 2025, 79 Local Government's Strategic Community Plans make specific reference to climate change, with a further 40 mentioning sustainability more broadly. Of these, 50 have targeted climate change plans or strategies.

Figure 1 identifies metrics relating to Local Governments' climate change related commitments and activities.

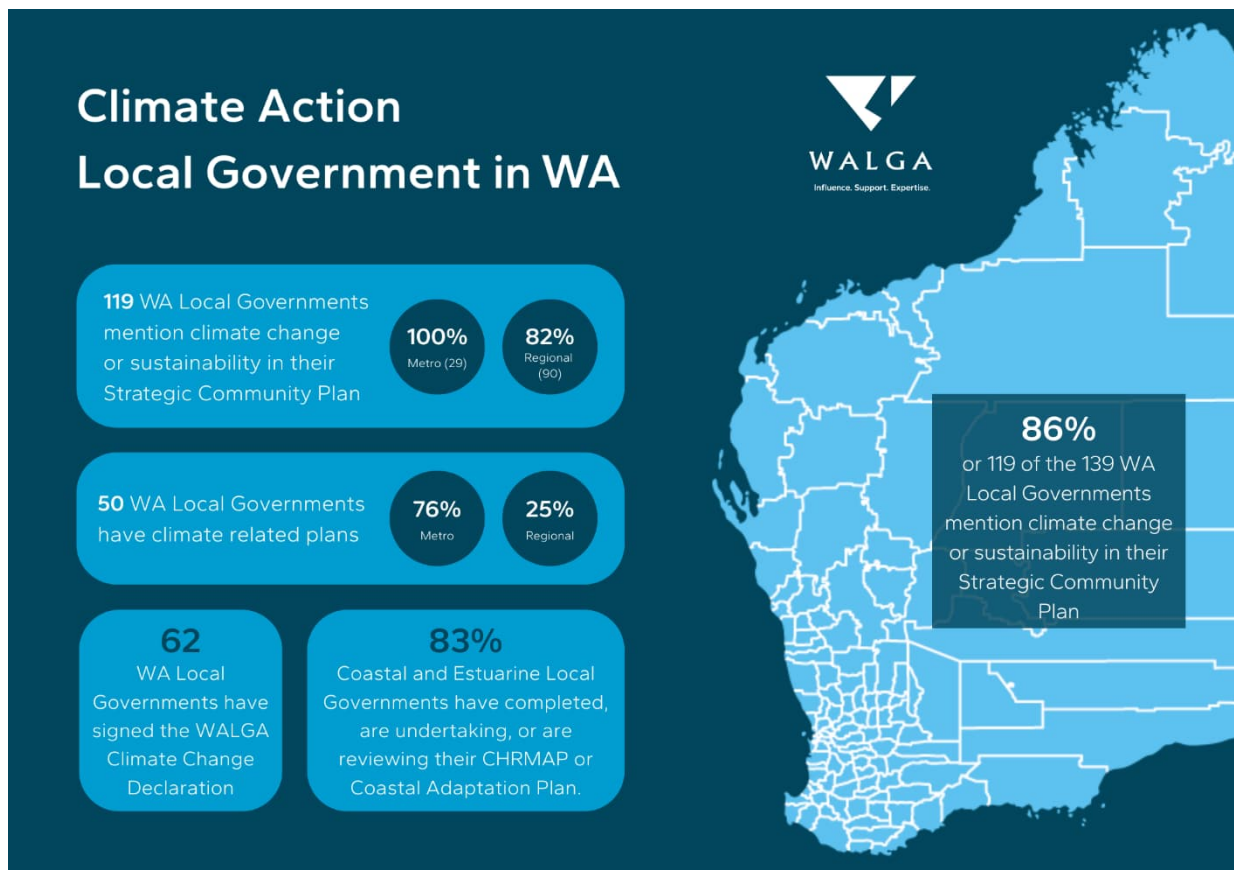


Figure 1: Local Government Climate Change commitments and activities

WALGA has undertaken a regular Climate Change Survey of Local Governments since the 2018 position was adopted, with surveys undertaken in 2020, 2022 and 2024 (see Table 2).

Table 2: Snapshot of WALGA climate change survey responses

<i>Year</i>	<i>Metropolitan (no. and % of respondents)</i>	<i>Regional (no. and % of respondents)</i>	<i>Total Respondents</i>
2020	29 (79.1%)	110 (79.1%)	139
2022	16 (32.6%)	33 (67.3%)	49
2024	27 (31.3%)	59 (68.6%)	86

These surveys consistently identify the main barriers to undertaking emissions reduction and adaptation actions for Local Government as **limited capacity, expertise, funding and support**. These issues are particularly significant for smaller, regional Local Governments, whose assets and communities are more vulnerable to the [impacts of climate change](#), such as extreme weather events.

Findings from the 2024 climate change survey reinforced that these issues remain the main barriers for Local Governments and are compounded by the many **competing priorities** within Local Governments. Survey respondents understood requirements for Local Government to incorporate climate change considerations into their operational planning, however reported limited knowledge or resources to undertake change. The Australian Local Government Climate Review identified that this is a critical issue for the sector in relation to emergency management. When emergency events occur, [Local Governments](#) have the most significant and immediate burden of managing the consequences compared to other levels of Government (Figure 2).

Coastal erosion is an example of the inequitable cost burden placed on Local Government. The State Government has identified 55 coastal erosion 'hotspots' (15 metropolitan, 40 regional) and flagged an additional 31 locations (8 metropolitan and 23 regional) for future consideration. 23 Local Government areas have been recognised as requiring active management over the next 25 years.

Under State Planning Policy 2.6, Local Government is responsible for planning and addressing predicted erosion and inundation hazards, through the preparation of Coastal Hazard Risk Management and Adaptation Plans (CHRMAP). Through the CoastWA Program, the State Government has delivered funding and support to Local Governments to manage current impacts of coastal erosion and inundation and to plan and prepare for increased impacts in the future. However, the level of funding provided for the CoastWA Program is inadequate and is due to expire in 2025-26. Only \$33.5 million was allocated to the Program over five years to 2025-26, despite the State Government estimating in 2019 that the cost to manage the 55 hotspots was \$110 million over the same period – with more funding required over the medium to long-term.



Figure 2: Snapshot of 2024 WALGA Local Government Climate Change Data in relation to main barriers faced by Local Government in addressing climate change.

6. WALGA Advocacy

WALGA's 2025 [State Election Priorities](#) and [2026-27 State Budget Submission](#) advocates for State Government support and investment under Climate Resilience, Low Carbon and Disaster Ready themes including funding for emergency management, waste, water availability and infrastructure, coastal erosion and inundation, urban tree canopy and EV charging infrastructure.

WALGA has a suite of [Advocacy Positions](#) that relate to these priority areas and are supported by WALGA's current Climate Change Policy Position, including:

- Water Management (4.3)
- Urban Forest (4.5)
- Street Lighting (5.5)
- Vehicle Emissions (5.14)
- Renewable Energy (6.16, 6.17, 6.18)
- Building Act and Regulations (6.6)
- Coastal Planning (6.8)
- Emergency Management (8.1, 8.2, 8.11).

In 2021-23, WALGA secured State Government funding to deliver a [Regional Climate Alliance \(RCA\) Pilot Program](#), an initiative under the [Western Australian Climate Policy](#).

Modelled on successful programs in other jurisdictions, two groupings of Local Governments, the South Coast Alliance and Goldfields Voluntary Regional Organisation of Councils (GVROC), focused on accelerating climate action at the regional scale. WALGA continues to advocate to the State Government to implement a statewide program to assist to Local Governments, particularly in regional communities, and secure State Government investment in the management of climate risks.

Local Governments own energy use provides an opportunity for renewable energy and enhanced disaster resilience, with many Local Governments upgrading their assets and facilities with solar and battery storage capabilities. In April 2022, WALGA commenced an aggregated purchase arrangement on behalf of the sector to deliver both economic savings and emission reductions to participating Local Governments. It is estimated that the first three-year term of the contract collectively delivered cost savings of approximately \$34 million and sustainability benefits through carbon offsets. The second iteration of the project, involving 50 Local Governments, commenced in early 2025 has projected savings of \$34 million to participating members in addition to substantial renewable energy and sustainability co-benefits.

The uptake of electric vehicles has also gained momentum with the Australian and State Governments investing in charging infrastructure and implementing programs to encourage the adoption of electric vehicles. Many Local Governments have also been transitioning their fleets and installing corporate and public use charging infrastructure.

In 2024, after two years of project development, WALGA successfully secured \$4.51 million (\$3.51 million funding from the Australian Renewable Energy Agency (ARENA) and \$1 million from the State Government) to fund charging infrastructure and energy upgrades to support the transition to electric vehicles across 22 Local Governments. 105 charging stations were delivered under the project and participating Local Governments co-invested \$7.68 million to roll out more than 140 Electric Vehicles to replace petrol and diesel vehicles.

In May 2025, [changes](#) to the National Construction Code came into effect. These changes included a strong focus on energy efficiency of new builds and expanding requirements for commercial buildings to facilitate electric vehicle charging infrastructure, solar and battery storage.

Local Governments play a role in the compliance and uptake of these standards both with industry and their communities. To support this, WALGA developed a discussion paper in 2022 to explore the opportunities for Local Government in supporting the Trajectory for Low Energy Buildings. The Trajectory is a national plan to achieve net zero carbon and energy residential and commercial buildings and provides recommendations to improve energy efficiency in existing buildings. WALGA's State Council endorsed its support of the Trajectory in 2021.

WALGA also provides secretariat support to the Western Australian Local Government Climate and Sustainability Alliance (WASCA), a growing sector-led officer network with over 100 officers from 45 Local Governments seeking to share knowledge and build capacity across the sector in climate related activities.

7. Draft Advocacy Position

The current climate change [Advocacy Position](#) reflects the policy and legislative environment and lower level of political consensus regarding the science of climate change at that time.

Importantly, the Australian Government has legislated Australia's emissions reductions targets of 43 per cent below 2005 by 2030 and net zero by 2050, consistent with Australia's commitments under the Paris Agreement. The Western Australian Government has indicated that it is committed to achieving net zero emissions by 2050 in line with the national legislated target, although it has not committed to progressing with legislating this target.

Local Governments' general function under the *Local Government Act 1995* has also been expanded to include planning for, and mitigating, the risks associated with climate change.

Climate analysis and projections emphasise the need for action to adapt to the escalating impacts from climate change on Australia and Western Australia, including more frequent and severe disaster events, as well as more heatwaves and rising sea levels.

Taking these factors into consideration, along with the feedback provided by the sector regarding the need for dedicated funding and support for emissions reduction and adaptation, WALGA has developed the following revised, draft Climate Change Advocacy Position:

1. *Local Government acknowledges the risks associated with, and is committed to, addressing climate change.*
2. *WALGA calls on the Australian and Western Australian Governments to:*
 - a. *Provide the necessary climate leadership, coordination and action to ensure an orderly transition to achieve emission reduction targets and address the impacts of climate change.*
 - b. *Provide dedicated funding, guidance and practical support to assist Local Governments to undertake emissions reduction and adaptation actions.*

WALGA is seeking Council endorsed feedback on the draft Climate Change Advocacy Position by **COB Friday, 1 May 2026**. Feedback can be provided to environment@walga.asn.au.

9.2.4 Change to 2025 Compliance Audit Return Reporting Date

Applicant: N/A
File Ref. No: ADM35
Disclosure of Interest: Nil
Date: 17th April 2026
Author: Chris Paget - Chief Executive Officer
Attachments: Nil

Summary

For Council to acknowledge and note the new due date for the 2025 Compliance Audit Return.

Background / Comment

The Compliance Audit Return (CAR) is an annual self-assessment required under regulation 14 of the *Local Government (Audit) Regulations 1996*. All Local Governments in Western Australia must complete a CAR for the period of 1 January to 31 December each year.

Council in previous years have been required to complete the CAR and have presented to the March Audit, Risk and Improvement Committee to ensure it is adopted by Council and submitted to the Department of Local Government by 31 March of each year.

The deadline for this year's CAR for the period of 1 January to 31 December 2025 has been deferred until 30 September 2026 for the following reasons.

With the introduction of the Local Government Inspectorate, there have been a number of changes to the statutory requirements for which a compliance audit is needed. These changes are outlined in regulation 13 of the *Local Government (Audit) Regulations 1996*.

In addition, the Local Government Inspector has the ability to limit what statutory requirements are included in the CAR, under regulation 15A of the *Local Government (Audit) Regulations 1996*, published on 1 January 2026. These requirements are currently being determine, with further guidance materials and information to be made available to local governments by 31 March 2026.

Upon receiving this information, the CAR will be completed and brought before the next Audit, Risk & Improvement Committee (ARIC) meeting to be presented to Council.

Statutory Environment

Local Government Act 1995 – Part 7 Audit

7.13. Regulations as to audits

- (1) Regulations may make provision as follows —
 - (aa) as to the functions of a CEO in relation to —
 - (i) a local government audit; and
 - (ii) a report (an **action report**) prepared by a local government under section 7.12A(4)(a); and
 - (iii) an audit report; and
 - (iv) a report on an audit conducted by a local government under this Act or any other written law;

- (ab) as to the functions of an audit, risk and improvement committee, including in relation to —
- [(i) deleted]
 - (ii) a local government audit; and
 - (iii) an action report; and
 - (iv) an audit report; and
 - (v) a report on an audit conducted by a local government under this Act or any other written law; and
 - (vi) any other matters;

[(ac) and (ad) deleted]

(ae) as to monitoring action taken in respect of any matters raised in an audit report;

[(a)-(e) deleted]

(f) as to the matters to be addressed in an audit report; [(g)

and (h) deleted]

(i) requiring local governments to carry out, in the prescribed manner and in a form approved by the Inspector, an audit of compliance with such statutory requirements as are prescribed whether those requirements are —

- (i) of a financial nature or not; or
- (ii) under this Act or another written law.

(1A) The provision that may be made by regulations for the purposes of subsection (1)(ab) is not limited by the other subject matter of this Part.

[(2) deleted]

[Section 7.13 amended: No. 64 of 1998 s. 40; No. 49 of 2004 s. 9; No. 55 of 2004 s. 700; No. 5 of 2017 s. 20 and 22; No. 47 of 2024 s. 90.]

14. Compliance audits

(1) A local government must carry out an audit (a **compliance audit**) of the local government's compliance with the statutory requirements prescribed by regulation 13 for the period beginning on 1 January and ending on 31 December in each year.

(1A) Subregulation (1) is subject to regulation 15A.

(2) After a local government has carried out a compliance audit, the CEO must —

- (a) prepare a compliance audit return in a form approved by the Inspector; and
- (b) give a copy of the compliance audit return to the local government's audit, risk and improvement committee.

(3) The audit, risk and improvement committee must —

- (a) review the compliance audit return; and
- (b) report to the council the results of that review.

(4) When reporting to the council, the audit, risk and improvement committee must make any recommendations that the committee considers appropriate in relation to the compliance audit return.

(5) The council must consider the compliance audit return and the results of the audit, risk and improvement committee's review (including any recommendations) at a meeting of the council.

- (6) *The council must —*
- (a) *determine if any matters raised by the audit, risk and improvement committee require action to be taken by the local government; and*
 - (b) *either —*
 - (i) *adopt the compliance audit return; or*
 - (ii) *adopt the compliance audit return subject to amendments proposed by the council.*

[Regulation 14 inserted: SL 2025/211 r. 14; amended: SL 2025/208 r. 30.]

15. Signed compliance audit return and other information must be given to Inspector

(1) *After a compliance audit return has been adopted by the council under regulation 14(6)(b), the local government must give the following information to the Inspector —*

- (a) *a copy of the compliance audit return (or amended compliance audit return, if applicable), signed by the mayor or president and by the CEO;*
 - (b) *any recommendations made under regulation 14(4) after the audit, risk and improvement committee has reviewed the compliance audit return;*
 - (c) *a copy of the relevant section of the minutes of the meeting at which the compliance audit return was adopted by the council;*
 - (d) *any additional information explaining or qualifying the compliance audit.*
- (2) *The information must be given to the Inspector no later than 31 March next following the period to which the return relates.*
- (3) *The Inspector may extend the 31 March deadline.*

[Regulation 15 inserted: SL 2025/211 r. 14.]

15A. Inspector may limit prescribed statutory requirements to be covered by compliance audit

(1) *In this regulation —*

period *means a period for which a compliance audit is required under regulation 14(1) that begins on or after 1 January 2026;*

prescribed statutory requirement *means a statutory requirement prescribed by regulation 13.*

- (2) *The Inspector may, in respect of a period, determine that a compliance audit —*
- (a) *is not to cover all of the prescribed statutory requirements; and*
 - (b) *is instead to cover only the prescribed statutory requirements specified in the determination.*
- (3) *The determination must be reflected in the form approved under regulation 14(2)(a) for the period.*
- (4) *Subregulation (5) applies if —*
- (a) *the Inspector makes determinations under subregulation (2) in respect of 3 consecutive periods; and*
 - (b) *there is a prescribed statutory requirement that is specified under subregulation (2)(b) in none of those determinations.*
- (5) *If the Inspector makes a determination under subregulation (2) in respect of the period immediately after the 3 consecutive periods, the prescribed statutory requirement referred to in subregulation (4)(b) must be specified under subregulation (2)(b) in that*

determination (without limiting the other prescribed statutory requirements that may be specified).

[Regulation 15A inserted: SL 2025/208 r. 31.]

Policy Implications

Nil

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

Simple majority

OFFICER RECOMMENDATION / COUNCIL RESOLUTION 2026/31:

That Council acknowledge and note the new due date of September 2026 for the 2025 Compliance Audit Return (CAR).

Moved Cr Sexton

Seconded Cr Dent

CARRIED 5/0

For: Crs Kowald, Harris, Sexton, Dent and Hawksley

Against: Nil

9.3 MANAGER OF WORKS AND SERVICES:

Nil

10. COMMITTEE REPORTS

Nil

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

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

13. CONFIDENTIAL MATTERS

Nil

14. NEXT MEETING

Ordinary Council Meeting, 3.00pm. Wednesday 20th May 2026 at the Shire of Cuballing CWA Hall, Campbell Street, Cuballing.

15. CLOSURE OF MEETING

There being no further business, Cr Kowald declared the meeting closed at 3.58pm