

Ordinary Council Meeting Minutes

Venue	Council Chambers 75 Main Street, Meekatharra
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Date	Saturday 12 September 2026
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Time	11.30am
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Confirmation of Minutes

These minutes were confirmed as a true and accurate record of proceedings on Saturday 17 October 2026.

Name

Signature

Disclaimer

Information contained in this document is subject to confirmation. Where required, meetings are recorded, and these recordings are provided on the official Shire website. Anyone who relies on information as presented or recorded does so at their own risk. Written verification of information contained in this document can be obtained by contacting the Chief Executive Officer. No responsibility whatsoever is implied, or accepted, by the Shire of Meekatharra for any act, omission, statement, or intimation which appears in this document or in any recordings.

Shire of Meekatharra

Ordinary Council Meeting

Please be advised an Ordinary Council Meeting will be held at 11.30 am Saturday 12 September 2026 in the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.



N Cain
Chief Executive Officer
7 September 2026

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1 Declaration of opening

The Shire President declared the meeting open at 11.30am.

2 Attendance

2.1 Present

Council Members

H Nichols	Shire President
M Smith	Deputy Shire President
B Day	Councillor
M Anderson	Councillor
J Holden	Councillor
A Moses	Councillor

Employees

N Cain	Chief Executive Officer
A Giometti	Deputy Chief Executive Officer
P Chhunzom	Manager Community
D McKinley	Manager Works
F Anderson	Coordinator Executive Services

Guests

Nil

Members of the Public

Nil

Members of the Media

Nil

2.2 Apologies

Nil

2.3 Approved Leave of Absence

M Hall	Councillor
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3 Applications for Leave of Absence

Nil

4 Interest Declarations by Members

Under section 5.67 of the Act, a member declaring an Impartiality, Proximity or Financial interest must disclose the nature of the interest in writing either prior to the meeting, or at the meeting immediately before the matter is discussed. The member is prohibited from participating in decisions on the matter in which they have the interest unless the disclosing member is permitted to do so under Section 5.68 or Section 5.69 of the *Local Government Act 1995*.

5 Question time

Nil

6 Petitions / Deputations / Presentations

Nil

7 Presiding Member Announcements

Nil

8 Confirmation of Minutes

8.1 Ordinary Council Meeting – Saturday 15 August 2026

Recommendation

That the minutes from the Ordinary Council Meeting held on Saturday 15 August 2026 be confirmed.

Council Resolution

Resolution	26/074
Moved	M Smith
Seconded	B Day

That the minutes from the Ordinary Council Meeting held on Saturday 15 August 2026 be confirmed.

Vote Outcome	Carried 6/0
For	H Nichols, M Smith, B Day, M Anderson, J Holden, A Moses
Against	-
Variation Reason	-

9 Committee Minutes and Recommendations

9.1 Compliance Audit Return 2025

File Reference	CM.RP.002
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	4 September 2026

Summary

The Shire is required to undertake an annual review of the compliance activities of the Shire against those required in the *Local Government Act 1995*.

Shire officers recently completed the Compliance Audit Return 2025 which was presented to the Audit, Risk, and Improvement Committee on Saturday 15 August 2026.

Council is requested to support the Committee's recommendation to adopt the Compliance Audit Return 2025 and authorise the Shire President and Chief Executive Officer to sign and submit the documentation in accordance with the associated provisions.

Attachments

9.1.1 Compliance Audit Return 2025

Background

Each year Council is required to undertake an audit against the requirements of a compliance audit return.

The Compliance Audit Return (the Return) reports on areas of the *Local Government Act 1995* (the Act) which are of a higher risk of non-compliance than other aspects of the Act.

The structure of the Return is like previous years insofar as it focuses on "Yes", "No", and "Not Applicable" format responses via a self-audit process, with availability of additional explanation, if required.

For 2025, the Compliance Audit Return covered seven pieces of legislation and comprised 104 sections for assessment.

The legislation includes –

- Local Government Act 1995 (42)
- Local Government (Administration) Regulations 1996 (15)
- Local Government (Audit) Regulations 1996 (2)
- Local Government (Constitution) Regulations 1998 (2)
- Local Government (Elections) Regulations 1997 (1)
- Local Government (Financial Management) Regulations 1996 (10)
- Local Government (Functions and General) Regulations 1996 (23)

The Return is first to be considered by the Audit, Risk, and Improvement Committee (the Committee) before being adopted by Council.

The Committee considered the Return on Saturday 15 August 2026 and have recommended it be adopted by Council.

Upon adoption, the Return is required to be submitted to the Departmental Chief Executive Officer within a prescribed timeframe.

Comment

The period reviewed for this Return is 1 January 2025 to 31 December 2025 and was undertaken by Shire officers.

The Compliance Audit Return has been delayed for this year (normally performed at the commencement of the calendar year) as the process is being overseen by the newly created Local Government Inspector.

Shire officers have concluded all questions of the Return have been satisfactorily answered and supported by evidence which included, although was not limited to, -

- Minutes of Meetings
- Declarations of Interest
- Annual and Primary Returns
- Process and Procedure Manuals
- Resolutions of Council
- Public Notices

Any instances or concerns of non-compliance are contained within the Return.

Consultation

Shire officers

Statutory Implications

Local Government (Audit) Regulations 1996

Regulation 14 Compliance audits by local government

A local government is to conduct a compliance audit, in the prescribed form, for the period 1 January to 31 December in each year, and have this adopted by Council.

Local Government (Audit) Regulations 1996

Regulation 15 Compliance audit return, certified copy of etc. to be given to Department Chief Executive Officer

After a Compliance Audit Return has been presented to and adopted by Council, a certified copy of the Return, along with the relevant section of the minutes, is to be submitted to the Departmental Chief Executive Officer within the prescribed timeframe.

Policy Implications

Nil

Financial Implications

Nil

Risk Implications

Council has reliable policies, processes, and procedures in place which limit the risk exposure of non-compliance across the assessed legislation.

Notwithstanding this, it is reasonable to expect some instances of non-compliance although these should be minimal.

Strategic Implications

Strategic Community Plan 2026

Leadership and Governance – Maintains transparent governance, ensuring compliance, accountability, and organisational integrity.

Voting Requirements

Simple Majority

Recommendation

That Council, pursuant to the recommendation of the Audit, Risk, and Improvement Committee and Regulation 14 and Regulation 15 of the *Local Government (Audit) Regulations 1996*, –

1. Adopts the Compliance Audit Return 2025 for the period 1 January 2025 to 31 December 2025, as attached, and
2. Authorises the Shire President and Chief Executive Officer to sign the joint certification of the completed Compliance Audit Return and submit it, along with all other prescribed information, to the Departmental Chief Executive Officer.

Council Resolution

Resolution	26/075
Moved	M Smith
Seconded	M Anderson

That Council, pursuant to the recommendation of the Audit, Risk, and Improvement Committee and Regulation 14 and Regulation 15 of the *Local Government (Audit) Regulations 1996*, –

1. Adopts the Compliance Audit Return 2025 for the period 1 January 2025 to 31 December 2025, as attached, and
2. Authorises the Shire President and Chief Executive Officer to sign the joint certification of the completed Compliance Audit Return and submit it, along with all other prescribed information, to the Departmental Chief Executive Officer.

Vote Outcome	Carried 6/0
For	H Nichols, M Smith, B Day, M Anderson, J Holden, A Moses
Against	-
Variation Reason	-

Attachments

9.1.1 Compliance Audit Return 2025

2025 Compliance Audit Return

Local Government Authority: The Shire of Meekatharra

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: Yes

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: Yes

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: N/A

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: N/A

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: N/A

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: No

Comments: No delegations were provided to Committees

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: N/A

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: N/A

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: Yes

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: N/A

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: N/A

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: N/A

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: N/A

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: N/A

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: Yes

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: Yes

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: No

Comments: Adopted by council xx 2026

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: No

Comments: The Model Code of Conduct was adopted without modification or additions

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?

Response: Yes

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: N/A

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

Response: N/A

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: N/A

Local Government (Administration) Regulations 1996

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: Yes

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over \$130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: Yes

Adoption date or the date of the most recent review: 15/12/2023

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: No

Comments: Commenced December 2025 due for completion in 2026

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: No

Comments: To be included in the current review due for completion in 2026

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: No

Comments: Awaiting advice regarding the requirements around existing council members

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: No

Comments: Awaiting advice regarding the requirements around existing council members

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: No

Comments: Not considered in 2025. Last considered on 17 April 2023.

Local Government (Constitution) Regulations 1998

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: Yes

Local Government (Elections) Regulations 1997

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: N/A

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: Yes

Local Government (Financial Management) Regulations 1996

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: N/A

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: Yes

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

Local Government (Functions and General) Regulations 1996

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?

Response: Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: N/A

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: Yes

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: Yes

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: Yes

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: Yes

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: Yes

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: Yes

r. 21

Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: Yes

r. 22

No response required. This is covered by r. 21.

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

Response: N/A

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: N/A

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: N/A

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

Response: N/A

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: N/A

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: N/A

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: N/A

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of _____ 2026.

CEO

Date

Mayor or President

Date

10 Council Member Motions

Nil

11 Reports

As follows -

11.1 Schedule of Payments – August 2026

File Reference	FM.RP.001
Author	A Giometti, Deputy Chief Executive Officer
Author's Interest	Nil
Authoriser	A Giometti, Deputy Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	7 September 2026

Summary

Council is required to consider a Schedule of Payments which is to be produced each month and is to contain relevant information regarding outgoing monies.

The purpose of this Report is to present the relevant information.

Council is requested to accept the Schedule of Payments, as presented.

Attachments

10.1.1 Schedule of Payments – August 2026

Background

The *Local Government (Financial Management) Regulations 1996* requires Shire officers, monthly and within a prescribed period, to prepare a schedule of payments made from the Municipal Fund and the Trust Fund and present this to Council for confirmation.

Additionally, where credit, debit, or other purchasing cards are used, details regarding their use are also to be reported each month.

Each instance of outgoing monies is to be reported and include the –

- Payee,
- Payment amount,
- Date, and
- Sufficient information to identify the transaction.

Comment

Shire officers have prepared the Monthly Schedule of Payments, in accordance with legislative requirements.

Following is a summary of the payments incurred in the month under review –

Payments from Accounts

- | | |
|---------------------|--------------|
| • Municipal Account | \$740,141.01 |
| • Trust Account | \$0.00 |

<u>Total Payments from Accounts</u>	<u>\$740,141.01</u>
-------------------------------------	---------------------

Payments Using Purchasing Cards

- | | |
|----------------|----------|
| • Credit Cards | \$0.00 |
| • Fuel Cards | \$547.00 |

<u>Total Payments Using Purchasing Cards</u>	<u>\$547.00</u>
--	-----------------

The Monthly Schedule of Payments is attached.

Consultation

Shire Officers

Statutory Implications

Local Government (Financial Management) Regulations 1996

Regulation 13 Payments from municipal fund or trust fund by Chief Executive Officer, Chief Executive Officer's duties as to etc.

Where the Chief Executive Officer has been delegated the exercise of power to make payments from the Municipal Fund or the Trust Fund, a list of accounts authorised for payment by the Chief Executive Officer is to be presented each month to Council.

Local Government (Financial Management) Regulation 1996

Regulation 13A Payments by employees via purchasing cards

If a local government has credit, debit, or credit card/s, a list of payments made using the card/s is to be presented each month to Council.

Policy Implications

Shire of Meekatharra Policy Manual 2023

04.02 Purchasing and Procurement

Shire officers will undertake purchasing activities which align with strategic and operational objectives, meet value for money objectives, and meet defined thresholds, quotation requirements, and practices.

Financial Implications

Payments included in the Schedule have been undertaken in accordance with appropriate processes and the Annual Budget.

Risk Implications

Risk is managed using financial controls and the regular internal review of the information contained within each payment.

Strategic Implications

Strategic Community Plan 2026

Leadership and Governance – Maintain sound financial management, ensuring sustainability, accountability and long-term resilience.

Voting Requirements

Simple Majority

Recommendation

That Council, pursuant to Regulation 13 and Regulation 13A of the *Local Government (Financial Management) Regulations 1996*, confirms the Schedule of Payments, as attached, for August 2026.

Council Resolution

Resolution	26/077
Moved	J Holden
Seconded	B Day

That Council, pursuant to Regulation 13 and Regulation 13A of the *Local Government (Financial Management) Regulations 1996*, confirms the Schedule of Payments, as attached, for August 2026.

Vote Outcome	Carried 6/0
For	H Nichols, M Smith, B Day, M Anderson, J Holden, A Moses
Against	-
Variation Reason	-

Attachment

10.1.1 Schedule of Payments – August 2026

List of Accounts Due and Submitted to Committee

Chq/EFT	Date	Name	Description	Amount
EFT25004	07/08/2026	Aerodrome Management Services Pty Ltd	Airport Maintenance	\$1,691.21
EFT25005	07/08/2026	Ampac Debt Recovery WA Pty Ltd	Debt Recovery Fees	\$500.50
EFT25006	07/08/2026	Australia Post	Postage Services	\$13.06
EFT25007	07/08/2026	BOC Gases	Gas and Bottle Charges	\$54.79
EFT25008	07/08/2026	Breeze Connect Pty Ltd	Information Communication & Technology	\$112.77
EFT25009	07/08/2026	Brendan Hall Carpentry Pty Ltd	Carpentry Services	\$38,764.00
EFT25010	07/08/2026	Canine Control	Ranger Services	\$4,869.19
EFT25011	07/08/2026	Child Support Agency	Employee Expenses	\$403.37
EFT25012	07/08/2026	Commercial Hotel	Meals and Refreshments	\$1,019.00
EFT25013	07/08/2026	Deki Dema	Staff Reimbursement	\$80.01
EFT25014	07/08/2026	Eftsure Pty Ltd	Eftsure Annual Renewal	\$10,122.16
EFT25015	07/08/2026	Fulton Hogan Industries Pty Ltd	Street Maintenance	\$2,041.60
EFT25016	07/08/2026	Geraldton Toyota	Insurance Claim	\$89.07
EFT25017	07/08/2026	Herron Todd White (WANT) Pty Ltd	Property Valuations	\$1,650.00
EFT25018	07/08/2026	IGA Meekatharra	Monthly Purchases	\$1,992.71
EFT25019	07/08/2026	IT Vision Software Trading as ReadyTech	Computer System Management	\$85,145.52
EFT25020	07/08/2026	LGISWA	Insurance	\$6,654.09
EFT25021	07/08/2026	Lo-Go Appointments	Employee Recruitment and Hire	\$1,718.82
EFT25022	07/08/2026	Lock, Stock & Farrell	Parts and Supplies	\$1,051.00
EFT25023	07/08/2026	Malva Mayu	Festival Weekend	\$1,000.00
EFT25024	07/08/2026	Market Creations Agency Pty Ltd	Website Management and Marketing Services	\$118.80
EFT25025	07/08/2026	Marketforce Pty Ltd (Omnicom Media Group Australia)	Public Notice Advertising	\$4,673.08
EFT25026	07/08/2026	Monarch 360 Pty Ltd	Computer System Management	\$15,544.36
EFT25027	07/08/2026	Moore Australia WA Pty Ltd	Consultancy Services	\$2,750.00
EFT25028	07/08/2026	Norris & Hyde Pty Ltd	Information Communication & Technology	\$79.95
EFT25029	07/08/2026	Northampton Grader Hire	Maintenance Grading	\$36,121.25
EFT25030	07/08/2026	OEM Group Pty Ltd	Safety Supplies	\$3,878.49
EFT25031	07/08/2026	Paroo Station	Maintenance Grading	\$46,365.00
EFT25032	07/08/2026	Paywise Pty Ltd	Staff Expenses	\$525.61
EFT25033	07/08/2026	RMH Mechanical Pty Ltd	Plant and Equipment Servicing and Parts	\$2,784.05
EFT25034	07/08/2026	Toll Transport Pty Ltd (Team Global Express)	Freight Services	\$474.93
EFT25035	07/08/2026	Vangor Enterprises Pty Ltd T/As Integrated Fuel Services & Solutions	Airport Maintenance	\$1,210.00
EFT25036	07/08/2026	Western Independent Foods	Freight Services	\$348.50
EFT25037	07/08/2026	Wynne Mandy (Sole Trader)	Accounting Services	\$3,648.37
EFT25038	13/08/2026	Antonio Giometti	Staff Reimbursement	\$229.38
EFT25039	13/08/2026	Canine Control	Ranger Services	\$4,869.19
EFT25040	13/08/2026	Joanne Maree Krumin	Reimbursement Post Office Related	\$2,722.04
EFT25041	13/08/2026	Lo-Go Appointments	Employee Recruitment and Hire	\$1,718.82
EFT25042	13/08/2026	Mitchell & Brown	iPhone 17E Purchases	\$3,728.00
EFT25043	13/08/2026	Pema Chhunzom	Staff Reimbursement	\$110.00
EFT25044	13/08/2026	RMH Mechanical Pty Ltd	Plant and Equipment Servicing and Parts	\$1,699.08
EFT25046	13/08/2026	Telstra Limited	Information Communication & Technology	\$1,088.32
EFT25047	13/08/2026	Toll Transport Pty Ltd (Team Global Express)	Freight Services	\$299.11
EFT25048	13/08/2026	Western Australian Local Government Association - WALGA	Council Member Payments	\$858.00
EFT25049	13/08/2026	Western Independent Foods	Freight Services	\$99.00
EFT25050	25/08/2026	ABCO Products	Cleaning	\$970.47
EFT25051	25/08/2026	Adrian Moses	Council Member Payments	\$934.33
EFT25052	25/08/2026	Ally Bryant Consulting	Accounting Services	\$8,400.00
EFT25053	25/08/2026	Ampac Debt Recovery WA Pty Ltd	Debt Recovery	\$203.70
EFT25054	25/08/2026	Barkley Day	Council Member Payments	\$1,597.70
EFT25055	25/08/2026	Canine Control	Ranger Services Additional Visit	\$4,869.19
EFT25056	25/08/2026	Child Support Agency	Payroll Deductions	\$403.37
EFT25057	25/08/2026	Commercial Hotel	Councillor Accommodation	\$200.00
EFT25058	25/08/2026	Contract Property Services	Townsite Maintenance	\$15,691.98

Ordinary Council Meeting - Agenda - 12 September 2026

EFT25059	25/08/2026	Corsign WA Pty Ltd	Safety Signs	\$682.00
EFT25060	25/08/2026	Department of Fire & Emergency Services (DFES)	ESL Quarter 1 Contribution	\$28,862.10
EFT25061	25/08/2026	Elite Electrical Contracting	Electrical Services	\$6,462.50
EFT25062	25/08/2026	Fulton Hogan Industries Pty Ltd	Street Maintenance	\$4,083.20
EFT25063	25/08/2026	Harvey James Nichols	Council Member Payments	\$4,241.67
EFT25064	25/08/2026	Joanne Maree Krumin	Reimbursement Post Office Related	\$3,000.00
EFT25065	25/08/2026	Judith Christine Holden	Council Member Payments	\$934.33
EFT25066	25/08/2026	Landgate	Valuations	\$324.70
EFT25067	25/08/2026	Lo-Go Appointments	Employee Recruitment and Hire	\$1,718.82
EFT25068	25/08/2026	Mark Smith	Council Member Payments	\$1,767.67
EFT25069	25/08/2026	Matthew Hall	Council Member Payments	\$208.33
EFT25070	25/08/2026	Maurice Anderson	Council Member Payments	\$934.33
EFT25071	25/08/2026	Meekatharra Corner Store	Gas Supplies, ULP and Sundry Items	\$1,391.14
EFT25072	25/08/2026	Midwest Windscreens Pty Ltd	Glass Replacement	\$5,194.20
EFT25073	25/08/2026	Neuk Port Ad-Hair	Airport Management	\$25,692.00
EFT25074	25/08/2026	Paywise Pty Ltd	Staff Expenses	\$525.61
EFT25075	25/08/2026	Perfect Computer Solutions Pty Ltd (PCS)	Computer System Management	\$510.00
EFT25076	25/08/2026	Southern Cross Broadband	Internet	\$2,096.00
EFT25077	25/08/2026	Toll Transport Pty Ltd (Team Global Express)	Freight Services	\$149.88
EFT25078	25/08/2026	Tom Voogt	Council Payment	\$400.00
EFT25079	25/08/2026	WINC Australia Pty Ltd (Staples)	Paper Supplies	\$2,347.80
EFT25080	25/08/2026	Western Communications	Information Communication & Technology	\$18,496.50
EFT25081	25/08/2026	Western Independent Foods	Freight Services	\$165.00
EFT25082	28/08/2026	Australian Taxation Office	June 2026 BAS	\$199,086.02
EFT25083	28/08/2026	Neville Raymond Sawtell	Rate Refund	\$700.00
EFT25084	28/08/2026	Water Corporation	Water Supply	\$32,493.34
DD16074.1	03/08/2026	Beam Super Clearing House	Superannuation	\$18,018.13
DD16083.1	13/08/2026	Beam Super Clearing House	Superannuation	\$18,596.40
DD16087.1	21/08/2026	BP Oil (Air BP)	Avgas Sales	\$5,403.86
DD16088.1	18/08/2026	Horizon Power	Electricity Supply	\$7,223.18
DD16088.2	20/08/2026	Horizon Power	Electricity Supply	\$2,481.21
DD16097.1	27/08/2026	Netstar Australia Pty Ltd	Tracking Fees	\$79.20
DD16101.1	28/08/2026	Beam Super Clearing House	Superannuation	\$17,684.95
			Total Municipal	\$740,141.01
P658	CEO	7071 3400 6134 0542	Description	
	10/07/2026	Meekatharra OPT	Diesel	\$175.30
	11/07/2026	Ampol Swagman	Diesel	\$75.96
	11/07/2026	Ampol Dalwallinu	Diesel	\$98.89
	31/07/2026	Ampol	Annual Card Fee	\$36.30
			Total	\$386.45
P659	DCEO	7071 3400 9239 7651	Description	
	18/07/2026	Ampol Wonthella	Premium Diesel	\$160.55
			Total	\$160.55

Payments from Muni **\$740,141.01**

Credit Card Purchases totalling **\$0.00**

Fuel Card Purchases totalling **\$547.00**

And was submitted to each member of Council on Saturday 12 September 2026

11.2 Monthly Financial Report – August 2026

File Reference	FM.RP.001
Author	A Giometti, Deputy Chief Executive Officer
Author's Interest	Nil
Authoriser	A Giometti, Deputy Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	7 September 2026

Summary

Council is required to consider a Statement of Financial Activity which is to be produced each month and is to contain relevant information regarding the financial position and activity of the Shire.

The purpose of this Report is to present the relevant monthly information.

Council is requested to confirm the Monthly Financial Report, containing the Statement of Financial Activity, as presented.

Attachments

10.2.1 Monthly Financial Report – August 2026

Background

Legislation requires Shire officers to prepare financial reports covering prescribed information and present these to Council, where practicable, monthly.

Comment

Shire officers, in conjunction with local government finance and accounting consultants, have prepared the Statement of Financial activity, along with other prescribed information, in accordance with Australian Accounting Standards and legislative requirements.

Consultation

Shire Officers

Local Government Finance and Accounting Consultants

Statutory Implications

Local Government Act 1995

Section 6.4 (Financial report)

Local governments are required to prepare and present financial reports, on an annual basis and at any other time, and in any other format, as prescribed.

Local Government (Financial Management) Regulations 1996

Regulation 34 (Financial activity statement required each month (Act s. 6.4))

Shire officers are to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget.

Each statement of financial activity is to be accompanied by information explaining the composition of net assets less committed and restricted assets, any material variances and any other supporting information considered relevant.

Policy Implications

Nil

Financial Implications

Commentary on the financial position is outlined within the body of the attached Monthly Financial Report.

Risk Implications

The risk of presenting inaccurate information is considered low due to the use of specialised financial systems and the review and assistance provided by experienced finance and accounting consultants.

The Monthly Financial Report leads to the generation of the Annual Financial Report which is audited for accuracy by the Office of the Auditor General.

Strategic Implications

Strategic Community Plan 2026

Leadership and Governance – Maintain sound financial management, ensuring sustainability, accountability and long-term resilience.

Voting Requirements

Simple Majority

Recommendation

That Council, pursuant to Regulation 34 the *Local Government (Financial Management) Regulations 1996*, accepts the Monthly Financial Report, as attached, for August 2026.

Council Resolution

Resolution	26/077
Moved	M Anderson
Seconded	M Smith

That Council, pursuant to Regulation 34 the *Local Government (Financial Management) Regulations 1996*, accepts the Monthly Financial Report, as attached, for August 2026.

Vote Outcome	Carried 6/0
For	H Nichols, M Smith, B Day, M Anderson, J Holden, A Moses
Against	-
Variation Reason	-

Attachment

10.2.1 Financial Report – August 2026

SHIRE OF MEEKATHARRA

MONTHLY FINANCIAL REPORT

**(Containing the required statement of financial activity and
statement of financial position)**

FOR THE PERIOD ENDED 31 AUGUST 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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These statements are prepared with data available at the time of preparation.

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2026

	31 August 2026	30 June 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	40,129,503	40,255,482
Trade and other receivables	9,980,723	2,074,757
Inventories	530,142	530,140
TOTAL CURRENT ASSETS	50,640,368	42,860,379
NON-CURRENT ASSETS		
Other financial assets	59,715	59,715
Property, plant and equipment	28,066,946	27,561,140
Infrastructure	108,304,287	108,259,005
TOTAL NON-CURRENT ASSETS	136,430,948	135,879,860
TOTAL ASSETS	187,071,316	178,740,239
CURRENT LIABILITIES		
Trade and other payables	651,378	498,408
Other liabilities	0	0
Employee related provisions	273,619	273,619
TOTAL CURRENT LIABILITIES	924,997	772,027
NON-CURRENT LIABILITIES		
Employee related provisions	69,019	69,019
TOTAL NON-CURRENT LIABILITIES	69,019	69,019
TOTAL LIABILITIES	994,016	841,046
NET ASSETS	186,077,300	177,899,193
EQUITY		
Retained surplus	87,618,587	79,440,480
Reserve accounts	27,852,607	27,852,607
Revaluation surplus	70,606,106	70,606,106
TOTAL EQUITY	186,077,300	177,899,193

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

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

The financial report of the Shire of Meekatharra which is a Class 3 local government comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

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

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

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

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

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - Note 7
 - Infrastructure - Note 8
 - Expected credit losses on financial assets - Note 5
 - Impairment losses of non-financial assets - Notes 7 and 8
 - Measurement of employee benefits - Note 12
 - Measurement of provisions - Note 12

Fair value hierarchy information can be found in Note 19

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.

Initial application of accounting standards

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

- AASB 2021-2 Amendments to Australian Accounting Standards - *Disclosure of Accounting Policies or Definition of Accounting Estimates*
This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2020-1 Amendments to Australian Accounting Standards - *Classification of Liabilities as Current or Non-current*
- AASB 2021-7c Amendments to Australian Accounting Standards - *Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- AASB 2022-5 Amendments to Australian Accounting Standards - *Lease Liability in a Sale and Leaseback*
- AASB 2022-6 Amendments to Australian Accounting Standards - *Non-current Liabilities with Covenants*
These amendments are not expected to have any material impact on the financial report on initial application.
- AASB 2022-10 Amendments to Australian Accounting Standards - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

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

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

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

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

	Supplementary Information	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.	Explanation of Material Variance
		(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)		
		\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
General rates		8,903,000	1,483,834	9,078,960	7,595,126	511.86%	▲ Timing	
Grants, subsidies and contributions	11	1,326,000	220,990	425,731	204,741	92.65%	▲ Timing	Recognition timing of grants depends on expenditure if contract liability exists
Fees and charges		1,738,000	288,390	234,379	(54,011)	(18.73%)	▼	
Interest revenue		890,000	148,332	11,838	(136,494)	(92.02%)	▼ Timing	Term deposit interest is accruing and will be recognised when the term deposits mature.
Other revenue		159,500	26,558	1,446	(25,112)	(94.56%)	▼ Timing	
		13,016,500	2,168,104	9,752,354	7,584,250	349.81%		
Expenditure from operating activities								
Employee costs		(4,538,500)	(756,272)	(592,430)	163,842	21.66%	▲ Timing	
Materials and contracts		(5,763,000)	(960,190)	(656,854)	303,336	31.59%	▲ Timing	
Utility charges		(604,000)	(100,616)	(78,473)	22,143	22.01%	▲ Timing	
Depreciation		(7,354,000)	(1,225,648)	0	1,225,648	100.00%	▲ Timing	
Insurance		(353,500)	(58,832)	(213,210)	(154,378)	(262.40%)	▼ Timing	
Other expenditure		(375,500)	(62,570)	(72,266)	(9,696)	(15.50%)	Timing	
		(18,988,500)	(3,164,128)	(1,613,233)	1,550,895	49.01%		
Non-cash amounts excluded from operating activities	Note 2(b)	7,354,000	1,225,648	0	(1,225,648)	(100.00%)	▼ Timing	
Amount attributable to operating activities		1,382,000	229,624	8,139,121	7,909,497	3444.54%		

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

CONTINUED

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions	12	10,506,000	1,750,996	0	(1,750,996)	(100.00%)	▼	Timing
Proceeds from disposal of assets	6	70,000	0	38,992	38,992	0.00%		Timing

		10,576,000	1,750,996	38,992	(1,712,004)	(97.77%)		
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Outflows from investing activities

Payments for property, plant and equipment	5	(9,030,000)	(1,435,369)	(505,810)	929,560	64.76%	▲	Timing
Payments for construction of infrastructure	5	(15,693,000)	(2,615,484)	(45,282)	2,570,202	98.27%	▲	Timing

		(24,723,000)	(4,050,853)	(551,092)	3,499,762	86.40%		
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Amount attributable to investing activities

		(14,147,000)	(2,299,857)	(512,100)	1,787,758	77.73%		
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FINANCING ACTIVITIES

Inflows from financing activities

Transfer from reserves	4	6,100,000	5,350,000	0	(5,350,000)	(100.00%)	▼	Timing
		6,100,000	5,350,000	0	(5,350,000)	(100.00%)		

Outflows from financing activities

Transfer to reserves	4	(5,700,000)	(3,700,000)	0	3,700,000	100.00%	▲	Timing
		(5,700,000)	(3,700,000)	0	3,700,000	100.00%		

Amount attributable to financing activities

		400,000	1,650,000	0	(1,650,000)	(100.00%)		
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MOVEMENT IN SURPLUS OR DEFICIT

Surplus or deficit at the start of the financial year		12,365,000	14,509,584	14,509,364	(220)	(0.00%)		
Amount attributable to operating activities		1,382,000	229,624	8,139,121	7,909,497	3444.54%		
Amount attributable to investing activities		(14,147,000)	(2,299,857)	(512,100)	1,787,758	77.73%		
Amount attributable to financing activities		400,000	1,650,000	0	(1,650,000)	(100.00%)		
Surplus or deficit after imposition of general rates		0	14,089,351	22,136,385	8,047,035	57.11%		

KEY INFORMATION

- ▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
 - ▲ ▼ Better than budget (Income is higher, Expenditure is lower)/Worse than budget (Income is lower, expenditure is higher)
- This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

Explanation of Material Variance

Recognition of Grants depends on the conditions and therefore the expenditure in some cases
Refer to Note 5 for Capital Works Detail -
Refer to Note 5 for Capital Works Detail
Reserve transfers take place on recognition of interest and at the end of the year
Reserve transfers take place on recognition of interest and at the end of the year

SHIRE OF MEEKATHARRA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2026	Last Year Pre-audit Closing 30 June 2026	Year to Date 31 August 2026
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	40,000,000	40,255,482	40,129,503
Trade and other receivables	7	206,610	2,074,757	9,980,723
Inventories	8	500,000	530,140	530,144
		40,706,610	42,860,379	50,640,370
Less: current liabilities				
Trade and other payables	9	(1,200,000)	(498,408)	(651,378)
Employee related provisions	10	(250,000)	(273,619)	(273,619)
		(1,450,000)	(772,027)	(924,997)
Net current assets		39,256,610	42,088,352	49,715,373
Less: Total adjustments to net current assets	Note 2(c)	(26,891,610)	(27,578,988)	(27,578,988)
Closing funding surplus / (deficit)		12,365,000	14,509,364	22,136,385

(b) Non-cash amounts 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*.

	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Add: Depreciation	7,354,000	1,225,648	0
Total non-cash amounts excluded from operating activities	7,354,000	1,225,648	0

(c) Current assets and liabilities excluded from budgeted deficiency

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.

	Adopted Budget Opening 30 June 2026	Last Year Pre-audit Closing 30 June 2026	Year to Date 31 August 2026
Adjustments to net current assets	\$	\$	\$
Less: Reserve accounts	4	(26,891,610)	(27,852,607)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of employee benefit provisions	4	0	273,619
Total adjustments to net current assets	Note 2(a)	(26,891,610)	(27,578,988)

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.

SHIRE OF MEEKATHARRA

SUPPLEMENTARY INFORMATION

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SHIRE OF MEEKATHARRA
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE PERIOD ENDED 31 AUGUST 2026

	Ref Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$
OPERATING ACTIVITIES				
Income excluding grants, subsidies and contributions				
General purpose funding - other		9,804,500	1,634,080	9,091,342
Law, order and public safety	11	3,500	578	100
Health		2,500	414	210
Education and welfare		5,500	910	2,600
Housing		1,000	166	0
Community amenities		114,500	19,074	101,788
Recreation and culture	6	65,000	10,826	14,576
Transport		1,665,500	342,988	131,251
Economic services		26,000	4,330	(16,182)
Other property and services		65,000	(21,883)	941
		11,753,000	1,991,483	9,326,626
Grants, subsidies and contributions				
General purpose funding - other		500,000	83,332	291,702
Law, order and public safety		59,000	9,830	4,013
Education and welfare		150,000	24,998	43,017
Community amenities		375,000	62,500	0
Recreation and culture		50,000	8,332	0
Transport		10,548,000	1,757,996	0
Economic services		150,000	24,998	87,000
Other property and services		0	0	0
		11,832,000	1,971,986	425,732
Expenditure from operating activities (including depreciation)				
Governance		(1,209,500)	(201,558)	(86,991)
General purpose funding		(394,000)	(65,658)	652
Law, order and public safety		(381,500)	(63,554)	(22,855)
Health		(212,000)	(35,328)	(35,579)
Education and welfare		(1,474,500)	(245,662)	(111,255)
Housing		0	174	(89,268)
Community amenities		(1,164,000)	(193,958)	(65,927)
Recreation and culture		(2,374,500)	(395,644)	(108,736)
Transport		(10,289,000)	(1,714,794)	(348,701)
Economic services	6	(1,259,000)	(209,790)	(125,426)
Other property and services		(293,000)	(82,725)	(619,151)
		(19,051,000)	(3,208,497)	(1,613,237)
Net Operating Result		4,534,000	754,972	8,139,121

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Trust	Cash	Institution	Interest Rate	Maturity Date
		\$	\$		\$			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	9,484,987	0	0	9,484,987	Westpac	0.00%	At Call
Cash on Hand	Cash and cash equivalents	1,719	0	0	1,719			
Maxi Account - including Term Deposits listed below:	Cash and cash equivalents	2,790,195	1,852,607	0	4,642,802	Westpac	1.15%	At Call
Term Deposits								
817355	Cash and cash equivalents	0	6,000,000	0	6,000,000	Westpac	4.31%	19/06/2026
817339	Cash and cash equivalents	0	10,000,000	0	10,000,000	Westpac	4.57%	30/06/2026
817347	Cash and cash equivalents	0	10,000,000	0	10,000,000	Westpac	4.53%	30/06/2026
Trust Account	Trust	0	0	(5,270)	(5,270)	Westpac	0.00%	At Call
Total		12,276,901	27,852,607	(5,270)	40,124,238			
Comprising								
Cash and cash equivalents		12,276,901	27,852,607		40,129,508			
Trust Account				(5,270)	(5,270)			
Financial assets at amortised cost		0	0		0			
		12,276,901	27,852,607		40,124,238			

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.

Bank reconciliations have not been completed for the month of July and material variances in the ending balances may vary.

SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Original Budget Transfers In (+)	Original Budget Transfers Out (-)	Original Budget Closing Balance	Actual Opening Balance	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council			0					
Plant and Machinery reserve	1,018,300	1,000,000	(1,175,000)	843,300	1,013,300			1,013,300
Building Reserve	1,715,200	500,000	(1,580,000)	635,200	2,828,202			2,828,202
Airport Reserve	5,164,130	1,000,000	0	6,164,130	4,314,130			4,314,130
Lloyd'S Revitalisation Reserve	3,783,170	300,000	(2,500,000)	1,583,170	3,783,169			3,783,169
Industrial Park Reserve	1,416,165	0	0	1,416,165	1,166,163			1,166,163
Swimming Pool Reserve	489,060	250,000	0	739,060	239,060			239,060
Pathways	815,985	100,000	0	915,985	565,984			565,984
Future Projects	2,477,470	0	0	2,477,470	1,677,469			1,677,469
Furniture and Equipment	235,000	50,000	(95,000)	190,000	250,000			250,000
Roads	6,867,305	0	(750,000)	6,117,305	11,517,304			11,517,304
Road Agreement - MEGA Resources (Tumblegum)	0	1,000,000	0	1,000,000				
Road Agreement - Westgold (Crown Prince)	250,000	1,000,000	0	1,250,000				
Other Infrastructure	2,659,825	500,000	0	3,159,825	497,826			497,826
	26,891,610	5,700,000	(6,100,000)	26,491,610	27,852,607	0	0	27,852,607

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
Capital acquisitions	\$		\$	\$	\$
Buildings - non-specialised	7,475,000	7,475,000	1,179,966	462,840	(717,126)
Furniture and equipment	310,000	310,000	47,909	16,719	(31,191)
Plant and equipment	1,245,000	1,245,000	207,494	26,251	(181,243)
Acquisition of property, plant and equipment	9,030,000	9,030,000	1,435,369	505,810	(929,560)
Infrastructure - roads	10,200,000	10,200,000	1,699,996	44,910	(1,655,086)
Infrastructure - footpaths	100,000	100,000	16,666	0	(16,666)
Infrastructure - Airport	340,000	340,000	56,666	0	(56,666)
Infrastructure - Other	5,053,000	5,053,000	842,156	372	(841,784)
Acquisition of infrastructure	15,693,000	15,693,000	2,615,484	45,282	(2,570,202)
Total capital acquisitions	24,723,000	24,723,000	4,050,853	551,092	(3,499,762)

MATERIAL 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.

5 CAPITAL ACQUISITIONS - DETAILED

GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
Buildings - non-specialised								
2026	X1001	Ses Facilities - Renew Shed	41,000	41,000	6,832	-	6,832	
2704	X1008	Lot 877 (69) Mccleary Street - New Garage	30,000	30,000	5,000	-	5,000	
2704	X1010	Lot 304 (135) Darlot Street - New Residence	277,000	277,000	46,166	-	46,166	
3666	X1024	Swimming Pool Building - Renew Paint	65,000	65,000	10,832	-	10,832	
4191	X1031	Community Resource Centre - Upgrade Kitchen	15,000	15,000	2,500	-	2,500	
2704	X1032	Lot 2 (28) Connaughton Street - Renew External F	15,000	15,000	2,500	-	2,500	
2704	X1033	Lot 2 (28) Connaughton Street - Renew Awnings	6,000	6,000	1,000	-	1,000	
2704	X1034	Lot 2 (28) Connaughton Street - Renew Cabinetry	-	-	-	5,060	(5,060)	
2704	X1035	Sports Complex Residence - Renew External Pain	15,000	15,000	2,500	-	2,500	
2704	X1036	Sports Complex Residence - Renew Internal Paint	8,000	8,000	1,332	-	1,332	
2704	X1037	Sports Complex Residence - Renew Security Scree	-	-	-	20,779	(20,779)	
2704	X1038	Sports Complex Residence - Renew Verandah	30,000	30,000	5,000	-	5,000	
2704	X1040	Lot 113 (81) Darlot Street - Renew Carpentry	-	-	-	5,060	(5,060)	
5044	X1045	Shire Depot - New Carport	40,000	40,000	6,666	-	6,666	
2094	X1046	Youth Focus - Renew Internal	50,000	50,000	8,332	-	8,332	
2704	X1048	Lot 294 (131) Hill Street - Renew Awnings	10,000	10,000	1,666	-	1,666	
2704	X1049	Airport Residence - Renew Internal Paint	8,000	8,000	1,332	-	1,332	
2704	X1050	Consultant Quarters - Renew Exterior	50,000	50,000	8,332	-	8,332	
2704	X1053	Lot 408 (91) Hill Street - Renew Internal Paint	-	-	-	5,060	(5,060)	
1328	X1054	Shire Office - New Carport	60,000	60,000	10,000	-	10,000	
2704	X1057	Lot 79 (23) Main Street - Renew	175,000	175,000	29,166	-	29,166	
2704	X1058	33 Mccleary Street - New	200,000	200,000	33,332	-	33,332	
2704	X1059	89 Hill Street - New	200,000	200,000	33,332	-	33,332	
2704	X1060	35 Mccleary Street - New	200,000	200,000	33,332	-	33,332	
2704	X1061	82 Oliver Street - New	200,000	200,000	33,332	-	33,332	
2704	X1062	87 Hill Street - New	200,000	200,000	33,332	-	33,332	
2704	X1063	91 Darlot Street - New	250,000	250,000	41,666	-	41,666	
2704	X1064	80 Oliver Street - New	200,000	200,000	33,332	-	33,332	
2704	X1065	97 Hill Street - New	130,000	130,000	21,666	-	21,666	
2704	X1066	24 Mccleary Street - New	60,000	60,000	10,000	211,941	(201,941)	
2704	X1067	26 Mccleary Street - New	60,000	60,000	10,000	211,941	(201,941)	
2704	X1068	58 Mccleary Street - Renew Flooring	20,000	20,000	3,332	-	3,332	
2704	X1069	84 Oliver Street - Renew Flooring	20,000	20,000	3,332	-	3,332	
2704	X1070	Consultant Quarters - Renew Internal	25,000	25,000	4,166	-	4,166	
5045	X1071	Depot - Renew Electrical Connection	25,000	25,000	4,166	-	4,166	
2440	X1072	Kidzone - Renew Facility	100,000	100,000	16,666	-	16,666	
3094	X1073	Main Street Public Toilets - Renew	50,000	50,000	8,332	-	8,332	
5777	X1074	Post Office - New Demolition	277,000	277,000	46,166	-	46,166	
5779	X1075	Main Street Complex - Stage 1 - New Construction	2,900,000	2,900,000	483,332	-	483,332	
5777	X1076	Post Office (Temporary) - New Fitout	100,000	100,000	16,666	-	16,666	
3680	X1077	Sports Complex - New Ceiling	60,000	60,000	10,000	-	10,000	
3680	X1078	Sports Complex - Renew Toilets	40,000	40,000	6,666	-	6,666	
3680	X1079	Sports Complex - Renew Security	50,000	50,000	8,332	-	8,332	
2704	X1080	Sports Complex House - Renew Bathroom	20,000	20,000	3,332	-	3,332	
2704	X1081	Sports Complex House - Renew Blinds	10,000	10,000	1,666	-	1,666	
2704	X1082	Sports Complex House - Renew Flooring	15,000	15,000	2,500	-	2,500	
2704	X1083	Sports Complex House - Renew Kitchen	30,000	30,000	5,000	-	5,000	
2094	X1085	Youth Centre - Renew Toilets	25,000	25,000	4,166	-	4,166	
5779	X1086	9 Spencer Street - New	30,000	30,000	5,000	-	5,000	
5779	X1087	74 Main Street - New	240,000	240,000	40,000	-	40,000	
5777	X1088	Post Office - New Purchase And Licencing	448,000	448,000	74,666	3,000	71,666	
2704	X1089	58 Mccleary Street - Renew Septic Sytem	40,000	40,000	-	-	-	
2704	X1090	101 Hill Street - Renew Hot water system	15,000	15,000	-	-	-	
5045	X1091	Depot - New Fuel Tank Slab	40,000	40,000	-	-	-	
5045	X1092	Depot - Renew Electric Fence	50,000	50,000	-	-	-	
5045	X1093	Couglas Street Yard - Renew Fence	250,000	250,000	-	-	-	
TOTAL Buildings			7,475,000	7,475,000	1,179,966	462,840	717,126	
Furniture and equipment								
2438	X2001	Kids Zone - Renew Outdoor Furniture	10,000	10,000	1,666	-	1,666	
2445	X2002	Youth Centre - Renew Office Furniture	10,000	10,000	1,666	-	1,666	
3534	X2003	Town Hall - Renew Audio Visual Equipment	50,000	50,000	8,332	-	8,332	
3974	X2004	Gym - Renew Gym Equipment	50,000	50,000	8,332	-	8,332	
1326	X2005	Administration Office - Renew Front Counter	45,000	45,000	7,500	14,014	(6,514)	
1326	X2012	Council Chambers - Renew Furniture	30,000	30,000	5,000	2,705	2,295	
2704	X2013	101 Darlot Street - Renew Furniture	20,000	20,000	3,332	-	3,332	
4191	X2014	Bakery - Renew Freezer	10,000	10,000	1,666	-	1,666	
2704	X2015	Consultant Quarters - Renew Furniture	25,000	25,000	2,083	-	2,083	
0254	X2016	Council Chambers - Renew Furniture	15,000	15,000	2,500	-	2,500	
1326	X2017	General Allocation - Renew Furniture	10,000	10,000	-	-	-	
3534	X2018	Town Hall - Renew Refrigerator	10,000	10,000	1,666	-	1,666	
2445	X2019	Youth Centre - Renew Furniture	15,000	15,000	2,500	-	2,500	
2445	X2020	Youth Centre - New Floor Cleaner	10,000	10,000	1,666	-	1,666	
TOTAL Furniture and Equipment			310,000	310,000	47,909	16,719	31,191	

5 CAPITAL ACQUISITIONS - DETAILED

GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
Plant and equipment								
5475	X3001	Small Equipment Allocation - Renew	50,000	50,000	8,332	26,251	(17,919)	
5475	X3023	Tipper Truck <10 Tonne (P???) - Renew	150,000	150,000	25,000	-	25,000	
5475	X3024	Tipper Truck <10 Tonne (P???) - Renew	150,000	150,000	25,000	-	25,000	
5475	X3035	Heavy Duty Trailer (With Ramps) - New	20,000	20,000	3,332	-	3,332	
5475	X3036	Tipper Truck - New	300,000	300,000	50,000	-	50,000	
5475	X3037	Mobile Living Quarters - New	220,000	220,000	36,666	-	36,666	
5475	X3038	Coordinator Projects 4Wd - New	65,000	65,000	10,832	-	10,832	
5475	X3039	Road Maintenance Solution - New	200,000	200,000	33,332	-	33,332	
5475	X3040	Community Van - New	90,000	90,000	15,000	-	15,000	
TOTAL Plant and Equipment			1,245,000	1,245,000	207,494	26,251	181,243	

5 CAPITAL ACQUISITIONS - DETAILED

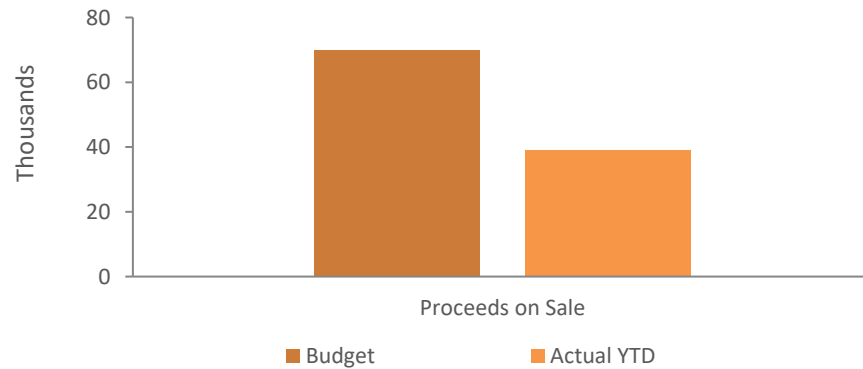
GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
Infrastructure - roads								
4200		Road Construction Various	10,200,000	10,200,000	1,699,996	44,910	1,655,086	
4250		Flood Damage Renewals - 24/25	-	-	-	-	-	
		TOTAL Road Construction	10,200,000	10,200,000	1,699,996	44,910	1,655,086	
Infrastructure - footpaths								
5046	X5002	McCleary Street - Renew Pathway	100,000	100,000	16,666	-	16,666	
		TOTAL Footpath Construction	100,000	100,000	16,666	-	16,666	
Infrastructure - Airport								
5219	X7003	Airport - Renew Fuel Facility	300,000	300,000	50,000	-	50,000	
5219	X7006	Airport - New Security Fencing	40,000	40,000	6,666	-	6,666	
		TOTAL Airport Construction	340,000	340,000	56,666	-	56,666	
Infrastructure - Other								
3954	1131	Lukes Creek Landscaping - Capital	-	-	-	372	(372)	
2436	X6001	Kids Zone - Renew Courtyard Paving	27,000	27,000	4,500	-	4,500	
2436	X6002	Kids Zone - Renew Reticulation And Lawn	20,000	20,000	3,332	-	3,332	
2436	X6003	Kids Zone - Renew Playground Shade	40,000	40,000	6,666	-	6,666	
2824	X6004	Refuse Site - Upgrade Facility	56,000	56,000	9,332	-	9,332	
3274	X6005	Town Cemetery - Renew Facility	50,000	50,000	8,332	-	8,332	
4015	X6006	Lions Park - New Development	2,000,000	2,000,000	333,332	-	333,332	
3274	X6012	Heritage Cemeteries - Renew Headstones	60,000	60,000	10,000	-	10,000	
5424	X6013	Entry Statement (East) - New	40,000	40,000	6,666	-	6,666	
5424	X6014	Entry Statement (West) - New	40,000	40,000	6,666	-	6,666	
5424	X6015	Murchison Geo Region - Renew Signage	30,000	30,000	5,000	-	5,000	
5045	X6016	Truck Ramps - New	240,000	240,000	40,000	-	40,000	
2984	X6018	Sewage Ponds - Upgrade Facility	750,000	750,000	125,000	-	125,000	
3638	X6019	Oval And Associated Infrastructure	200,000	200,000	33,332	-	33,332	
2027	X6022	Townsite - New Cctv System	750,000	750,000	125,000	-	125,000	
4015	X6023	Memorial Park - Renew Park	550,000	550,000	91,666	-	91,666	
4015	X6024	Memorial Park - Renew Memorial	200,000	200,000	33,332	-	33,332	
		TOTAL Other Infrastructure	5,053,000	5,053,000	842,156	372	841,784	
		TOTALS	24,723,000	24,723,000	4,050,853	551,092	3,499,762	

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Original Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Various disposals	70,000	70,000	0	0	0	38,992	38,992	0
		70,000	70,000	0	0	0	38,992	38,992	0



Note

The disposal of these assets has yet to be processed in the financial system.

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

INVESTING ACTIVITIES

5 CAPITAL ROADWORKS - DETAILED

Job - Account	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
Infrastructure - roads							
C26	Milgun-Yarlurweelor Rd - Construction	-	-	-	1,334	(1,334)	
X4060	Wiluna North Road - Renew Xx To Xx	-	-	-	454	(454)	
X4061	Wiluna North Road - Renew 45.00 Slk To 50.00 Slk	-	-	-	502	(502)	
X4067	Grid Program (25-26) - Renew Grids Various Locations	300,000	300,000	50,000	-	50,000	
X4068	Floodway No5	750,000	750,000	125,000	-	125,000	
X4069	Wiluna North Road - Renew 50.00 Slk To 55.00 Slk	-	-	-	42,620	(42,620)	
X4083	Ashburton Downs Road - Renew 191 Slk To 196 Slk	450,000	450,000	75,000	-	75,000	
X4084	Ashburton Downs Road - Renew 196 Slk To 201 Slk	450,000	450,000	75,000	-	75,000	
X4085	Wiluna North Road - Renew 23 Slk To 28 Slk	450,000	450,000	75,000	-	75,000	
X4086	Townsite Heavy Haulage Route - Renew Seal	300,000	300,000	50,000	-	50,000	
X4087	Cemetery Road - Renew Seal	125,000	125,000	20,832	-	20,832	
X4088	Airport Access Road - Renew Seal	125,000	125,000	20,832	-	20,832	
X4089	Spencer Street - Renew Seal	50,000	50,000	8,332	-	8,332	
X4090	Landor Road - Renew Seal 0 Slk To 50 Slk	6,900,000	6,900,000	1,150,000	-	1,150,000	
TOTAL Road Construction		10,200,000	10,200,000	1,699,996	44,910	1,655,086	

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

OPERATING ACTIVITIES

7 RECEIVABLES

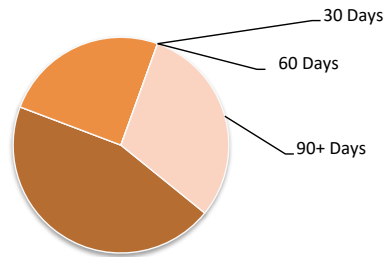
Rates receivable	30 Jun 2026	31 Aug 2026
	\$	\$
Opening arrears previous years	10,056,051	1,115,741
Levied this year	5,697,848	9,078,960
Less - collections	(14,638,158)	(138,650)
Gross rates collectable	1,115,741	10,056,051
Allowance for impairment of rates receivable		(120,309)
Net rates collectable	1,115,741	9,935,742
% Collected	92.9%	1.4%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(56,465)	31,120	0	0	38,103	12,758
Percentage	(442.6%)	243.9%	0.0%	0.0%	298.7%	
Balance per trial balance						
Trade receivables						12,758
GST receivable						32,223
Total receivables general outstanding						44,981

Amounts shown above include GST (where applicable)

Accounts Receivable (non-rates)

- Credit
- Current
- 30 Days
- 60 Days
- 90+ Days



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.

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 31 August 2026
Other current assets	\$	\$	\$	\$
Inventory				
Fuel and Oils	530,140	2	0	530,142
Total other current assets	530,140	2	0	530,142

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.

SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

OPERATING ACTIVITIES

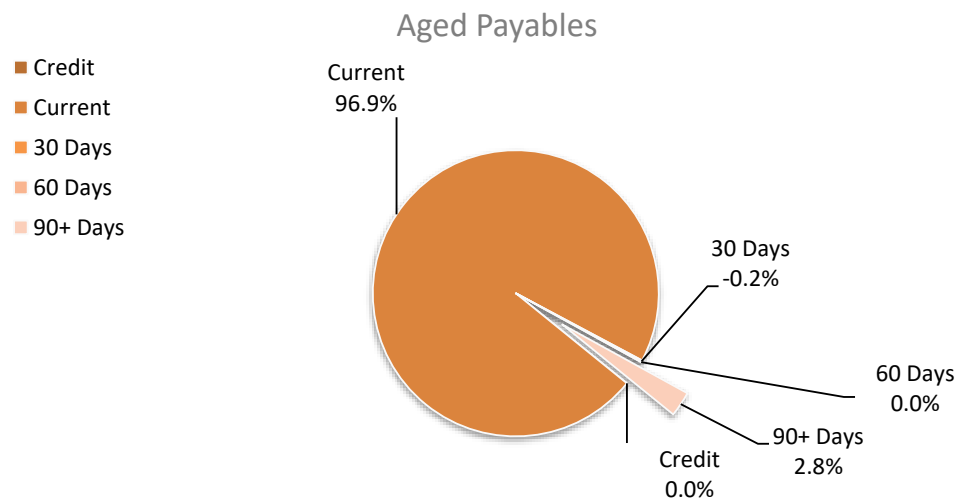
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	417,027	(925)	0	12,221	428,323
Percentage	0.0%	97.4%	-0.2%	0.0%	2.9%	
Balance per trial balance						
Sundry creditors	0	428,323	0	0	0	428,323
ATO liabilities	0	50,481	0	0	0	50,481
Bond Held	0	24,001	0	0	0	24,001
Excess rates	0	131,547	0	0	0	131,547
Other payables	0	17,026	0	0	0	17,026
Total payables general outstanding						651,378

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.



**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

OPERATING ACTIVITIES

10 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2026	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 August 2026
Other current liabilities		\$	\$	\$	\$	\$
Employee Related Provisions						
Provision for annual leave		204,471	0	0	0	204,471
Provision for long service leave		69,148	0	0	0	69,148
Total Provisions		273,619	0	0	0	273,619
Total other current liabilities		273,619	0	0	0	273,619

Amounts shown above include GST (where applicable)

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 probable that an outflow of economic benefits will result and that outflow can be reliably measured.

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.

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

OPERATING ACTIVITIES

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

		Grants, Subsidies and Contributions revenue				
		Provider	Program	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
				\$	\$	\$
COA	IE					
0181	52	Financial Assistance Grant	General Purpose Funding	300,000	50,000	291,702
211	52	Local Road Grant	General Purpose Funding	200,000	33,332	0
1563	52	D.F.E.S. Operating Grant	Law, Order, Public Safety	8,000	1,332	0
2003	52	S.E.S. Operating Grant	Law, Order, Public Safety	10,000	1,666	4,013
2419	52	Youth Grant - O.S.H.C. Program	Education And Welfare	50,000	8,332	12,993
2421	52	Youth Services Grant - D.C.P. - W.A.	Education And Welfare	100,000	16,666	30,023
4591	52	Mrwa - Direct Grant	Transport	500,000	83,332	0
4843	52	Street - Lighting - Operating Grant	Transport	8,000	1,332	0
5393	52	Festival Income Tourism	Other Property And Services	50,000	8,332	50,000
5393	55	Festival Income Tourism	Other Property And Services	100,000	16,666	37,000
				1,326,000	220,990	425,731

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

INVESTING ACTIVITIES

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

				Capital grants, subsidies and contributions revenue			Comment
				Adopted Budget	YTD	YTD Revenue	
				Revenue	Budget	Actual	
COA	IE	Provider	Program		\$	\$	
4691	48	Mrwa Road Project Grant (Rrg)	Transport	900,000	150,000	0	
2008	48	Ses Capital Grant	Law,Order and Public Safety	41,000	6,832	0	
2993	48	Contribution - Sewage Ponds Upgrade	Community Amenities	375,000	62,500	0	
3713	48	Recreation Grants	Recreation & Culture	50,000	8,332	0	
4621	50	R2R Grant	Transport	6,900,000	1,150,000	0	
4622	48	Grant - Heavy Vehicles Rest Area Initiative (Hvrai)	Transport	240,000	40,000	0	
4672	49	Road Agreement - Westgold Mt Clere Road	Transport	1,000,000	166,666	0	
4673	49	Road Agreement - Mega Resources Pty Ltd (Tumblegun	Transport	1,000,000	166,666	0	
4671	49	Floodway Contributions	Transport	0	0	0	
				10,506,000	1,750,996	0	

**SHIRE OF MEEKATHARRA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

13 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Account	Original Budget	Classification	Current Budget	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
						\$	\$	\$	\$
Budget adoption closing Surplus/(Deficit)				Surplus/(Deficit)	0			0	0
Variance currently				Opening surplus(deficit)				(220)	(220)
									(220)
									(220)
							0	(220)	(220)

11.3 Meekatharra Agency Leadership Group Membership

File Reference	GR.LR.009
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	4 September 2026

Summary

For many years, as one of the founding members of the Meekatharra Agency Leadership Group, the Shire of Meekatharra has been helping address complex social, health, and justice challenges in the district.

Shire officers recently undertook a review of the Group's Terms of References and compared this with the business being considered by the Group and have concluded the Group is no longer addressing matters it was originally, nor currently, intended to address.

Council is requested to withdraw the Shire of Meekatharra's involvement from the Meekatharra Agency Leadership Group.

Attachments

11.3.1 Meekatharra Agency Leadership Group Terms of Reference – May 2026

Background

The Meekatharra Agency Leadership Group (MALG / the Group) was formed as a local, collaborative multi-agency alliance to address complex social, health, and justice challenges in the district.

The founding members of the Group were –

- WA Police,
- Department of Health,
- Department of Child Protection,
- Department of Education,
- Department of Corrective Services (Adult),
- Department of Corrective Services (Youth),
- Department of Housing,
- Shire of Meekatharra, and

- Services Australia (previously known as Centrelink).

The purpose of the Group is currently –

“... to require respective representation by the Local Managers of each key agency, to discuss legitimate identified action areas on a strategic level and operational level and assign to them an appropriate level of action and accountability.”

The Group is to, -

- *Establish and maintain a structured and dynamic action-based forum; comprised of local managers of prescribed government organisations, Non-Governmental Organisations and Aboriginal Community Controlled Organisations, together with local government and the Commonwealth Department; Services Australia (previously known as Centrelink).*
- *Use an accountable reporting structure to discuss and resolve local action items relevant to the District Leadership Group (MWGDLG) and the Meekatharra Aboriginal Reference Group (MARG) where issues require escalation and / or further action / consultation.*
- *Promote a coordinated and collaborative response to addressing social issues.*
- *Identify and address systemic and emerging issues and gaps in the delivery of collaborative services in Meekatharra.*

The Shire has participated in the Group in good faith, recognising the value of effective collaboration across government, community, and service sectors.

Originally established to bring together the decision-makers and agency leaders of core public and non-government services operating in the district and, more broadly the Murchison region, the Group now receives regular attendance from the following additional groups, which are represented at varying officer levels –

- Communities of Focus
- Department of Communities (as Department of Child Protection)
- Department of Creative Industries, Tourism and Sport
- Department of Justice
- HOPE Community Services
- Malya Mayu
- Meekatharra Community Resource Centre
- Meekatharra District High School
- Meekatharra General Practitioner Clinic
- Meekatharra Hospital
- Meekatharra Youth Focus
- Mid West Development Commission

- Mission Australia
- National Indigenous Australians Agency
- Road Safety and Drug Education Branch
- Shooting Stars
- Social Reinvestment WA
- WA Country Health Service
- WA Primary Health Alliance
- Westgold Resources
- Yulella Aboriginal Corporation (agent for Services Australia)

By way of information, for the 2026 calendar year, the Group has recorded the following actions / resolutions –

January 2026

- Did not meet

February 2026

- Progress establishment of the Police Aboriginal Advisory Group (PAAG) as a community-led advisory group to replace the inactive MARG, with ongoing Aboriginal community consultation and support from WA Police Aboriginal Affairs.
- Continue progressing Community Food Security and Community Resilience initiatives through a coordinated multi-agency approach addressing emergency relief, affordable food, transport, budgeting and long-term resilience.
- Coordinate Aboriginal Mental Health First Aid and related mental health training opportunities across agencies.
- Department of Housing and Works to provide updates regarding burnt / damaged Pensioner Quarters, boarded-up properties and planned refurbishment works.
- Maintain the Meekatharra Provider Directory and update agency contact details as required.
- Review MALG Terms of Reference to strengthen strategic direction and focus on regional priorities.
- Request a comprehensive update on the Meekatharra Hospital Redevelopment project.
- Progress planning and delivery of the Build-a-Bike Community Day in partnership with local agencies.
- Remove Mental Health Crisis Response as a standing agenda item, with future updates to be managed operationally.

March 2026

- Communities of Focus to investigate opportunities to support food security and community resilience initiatives.

- MALG members to continue monitoring impacts associated with rising food and fuel costs.

April 2026

- No actions arising.

May 2026

- Community Food Security to remain a standing MALG agenda item.
- Remove the Youth Services and Engagement Subcommittee and manage youth-related matters through the full MALG membership.
- Investigate funding opportunities and prepare a proposal for restoration of the Consols Road basketball court.
- Establish a MALG communication platform to improve information sharing between member agencies.
- Road Safety and Drug Education Branch to prepare a proposal for a future Meekatharra visit.
- WAPHA to circulate updated information on funded health and wellbeing services and referral pathways.
- Include Westgold Resources Limited as a member of MALG and update the Terms of Reference.

June 2026

- Did not meet.

July 2026

- No actions arising.

August 2026

- Confirm available food-support options, including relevant conditions and contact details, and prepare consolidated community information for promotion.
- Progress discussions with relevant mining companies regarding potential food support, surplus food and / or storage opportunities.

September 2026

- Did not meet.

Historically, remote communities, like Meekatharra, faced a major hurdle in the fact government departments often work in silos, or decisions are made from major hubs like Perth or Geraldton with very little local context.

The Group was created to shift this dynamic by pursuing two key goals –

1. Advocacy for Local Resources

Because Meekatharra has faced, and continues to face, ongoing systemic challenges – including juvenile justice and high indigenous unemployment – the Group has previously served as a unified voice to lobby higher levels of government, including being referenced in Parliament.

For instance, the group has previously raised formal concerns with the Western Australian Attorney General regarding the lack of permanent, long-term justice department staff in the town.

2. Community-Led Solutions

The history of the Group has been tightly linked with local empowerment movements, such as MARG.

Instead of external agencies dictating terms, the Group has previously provided a platform where visiting and local services can consult directly with community elders and residents to implement actions and programs the community will embrace.

Comment

A successful leadership forum requires a shared purpose, an agreed meeting program, documented priorities, assigned actions, and regular reporting on progress against those actions.

Based on the Shire's recent experience, the Group has not maintained sufficient direction from the community to convert discussion into coordinated action and identifiable outcomes.

In 2026, the Group has moved twenty actions / resolutions.

Shire officers have tallied and grouped those actions / resolutions and have assessed them as follows –

- Nine relate to the operation and / or administration of the Group,
- Seven relate to community awareness / activity monitoring, and
- Four relate to the provision of updates to the Group.

Of the twenty actions / resolutions –

- None directly confront the issues in Meekatharra and then link those issues to upstream forums (Minister-level etc.),

- None have been generated through interaction with MARG (MARG has not met for some time) or driven by the community, per se, and
- None are strategic in nature, nor do they address systemic issues in Meekatharra.

Essentially, the Group is being used as a platform for agencies to update other agencies, instead of being used for action from community-led discussion.

The absence of an agreed work program, clear responsibility for true actions (per the Terms of Reference), and consistent follow-through has limited the value of continued Shire participation.

Council is requested to consider withdrawing the Shire of Meekatharra from the Group due to an ongoing absence of clear direction, agreed priorities, and measurable outcomes.

Withdrawal would allow the Shire to direct its limited management and officer resources towards partnerships and forums with defined purposes, accountable leadership, and demonstrable community benefit.

The proposal does not reduce the Shire's commitment to cooperation with government agencies, service providers and community organisations.

Direct engagement and participation in purposeful, issue-specific forums would continue.

Council could resolve to –

- Continue participating under the present arrangements;
- Remain involved while requesting governance and operational reforms within a specified review period; or
- Withdraw from the Group while continuing direct cooperation with agencies and remaining open to future participation in a properly structured forum.

Withdrawal is recommended.

This approach provides a clear position on the shortcomings of the present arrangements without closing the door to future collaboration.

Council could reconsider participation if a renewed forum establishes formal terms of reference, accountable group leadership, an agreed work program, an action-monitoring process and a reporting framework.

Consultation

Council members

Shire officers

Statutory Implications

Local Government Act 1995

Section 2.7 Role of council

The council is to, amongst other things, oversee the local government's affairs and oversee the allocation of its finances and resources.

Local Government Act 1995

Amongst other functions, local governments are to provide for the good government of persons within the district.

Policy Implications

Nil

Financial Implications

No material direct financial implications are anticipated.

Withdrawal may produce a minor saving in management and officer time.

Risk Implications

Withdrawal may be perceived by some agencies as a reduction in the Shire's commitment to collaboration.

This risk can be managed through clear written communication explaining the governance basis for Council's decision, confirming the Shire's willingness to engage directly and leaving open future participation in a reformed forum.

A further risk involves reduced access to shared information.

Continued bilateral engagement, participation in statutory or purpose-specific groups and attendance at relevant agency meetings will assist in maintaining appropriate information flows.

Remaining in a forum without clear leadership, priorities or accountability also presents governance, productivity and reputational risks.

The recommended approach provides a proportionate response to those risks.

Strategic Implications

Strategic Community Plan 2026

Leadership and Governance – Maintain transparent governance, ensuring compliance, accountability, and organisational integrity.

Voting Requirements

Simple Majority

Recommendation

That Council, pursuant to Section 2.7 of the *Local Government Act 1995*, -

1. Withdraws the Shire of Meekatharra from the Meekatharra Agency Leadership Group noting a lack of clear strategic direction, accountable group leadership, an agreed work program, and measurable outcomes;
2. Authorises the Chief Executive Officer to notify the member organisations in writing, with withdrawal effective immediately; and
3. Confirms continued direct engagement on local priorities and remains open to a future forum with formal terms of reference, accountable leadership, agreed priorities, and performance reporting.

Council Resolution

Resolution	26/078
Moved	A Moses
Seconded	M Anderson

That Council, pursuant to Section 2.7 of the *Local Government Act 1995*, -

- 1. Withdraws the Shire of Meekatharra from the Meekatharra Agency Leadership Group noting a lack of clear strategic direction, accountable group leadership, an agreed work program, and measurable outcomes;**
- 2. Authorises the Chief Executive Officer to notify the member organisations in writing, with withdrawal effective immediately; and**
- 3. Confirms continued direct engagement on local priorities and remains open to a future forum with formal terms of reference, accountable leadership, agreed priorities, and performance reporting.**

Vote Outcome	Carried 6/0
For	H Nichols, M Smith, B Day, M Anderson, J Holden, A Moses
Against	-
Variation Reason	-

Attachments

11.3.1 Meekatharra Agency Leadership Group Terms of Reference – May 2026

Terms of Reference

Meekatharra Agency Leadership Group

Adopted by the Group 6 February 2020

Reviewed and amended 3 June 2021, 7 October 2021, 2 June 2022, 2 February 2023, 6 March 2025, 7 August 2025, 4 September 2025, 22 May 2026

Overview/background

The need for a heads of agency group is born from a commitment from locally based managers to have a positive impact, from an interagency cross government perspective, on the issues confronting the Community in Meekatharra and, importantly, to link in with upstream forums and processes.

The purpose of the Meekatharra Agency Leadership Group is to require respective representation by the Local Managers of each key agency, to discuss legitimate identified action areas on a strategic level and operational level and assign to them an appropriate level of action and accountability.

Purpose Outline is to

- Establish and maintain a structured and dynamic action-based forum; comprised of local managers of prescribed government organisations, NGOs and ACCOs, together with local government and the Commonwealth Department; Services Australia (previously known as Centrelink).
- Use an accountable reporting structure to discuss and resolve local action items relevant to Meekatharra and establish a link to the District Leadership Group (MWGDLG) and the Meekatharra Aboriginal Reference Group where issues require escalation and/or further action/consultation.
- Promote a coordinated and collaborative response to addressing social issues.
- Identify and address systemic and emerging issues and gaps in the delivery of collaborative services in Meekatharra.

Membership

- The senior locally based Manager of each organisation listed above. Membership is to be formally resolved by the Group.
- Where a representative is unable to attend, a proxy should be nominated to ensure the organisation remains represented at the meeting.
- The membership register will be circulated and updated at each MALG meeting.
- Group to initially consist of the Meekatharra based agency leaders of Police, Health, Child Protection, Education, Corrective Services (adult), Corrective Services (youth), Housing, Local Government and Services Australia (9 members)
- 7 October 2021 added; Mission Australia and Meekatharra Aboriginal Reference Group
- 2 June 2022 added: Youth Focus
- 2 February 2023 added: Frontier Services; removed 7 August 2025
- 6 March 2025 added: Mid-West Development Commission
- 6 March 2025 added: HOPE
- 4 September 2025 added: Shooting Stars
- 22 May 2026 added: Westgold Resources Limited

Meetings

- To be held at 10am on the first Thursday of every month unless amended by consultation between the partner organisations.
- Venue – meetings to be hosted by the Meekatharra Shire (Lloyds Plaza Conference Room) until otherwise resolved by the group.
- Minutes and action plans to be developed in accordance with accepted meeting and governance arrangements.
- Quorum – due to the nature of the Group no quorum number will be necessary albeit that those members present will not have the capacity to commit resources or to action agencies not represented.

Reporting

On a quarterly basis the MALG will provide a de-personalised, concise report on the issues addressed, together with the actions and activities of the Group for minuting at the Midwest Gascoyne District Leadership Group.

Procedural Processes and Decisions

1. Meetings are to be agenda driven by group members – meetings will not be held if there is nothing on the agenda.
2. Members to request agenda items by notifying the scribe and providing him/her with a brief report on the matter including recommendations or potential solutions/courses of action. The agenda should be sent to members a week prior to each meeting.
3. Group aims to be action based, dynamic and accountable.
4. Standing items will be removed from the agenda if no updates or actions are recorded for two consecutive meetings.
5. The group may invite other agency representatives to attend meetings and/or provide information if required – when specific issues warrant this.
6. Visitors/guests/invitees to meetings of the group can only be approved by a resolution of the group (not by any individual member/s).
7. The MALG Terms of Reference will be reviewed annually by the members to ensure they remain current and fit for purpose.

Cr Moses left the Council Chambers at 11.35am.

11.4 Write-Off – Outstanding Legal Fees Relating to Rates Recovery

File Reference	FM.DB.001
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Nil
Report Date	4 September 2026

Summary

Property owners are required to pay rates and service charges associated with land holdings and mining-related tenements in the District, along with certain associated legal fees and debt-recovery charges.

An internal review by the current administration has identified a previous administrative oversight, inadequate follow-up, and prolonged failure to progress the recovery process, within reasonable timeframes, of debt relating to Assessment A211.

Council is requested to write off legal fees and associated debt-recovery charges recorded against Property Assessment A211.

Attachments

Nil

Background

Property Assessment A211 has an overdue balance owing to the Shire (~\$8,500) comprising of Shire rates, Emergency Services Levy, waste collection charges, interest, and costs associated with debt recovery (legal fees).

Due to unpaid rates and service charges by a previous owner, recovery action commenced several years ago, and legal fees and debt-recovery charges were subsequently applied to the assessment.

The property was semi-recently purchased, and the new owner was advised at the time, by Shire officers, a certain amount was owing for property rates, service charges, and other outstanding matters.

The new owner subsequently paid the advised amount of property rates and service charges.

A later internal review found further property rates and service charges remain owing on the property, along with significant associated legal fees and debt-recovery charges, which had not been correctly processed over an extended period during which the matter was seemingly not progressed.

Administrative oversight, insufficient continuation of employee ownership of the matter, and inadequate follow-up prevented a timely and orderly conclusion.

The lapse occurred within the Shire's administration and thus created uncertainty about the fairness of continuing to pursue the ancillary recovery costs.

Case law in Western Australia has established local governments, by allowing legal fees and debt-recovery charges to accumulate without appropriate notification, recording, and processing, cannot deem recovery of said debts as “reasonable or procedurally fair” and, therefore, they cannot be treated as recoverable.

The underlying rates, Emergency Services Levy and waste collection charges remain valid debts associated with the property.

No administrative lapse has removed the statutory basis for those amounts or the owner's obligation to pay them.

Comment

Writing off the legal fees and debt-recovery charges is considered a fair and transparent response to the Shire's own administrative shortcomings.

Requiring the owner to meet costs left unresolved during prolonged internal inaction would be difficult to justify and may expose the Shire to avoidable complaint, dispute, and reputational risk.

The proposed debt write-off recommendation is limited to the amounts associated with certain legal fees and debt-recovery charges (~\$7,500).

It does not waive or reduce the property rates, Emergency Services Levy, waste collection charges, or any interest properly accrued on those principal amounts (~\$1,000).

Regardless of Council's decision, the property owner will receive written notice, an adjusted account statement, and a clear payment deadline pertaining to amounts owing.

If immediate payment is not practicable, the owner may request a payment arrangement; however, failure to pay or enter an approved arrangement will result in renewed recovery action.

Any future recovery costs will remain payable if lawfully incurred and recoverable.

Council could choose to –

- Not write-off the outstanding debt, which may open the Shire up to legal implications given prior Western Australian case law, or
- Write off the outstanding debt.

It is recommended Council write off the outstanding debt.

The circumstances also warrant a documented review of internal debt-recovery controls.

Consultation

Shire officers

Current property owner

Statutory Implications

Local Government Act 1995

Section 6.12 Power to defer, grant discounts, waive or write off debts

A local government may write off any amount of money which is owed to the local government.

This does not apply to an amount of money owing in respect of rates and service charges.

Policy Implications

Nil

Financial Implications

The total amount for write-off is approximately \$7,500, which relates to the legal fees and associated debt-recovery charges only.

Rates and service charges (~\$1,000) remain payable.

Due to interest charges the amounts change daily, hence approximate values are provided.

Risk Implications

The financial risk is assessed as low to moderate as whilst the proposed write-off will reduce receivables, the risk will be controlled by limiting the adjustment to verified legal fees and debt-

recovery charges while continuing to recover the outstanding rates, Emergency Services Levy, waste collection charges and applicable interest.

The reputational risk is assessed as moderate as openly acknowledging the administrative failure and communicating the revised liability clearly and respectfully will demonstrate fair treatment of the property owner and responsible use of public funds.

The operational risk is assessed as moderate as recurrence should be reduced through regular management review of balances and overdue debts.

Strategic Implications

Strategic Community Plan 2026

Leadership and Governance – Maintain transparent governance, ensuring compliance, accountability, and organisational integrity.

Voting Requirements

Simple Majority

Recommendation

That Council, -

1. Notes the administrative oversight, inadequate follow-up, and prolonged failure to progress recovery action concerning Property Assessment A211,
2. Pursuant to section 6.12 of the *Local Government Act 1995*, writes off ~\$7,500 from Property Assessment A211, comprising of associated legal fees and debt-recovery charges,
3. Confirms the write-off applies only to associated legal fees and debt-recovery charges and not property rates, Emergency Services Levy and waste collection charges, which remain valid debts associated with the property,
4. Requires the owner to pay the adjusted outstanding balance of ~\$1,000 within 35 days after written notice, or enter an approved payment arrangement,
5. Authorises the Chief Executive Officer to notify the property owner in writing, issue an adjusted account statement and recommence recovery action if payment or an approved arrangement is not received within the stated period,
6. Confirms any future legal or recovery costs lawfully incurred after notice of this decision may be added to the account and recovered in accordance with legislation, and

7. Directs the Chief Executive Officer to review the administrative handling of the matter and implement improved debt-recovery controls.

Council Resolution

Resolution	26/079
Moved	M Anderson
Seconded	J Holden

That Council, -

1. **Notes the administrative oversight, inadequate follow-up, and prolonged failure to progress recovery action concerning Property Assessment A211,**
2. **Pursuant to section 6.12 of the *Local Government Act 1995*, writes off ~\$7,500 from Property Assessment A211, comprising of associated legal fees and debt-recovery charges,**
3. **Confirms the write-off applies only to associated legal fees and debt-recovery charges and not property rates, Emergency Services Levy and waste collection charges, which remain valid debts associated with the property,**
4. **Requires the owner to pay the adjusted outstanding balance of ~\$1,000 within 35 days after written notice, or enter an approved payment arrangement,**
5. **Authorises the Chief Executive Officer to notify the property owner in writing, issue an adjusted account statement and recommence recovery action if payment or an approved arrangement is not received within the stated period,**
6. **Confirms any future legal or recovery costs lawfully incurred after notice of this decision may be added to the account and recovered in accordance with legislation, and**
7. **Directs the Chief Executive Officer to review the administrative handling of the matter and implement improved debt-recovery controls.**

Vote Outcome	Carried 5/0
For	H Nichols, M Smith, B Day, M Anderson, J Holden,
Against	-
Variation Reason	-

Cr Moses returned to the Council Chambers at 11.37am.

12 New Business of an Urgent Nature

Nil

13 Confidential Matters

Recommendation

That Council, pursuant to section 5.23 of the *Local Government Act 1995*, closes the meeting to members of the public as it considers the following items to be of a confidential nature –

- 13.1 Tender Acceptance – Request for Tender 25-26-04 Master Planning and Design Services (Mixed-Use Development) (s.5.23(4)(c)),

Council Resolution

Resolution	26/080
Moved	M Smith
Seconded	A Moses

That Council, pursuant to section 5.23 of the *Local Government Act 1995*, closes the meeting to members of the public as it considers the following items to be of a confidential nature –

- 13.1 Tender Acceptance – Request for Tender 25-26-04 Master Planning and Design Services (Mixed-Use Development) (s.5.23(4)(c)),

Vote Outcome	Carried 6/0
For	H Nichols, M Smith, B Day, M Anderson, J Holden, A Moses
Against	-
Variation Reason	-

13.1 Tender Acceptance – Request for Tender 25-26-04 Master Planning and Design Services (Mixed-Use Development)

File Reference	CM.TE.026
Author	N Cain, Chief Executive Officer
Author's Interest	Nil
Authoriser	N Cain, Chief Executive Officer
Authoriser's Interest	Nil
Applicant / Respondent	Confidential
Report Date	4 September 2026

Summary

In June 2026 tender submissions were sought for the supply of master planning and design services for a potential mixed-use development in Main Street, Meekatharra.

Tender submissions, which closed on Tuesday 11 August 2026, have been evaluated.

Council is requested to accept the recommendation regarding progressing Request for Tender 25-26-04 Master Planning and Design Services (Mixed-Use) Development.

Council Resolution

Resolution	26/081
Moved	A Moses
Seconded	M Smith

That Council, regarding Request for Tender 25-26-04 Master Planning and Design Services (Mixed-Use Development), and -

1. Pursuant to Regulation 18 of the *Local Government (Functions and General) Regulations 1996*, accepts the tender submission received from GHD for \$798,726 (ex GST) as the most advantageous to Council, and
2. Pursuant to Regulation 20 of the *Local Government (Function and General) Regulations 1996* and Section 5.42 of the *Local Government Act 1995*, authorises the Chief Executive Officer to finalise the contract, subject to any minor variations, based on the particulars outlined in the Request for Tender.

Vote Outcome	Carried 6/0
For	H Nichols, M Smith, B Day, M Anderson, J Holden, A Moses
Against	-
Variation Reason	-

Council Resolution

Resolution	26/082
Moved	M Smith
Seconded	M Anderson

That Council re-open the meeting to members of the public.

Vote Outcome	Carried 6/0
For	H Nichols, M Smith, B Day, M Anderson, J Holden, A Moses
Against	-
Variation Reason	-

14 Next Meeting

The next Ordinary Council Meeting will be held at 11.30am Saturday 17 October 2026 at the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.

15 Closure of Meeting

The meeting closed at 11.39am.