Special Council Meeting Agenda

Venue	Council Chambers 75 Main Street, Meekatharra
Date	Thursday 18 December 2025
Time	5:00pm

Shire of Meekatharra
Special Council Meeting

Local Government Act 1995 Section 5.4

The Shire President has called for a Special Council Meeting to be held on Thursday 18 December 2025 commencing at 5:00pm in the Meekatharra Council Chamber.

The purpose of the meeting will be to consider -

- 2024-2025 Annual Report
- Electors' Annual General Meeting
- Chief Executive Officer Performance Review Panel and Process

N Cain
Chief Executive Officer
17 December 2025

Contents

1 Declaration of opening 7

2 Attendance 7

2.1 Present 7

2.2 Apologies 7

2.3 Approved Leave of Absence 7

3 Interest Declarations by Members 7

4 3Question time 8

4.1 Public Question Time 8

5 Reports 9

5.1 2024-2025 Annual Report 9

5.2 Electors' Annual General Meeting 88

5.3 Appointment – Chief Executive Officer Annual Performance Review Panel 91

6 Closure of Meeting 95

1 Declaration of opening

2 Attendance

2.1 Present

Council Members

Employees

Guests

Members of the Public

Members of the Media

2.2 Apologies

M Hall	Councillor
B Day	Councillor

2.3 Approved Leave of Absence

Nil

3 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*.

4 Question time

4.1 Public Question Time

5 Reports

5.1 2024-2025 Annual Report

File Reference	**EM.NO.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	**17 December 2025**

Summary

Each year a local government is required to produce, and then accept, the annual report for the financial year just gone.

The "Text Only" version of the Annual Report has been completed for acceptance by Council (noting a "For Publication" version of the Annual Report is still being prepared).

Council is requested to accept the 2024-2025 Annual Report.

Attachments

5.1.1 "Text Only" Version of the 2024-2025 Annual Report

Background

Each year a local government is required to produce an Annual Report.

The Annual Report is to contain –

- A report from the Shire President,
- A report from the Chief Executive Officer,
- An overview of the Plan for the Future of the District, including major initiatives proposed to commence or continue in the next financial year,
- The financial report for the financial year,
- Such information as may be prescribed in relation to the payments made to employees,
- The Auditor's report for the financial year,
- A matter on which a report must be made under Section 29 of the *Disability Services Act 1993*,
- Complaints made under Section 5.121 of the *Local Government Act 1995*, and
- Other information as may be prescribed.

The Annual Report Text and Annual Financial Statements for the year ended 30 June 2025 have been prepared in accordance with relevant requirements.

Additionally, the Office of the Auditor General has audited the Annual Financial Statements and presented an unqualified audit opinion.

Comment

The Independent Auditor's report was received on Thursday 18 December 2025 which legislatively requires the Annual Report to be accepted before 31 December 2025.

The Auditor has made the following comment –

> *In my opinion, the financial report:*
>
> - *Is based on proper accounts and records;*
> - *Presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of the period;*
> - *Is in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards*.

Council could choose to –

- Accept the 2024-2025 Annual Report, or
- Not accept the 2024-2025 Annual Report.

It is recommended Council accepts the 2024-2025 Annual Report.

Consultation

William Buck Auditors
Office of the Auditor General

Statutory Implications

Local Government Act 1995
Section 5.53 Annual reports
A local government is to prepare an annual report for each financial year, and it is to contain information as legislated.

Local Government Act 1995
Section 5.54 Acceptance of annual reports
A local government is to accept the annual report no later than 31 December after the financial year being reported, unless the Auditor's report has not been provided.

Local Government Act 1995
Section 5.55 Notice of annual reports
The annual report is to be made available immediately after acceptance and local public notice made advising it is available.

Local Government Act 1995
Section 5.55A Publication of annual reports
The annual report is to be published on the local government's official website within 14 days of acceptance.

Policy Implications

Nil

Financial Implications

The 2024-2025 Annual Report is being professionally produced at a cost of approximately $4,000 (ex-GST), which has been budgeted for.

Risk Implications

Council's risk exposure is low by accepting the Annual Report.

Strategic Implications

Strategic Community Plan 2020 – 2030
Governance – Manage resources effectively
Ensure governance and legislative requirements are met.

Voting Requirements

Absolute Majority

Recommendation

That Council, regarding the 2024-2025 Annual Report and pursuant to section 5.54 of the *Local Government Act 1995*, accepts the Annual Report, as attached.

5.1.1a – Annual Report - "Text Only" Version of the 2024-2025 Annual Report

Shire of Meekatharra
A Golden Prospect

Shire of Meekatharra

2024-2025 Annual Report

Text Only Version
DRAFT

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Contents

The Meekatharra District 2
- A Brief History 2
- Key Statistics 4

The Council 5
- Message from the Shire President 5
- Council members 8

The Shire 9
- Message from the Chief Executive Officer 9
- Organisational Structure 11

Community Planning 12
- 2024-2025 Achievements and Highlights 12
- 2025-2026 Planned Projects and Services 15

Statutory Reports 18
- Payments to / from Certain Persons 18
- Disability Access and Inclusion 19
- Register of Complaints Entries 21
- Council Meeting Attendance 22
- Committee Meeting Attendance 23
- Strategic Community Plan Modifications 24
- Corporate Business Plan Modifications 25
- Trading Undertakings 26
- Major Trading Undertakings 27
- Land Transactions 28
- Major Land Transactions 29
- Council Member Payments 30
- Renewal Capital Funding 32
- Freedom of Information 33
- Record Keeping 34
- National Competition Policy 35

Independent Auditor’s Report 37

Annual Financial Report 38

The Meekatharra District

A Brief History

The history of the Meekatharra district in Western Australia is deeply intertwined with the region's gold mining heritage, pastoralism, and Indigenous culture. The district lies in the arid, sparsely populated Midwest region of the state, 750 kilometres north of Perth via National Highway 95, and has seen dramatic shifts in its economy, society, and environment since European settlement in the 19th century.

Before European arrival, the Meekatharra district was inhabited by various Aboriginal groups, notably the Wajarri people. The Wajarri, along with other Indigenous groups in the region, had long occupied the area, managed the water resources and maintained a deep connection to the land. The district's name, "Meekatharra," is believed to come from the Wajarri language, meaning "place of little water," an appropriate description of the dry, semi-desert landscape.

European exploration of the Meekatharra district began in the early 19th century, with surveyors and explorers like Captain Francis Thomas Gregory, who in the 1850s mapped parts of the region. However, European settlement did not immediately follow, as the harsh environment and lack of reliable water sources made the area less attractive to settlers compared to the more fertile southwest. The first significant European presence in the district came with the establishment of pastoral stations in the 1860s, as sheep and cattle were introduced into the region. These stations marked the beginning of the district's use for agriculture, which continued for several decades.

The true transformation of the Meekatharra district began in the 1890s with the discovery of gold. In 1891, prospector Thomas Brady struck gold at nearby Peak Hill, sparking a gold rush which led to a population boom in the region. By the mid-1890s, Meekatharra had emerged as a central location for miners heading to the goldfields. The district's population swelled as prospectors, miners, and entrepreneurs flooded into the area in search of riches.

In 1896, the town of Meekatharra was officially gazetted, and it quickly became the administrative and commercial heart of the district. The development of the Goldfields Railway, which reached Meekatharra in 1900, further facilitated the growth of the town and its surrounding areas. This railway connected Meekatharra to other gold-producing regions in Western Australia, notably Kalgoorlie and Leonora, making it a critical hub for transporting both people and gold ore.

Throughout the early 20th century, the Meekatharra district's economy was driven by gold mining. Several mines were established, and the district became a significant producer of gold. As mining activities expanded, the region also saw the development of associated industries, such as rail, transport, and local services. However, the district's prosperity was often cyclical, as fluctuations in gold prices and the exhaustion of mines led to economic downturns.

The Great Depression of the 1930s and the decline of gold mining in the post-war period caused economic hardship for the district. Nonetheless, Meekatharra remained an important service centre for the surrounding pastoral properties, which began to dominate the district's economy in the latter half of the 20th century. The expansion of cattle grazing and other pastoral activities helped to stabilise the region, though gold mining remained a key contributor to the local economy.

In recent decades, the Meekatharra district has faced new challenges and opportunities. While gold mining has seen a resurgence in the 21st century, the district has diversified into tourism, pastoralism, and exploration of other mineral resources. Meekatharra itself has become a gateway to the surrounding region, serving as a base for travellers, miners, and station owners. The town’s historic significance is celebrated through state museums, heritage buildings, in song, and local events which honour the district's rich cultural and economic history.

Today, the Meekatharra district remains a resilient and evolving part of Western Australia, with a complex legacy shaped by its Indigenous heritage, gold rush past, and ongoing economic and social transformations.

Key Statistics

Distance from Perth	755 km
Land Area	10,018,855 ha
Mean Maximum Temperature (January)	38.1
Mean Minimum Temperature (July)	6.9
Mean Rain Days (Annual)	61
Population	1,294
Population – Indigenous	625
Population – Males	800
Population – Females	494
Median Age – Males	36.4 years
Median Age – Females	32.2 years
Number of Electors	400
Airport Landings	2,012
Engaged in Employment, Education, or Training – Fully Engaged	24.2%
Engaged in Employment, Education or Training – Partly Engaged	10.6%
Engaged in Employment, Education or Training – Not Engaged	65.6%
Housing – Owner with or without a Mortgage	24.9%
Housing – Renter	63.2%
Housing – Homeless or Work-Supplied Accommodation	11.9%
Business Registered in Meekatharra – Total	57
Businesses Registered in Meekatharra – Non-Employing	31
Business Registered in Meekatharra – 1 to 4 Employees	18
Business Registered in Meekatharra – 5 to 19 Employees	5
Business Registered in Meekatharra – 20 or More Employees	3
Rateable Properties – Total	1,628
Rateable Properties – General Rate	391
Rateable Properties – Mining	1,193
Rateable Properties – Rural / Pastoral	44

The Council

Message from the Shire President

It is my privilege to present the 2024-2025 Annual Report for the Shire of Meekatharra, providing an overview of the past year's achievements, challenges, and continued progress toward our shared vision for the community.

Over the past year, Council has continued to build on a foundation of financial responsibility, effective governance, and strong community partnerships.

Despite ongoing economic pressures and cost increases impacting regional local governments across Western Australia, the Shire has remained focused on delivering quality services, responsible infrastructure investment, and prudent financial management.

Governance, Leadership and Community

Council has continued to operate as a cohesive and committed team, united by our focus on outcomes to benefit the Meekatharra community.

We have worked closely with our Chief Executive Officer to ensure our decision-making remains transparent, compliant, and guided by the best interests of residents, ratepayers, and stakeholders.

During the 2024-2025 financial year, Council welcomed the appointment of Mr Nathan Cain as Chief Executive Officer, following the resignation of Dr Kelvin Matthews due to ill health.

On behalf of Council, I again express my gratitude to Kelvin for his outstanding leadership and service to the Shire and warmly acknowledge Nathan's professionalism and capability in continuing the organisation's modernisation and reform agenda.

Council also extends appreciation to the Shire's staff, who have worked tirelessly to maintain essential services, manage key projects, and deliver events and programs which contribute to community wellbeing, tourism, and economic growth.

Major Projects and Achievements

The 2024-2025 financial year has been one of renewal, reform, and strong community connection.

Council's focus remained on enhancing service delivery, maintaining essential infrastructure, and investing in programs which build pride and participation across Meekatharra.

Key achievements and initiatives during the year included –

<u>Youth and Wellbeing Programs</u>

Youth engagement continued to be a major success, with programs such as Kids Zone, School for Pool, and Fruit for Swim recording strong participation.

These initiatives, supported by Westgold Resources, Royal Life Saving WA, and Meekatharra District High School, linked recreation with education and health outcomes.

The Shire also strengthened partnerships with Youth Focus, Mission Australia, Yulella Aboriginal Corporation, and other organisations to coordinate outreach and wellbeing support.

Roads and Civil Works

Maintenance and upgrades continued across the Shire's extensive road network, including pothole and pavement repairs, gravel re-sheeting, and heavy vehicle management in collaboration with major mining operators.

Updated Road User Access Agreements ensured that haulage companies contributed to maintaining local road standards and safety.

Floodway infrastructure was significantly upgraded in the north-western part of the Shire.

Governance and Financial Management

The Shire delivered sound financial stewardship throughout 2024-2025, finalising Annual Financial Statements and maintaining compliance with the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

Council continued its focus on transparency, accountability, and timely budget reporting, while supporting staff training, workforce planning, and succession management.

Community Facilities and Beautification

Works were undertaken to improve presentation and safety across public spaces, including cemetery site works, street tree planting, verge maintenance, and recreational area enhancements.

Together, these initiatives reflect Council's commitment to sustaining essential infrastructure, supporting youth and families, and ensuring Meekatharra remains a vibrant and resilient community.

Advocacy and Strategic Priorities

Council continues to advocate strongly for Meekatharra's long-term infrastructure and service needs.

While we acknowledge some progress on the Meekatharra District Hospital redevelopment, the project remains well behind community expectations.

We reiterate our call for the State Government to expedite delivery of this critical facility. Similarly, the Goldfields Highway, between Meekatharra and Wiluna, remains a priority advocacy issue.

Despite incremental sealing works, the full completion of this road remains essential to ensure safety for residents, freight operators, and mining traffic.

Looking Ahead

The year ahead will see a renewed focus on strategic and financial planning, including updates to the *Strategic Community Plan* and *Corporate Business Plan* to ensure alignment with community priorities.

Council will also continue to strengthen local governance frameworks, workforce capability, and community partnerships.

Council recognises Meekatharra's future prosperity depends on sustainable development, strong relationships with local industry, and continued investment in essential community services.

We remain steadfast in our commitment to ensuring Meekatharra remains a golden prospect.

Acknowledgements

I wish to thank my fellow Councillors for their dedication and commitment to serving our community, and for the respect and teamwork demonstrated in all our deliberations.

I also extend sincere thanks to our Chief Executive Officer and the broader Shire workforce for their ongoing efforts to deliver for our community.

Finally, I thank the residents and stakeholders of Meekatharra for their engagement, support, and resilience.

Signature

Cr Harvey Nichols
Shire President

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The Shire

Message from the Chief Executive Officer

It is with satisfaction I look back at the 2024-2025 financial year and the realisation of how resilient the Council and Shire can be when faced with an uncertain leadership future and change.

The loss of the Shire's Chief Executive Officer, Dr Kelvin Matthews, to a short-term illness, generated a level of disruption and uncertainty not ordinarily experienced by a local government and all worked together to come out the other side.

Governance and Organisational Development

Following the period of leadership transition and disruption, the Shire has strengthened its governance and management frameworks, ensuring compliance, transparency, and accountability remain at the forefront of all operations.

A continued review of internal policies, delegations, and risk management processes has supported good governance and effective decision-making across all service areas.

During the year, the organisation also undertook improvements to workforce planning, including clearer role definitions, training opportunities, and recruitment initiatives to attract and retain skilled staff in a competitive regional labour market.

The efforts of our employees across all departments administration, works, community services, ranger, and airport operations have been exemplary, and their dedication to serving the Meekatharra community is recognised and appreciated.

Financial Management

Despite ongoing cost pressures affecting regional local governments, the Shire has maintained a strong financial position.

Careful management of expenditure, responsible budgeting, and prudent use of reserves ensured the continued delivery of essential services and infrastructure renewal.

The 2024-2025 financial statements demonstrate sound fiscal governance, with continued compliance under the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

The Shire remains debt-free and continues to invest in asset replacement and long-term sustainability.

Infrastructure and Service Delivery

Significant progress was made across a range of operational and capital projects.
The Shire delivered improvements to town amenities, waste management operations, and the airport precinct.

Highlights included –

- Continuation of road maintenance and resealing programs, in partnership with mining companies through Road User Agreements, ensuring high-traffic roads are maintained to safe standards.
- Completion of reticulation and beautification works around key community facilities, contributing to improved town presentation.
- Upgrades to airport infrastructure, signage, and airside safety, ensuring compliance with Civil Aviation requirements and maintaining Meekatharra's critical role as a regional aviation hub.

Community Development and Engagement

The Shire continued to invest in social and recreational programs to strengthen the fabric of our community.

Initiatives included the Seniors Day, and youth engagement programs such as Kids Zone, Pool for School, and Fruit for Swim, delivered in partnership with Westgold Resources, Royal Life Saving WA, and Meekatharra District High School.

These initiatives reinforce Council's commitment to providing accessible programs for residents of all ages and backgrounds, ensuring Meekatharra remains a connected, inclusive, and resilient community.

Looking Ahead

The year ahead will focus on the implementation of new strategic and corporate business plans, enhanced community engagement, and delivery of infrastructure renewal priorities identified in Council's long-term financial plan.

The Shire will also continue to advocate strongly for the Meekatharra District Hospital redevelopment and completion of the Goldfields Highway sealing program, both of which are vital to the long-term safety and wellbeing of the community.

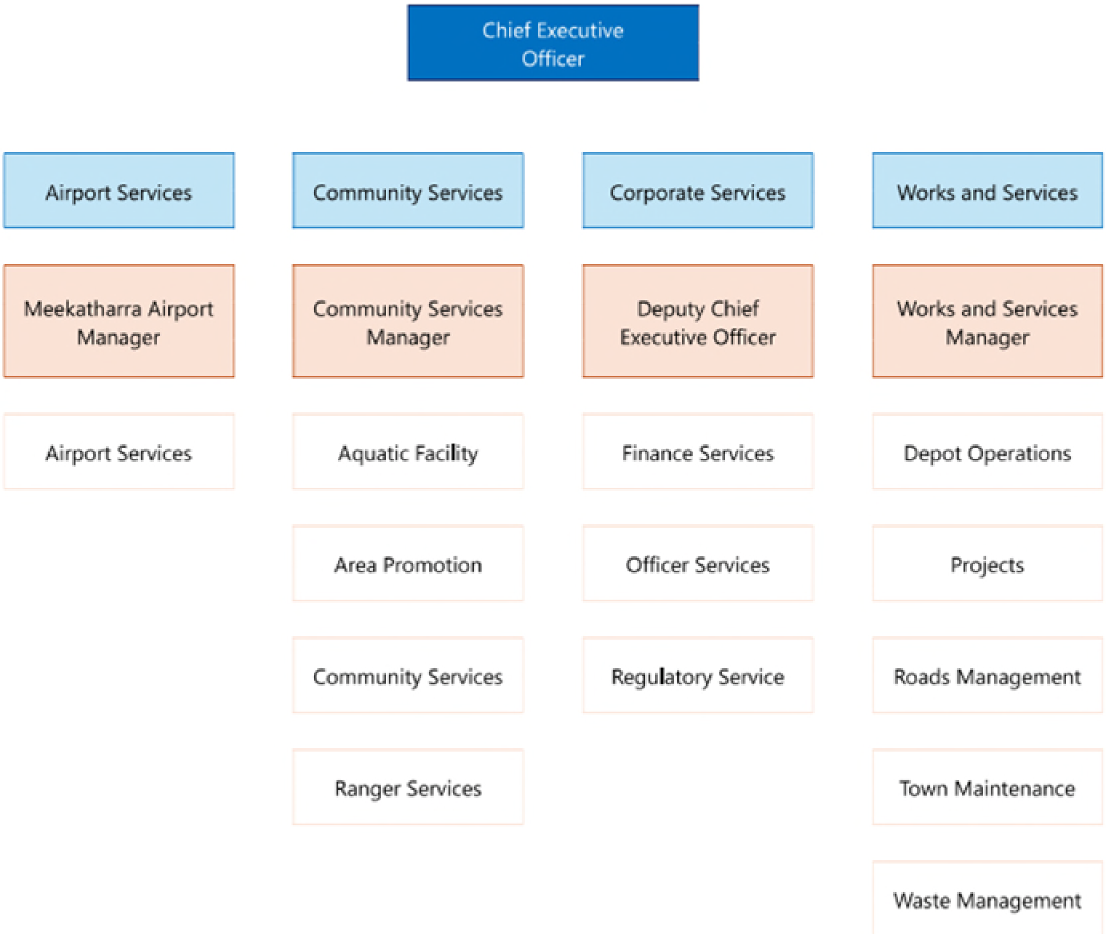
I extend my sincere thanks to the Shire President, Councillors, and all staff for their ongoing dedication, professionalism, and teamwork.

Together, we are building a foundation for continued growth, good governance, and community prosperity.

Signature

Nathan Cain
Chief Executive Officer

Organisational Structure



Community Planning

2024-2025 Achievements and Highlights

Social – Building a connected, healthy, and inclusive community

The Shire continued to strengthen community engagement and participation through youth programs, major events, and inclusive initiatives supporting wellbeing and social cohesion.

Youth and Community Programs
The Youth Centre delivered a wide range of programs and activities throughout the year, including after-school sessions, movie nights, arts and crafts, cooking workshops, basketball and football training (in partnership with the Stephen Michael Foundation), and health-focused programs such as Fruit for Swim and Pool for School.

The Kids Zone program operated weekly during school terms, providing structured, age-appropriate recreational activities for children aged 5–12 years.

Collaboration with Youth Focus, Mission Australia, Royal Life Saving WA, and Meekatharra District High School supported enhanced youth wellbeing and engagement outcomes.

Major Community Events
The Shire delivered the Outback Festival, Seniors Day, Blue Light Discos, and other family-friendly events that strengthened community pride and participation.

Partnerships with Westgold Resources, Capricorn Metals, Community Resources Centre, and local school helped fund and promote these events.

Community Wellbeing and Partnerships
Ongoing cooperation with Murdoch University and Canine Control enabled the continuation of the Veterinary Sterilisation Program, improving animal management and community health outcomes.

Natural Environment – Protecting and maintaining Meekatharra’s natural landscape

The Shire maintained a focus on environmental management and waste services that enhance the remote character and sustainability of the community.

The Waste Facility Management Plan progressed through review stages, identifying operational improvements and long-term rehabilitation planning for the Meekatharra Waste Site.

Town beautification projects, including tree planting, landscaping, and verge maintenance, improved visual amenity and supported habitat resilience.

Built Environment – Delivering infrastructure that meets community needs

Investment in infrastructure renewal, public amenity, and compliance remained a major focus in 2024-2025.

Ongoing road maintenance and re-sheeting programs were delivered under the Regional Road Group and Road User Access Agreements with local mining operators, ensuring safety and longevity of high-use roads.

Town maintenance works continued across playgrounds, public open spaces, and streetscapes, improving liveability and presentation.

The Cemeteries Management Plan progressed with restoration of historic sites, including works at Nannine and planning for Peak Hill.

The Airport received ongoing upgrades to meet Civil Aviation compliance requirements, including improved signage and security infrastructure.

Planning and consultation advanced for the Lions Park Redevelopment, ensuring the design reflects community feedback and accessibility needs.

Floodway reconstruction occurred at Gorge Creek, Little Pingandy Creek, Big Pingandy Creek, and Mucalana Creek

Economic – Supporting local business, tourism, and employment

Council continued to support economic diversification and local participation in service delivery.

Regional marketing was expanded through publications such as *Caravanning Australia*, event promotions, and visitor surveys to enhance tourism visibility.

Council maintained active participation in the Murchison Geo Region, contributing to cooperative tourism and heritage initiatives across the Mid-West.

The Lloyd’s Plaza precinct continued to operate as a community and business hub, hosting the *Community Resource Centre*, conference facilities, and local enterprises.

Governance – Ensuring transparency, accountability, and effective leadership

The Shire maintained high standards of governance and financial management in alignment with statutory obligations.

Leadership transition occurred with the appointment of Nathan Cain as Chief Executive Officer, succeeding Dr Kelvin Matthews, who resigned due to ill health.

Council continued its strong financial governance, completing Annual Financial Statements and maintaining compliance in accordance with legislative requirements.

Policy and delegation reviews were undertaken to strengthen internal controls, align with best practice, and ensure operational efficiency.
The Shire continued to build workforce capability and retention, implementing workforce development actions to support staff training and succession planning.

The Shire maintained active participation in regional forums, including the Meekatharra Agency Leadership Group and Local Emergency Management Committee, fostering collaboration across government and community sectors.

2025-2026 Planned Projects and Services

In alignment with the Strategic Community Plan, Council continues to progress projects and initiatives across the 5 Key Result Areas of Social, Natural Environment, Built Environment, Economic, and Governance, to ensure Meekatharra remains a vibrant, resilient, and well-serviced regional community.

The 2025-2026 year will focus on consolidating recent achievements, strengthening service delivery, and planning for future infrastructure growth.

Social – A connected, healthy, and engaged community

Youth Centre and Kids Zone Programs

The Shire will continue to operate both facilities, offering regular after-school and holiday programs such as movie nights, sport and recreation sessions, cooking and art workshops, and wellbeing activities.

Partnerships will be expanded with Youth Focus, Mission Australia, Royal Life Saving WA, and Meekatharra District High School to improve youth engagement and attendance.

Community Events and Festivals

Building on the success of the Outback Festival, the Shire will implement a new *Spirit of Meekatharra Festival* which will deliver a full community events calendar including the Festival, *Seniors Day*, *Blue Light Discos*, and family-friendly programs supported by local industry partners.

Animal Management and Community Health

In partnership with Murdoch University and Canine Control, the annual veterinary sterilisation and microchipping program will continue to support responsible pet ownership and reduce stray animal numbers.

Aquatic and Recreation Programs

The Shire will commence free pool entry for users and deliver ongoing School for Pool and Fruit for Swim initiatives to promote health and wellbeing.

Natural Environment – Protecting and enhancing the region's landscape

Waste Facility Management and Rehabilitation Plan

The Shire will complete its assessment of the Meekatharra Waste Facility to identify remaining life, rehabilitation requirements, and future service models including verge-side collection.

Town Beautification and Landscaping

Environmental improvements through tree planting, reticulation upgrades, and verge maintenance will continue to enhance the town's appearance and liveability.

Built Environment – Delivering Infrastructure Which Meets Community Needs

The Shire of Meekatharra will continue to prioritise infrastructure renewal and maintenance which supports safe transport, efficient operations, and enhanced community amenity.

The 2025-2026 year will transition several projects from design and planning stages into active delivery.

Road and Civil Infrastructure
The Shire's 2025-2026 works program will deliver major re-sheeting and road upgrades through the Regional Road Group and other road funding.

Priority works will include further improvements to Ashburton Downs-Meekatharra Road, Wiluna North Road, and finalisation of realignment of Mingah Springs Road.

Updated Road User Access Agreements will be negotiated with mining operators to ensure equitable cost-sharing and continued protection of the Shire's heavy-vehicle routes.

Floodway and Grid Renewal Program
Floodway reconstruction will be extended to additional high-priority crossings identified in the north-west of the Shire.

Several cattle grids across key freight routes will also be replaced or refurbished, including improved drainage and safety signage.

Town Streets and Streetscape Renewal – Masterplan
Development of a Meekatharra Masterplan for the redesign of town streets and streetscapes will be commenced.

This project includes the potential for resurfacing, kerbing, improved pedestrian linkages, and accessible pathways in key precincts to enhance town amenity and safety.

Streetscape works will integrate native landscaping, new seating, and shade elements consistent with the objectives for town revitalisation.

Lions Park Redevelopment – Construction Phase
The Lions Park Redevelopment will move into construction in 2025-2026, delivering landscaped lawn areas, shaded seating and picnic nodes, new playground equipment, accessible pathways, and water-efficient reticulation.

The project, informed by extensive community consultation, will create a modern central recreation hub for residents and visitors.

Peace Gorge – Masterplan
Development of a Peace Gorge Masterplan will be commenced.

This project will look at visitor amenities, parking bays, walk trails and improved visitor experiences.

These upgrades will strengthen Meekatharra's cultural and tourism offerings while protecting natural heritage values.

Cemeteries Management Plan – Ongoing Implementation
The Shire will continue implementing the Cemeteries Management Plan, with digital mapping now complete and physical restoration works underway at Peak Hill Cemetery and other historic sites.

Conservation of heritage headstones, improved access, and interpretive signage will remain key priorities for 2025-2026.

Airport Infrastructure and Compliance
Meekatharra Airport will undergo further safety and operational improvements, including apron resurfacing, lighting upgrades, and airside fencing enhancements to maintain full compliance with appropriate standards.

The Shire will continue close collaboration with the Royal Flying Doctor Service and aviation operators to ensure reliable service delivery.

Plant and Equipment Renewal Program
The 2025-2026 capital works budget includes continued investment in the replacement of essential operational assets, such as a new waste truck and light vehicles.

These acquisitions support efficiency, safety, and continuity of critical Shire services across roads, waste, and town maintenance operations.

Economic – A diverse, resilient, and prosperous local economy

Tourism and Regional Promotion
The Shire will continue its regional promotion program through the Area Promotion Officer, strengthening partnerships with the Murchison Geo Region, visitor networks, and industry stakeholders to grow tourism and investment.

Governance – Strong leadership and effective use of resources

Financial and Strategic Management
Council will maintain sound financial governance through long-term planning, transparent budgeting, and compliance with legislation.

Policy, Delegation and Local Law Reviews
The annual review cycle for Policies, Delegations, and Local Laws will continue in 2025-2026 to ensure best practice and legislative alignment.

Enterprise Systems Renewal
Planning and procurement will commence for a new Enterprise Software Solution and Records Management System to improve efficiency and reporting.

Regional Leadership and Advocacy
The Shire will continue to actively participate in the Meekatharra Agency Leadership Group and Local Emergency Management Committee, while advocating for key State projects including the replacement of the Meekatharra District Hospital and completion of the Goldfields Highway sealing program.

Statutory Reports

Payments to / from Certain Persons

Section 5.53(2)(g) of the *Local Government Act 1995* and Regulation 19B of *the Local Government (Administration) Regulations 1996* requires information to be published in the annual report regarding payments to / from certain persons

Payments to Employees

The number of employees with an annual salary of $130,000 or more on 30 June 2024 was 3.

The breakdown of those employees is as below –

Reporting Band ($10,000 increments)	**#**
$140,000 – $149,999	1
$170,000 – $179,999	1
$180,000 – $189,999	1
Total	3

Payments to Standards Panel Members

One matter was referred to the Local Government Standards Panel during the financial year; however, no payments were made to Panel members.

Payments from Council Members Found to Have Committed a Minor Breach

One Council member was found to have committed a minor breach under the *Local Government Act 1995* during the 2024-2025 financial year.

No payments were received from the Council member in relation to the breach findings.

Payments to the Chief Executive Officer (Total Remuneration)

Remuneration includes salary, allowances, fees, emoluments, and benefits (whether in money or not).

The total remuneration provided to the Chief Executive Officer during the financial year was $372,800, which, for the purposes of disclosure, is a combination of recognised reward package items and non-recognised reward package items, as per the definitions supplied by the Salaries and Allowances Tribunal.

Disability Access and Inclusion

Under the *Disability Services Act 1993*, the Shire of Meekatharra is required to develop, implement, and report on a Disability Access and Inclusion Plan.

The Plan aims to ensure that all people regardless of ability have equitable access to the Shire's facilities, services, events, and information.

The Shire's current Plan was adopted in December 2021 and is available on the Shire's website.

A comprehensive progress review was undertaken in June 2025, ensuring continued alignment with the State Disability Strategy 2020-2030 and the Shire's Strategic Community Plan.

The review confirmed that significant progress has been made in improving accessibility, inclusion, and community participation.

Key Achievements 2024-2025

<u>Accessible Infrastructure and Streetscapes</u>
Since March 2025, the introduction of a new street sweeper has enhanced safety and accessibility across town streets and footpaths, helping prevent trip hazards and improving the amenity and cleanliness of the local environment.

<u>Inclusive Events and Programs</u>
Thirteen (13) community events and programs were delivered throughout the year, each designed to be free, accessible, and inclusive.

All venues were selected and reviewed for accessibility, with shaded rest areas, accessible toilets, and clear pathways.

Delivery partners included Youth Focus, Communities of Focus, and local volunteer groups.

<u>Accessible Communication and Information</u>
The Shire enhanced accessibility of the *Meekatharra Dust* community newsletter by improving layout readability and font sizing.

A large-format Community Calendar was displayed across key public venues, and major publications were produced in accessible PDF and Word formats.

The Shire's website continued to host key information and documents in multiple formats, ensuring compliance with accessibility standards.

Progress on the Seven DAIP Outcomes

<u>Services and Events</u>
All events and services were delivered with accessibility as a core consideration. Contractors were briefed on inclusive practices under the *Disability Services Act 1993*.

Buildings and Facilities
Accessibility features were incorporated into ongoing town and park upgrades, including ramps, handrails, and compliant pathways.

Information
Publications and forms were provided in accessible formats and made available online and at the Shire Administration Office.

Quality of Service
Officers maintained awareness of inclusive service practices, with formal training scheduled for 2025-2026.

Complaints
Procedures ensured that people with disability could easily make complaints, with assistance provided upon request.

Consultation
Community engagement processes remained open to all, using multiple channels including print, digital, and in-person feedback options.

Employment
The Shire maintained fair recruitment practices and is exploring partnerships with disability employment providers to broaden future opportunities.

Looking Ahead 2025-2026

The Shire will finalise its new Disability Access and Inclusion Plan, reflecting feedback gathered during community engagement and lessons from the 2021-2025 Plan.

Focus areas for the next period will include –

- Enhanced accessibility in Shire buildings and public parks
- Improved communication standards for digital and printed information
- Expanded staff and Council training on disability awareness and inclusive practices

Register of Complaints Entries

Section 5.121 of the *Local Government Act 1995* requires the Shire of Meekatharra to maintain a register of complaints which records all complaints which have resulted in a finding of a minor breach occurring.

For the 2024-2025 financial year, one entry was made into the register, and this was dealt with by public censure and a public apology made by the Council member.

Council Meeting Attendance

Ordinary Council Meetings

Councillor	#	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25
Nichols	12/12	X	X	X	X	X	X	X	X	X	X	X	X
Smith	11/12	X	X	X	X	X	X	X	X	X	X	X	A
Holden	9/12	L	X	X	X	L	X	X	X	X	X	A	X
Day	10/12	A	X	X	X	X	A	X	X	X	X	X	X
Hall	10/12	X	X	L	L	X	X	X	X	X	X	X	X
Ward	12/12	X	X	X	X	X	X	X	X	X	X	X	X
Hodder	11/12	X	X	X	X	X	X	X	A	X	X	X	X

Special Council Meetings

Councillor	#	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25
Nichols	2/2	X				X							
Smith	2/2	X				X							
Holden	2/2	X				X							
Day	0/2	A				A							
Hall	2/2	X				X							
Ward	1/2	X				A							
Hodder	2/2	X				X							

Key

X In attendance
A Apology given
L Approved leave of absence
– Not on Council

Committee Meeting Attendance

Health, Building and Town Planning Committee

Councillor	#	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25
Nichols	6/6	X	X	X	X	X	X						
Smith	6/6	X	X	X	X	X	X						
Holden	4/6	L	X	X	X	L	X						
Day	4/6	A	X	X	X	X	A						
Hall	4/6	X	X	L	L	X	X						
Ward	6/6	X	X	X	X	X	X						
Hodder	6/6	X	X	X	X	X	X						

Audit Committee

Councillor	#	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25
Nichols	1/1							X					
Smith	1/1							X					
Holden	1/1							X					
Day	1/1							X					
Hall	1/1							X					
Ward	1/1							X					
Hodder	1/1							X					

Key

X In attendance
A Apology given
L Approved leave of absence
– Not on Council

Strategic Community Plan Modifications

The Strategic Community Plan continues to serve as the Shire's principal planning and visioning document under the *Local Government (Administration) Regulations 1996*.

It sets out the community's long-term aspirations and priorities across 5 key result areas Social, Natural Environment, Built Environment, Economic, and Governance — and guides all other informing and resourcing strategies, including the Corporate Business Plan, Workforce Plan, Asset Management Plan, and Long-Term Financial Plan.

No significant structural changes or new strategic goals were adopted in 2024-2025, with a major review scheduled for 2025-2026, consistent with review timelines.

Corporate Business Plan Modifications

The Corporate Business Plan is the Shire's key operational planning document, translating the Strategic Community Plan into actionable programs, projects, and services within the resources available.

It sets out the medium-term priorities over a 5-year period and outlines how Council will deliver its strategic objectives through annual budgets, staffing, and asset management.

Review of the document confirmed –

- The Corporate Business Plan remained aligned to the adopted Strategic Community Plan,
- Operational priorities continued to be delivered within approved financial parameters, and
- No modifications were required to the content or delivery schedule, other than internal updates to project status tracking within the 2024-2025 operational plan.

Trading Undertakings

A trading undertaking is defined as an activity carried on by a local government with the intent of producing a profit, excluding activities that are exempt or below the prescribed financial threshold.

During the 2024-2025 financial year, no trading undertakings were initiated or conducted by the Shire of Meekatharra.

Major Trading Undertakings

A major trading undertaking is defined as an activity carried out by a local government where the expected annual income or capital expenditure exceeds the statutory threshold, or as otherwise prescribed.

During the 2024-2025 financial year, the Shire of Meekatharra did not initiate or participate in any major trading undertakings.

Land Transactions

A land transaction is defined as an agreement, or a series of related agreements, under which a local government acquires or disposes of any interest in land, or undertakes a development likely to become a major land transaction.

During the 2024-2025 financial year, no land transactions were undertaken by the Shire of Meekatharra.

Major Land Transactions

A major land transaction is defined as a land transaction, other than an exempt land transaction, which exceeds a prescribed financial threshold.

During the 2024-2025 financial year, the Shire of Meekatharra did not undertake any major land transactions.

Council Member Payments

Councillor - H Nichols	$
President Allowance	27,500
Meeting Attendance Fee	9,240
Travel and Accommodation Expense	263
Information and Communication Technology Allowance	2,000
Total	**39,003**

Councillor - M Smith	$
Deputy President Allowance	6,875
Meeting Attendance Fee	6,830
Travel and Accommodation Expense	-
Information and Communication Technology Allowance	2,000
Total	**13,705**

Councillor - J Holden	$
Meeting Attendance Fee	6,245
Travel and Accommodation Expense	45
Information and Communication Technology Allowance	2,000
Total	**8,290**

Councillor - B Day	$
Meeting Attendance Fee	5,660
Travel and Accommodation Expense	9,261
Information and Communication Technology Allowance	2,000
Total	**16,921**

Councillor - M Hall	$
Meeting Attendance Fee	6,620
Travel and Accommodation Expense	5,409
Information and Communication Technology Allowance	2,000
Total	**14,029**

Councillor - W Ward	$
Meeting Attendance Fee	7,270
Information and Communication Technology Allowance	2,000
Total	**9,270**

Councillor - D Hodder	$
Meeting Attendance Fee	7,270
Information and Communication Technology Allowance	2,000
Total	**9,270**

Total Payments	$
President Allowance	27,500
Deputy President Allowance	6,875
Meeting Attendance Fee	49,135
Travel and Accommodation Expense	14,978
ICT Allowance	14,000
Total	**112,488**

Renewal Capital Funding

Each financial year, the Shire of Meekatharra receives capital funding from a range of Commonwealth and State agencies to undertake new, upgrade, and renewal works.

Renewal works involve the replacement, refurbishment, or reconstruction of existing assets to extend their useful life and maintain service levels across infrastructure, plant, buildings, and community facilities.

The following table outlines the breakdown of total capital funding for the past 3 financial years –

Capital Funding	2022–2023	2023–2024	2024–2025
Funding Attributed to New and Upgrade of Assets	$3,020,785	$702,587	$2,415,890
Funding Attributed to Renewal of Assets	$2,048,723	$1,463,490	$1,982,400
Total Capital Funding	**$5,069,508**	**$2,166,077**	**$4,398,290**

Freedom of Information

Pursuant to Sections 96 and 97 of the *Freedom of Information Act 1992*, the Shire of Meekatharra is required to prepare and publish an Information Statement detailing the process for applying for access to documents and information held by the local government.

The Information Statement is available on the Shire of Meekatharra website, and the *Freedom of Information Act 1992* and associated regulations can be accessed via the Western Australian Legislation website.

Further information about Freedom of Information can be found on the Government of Western Australia website at www.wa.gov.au.

During the 2024-2025 financial year, no Freedom of Information applications were received or processed by the Shire of Meekatharra.

Record Keeping

Pursuant to the *State Records Act 2000*, the Shire of Meekatharra is required to prepare, implement, and maintain a Record Keeping Plan approved by the State Records Office of Western Australia.

The Plan provides the framework for the creation, capture, and management of records to ensure accountability, transparency, and compliance with statutory obligations.

In accordance with the *State Records Act 2000*, during the 2024-2025 financial year, the following measures were in place and / or implemented –

Record Keeping System
The Shire's electronic and physical record keeping systems were reviewed and confirmed as compliant with the *State Records Act 2000* and associated standards with the system continuing to ensure secure storage, retrieval, and disposal of corporate information.

Record Keeping Induction
All new employees receive induction training on their record keeping responsibilities as part of the onboarding process, including the correct use of the Shire's electronic document and records management system.

Ongoing Training and Support
Continuous record management training was provided to staff to reinforce compliance, version control, and proper file registration procedures.

Monitoring and Review
Regular internal audits were undertaken to assess the efficiency and effectiveness of the record keeping system and to ensure ongoing compliance with the approved Record Keeping Plan.

The Shire remains committed to maintaining high standards of record keeping which support effective governance, operational efficiency, and preservation of the district's historical and administrative records.

National Competition Policy

The Competition Principles Agreement is an Intergovernmental Agreement between the Commonwealth and State / Territory Governments which establishes how National Competition Policy principles are to be applied across public sector organisations within each jurisdiction.

The State Government's Clause 7 Statement, effective from July 1996, forms part of this Agreement and outlines the application of the principles to local governments.

Under Clause 7, local governments are required to report annually on the implementation, application, and effects of the Competition Policy across 3 key areas –

- Competitive Neutrality
- Structural Review of Public Monopolies
- Legislative Review

Competitive Neutrality

The objective of competitive neutrality is the elimination of resource allocation distortions arising out of local government ownership of significant business activities.

The Shire of Meekatharra has assessed its operations and considers it does not have any business activities which would be classed as significant under the current guidelines.

Also, the Shire of Meekatharra does not operate any business enterprises which have been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or Public Financial Enterprise.

During the reporting period the Shire of Meekatharra did not become aware of any allegations of non-compliance with the competitive neutrality principles made by a private entity against the Shire.

In relation to Competitive Neutrality, the Shire of Meekatharra discloses the following –

- The number of activities to which competitive neutrality principles have been applied in the reporting period is nil.
- The number of activities to which competitive neutrality principles have been considered and not applied in the reporting period is nil.

Structural Review of Public Monopolies

In relation to Structural Review of Public Monopolies, the Shire of Meekatharra discloses the following –

- The number of structural reform principles which have been applied to activities in the reporting period is nil.
- The number of structural reform principles which have been considered and not applied to activities in the reporting period is nil.

As no structural reform has been applied to any activities the review requirements of principle SR.3 of Clause 7 of the Competition Policy Statement have not been undertaken.

Legislation Review

The Shire of Meekatharra has a portfolio of local laws (previously known as by-laws) which may or may not conflict with the Competition Principles Agreement.

These local laws are reviewed to ensure compliance with the reporting requirements, Section 3.16 of the *Local Government Act 1995* requires all local laws of a local government must be reviewed within an 8-year period after their commencement to determine if they should remain unchanged or be repealed or amended.

The Shire of Meekatharra is currently reviewing the local laws.

Independent Auditor’s Report

Annual Financial Report

5.1.1b – Annual Report - Independent Auditor Report – to be provided under separate cover

5.1.1c – Annual Report – Annual Financial Report

SHIRE OF MEEKATHARRA

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Financial Activity	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	35

The Shire of Meekatharra conducts the operations of a local government with the following community vision:

A place of opportunities, a place of prosperity

Principal place of business:
75 Main Street
MEEKATHARRA WA 6642

SHIRE OF MEEKATHARRA
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Meekatharra has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

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

Signed on the 15 day of December 2025

Chief Executive Officer

Nathan Cain

SHIRE OF MEEKATHARRA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	2025 Actual	2025 Budget	2024 Restated*
		$	$	$
Revenue				
Rates	2(a),21	7,093,746	7,228,200	5,842,919
Grants, subsidies and contributions	2(a)	4,526,733	1,596,000	5,595,248
Fees and charges	2(a)	1,603,922	1,487,000	1,570,586
Interest revenue	2(a)	1,081,586	985,000	1,293,323
Other revenue	2(a)	395,664	223,500	384,345
		14,701,651	11,519,700	14,686,421
Expenses				
Employee costs	2(b)	(2,984,720)	(2,621,000)	(2,723,938)
Materials and contracts		(3,820,495)	(5,369,240)	(4,063,689)
Utility charges		(386,148)	(472,000)	(405,988)
Depreciation	9(a)	(7,446,972)	(6,862,500)	(6,739,077)
Insurance		(298,410)	(318,500)	(261,175)
Other expenditure	2(b)	(198,474)	(272,900)	(250,708)
		(15,135,219)	(15,916,140)	(14,444,575)
		(433,568)	(4,396,440)	241,846
Capital grants, subsidies and contributions	2(a)	920,726	8,037,000	2,817,391
Profit on asset disposals		15,651	-	-
Loss on asset disposals		(75,061)	-	(57,717)
Fair value adjustments to financial assets at fair value through profit or loss	4	(2,663)	-	1,261
		858,653	8,037,000	2,760,935
Net result for the period		**425,085**	**3,640,560**	**3,002,781**
Total comprehensive income for the period		**425,085**	**3,640,560**	**3,002,781**

This statement is to be read in conjunction with the accompanying notes.
*Refer Note 25 Correction of errors

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	NOTE	2025 Actual	2024 Restated*
		$	$
CURRENT ASSETS			
Cash and cash equivalents	3	35,067,004	35,636,669
Trade and other receivables	5	1,005,859	1,446,971
Inventories	6	280,336	229,633
TOTAL CURRENT ASSETS		36,353,199	37,313,273
NON-CURRENT ASSETS			
Other financial assets	4	59,715	62,378
Property, plant and equipment	7	28,046,463	27,496,684
Infrastructure	8	104,727,135	104,086,176
TOTAL NON-CURRENT ASSETS		132,833,313	131,645,238
TOTAL ASSETS		169,186,512	168,958,511
CURRENT LIABILITIES			
Trade and other payables	10	1,004,312	1,253,595
Other liabilities	11	-	8,560
Employee related provisions	12	273,619	209,099
TOTAL CURRENT LIABILITIES		1,277,931	1,471,254
NON-CURRENT LIABILITIES			
Employee related provisions	12	69,019	72,780
TOTAL NON-CURRENT LIABILITIES		69,019	72,780
TOTAL LIABILITIES		1,346,950	1,544,034
NET ASSETS		167,839,562	167,414,477
EQUITY			
Retained surplus		69,380,849	74,000,670
Reserve accounts	23	27,852,607	22,807,701
Revaluation surplus	13	70,606,106	70,606,106
TOTAL EQUITY		167,839,562	167,414,477

This statement is to be read in conjunction with the accompanying notes.
*Refer Note 25 Correction of errors

SHIRE OF MEEKATHARRA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		$	$	$	$
Balance as at 1 July 2023		**72,587,877**	**21,217,713**	**70,606,106**	**164,411,696**
Comprehensive income for the period					
Net result for the period (Restated)		3,002,781	-	-	3,002,781
Total comprehensive income for the period (Restated)		3,002,781	-	-	3,002,781
Transfers from reserve accounts	23	1,200,791	(1,200,791)	-	-
Transfers to reserve accounts	23	(2,790,779)	2,790,779	-	-
Balance as at 30 June 2024 (Restated*)		**74,000,670**	**22,807,701**	**70,606,106**	**167,414,477**
Comprehensive income for the period					
Net result for the period		425,085	-	-	425,085
Total comprehensive income for the period		425,085	-	-	425,085
Transfers from reserve accounts	23	16,372,278	(16,372,278)	-	-
Transfers to reserve accounts	23	(21,417,184)	21,417,184	-	-
Balance as at 30 June 2025		**69,380,849**	**27,852,607**	**70,606,106**	**167,839,562**

This statement is to be read in conjunction with the accompanying notes.
*Refer Note 25 Correction of errors

SHIRE OF MEEKATHARRA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	2025 Actual	2024 Restated*
		$	$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		7,200,093	6,429,230
Grants, subsidies and contributions		4,776,443	5,487,198
Fees and charges		1,603,922	1,570,586
Interest revenue		1,081,586	1,293,323
Goods and services tax received		1,063,471	1,164,514
Other revenue		395,664	384,345
		16,121,179	16,329,196
Payments			
Employee costs		(2,870,344)	(2,773,170)
Materials and contracts		(3,988,000)	(3,880,551)
Utility charges		(386,148)	(405,988)
Insurance paid		(298,410)	(261,175)
Goods and services tax paid		(1,164,514)	(997,423)
Other expenditure		(198,474)	(250,708)
		(8,905,890)	(8,569,015)
Net cash provided by operating activities		7,215,289	7,760,181
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	7(a)	(2,547,727)	(2,243,325)
Payments for construction of infrastructure	8(a)	(6,388,166)	(5,046,339)
Capital grants, subsidies and contributions		912,166	2,817,391
Proceeds from sale of property, plant & equipment		238,773	147,191
Net cash used in investing activities		(7,784,954)	(4,325,082)
Net (decrease)/increase in cash held		(569,665)	3,435,099
Cash at beginning of year		35,636,669	32,201,570
Cash and cash equivalents at the end of the year	3	35,067,004	35,636,669

This statement is to be read in conjunction with the accompanying notes.
*Refer Note 25 Correction of errors

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	2025 Actual	2025 Budget	2024 Restated*
		$	$	$
OPERATING ACTIVITIES				
General rates	21	7,093,746	7,228,200	5,842,919
Grants, subsidies and contributions		4,526,733	1,596,000	5,595,248
Fees and charges		1,603,922	1,487,000	1,570,586
Interest revenue		1,081,586	985,000	1,293,323
Other revenue		395,664	223,500	384,345
Profit on asset disposals		15,651	-	-
Fair value adjustments to financial assets at fair value through profit or loss	4	-	-	1,261
		14,717,302	11,519,700	14,687,682
Expenditure from operating activities				
Employee costs		(2,984,720)	(2,621,000)	(2,723,938)
Materials and contracts		(3,820,495)	(5,369,240)	(4,063,689)
Utility charges		(386,148)	(472,000)	(405,988)
Depreciation		(7,446,972)	(6,862,500)	(6,739,077)
Insurance		(298,410)	(318,500)	(261,175)
Other expenditure		(198,474)	(272,900)	(250,708)
Loss on asset disposals		(75,061)	-	(57,717)
Fair value adjustments to financial assets at fair value through profit or loss	4	(2,663)	0	0
Total Comprehensive income for the period		(15,212,943)	(15,916,140)	(14,502,292)
Non-cash amounts excluded from operating activities	22(a)	7,569,804	6,862,500	6,671,285
Amount attributable to operating activities		7,074,163	2,466,060	6,856,675
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		920,726	8,037,000	2,817,391
Proceeds from disposal of assets		238,773	362,000	147,191
		1,159,499	8,399,000	2,964,582
Outflows from investing activities				
Purchase of property, plant and equipment	7(a)	(2,547,727)	(5,781,000)	(2,243,325)
Purchase and construction of infrastructure	8(a)	(6,388,166)	(20,258,500)	(5,046,339)
		(8,935,893)	(26,039,500)	(7,289,664)
Amount attributable to investing activities		(7,776,394)	(17,640,500)	(4,325,082)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	23	16,372,278	18,877,156	1,200,791
		16,372,278	18,877,156	1,200,791
Outflows from financing activities				
Transfers to reserve accounts	23	(21,417,184)	(18,027,156)	(2,790,779)
		(21,417,184)	(18,027,156)	(2,790,779)
Amount attributable to financing activities		(5,044,906)	850,000	(1,589,988)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	22(b)	13,243,417	14,324,440	12,301,812
Amount attributable to operating activities		7,074,163	2,466,060	6,856,675
Amount attributable to investing activities		(7,776,394)	(17,640,500)	(4,325,082)
Amount attributable to financing activities		(5,044,906)	850,000	(1,589,988)
Surplus or deficit after imposition of general rates	22(b)	**7,496,280**	**-**	**13,243,417**

This statement is to be read in conjunction with the accompanying notes.
*Refer Note 25 Correction of errors

SHIRE OF MEEKATHARRA
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE FINANCIAL REPORT

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	14
Note 7	Property, Plant and Equipment	15
Note 8	Infrastructure	17
Note 9	Fixed Assets	19
Note 10	Trade and Other Payables	21
Note 11	Other Liabilities	22
Note 12	Employee Related Provisions	23
Note 13	Total Comprehensive income for the period	24
Note 14	Restrictions Over Financial Assets	25
Note 15	Undrawn Borrowing Facilities and Credit Standby Arrangements	25
Note 16	Contingent Liabilities	26
Note 17	Capital Commitments	26
Note 18	Related Party Transactions	27
Note 19	Events Occurring After the End of the Reporting Period	28
Note 20	Other Material Accounting Policies	29

Information required by legislation

Note 21	Rating Information	30
Note 22	Determination of Surplus or Deficit	31
Note 23	Reserve Accounts	32
Note 24	Trust Funds	33
Note 25	Correction of Error	34

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements
Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Local Government Act 1995, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board except for disclosure requirements of:
- *AASB 7 Financial Instruments Disclosures*
- *AASB 101 Presentation of Financial Statements paragraph 61*
- *AASB 107 Statement of Cash Flows paragraphs 43 and 45*
- *AASB 116 Property, Plant and Equipment paragraph 79*
- *AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85*
- *AASB 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, Total Comprehensive income for the period
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 heirarchy 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.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 24 of the financial report.

Initial application of accounting standards
During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.
- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- *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*
- *AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures*
- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

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 certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

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 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-9 Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements - (Appendix D) [for for-profit entities]*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
- *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards – Annual Improvements Volume 11*

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

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of revenue recognition
Rates	General Rates	Over time.	Payment dates adopted by Council during the year.	None.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services.	Over time.	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time.	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment.	No obligations.	Not applicable.	Not applicable.	When assets are controlled.
Property hire and entry	Use of halls and facilities.	Single point in time.	In full in advance.	Refund if event cancelled.	On payment.
Memberships	Gym and pool membership.	Over time.	Payment in full in advance.	Refunds limited to exceptional circumstances - not usually provided.	On payment and issue of access card.
Fees and charges for other goods and services	Cemetery services, library fees, rental income, reinstatements and private works.	Single point in time.	Payment in full in advance.	None.	Output method based on provision of service or completion of works.
Waste management collections	Kerbside collection service.	Over time.	Payment on an annual basis in advance.	None.	When rates notice is issued.
Sale of stock	Aviation fuel, Diesel fuel and visitor centre stock.	Single point in time.	In full in advance, on 15 day credit.	Refund for faulty goods.	Output method based on goods.
Reimbursements	On-charge of expenses & Insurance claims.	Single point in time.	Payment in arrears for claimable event.	None.	When claim is agreed.

Revenue Recognition

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	$	$	$	$	$
Total Comprehensive income for the period	-	-	7,093,746	-	7,093,746
Operating grants, subsidies and contributions	719,987	-	3,830,082	(23,336)	4,526,733
Fees and charges	1,603,922	-		-	1,603,922
Interest earnings	-	-	-	1,081,586	1,081,586
Other revenue	395,664	-	-	-	395,664
Capital grants, subsidies and contributions	-	920,726	-	-	920,726
Total	2,719,573	920,726	10,923,828	1,058,250	15,622,377

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	$	$	$	$	$
Rates	-	-	5,842,919	-	5,842,919
Operating grants, subsidies and contributions	719,987	-	4,875,261	-	5,595,248
Fees and charges	1,570,586	-	-	-	1,570,586
Interest earnings	-	-	-	1,293,323	1,293,323
Other revenue	384,345	-	-	-	384,345
Capital grants, subsidies and contributions	-	2,817,391	-	-	2,817,391
Total	2,674,918	2,817,391	10,718,180	1,293,323	17,503,812

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES (Continued)

(a) **Revenue (Continued)**	Note	2025 Actual	2024 Restated*
		$	$
Interest earnings			
Interest on reserve account funds		343,646	1,055,594
Other interest revenue		737,940	237,729
		1,081,586	1,293,323
The 2024 original budget estimate in relation to:			
Trade and other receivables overdue interest was $62,000			
Fees and charges relating to rates receivable			
Charges on instalment plan		29,240	25,041
The 2025 original budget estimate in relation to:			
Charges on instalment plan was $25,000			
(b) **Expenses**			
Auditors remuneration			
- Audit of the Annual Financial Report		45,000	45,000
- Other services – grant acquittals		12,190	7,300
		57,190	52,300
Employee Costs			
Employee benefit costs		2,318,637	2,308,410
Other employee costs		666,083	415,528
		2,984,720	2,723,938
Other Expenditure			
Sundry expenses		198,474	250,708
		198,474	250,708

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

3. CASH AND CASH EQUIVALENTS

	Note	2025	2024
		$	$
		35,067,004	35,636,669
Total cash and cash equivalents	14	35,067,004	35,636,669
Held as			
- Unrestricted cash and cash equivalents		7,214,397	12,820,408
- Restricted cash and cash equivalents	14	27,852,607	22,816,261
		35,067,004	35,636,669

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are Total Comprehensive income for the period

Restricted financial assets

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

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

4. OTHER FINANCIAL ASSETS

	2025	2024
	$	$
Non-current assets		
Financial assets at fair value through profit or loss	59,715	62,378
	59,715	62,378
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	62,378	61,117
Financial assets at fair value through profit and loss	(2,663)	1,261
Units in Local Government House Trust - closing balance	59,715	62,378

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

Financial assets at fair value through profit or loss

The fair value of financial assets at fair value through profit and loss is determined from the net asset value of units held in the Trust at balance sheet date as advised by WALGA.
The Shire has elected to classify the following financial assets at fair value through profit or loss:
- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

5. TRADE AND OTHER RECEIVABLES

	Note	2025	2024
		$	$
Current			
Rates and statutory receivables		891,825	1,184,270
Trade and other receivables		133,300	383,010
GST receivable		101,043	-
Allowance for credit losses of trade receivables		(2,909)	(2,909)
Allowance for credit losses of rates receivables		(117,400)	(117,400)
		1,005,859	1,446,971

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:	Note	30 June 2025 Actual	30 June 2024 Actual	30 June 2023 Actual
		$	$	$
Trade and other receivables from contracts with customers		133,300	197,694	197,694
Allowance for credit losses of trade receivables	5	(2,909)	(2,909)	(2,909)
Total trade and other receivables from contracts with customers		130,391	194,785	194,785

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables
Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.
Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

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

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

The carrying amounts of the trade and other receivables include receivables which are subject to a factoring arrangement. Under the factoring arrangement, the Shire of Country has transferred the relevant receivables to the factor in exchange for cash and is prevented from selling or pledging the receivables, late payment and credit risk remains with the Shire of Country, therefore the Shire continues to recognise the transferred assets in their entirety. The amount repayable under the factoring arrangement is presented as a secured borrowing under other loans at Note 16. The Shire considers that the held to collect business model remains appropriate for these receivables and continues measuring them at amortised cost.

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

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

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

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

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

6. INVENTORIES

	Note	2025	2024
Current		$	$
Fuel and Materials		280,336	229,633
		280,336	229,633

The following movements in inventories occurred during the year:

Balance at beginning of year		229,633	299,526
Inventories expensed during the year		(542,053)	(667,059)
Additions to inventory		592,756	597,166
Balance at end of year		280,336	229,633

MATERIAL ACCOUNTING POLICIES
General
Inventories are measured at the lower of cost and net realisable value.

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

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings	Total land and buildings	Furniture and Equipment	Plant and Equipment	Total property, plant and equipment
	$	$		$	$	$
Balance at 1 July 2023	3,761,500	16,091,919	19,853,419	143,347	7,161,266	27,158,032
Additions	-	554,151	554,151	-	1,689,174	2,243,325
Disposals	-	-	-	-	(204,908)	(204,908)
Depreciation	-	(879,409)	(879,409)	(31,624)	(788,732)	(1,699,765)
Balance at 30 June 2024	3,761,500	15,766,661	19,528,161	111,723	7,856,800	27,496,684
Comprises:						
Gross balance amount at 30 June 2024	3,761,500	16,622,824	20,384,324	301,487	9,541,398	30,227,209
Accumulated depreciation at 30 June 2024	-	(856,163)	(856,163)	(189,764)	(1,684,598)	(2,730,525)
Balance at 30 June 2024	3,761,500	15,766,661	19,528,161	111,723	7,856,800	27,496,684
Additions	-	1,016,893	1,016,893	26,991	1,503,843	2,547,727
Disposals	-	-	-	-	(298,183)	(298,183)
Depreciation	-	(879,409)	(879,409)	(31,624)	(788,732)	(1,699,765)
Balance at 30 June 2025	3,761,500	15,904,145	19,665,645	107,090	8,273,728	28,046,463
Comprises:						
Gross balance amount at 30 June 2025	3,761,500	17,639,717	21,401,217	328,478	10,669,731	32,399,426
Accumulated depreciation at 30 June 2025	-	(1,735,572)	(1,735,572)	(221,388)	(2,396,003)	(4,352,963)
Balance at 30 June 2025	3,761,500	15,904,145	19,665,645	107,090	8,273,728	28,046,463

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Carrying Amount 2025	Carrying Amount 2024	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value							
Land and buildings							
Land	3,761,500	3,761,500	2/3	Market approach using recent observable market data for similar properties	Independent Valuation	June 2023	Price per square metre.
Buildings	3,341,097	3,001,354	2/3	Market approach using recent observable market data for similar properties	Independent Valuation	June 2023	Market sales evidence.
Buildings	12,563,048	12,765,307	3	Cost approach using depreciated replacement cost (Net revaluation method)	Independent Valuation	June 2023	Rate per square metre and current condition, residual values and remaining useful life assessments (level 3) inputs.

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(ii) Cost					
Furniture and equipment		Cost	Cost		Purchase Cost
Plant and equipment		Cost	Cost		Purchase Cost
Buildings - work in progress	N/A	Cost	Not Applicable		Not Applicable
Land and buildings subject to operating lease					
Total Comprehensive Income for the period					
Other property, plant and equipment [describe]					
Other property, plant and equipment [describe]					

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

8. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - Roads	Infrastructure - Footpaths	Other infrastructure - (incl parks and ovals)	Infrastructure - Airport	Total Infrastructure
	$	$	$	$	$
Balance at 1 July 2023	95,341,106	140,874	5,270,376	4,034,688	104,787,044
Additions	2,703,224	-	521,150	1,821,965	5,046,339
Depreciation	(4,624,609)	(13,938)	(506,977)	(601,683)	(5,747,207)
Balance at 30 June 2024	93,419,721	126,936	5,284,549	5,254,970	104,086,176
Total Comprehensive income for the period					
Comprises:					
Gross balance at 30 June 2024	105,804,153	168,748	5,752,351	5,617,765	117,343,017
Accumulated depreciation at 30 June 2024	(12,384,432)	(41,812)	(467,802)	(362,795)	(13,256,841)
Balance at 30 June 2024	93,419,721	126,936	5,284,549	5,254,970	104,086,176
Additions	6,232,206	-	155,960	-	6,388,166
Depreciation	(4,624,609)	(13,938)	(506,977)	(601,683)	(5,747,207)
Balance at 30 June 2025	95,027,318	112,998	4,933,532	4,653,287	104,727,135
Comprises:					
Gross balance at 30 June 2025	112,036,359	168,748	5,908,311	5,617,765	123,731,183
Accumulated depreciation at 30 June 2025	(17,009,041)	(55,750)	(974,779)	(964,478)	(19,004,048)
Balance at 30 June 2025	95,027,318	112,998	4,933,532	4,653,287	104,727,135

Asset additions included non-cash additions

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - Roads	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	June 2021	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Footpaths	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	June 2021	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - (incl parks and ovals)	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Airport	3	Cost approach using depreciated replacement cost (Gross revaluation method)	Independent Valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they
Total Comprehensive income for the period

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

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

9. FIXED ASSETS

(a) Depreciation

		2025	2024
		$	$
Buildings	7	879,409	856,162
Furniture and Equipment	7	31,624	32,763
Plant and Equipment	7	788,732	636,601
Infrastructure - Roads	8	4,624,609	4,369,017
Infrastructure - Footpaths	8	13,938	13,937
Other infrastructure - (incl parks and ovals)	8	506,977	467,802
Infrastructure - Airport	8	601,683	362,795
		7,446,972	6,739,077

Depreciation rates

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

Asset Class	Useful life
Buildings	10 - 40 years
Office Furniture & Equipment	1 - 20 years
Plant & Equipment	1 - 20 years
Roads - Unformed	Not Depreciated
Roads - Formed	Not Depreciated
Total Comprehensive income for the period	5 -10 years
Roads - Sealed	1 - 50 years
Kerbing & Footpaths	10 - 40 years
Infrastructure Other	10 - 20 years
Drains & Sewers	80 years
Infrastructure Airport	20 years

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

9. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

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

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

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

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

Individual assets that are land, buildings and infrastructure acquired Total Comprehensive income for the period with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

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

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

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

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

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

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

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

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

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

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

Depreciation on revaluation
When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:
(i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset; or
(ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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

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

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

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

10. TRADE AND OTHER PAYABLES

	2025	2024
	$	$
Current		
Sundry creditors	553,656	233,662
Prepaid rates	145,690	331,788
Accrued payroll liabilities	85,040	90,098
ATO liabilities & GST payable amalgamated	197,658	81,843
Bonds and deposits held	22,268	516,204
	1,004,312	1,253,595

MATERIAL ACCOUNTING POLICIES

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

Total Comprehensive income for the period guarantees) are subsequently measured at amortised cost.

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

Statutory liabilities
Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

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

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

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

11. OTHER LIABILITIES

	2025 Actual	2024 Restated
	$	$
Current		
Capital grant/contributions liabilities	-	8,560
	-	8,560
Reconciliation of changes in capital grant/contribution liabilities		
Total Comprehensive income for the period	8,560	-
Additions	0	8,560
Revenue from capital grant/contributions held as a liability at the start of the period	(8,560)	-
	0	8,560

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

Capital grant/contribution liabilities
Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

12. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2025	2024
Current provisions	$	$
Employee benefit provisions		
Provision for annual leave	178,577	133,484
Provision for long service leave	60,391	49,145
	238,968	182,629
Employee related other provisions		
Employment on-costs	34,651	26,470
	34,651	26,470
Total current employee related provisions	273,619	209,099
Non-current provisions		
Employee benefit provisions		
Provision for long service leave	56,779	60,540
	56,779	60,540
Employee related other provisions		
Employment on-costs	12,240	12,240
	12,240	12,240
Total non-current employee related provisions	69,019	72,780
Total Comprehensive income for the period		
Total employee related provisions	342,638	281,879

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

13. REVALUATION SURPLUS

	2025 Opening Balance	Total Movement on Revaluation	2025 Closing Balance	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance
	$	$	$	$	$	$
Land	3,771,500	-	3,771,500	3,771,500	-	3,771,500
Buildings	10,206,968	-	10,206,968	10,206,968	-	10,206,968
Furniture and Equipment	51,866	-	51,866	51,866	-	51,866
Plant and Equipment	4,112,907	-	4,112,907	4,112,907	-	4,112,907
Infrastructure - Roads	43,476,797	-	43,476,797	43,476,797	-	43,476,797
Infrastructure - Footpaths	219,815	-	219,815	219,815	-	219,815
Infrastructure - Other	4,436,067	-	4,436,067	4,436,067	-	4,436,067
Infrastructure - Airport	4,330,186	-	4,330,186	4,330,186	-	4,330,186
	70,606,106	-	70,606,106	70,606,106	-	70,606,106

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

14. RESTRICTIONS OVER FINANCIAL ASSETS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2025 Actual	2024 Restated*
		$	$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	27,852,607	22,816,261
		27,852,607	22,816,261
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	23	27,852,607	22,807,701
Capital grant liabilities	11	-	8,560
Total restricted financial assets		27,852,607	22,816,261

15. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS

Credit Standby Arrangements	2025	2024
Bank overdraft limit	1,000,000	1,000,000
Bank overdraft at balance date	-	-
Credit card limit	10,000	10,000
Credit card balance at balance date	(1,278)	(4,937)
Total amount of credit unused	1,008,722	1,005,063

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

16. CONTINGENT LIABILITIES

The Shire of Meekatharra has identified the following sites, in relation to land owned, vested or leased, that is known to be, or suspected of being contaminated.

Current Landfill Site
Crown Reserve 45111 Meekatharra – Lot 191 on Plan 218548 and Lot 192 on Plan 412642

Shire Depot
Crown Reserve 38927 Meekatharra – Lot 832 on Plan 21584, Lot 500 on Plan 69309 and Lot 850 on Plan 185176

Remediation plans and rehabilitation cost estimates, as at 30 June 2025, are being prepared by an external service provider. The Shire is expecting it to be done by the end of FY25/26.

Other
Two mining tenement sites have been identified by the Department of Water and Environment Regulation as being "contaminated – remediation required". In accordance with the Mining Act 1979, the responsibility for the rehabilitation of this land is with the tenement site lessee, and both sites are leased. As such, the Shire has no provision for rehabilitation as at 30 June 2025.

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of these sites, this approach is consistent with the Department of Water and Environmental Regulation's guidelines.

17. CAPITAL COMMITMENTS

	2025	2024
	$	$
Contracted for:		
- capital expenditure projects	361,837	292,169
Total Comprehensive income for the period	62,117	5,500
	423,954	297,669
Payable:		
- not later than one year	423,954	297,669

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

18. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.	Note	2025 Actual	2025 Budget	2024 Actual
		$	$	$
President's annual allowance		27,500	27,500	27,500
President's meeting attendance fees		9,240	8,800	10,370
President's annual allowance for ICT expenses		2,000	2,000	
President's travel and accommodation expenses		263	800	2,387
		39,003	39,100	40,257
Deputy President's annual allowance		6,875	6,875	6,875
Deputy President's meeting attendance fees		6,830	7,700	7,720
Deputy President's annual allowance for ICT expenses		2,000	2,000	
Deputy President's travel and accommodation expenses		-	800	5,535
		15,705	17,375	20,130
Total Comprehensive income for the period		33,065	38,500	34,075
All other council member's annual allowance for ICT expenses		10,000	10,000	
All other council member's travel and accommodation expenses		14,278	18,400	9,632
		57,343	66,900	43,707
	18(b)	112,051	123,375	104,094

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:	Note	2025 Actual	2024 Actual
		$	$
Short-term employee benefits		636,769	627,540
Post-employment benefits		87,634	83,035
Employee - other long-term benefits		(39,528)	(26,982)
Employee - termination benefits		-	55,959
Council member costs	18(a)	112,051	104,094
		796,926	843,646

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

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

Other long-term benefits
These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits
These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

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

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

18. RELATED PARTY TRANSACTIONS

(c) Transactions with related parties

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

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

In addition to KMP compensation above the following transactions occurred with related parties:	2025 Actual $	2024 Actual $
Sale of goods and services	-	9
Purchase of goods and services	200,913	293,759

Related Parties

(d) The Shire's main related parties are as follows:

i. Key management personnel
Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties
During the previous year, companies controlled by 3 council members undertook work for the Shire for plumbing works, road works and plant maintenance. These works were awarded on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

The contracts amounted to $200,913 in the current year ($293,759 in the prior year).

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

19. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no material events after the reporting period which would affect the financial report of the Shire for the year ended 30th June 2025 or which would require a separate disclosure.

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

20. OTHER MATERIAL ACCOUNTING POLICIES

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

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

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

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

c) Rounding off figures
All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.
Total Comprehensive income for the period

d) Comparative figures
Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.
When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

When the Shire discovers a material error in prior financial statements, the financial impacts of the error are retrospectively disclosed in the first set of financial statements after the discovery of the error in compliance with AASB 108 Accounting Policies, Changes in Estimates and Errors. This error is disclosed on Note 23.

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

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

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

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

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

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

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

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

Level 1
Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2
Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3
Measurements based on unobservable inputs for the asset or liability.

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

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

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

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

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

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

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:
- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 9.

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

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in $	Number of Properties	2024/25 Actual Rateable Value*	2024/25 Actual Rate Revenue	2024/25 Actual Interim Rates	2024/25 Actual Back Rates	2024/25 Actual Total Revenue	2024/25 Budget Rate Revenue	2024/25 Budget Interim Rate	2024/25 Budget Back Rate	2024/25 Budget Total Revenue	2023/24 Actual Total Revenue
				$	$	$	$	$	$	$	$	$	$
General rate	Gross rental valuation	0.095000	310	3,857,568	366,469	3,215	(308)	369,376	366,465	-	-	366,465	359,068
Mining	Unimproved valuation	0.220000	824	29,099,930	6,401,985	(142,567)	9,883	6,269,301	6,401,982	-	-	6,401,982	4,940,828
Rural/Pastoral	Unimproved valuation	0.085000	39	2,394,767	203,555	-	-	203,555	203,553	-	-	203,553	368,934
Total general rates			1,173	35,352,265	6,972,009	(139,352)	9,575	6,842,232	6,972,000	-	-	6,972,000	5,668,830
		Minimum Payment											
Minimum payment		**$**											
General rate	Gross rental valuation	400	81	34,108	32,400	-	-	32,400	32,400	-	-	32,400	33,200
Mining	Unimproved valuation	600	369	465,755	221,400	-	-	221,400	220,800	-	-	220,800	135,600
Rural/Pastoral	Unimproved valuation	500	5	13,581	2,500	-		2,500	3,000	-	-	3,000	9,200
Total minimum payments			455	513,444	256,300	-	-	256,300	256,200	-	-	256,200	178,000
Total general rates and minimum payments			1,628	35,865,709	7,228,309	(139,352)	9,575	7,098,532	7,228,200	-	-	7,228,200	5,846,830
Arrears								(805)				0	0
Concessions								(3,981)				-	(3,911)
Total Rates								7,093,746				7,228,200	5,842,919

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

*Rateable Value at time of raising of rate.

(a) Rates related general information

	2024/25 Actual	2024/25 Budget	2023/24 Actual
Rates instalment interest	29,240	25,000	25,041
Rates instalment plan charges	14,865	10,000	16,410
Rates overdue interest	100,581	60,000	66,937
Rates written off	689	10,000	-

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

22. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2024/25 (30 June 2025 Carried Forward)	2024/25 Budget (30 June 2025 Carried Forward)	Restated 2023/24 (30 June 2024 Carried Forward
		$	$	$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*				
Adjustments to operating activities				
Less: Profit on asset disposals		(15,651)	-	-
Less: Movement in liabilities associated with restricted cash		64,520	-	(166,107)
Less: Fair value adjustments to financial assets at fair value through profit or loss		2,663	-	(1,261)
Add: Loss on disposal of assets		75,061	-	57,717
Add: Depreciation	9(a)	7,446,972	6,862,500	6,739,077
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions		(3,761)	-	41,859
Non-cash amounts excluded from operating activities		7,569,804	6,862,500	6,671,285
(b) Surplus or deficit after imposition of general rates				
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.				
Adjustments to net current assets				
Less: Reserve accounts	23	(27,852,607)	(22,342,012)	(22,807,701)
Add: Current liabilities not expected to be cleared at end of year				
- Employee benefit provisions		273,619	-	209,099
Total adjustments to net current assets		(27,578,988)	(22,342,012)	(22,598,602)
Net current assets used in the Statement of Financial Activity				
Total current assets		36,353,199	24,042,012	37,313,273
Less: Total current liabilities		(1,277,931)	(1,700,000)	(1,471,254)
Less: Total adjustments to net current assets		(27,578,988)	(22,342,012)	(22,598,602)
Surplus or deficit after imposition of general rates		7,496,280	-	13,243,417

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

23. RESERVE ACCOUNTS

		2025 Actual Opening Balance	2025 Actual Transfer to	2025 Actual Transfer (from)	2025 Actual Closing Balance	2025 Budget Opening Balance	2025 Budget Transfer to	2025 Budget Transfer (from)	2025 Budget Closing Balance	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance
		$	$	$	$	$	$	$	$	$	$	$	$
	Restricted by council												
(a)	Leave reserve	429,228	-	(429,228)	-	429,228	-	(429,228)	-	408,886	20,342	-	429,228
(b)	Plant Reserve	1,254,200	529,100	(770,000)	1,013,300	1,254,200	500,000	(770,000)	984,200	847,059	407,141	-	1,254,200
(c)	Airport Reserve	1,412,107	3,111,456	(209,433)	4,314,130	1,412,107	3,111,456	(530,000)	3,993,563	979,085	433,022	-	1,412,107
(d)	Airport Runway Reserve	2,627,145	-	(2,627,145)	-	3,011,456	-	(3,011,456)	-	3,373,617	167,839	(914,311)	2,627,145
(e)	Building Reserve	2,048,974	779,228	-	2,828,202	2,048,974	779,228	(200,000)	2,628,202	1,642,847	542,607	(136,480)	2,048,974
(f)	Industrial Park Reserve	916,163	250,000	-	1,166,163	916,163	250,000	-	1,166,163	872,744	43,419	-	916,163
(g)	Infrastructure & Development Reserve	1,096,770	-	(1,096,770)	-	1,096,770	-	(1,096,770)	-	1,044,791	51,979	-	1,096,770
(h)	Interpretive Centre Reserve	2,038,817	-	(2,038,817)	-	2,038,817	-	(2,038,817)	-	1,942,192	96,625	-	2,038,817
(i)	Lloyd's Revitalisation Reserve	1,694,352	2,088,817	-	3,783,169	1,694,352	2,088,817	(1,600,000)	2,183,169	1,614,053	80,299	-	1,694,352
(j)	Reseals & Rejuvenation Reserve	6,525,470	-	(6,525,470)	-	6,525,470	-	(6,525,470)	-	5,930,425	595,045	-	6,525,470
(k)	Roads -Second / Final Seals Reserve	2,030,906	-	(2,030,906)	-	2,030,906	-	(2,030,906)	-	1,791,765	239,141	-	2,030,906
(l)	Shire Water Reserve	347,826	-	(347,826)	-	347,826	-	(347,826)	-	331,341	16,485	-	347,826
(m)	Swimming Pool Reserve	89,060	150,000	-	239,060	89,060	150,000	-	239,060	156,285	82,775	(150,000)	89,060
(n)	Transport Reserve	65,984	-	(65,984)	-	65,984	-	(65,984)	-	62,857	3,127	-	65,984
(o)	Covid 19 Emergency Response/Cashflow Supplement Reserve	230,699	-	(230,699)	-	230,699	-	(230,699)	-	219,766	10,933	-	230,699
(p)	Furniture and Equipment Reserve	-	250,000	-	250,000	-	100,000	-	100,000	-	-	-	-
(q)	Future Projects Reserve	-	1,677,469	-	1,677,469	-	1,677,469	-	1,677,469	-	-	-	-
(r)	Pathways Reserve	-	565,984	-	565,984	-	165,984	-	165,984	-	-	-	-
(s)	Other Infrastructure Reserve	-	497,826	-	497,826	-	497,826	-	497,826	-	-	-	-
(t)	Roads Reserve	-	11,517,304	-	11,517,304	-	8,706,376	-	8,706,376	-	-	-	-
		22,807,701	21,417,184	(16,372,278)	27,852,607	23,192,012	18,027,156	(18,877,156)	22,342,012	21,217,713	2,790,779	(1,200,791)	22,807,701

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

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the ongoing reserves are as follows:

	Name of reserve account		Purpose of the reserve account
	Restricted by council		
(a)	Leave reserve	Closed 30.6.25	- To used to fund annual and long service leave requirements.
(b)	Plant Reserve		- To be used for the acquisition of major plant on an ongoing basis.
(c)	Airport Reserve		- To be used to fund the capital improvements of the airport infrastructure.
(d)	Airport Runway Reserve	Closed 30.6.25	- To be used to fund the future construction requirements of the airport runway.
(e)	Building Reserve		- To be used for the future building requirements for Council purposes.
(f)	Industrial Park Reserve		- To be used to fund the development of a new industrial park within the Shire.
(g)	Infrastructure & Development Reserve	Closed 30.6.25	- To be used to development existing town infrastructure of a commercial or non commercial nature and fund projects deemed by Council to provide a necessary long term employment or economic benefit to the community.
(h)	Interpretive Centre Reserve	Closed 30.6.25	- To be used to acquire and refurbish the Interpretive Centre.
(i)	Lloyd's Revitalisation Reserve		- To be used to fund the renovations and building works as per Meeka Revitalisation plan at Lloyd's building.
(j)	Reseals & Rejuvenation Reserve	Closed 30.6.25	- To be used to fund reseals and rejuvenation of sealed roads.
(k)	Roads -Second / Final Seals Reserve	Closed 30.6.25	- To be used to fund final seals to roads that have previously been primer sealed.
(l)	Shire Water Reserve	Closed 30.6.25	- To be used for capital water requirements of parks and gardens administered by the Shire.
(m)	Swimming Pool Reserve		- To be used to fund retiling the swimming pool basins.
(n)	Transport Reserve	Closed 30.6.25	- To be used to fund the expansion of the road network that cannot be met by operating income.
(o)	Covid 19 Emergency Response/Cashflow Supplement Reserve	Closed 30.6.25	-To be used to provide assistance to local businesses and provision of critical services during the Covid-19 pandemic.
(p)	Furniture and Equipment Reserve		- To be used to assist in purchasing new furniture and equipment for Council purposes
(q)	Future Projects Reserve		- To be used to assist with any significant expense associated with the delivery of Council projects
(r)	Pathways Reserve		- To be used to assist on funding pathways within the townsite boundary
(s)	Other Infrastructure Reserve		- To be used to assist in funding projects and purchases in the Other Infrastructure category
(t)	Roads Reserve		- To be used to assist in funding significant road works, either gravel or sealed

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

24. TRUST FUNDS

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

	1 July 2024	Amounts Received	Amounts Paid	30 June 2025
	$	$	$	$
Road Agreement	500,000	0	0	500,000
	500,000	0	0	500,000

Funds relating to the Road User Agreement were held in a Municipal Bank Account in the previous year and recorded as a payable under bonds and deposits (see Note 10). In 2024-25, a Trust Fund was established in accordance with the agreement, and the funds were transferred from the Municipal Bank Account into the Trust Fund. As a result, no prior-year comparative is applicable.

SHIRE OF MEEKATHARRA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

25. CORRECTION OF ERRORS

AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors requires any material errors discovered after finalisation of the financial statements to be retrospectively reported in the first set of financial statements authorised for issue after the discovery of the errors.

Subsequent to the finalisation of the 2024 Annual Financial Statements, two errors, which were material overall, have been discovered. The financial impacts of the correction of these two prior period errors are detailed below. The first error relates to a capital grant that was recognised as a liability at 30 June 2024 notwithstanding that the Shire had met its obligations in accordance with the grant agreement and as a result should have been recognised as income. The second error relates to an amount for roadworks that was recognised as an operating expense that should have been recognised as capital expedititure.

Statement of Comprehensive Income	2024 (As previously stated)	Increase/ (Decrease)	2024 (Restated)
(Extract)	**$**	**$**	**$**
Materials and contracts	4,281,676	(217,987)	4,063,689
Capital grants, subsidies and contributions	2,166,077	651,314	2,817,391
Net result for the period	2,133,480	869,301	3,002,781
Total comprehensive income for the period	2,133,480	869,301	3,002,781

Statement of Financial Position (Extract)	2024 (As previously stated)	Increase/ (Decrease)	2024 (Restated)
Infrastructure	103,868,189	217,987	104,086,176
Other current liabilities	659,874	(651,314)	8,560
Retained surplus	73,131,369	869,301	74,000,670

Statement of Changes in Equity (Extract)	2024 (As previously stated)	Increase/ (Decrease)	2024 (Restated)
Total Comprehensive income for the period	2,133,480	869,301	3,002,781

Statement of Cash Flows (Extract)	2024 (As previously stated)	Increase/ (Decrease)	2024 (Restated)
Grants, subsidies and contributions	6,138,512	(651,314)	5,487,198
Capital grants, subsidies and contributions	2,166,077	651,314	2,817,391
Materials and contracts	4,098,538	(217,987)	3,880,551
Payments for construction of infrastructure	4,828,352	217,987	5,046,339

Statement of Financial Activity (Extract)	2024 (As previously stated)	Increase/ (Decrease)	2024 (Restated)
Materials and contracts (Operating activities)	4,281,676	(217,987)	4,063,689
Capital grants, subsidies and contributions	2,166,077	651,314	2,817,391
Purchase and construction of infrastructure	4,828,352	217,987	5,046,339
Amount attributable to operating activities	6,638,688	217,987	6,856,675
Amount attributable to investing activities	4,758,409	(433,327)	4,325,082
Surplus or deficit after imposition of general rates	12,592,103	651,314	13,243,417

5.2 Electors' Annual General Meeting

File Reference	**GV.CM.01**
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	**17 December 2025**

Summary

A general meeting of the electors of the district is to be held once every financial year after the local government accepts the annual report for the previous financial year.

Council is required to set the date, time and place of the Electors' General Meeting.

Council is requested to convene the meeting for 8:30am on Saturday 17 January 2026 in the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.

Attachments

Nil

Background

Each year a local government is required to hold an Electors' General Meeting.

The Electors' General Meeting is to discuss –

- The contents of the Annual Report, and
- Any other general business.

The Electors' General Meeting is to be held not more than 56 days after the local government accepts the annual report for the previous financial year.

The Chief Executive Officer is to convene the Electors' General Meeting by providing at least fourteen 14 days' local public notice and providing each Elected Member at least 14 days' notice of the date, time, place, and purpose of the meeting.

Traditionally the meeting has been held to coincide with the January Ordinary Council Meeting.

Comment

Once the Annual Report is accepted by Council, the Electors' General Meeting is to be held not more than 56 days after acceptance, with a required notice period advising of the meeting.

Council could choose to hold the meeting –

- On Saturday 17 January 2026 to coincide with the January Ordinary Council Meeting, or
- On another day within the required 56 days period.

It is recommended to hold the Electors' General Meeting at 8:30am on Saturday 17 January 2026 in the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra, which will coincide with the January 2026 Ordinary Council Meeting.

Consultation

Nil

Statutory Implications

Local Government Act 1995
Section 5.27 Electors' general meeting
A general meeting of electors is to be held each year and not more than 56 days after the local government accepts the annual report for the previous financial year.

Local Government Act 1995
Section 5.29 Convening electors' meetings
Local public notice is to be given advising of the date, time, place, and purpose of electors' meetings for a period not less than 14 days.

Local Government (Administration) Regulations 1996
Regulation 15 Matters to be discussed at general meeting (Act s. 5.27(3))
The matters to be discussed at a general electors' meeting are the contents of the annual report for the previous financial year and then any other general business.

Policy Implications

Nil

Financial Implications

Minor advertising costs will be incurred.

Risk Implications

Council's risk exposure is low by holding the Electors' General Meeting in the required timeframe.

Strategic Implications

Strategic Community Plan 2020 – 2030
Governance – Manage resources effectively
Ensure governance and legislative requirements are met.

Voting Requirements

Simple Majority

Recommendation

That Council, regarding the Electors' Annual General Meeting and pursuant to section 5.29 of the *Local Government Act 1995*, convenes the meeting for 8:30am on Saturday 17 January 2026 in the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.

5.3 Appointment – Chief Executive Officer Annual Performance Review Panel

File Reference	**PE.RE.010**
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	**17 December 2025**

Summary

Council is required to review the performance of the Chief Executive Officer at least annually.

To undertake the review, Council is required to appoint a Review Panel and agree on the process for the review, in consultation with the Chief Executive Officer.

Council is requested to appoint the members of the Review Panel and agree to the process to undertake the review.

Attachments

Nil

Background

Under the *Local Government Act 1995*, Council is responsible for the employment of the Chief Executive Officer (CEO) to manage the functions and operations of a local government.

The *Local Government (Administration) Regulations 1996* set out the minimum standards for CEO performance reviews.

As a council, there is an obligation to ensure the performance review of the CEO has been carried out in accordance with those standards.

Council must ensure the –

- process by which the CEO's performance will be reviewed has been agreed to between Council and the CEO in writing,
- performance criteria to be assessed is part of the CEO's contract and any additional criteria was agreed to in writing,
- review was carried out in an impartial and transparent manner,
- evidence of the CEO's performance was collected in a thorough and comprehensive manner, and

- CEO's performance was reviewed based on the evidence collected.

Council must ensure the –

- Council endorsed the review by absolute majority,
- the CEO was informed in writing of the results of the review, and
- the CEO was informed how the Council proposes to address and manage any performance issues identified.

The matters raised above relate to the model standards for CEO recruitment, performance and termination as included in Schedule 2 of the *Local Government (Administration) Regulations 1996*.

Council members discussed the above matters with the CEO on Friday 12 December 2025, and this agenda item serves to formalise the discussion.

Comment

Council has adopted a policy (*Council Policy 03.17 CEO Performance Review* (the Policy)) to guide the decision-making of Council for the purpose of the performance review.

Significant components of the Policy include –

- Use of an independent member on the Review Panel
  Council may appoint an independent member on the Review Panel to assist meeting the need for an impartial and transparent process.

- Use of a human resource advisor / consultant
  Council may appoint a human resource advisor / consultant to assist the Review Panel in meeting the need for an impartial and transparent process.

  Shire officers have sought quotes for a human resources advisor / consultant, and these range from $4,500 (ex GST) to $12,000 (ex GST).

  Their availability at Council's preferred times is yet to be determined.

- Use of a suggested process
  Council has identified, in the Policy, a suggested process to be discussed and agreed with the CEO, which is summarised below –
  1. Council forms the Review Panel.
  2. Review Panel requests information from the CEO.
  3. Review Panel provides information to all Council members seeking written comment.
  4. Review Panel assesses all written information.

5. Review Panel and CEO meet and discuss findings.
6. If required, a supplementary meeting is arranged.
7. Review Panel and CEO meet to set new performance indicators (where required).
8. Review Panel has a report prepared for Council.
9. Council considers the report at the February 2026 Ordinary Council Meeting.

During the discussion on Friday 12 December 2025 in principle direction and support was given, as below –

- Use of an independent member on the Review Panel
  Council members were not in support of having an independent member on the Review Panel.

- Use of a human resource advisor / consultant
  Council members were not in support of having a human resource advisor / consultant assist the Review Panel.

- Use of a suggested process
  Council members were in support of using the suggested process, as was the Chief Executive Officer.

Additionally, Council members, in principle, indicated the panel members of the CEO Review Panel will be –

- Shire President Councillor Harvey Nichols,
- Deputy Shire President Mark Smith, and
- Councillor Adrian Moses.

Council can choose to –

- Adopt the in principle agreed position regarding independent members, human resource advisor / consultant, use of the suggested process, and Review Panel membership, or
- Modify the in principle agreed position outlined above.

It is recommended Council adopt the in principle agreed position regarding independent members, human resource advisor / consultant, use of the suggested process, and Review Panel membership, as outlined.

Consultation

WA Local Government Association
Chief Executive Officer

Statutory Implications

Local Government Act 1995
Section 5.38 Annual review of employees' performance
A local government must review the performance of the Chief Executive Officer annually.

Local Government Act 1995
Section 5.39B Adoption of model standards
Council is to adopt the legislated model standards pertaining to Chief Executive Officer recruitment, performance, and termination.

Policy Implications

Council Policy 03.17 CEO Performance Review
Provides a framework and guidance for the Chief Executive Officer performance review, including the establishment of the Performance Review Panel.

Financial Implications

Engagement of an external consultant to assist the Performance Review Panel is included in the Annual Budget if Council wishes to appoint one.

Risk Implications

Council's risk exposure is low by following the process outlined in the Council Policy.

Strategic Implications

Strategic Community Plan 2020 – 2030
Governance – Manage resources effectively
Ensure governance and legislative requirements are met.

Voting Requirements

Simple Majority

Recommendation

That Council, regarding the Chief Executive Officer Performance Review Panel and Process and pursuant to section 5.38 of the *Local Government Act 1995* and Council Policy 03.17, -

1. Does not appoint an independent person to be a member of the Review Panel,
2. Does not appoint a human resource advisor / consultant to assist the Review Panel,
3. Agrees to the following process to conduct the Performance Review -
    a. Council forms the Review Panel.
    b. Review Panel requests information from the Chief Executive Officer.
    c. Review Panel provides information to all Council members seeking written comment.
    d. Review Panel assesses all written information.
    e. Review Panel and Chief Executive Officer meet and discuss findings.
    f. If required, a supplementary meeting is arranged.
    g. Review Panel and Chief Executive Officer meet to set new performance indicators (where required).
    h. Review Panel has a report prepared for Council.
    i. Council considers the report at the February 2026 Ordinary Council Meeting.
4. Appoints the following Council members to the Chief Executive Officer Performance Review Panel –
    a. Shire President Councillor Harvey Nichols,
    b. Deputy Shire President Councillor Mark Smith, and
    c. Councillor Adrian Moses,
5. Requests the Shire President to seek written agreement from the Chief Executive Officer regarding the adopted Chief Executive Officer Performance Review Panel and Process.

6 Closure of Meeting