Shire of Meekatharra
A Golden Prospect

Ordinary Council Meeting Agenda

Venue	Council Chambers 75 Main Street, Meekatharra
Date	Saturday 15 August 2026
Time	11.30am

Shire of Meekatharra

Ordinary Council Meeting

Please be advised an Ordinary Council Meeting will be held at 11.30 am Saturday 15 August 2026 in the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.

N Cain
Chief Executive Officer
13 August 2026

Contents

1 Declaration of opening

2 Attendance

2.1 Present

Council Members

Employees

Guests

Members of the Public

Members of the Media

2.2 Apologies

Nil

2.3 Approved Leave of Absence

M Hall	Councillor

3 Applications for Leave of Absence

4 Interest Declarations by Members

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

5 Question time

6 Petitions / Deputations / Presentations

Nil

7 Presiding Member Announcements

8 Confirmation of Minutes

8.1 Ordinary Council Meeting – Saturday 25 July 2026

Recommendation

That the minutes from the Ordinary Council Meeting held on Saturday 25 July 2026 be confirmed.

9 Committee Minutes and Recommendations

Nil

10 Council Member Motions

10.1 Notice of Motion – Proposed Lease – 72 Main Street, Meekatharra

File Reference	**CP.AC.002**
Author	**N Cain, Chief Executive Officer**
Author's Interest	**Nil**
Authoriser	**N Cain, Chief Executive Officer**
Authoriser's Interest	**Nil**
Applicant / Respondent	**Councillor X Xxxxx**
Report Date	**11 August 2026**

Summary

Council X Xxxxxx has provided a Notice of Motion, with appropriate Council member support, to change Council Resolution 26/050.

The change relates to the proposed leaseholder for 72 Main Street, Meekatharra (Meekatharra Pharmacy).

Council is requested to receive the Notice of Motion and follow the statutory requirements applying to any subsequent consideration of a motion seeking to change a previous Council decision recently acquired commercial property which has a tenant under an existing lease with the previous property owner.

Attachments

10.1.1 Notice of Motion to Change a Previous Council Decision

Background

Councillor X Xxxxx has submitted a Notice of Motion proposing a change to a previous resolution of Council.

Council Resolution 26/050 (20 June 2026) related to the purchase and lease of 72 Main Street, Meekatharra (Meekatharra Pharmacy) where Council resolved to lease the property to Ngieng Shih Brown (current pharmacist).

The Notice of Motion, if supported, will permit Council to consider changing the party to the lease to the existing tenant and business owner, Brown Nichols Health Pty Ltd.

Comment

The Notice of Motion is presented to Council for formal receipt.

As the proposed motion relates to changing a previous decision of Council, the requirements of regulation 10 of the *Local Government (Administration) Regulations 1996* apply where the proposed change would revoke the previous decision or make the previous decision substantially different.

The receipt of the Notice of Motion does not, of itself, revoke, change or otherwise alter the previous Council resolution.

Subject to the Notice of Motion satisfying the applicable statutory requirements, the substantive motion to revoke or change the previous decision may be presented to Council for consideration.

Council will consider the merits of the proposed change when the substantive motion is presented.

Council could choose to –

- Not receive the Notion of Motion proposing a change (which may have a detrimental knock-on impact), or
- Receive the Notice of Motion to allow for further consideration of the matter.

Shire officers recommend Council proceed to receive the Notice of Motion to allow for further consideration of the matter.

Consultation

Ngieng Shih Chen (current pharmacist)
Brown Nichols Health Pty Ltd (existing tenant)
Civic Legal
Council members

Statutory Implications

Local Government Act 1995
Section 5.25 Regulation about council and committee meetings and committees
This section provides for regulations concerning the conduct of Council and committee meetings, including the revocation or changing of decisions.

Local Government (Administration) Regulations 1996
Regulation 10 Revoking or changing decisions (Act s. 5.25(1)(e))
In this situation, Council may only change a previous decision of Council if the motion to change is firstly supported by at least 1/3 of the number of officers of members of Council,

inclusive of the mover, and secondly if the decision to change the previous decision is made by an absolute majority.

Policy Implications

Nil

Financial Implications

There are no direct financial implications associated with receiving the Notice of Motion.

Any financial implications arising from the proposed change to the previous Council resolution should be identified and considered when the substantive motion is presented to Council.

Risk Implications

Receiving the Notice of Motion presents a low governance risk provided the requirements of the *Local Government Act 1995* and *Local Government (Administration) Regulations 1996* are observed.

The substantive motion should not proceed unless the applicable requirements for changing or revoking a previous Council decision have been satisfied.

Strategic Implications

Nil

Voting Requirements

Absolute Majority

Recommendation

That Council, regarding the Notice of Motion from Councillor X Xxxxx regarding changing the leaseholder for the lease of 72 Main Street, Meekatharra and pursuant to Regulation 10 of the *Local Government (Administration) Regulations 1996*, -

1. Receives the Notice of Motion proposing a change to Council Resolution 26/050, adopted at the June 2026 Ordinary Council Meeting held on 20 June 2026, and

2. Acknowledges the Notice of Motion will be dealt with via a subsequent Report where a further Officer Recommendation will be presented for consideration by Council.

Attachment

10.1.1 Notice of Motion to Change a Previous Council Decision

Notice of Motion to Change a Previous Council Decision

I hearby give notice, at the Ordinary Council Meeting to be held on Saturday 15 August 2026, I intend to move the following motion to change a previous decision of Council (Council Resolution 26/050).

> *That Council, regarding the lease of 72 Main Street, Meekatharra, and pursuant to Regulation 10 of the Local Government (Administration) Regulations 1996 agrees to change Council Resolution 26/050 by amending the proposed leaseholder from Ngieng Shih Chen to Brown Nichols Health Pty Ltd, who are the current actual business owners of the Meekatharra Pharmacy, with all other details to remain unchanged.*

I propose this Notice of Motion as the Chief Executive Officer has made me aware of a misunderstanding regarding the business ownership and tenancy arrangements between the current business owners and the current pharmacist, which differs from the current Council Resolution, and which creates a substantial variation to warrant a change to the Resolution.

I support this Notice of Motion to Change a Previous Council Decision, along with those Council Members below.

Councillor X Xxxxx ________________________ ________________________
(signature) (date)

Councillor Y Yyyyy ________________________ ________________________
(signature) (date)

Councillor Z Zzzzz ________________________ ________________________
(signature) (date)

11 Reports

As follows -

11.1 Schedule of Payments – July 2026

File Reference	**FM.RP.001**
Author	**S Chaudhary, Coordinator Finance**
Author's Interest	**Nil**
Authoriser	**A Giometti, Deputy Chief Executive Officer**
Authoriser's Interest	**Nil**
Applicant / Respondent	**Nil**
Report Date	**6 August 2026**

Summary

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

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

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

Attachments

10.1.1 Schedule of Payments – July 2026

Background

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

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

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

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

Comment

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

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

<u>Payments from Accounts</u>

• Municipal Account	$1,319,450.41
• Trust Account	$0.00
<u>Total Payments from Accounts</u>	<u>$1,319,450.41</u>

<u>Payments Using Purchasing Cards</u>

• Credit Cards	$6,508.34
• Fuel Cards	$528.64
<u>Total Payments Using Purchasing Cards</u>	<u>$7,036.98</u>

The Monthly Schedule of Payments is attached.

Consultation

Shire Officers

Statutory Implications

Local Government (Financial Management) Regulations 1996
Regulation 13 Payments from municipal fund or trust fund by Chief Executive Officer, Chief Executive Officer's duties as to etc.
Where the Chief Executive Officer has been delegated the exercise of power to make payments from the Municipal Fund or the Trust Fund, a list of accounts authorised for payment by the Chief Executive Officer is to be presented each month to Council.

Local Government (Financial Management) Regulation 1996
Regulation 13A Payments by employees via purchasing cards
If a local government has credit, debit, or credit card/s, a list of payments made using the card/s is to be presented each month to Council.

Policy Implications

Shire of Meekatharra Policy Manual 2023
04.02 Purchasing and Procurement
Shire officers will undertake purchasing activities which align with strategic and operational objectives, meet value for money objectives, and meet defined thresholds, quotation requirements, and practices.

Financial Implications

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

Risk Implications

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

Strategic Implications

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

Voting Requirements

Simple Majority

Recommendation

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

Attachment

10.1.1 Schedule of Payments – July 2026

List of Accounts Due and Submitted to Committee

Chq/EFT	Date	Name	Description	Amount
EFT24880	06/07/2026	ABCO Products	Cleaning Supplies	$602.08
EFT24881	06/07/2026	APRA T/A Once Music Australia	Subscriptions	$402.37
EFT24882	06/07/2026	Australia Post	Postage Services	$32.27
EFT24883	06/07/2026	BOC Gases	Gas and Bottle Charges	$53.02
EFT24884	06/07/2026	Elite Electrical Contracting	Electrical Services	$2,989.61
EFT24885	06/07/2026	Geraldton Party Hire	Festival Events	$3,936.46
EFT24886	06/07/2026	Harvey Norman Electrical Geraldton	Whitegoods/Electrical	$999.00
EFT24887	06/07/2026	Lo-Go Appointments	Employee Recruitment and Hire	$1,718.82
EFT24888	06/07/2026	Local Health Authorities Analytical	Subscriptions	$541.76
EFT24889	06/07/2026	Market Creations Agency Pty Ltd	Website Management and Marketing	$18,715.40
EFT24890	06/07/2026	Meekatharra Community Resource Centre (CRC)	Council Contribution	$55,224.71
EFT24891	06/07/2026	Meekatharra GP Clinic (PSM Country Health Pty Ltd)	Employment Medicals	$218.02
EFT24892	06/07/2026	Meekatharra Truck Tyre Service	Plant and Equipment	$638.00
EFT24893	06/07/2026	Mullermind Pty Ltd	Festival Events	$5,210.15
EFT24894	06/07/2026	RMH Mechanical Pty Ltd	Plant and Equipment Services Parts and Repairs	$762.78
EFT24895	06/07/2026	Tony Aveling & Associates Pty Ltd	OHS Services	$22,010.50
EFT24896	06/07/2026	UDLA	Consultancy	$6,234.25
EFT24897	06/07/2026	Western Communications	Information Communication and	$4,056.80
EFT24898	06/07/2026	Wynne Mandy (Sole Trader)	Accounting Services	$6,109.29
EFT24899	08/07/2026	Adrian Moses	Council Member Payments	$458.33
EFT24900	08/07/2026	Barkley Day	Council Member Payments	$1,500.00
EFT24901	08/07/2026	David Kenneth Hodder	Council Member Payments	$833.33
EFT24902	08/07/2026	Harvey James Nichols	Council Member Payments	$15,250.00
EFT24903	08/07/2026	Judith Christine Holden	Council Member Payments	$1,875.00
EFT24904	08/07/2026	Mark Smith	Council Member Payments	$4,937.50
EFT24905	08/07/2026	Matthew Hall	Council Member Payments	$1,500.00
EFT24906	08/07/2026	Maurice Anderson	Council Member Payments	$458.33
EFT24907	08/07/2026	Wesley John Vincent Ward	Council Member Payments	$833.33
EFT24908	10/07/2026	Australian Taxation Office	ATO Lodgements	$5,000.00
EFT24909	10/07/2026	Bunnings Group Limited	Pallet Rapid Cement	$692.80
EFT24910	10/07/2026	Department of Planning, Lands and Heritage	Lease Charges Red Sand Box	$550.00
EFT24911	10/07/2026	Elite Electrical Contracting	Electrical Services	$8,955.28
EFT24912	10/07/2026	Great Northern Rural Services (CRT)	Parks and Gardens	$708.84
EFT24913	10/07/2026	IGA Meekatharra	June Consumables	$3,518.41
EFT24914	10/07/2026	JLT Risk Solutions Pty Ltd	Insurance Renewal	$13,766.50
EFT24915	10/07/2026	Kathy Paponjak	Furniture Purchased	$4,000.00
EFT24916	10/07/2026	Lock, Stock & Farrell	Keys, Padlocks	$105.00
EFT24917	10/07/2026	Murchison Country Zone WALGA	Annual Fee	$2,900.00
EFT24918	10/07/2026	Norris & Hyde Pty Ltd	Information Communication and	$79.95
EFT24919	10/07/2026	Northampton Grader Hire	Maintenance Grader	$32,179.95

EFT24920	10/07/2026	ReadyTech User Group WA Inc	Membership Fees	$962.50
EFT24922	10/07/2026	Supagas Pty Ltd	Gas and Bottle Charges	$1,188.00
EFT24923	10/07/2026	Telstra Limited	Landline and Mobile Accounts	$1,127.93
EFT24924	10/07/2026	Thinkproject Australia Pty Ltd (Was Ramm	Annual Licence Fee	$10,941.88
EFT24925	10/07/2026	Toll Transport Pty Ltd (Team Global Express)	Freight Services	$36.99
EFT24926	10/07/2026	Western Independent Foods	Freight Services	$148.00
EFT24927	16/07/2026	Ampac Debt Recovery WA Pty Ltd	Debt Recovery Fees	$203.50
EFT24928	16/07/2026	Australasian Cemeteries & Crematoria Association	Annual Membership	$652.00
EFT24929	16/07/2026	Australia's Golden Outback	Community Services Planning	$3,300.00
EFT24930	16/07/2026	Battery Mart	Plant and Equipment	$320.32
EFT24931	16/07/2026	Breeze Connect Pty Ltd	Information Communication and	$106.24
EFT24932	16/07/2026	Canine Control	Ranger Services	$4,869.19
EFT24933	16/07/2026	Cleverpatch Pty Ltd	Arts and Crafts Suppliers	$1,505.95
EFT24934	16/07/2026	Cloutz Event Hire	Festival Events	$31,354.31
EFT24935	16/07/2026	Dalwallinu Wheatland Motel	Staff Travelling	$215.00
EFT24936	16/07/2026	Department of Human Services - Services Australia	Centrepay Deductions	$53.46
EFT24937	16/07/2026	Department of Premier & Cabinet	Advertising	$4,123.42
EFT24938	16/07/2026	Department of Water and Environmental Regulation	Licence Renewal	$1,303.50
EFT24939	16/07/2026	Fleet Commercial Gymnasiums Pty Ltd	Gym Maintenance	$1,595.00
EFT24940	16/07/2026	Golf Sim Hire	Festival Events	$3,100.00
EFT24941	16/07/2026	Landgate	Valuation Services	$1,097.40
EFT24942	16/07/2026	Lo-Go Appointments	Employee Recruitment and Hire	$6,668.82
EFT24943	16/07/2026	Neuk Port Ad-Hair	Aerodrome Management	$25,692.00
EFT24944	16/07/2026	OEM Group Pty Ltd	Plant and Equipment	$7,708.61
EFT24945	16/07/2026	Paywise Pty Ltd	Staff Expenses	$525.61
EFT24946	16/07/2026	Pema Chhunzom	Community Services Event	$35.99
EFT24947	16/07/2026	Shire of Meekatharra	Payroll Deductions	$325.00
EFT24948	16/07/2026	T/A Nectar Creative Communications on Behalf of the ACCA	Cemeteries	$625.00
EFT24949	16/07/2026	Tess Fapani	Festival Events	$9,900.00
EFT24950	16/07/2026	Toll Transport Pty Ltd (Team Global Express)	Freight Services	$820.25
EFT24951	24/07/2026	Anderson Felicity	Staff Reimbursement	$1,023.55
EFT24952	24/07/2026	Brendan Hall Carpentry Pty Ltd	Carpentry Services	$18,995.54
EFT24953	24/07/2026	Broadcast Australia (BAI Communications)	Annual Renewal	$6,366.20
EFT24954	24/07/2026	Chefmaster Australia	Cleaning Supplies	$1,727.59
EFT24955	24/07/2026	Child Support Agency	Payroll Deductions	$403.37
EFT24956	24/07/2026	Choices Flooring Geraldton	Office Refurb	$7,645.00
EFT24957	24/07/2026	Contract Property Services	Townsite Maintenance	$15,691.98
EFT24958	24/07/2026	Elite Electrical Contracting	Electrical Services	$13,479.14
EFT24959	24/07/2026	Lo-Go Appointments	Employee Recruitment and Hire	$3,437.64

EFT24960	24/07/2026	Local Government Professionals Australia	Full Membership DCEO	$560.00
EFT24961	24/07/2026	Lock, Stock & Farrell	Keys, Padlocks	$162.00
EFT24962	24/07/2026	McDonalds Wholesalers	Bulk Suppler	$567.00
EFT24963	24/07/2026	Nisbets Australia Pty Ltd	Catering Supplier - Utensils	$308.44
EFT24964	24/07/2026	PT Autoglass	Glass Repairs	$456.00
EFT24965	24/07/2026	Paywise Pty Ltd	Employee Expenses	$525.61
EFT24966	24/07/2026	RMH Mechanical Pty Ltd	Plant and Equipment Services Parts and Repairs	$1,822.81
EFT24967	24/07/2026	Shire of Meekatharra	Payroll Deductions	$325.00
EFT24968	24/07/2026	Sydney Tools (Geraldton)	Tools Supplier	$15,167.00
EFT24969	24/07/2026	Toll Transport Pty Ltd (Team Global Express)	Freight Services	$156.93
EFT24970	24/07/2026	Western Australian Local Government Association - WALGA	Annual Subscriptions	$29,416.20
EFT24971	24/07/2026	Western Independent Foods	Freight Charges	$447.50
EFT24972	27/07/2026	LGISWA	Insurance Renewal	$208,732.15
EFT24973	30/07/2026	Adrian Moses	Council Member Payments	$690.33
EFT24974	30/07/2026	Barkley Day	Council Member Payments	$1,353.70
EFT24975	30/07/2026	Batavia Furniture & Bedding (Comfort Style)	Furniture Supplies	$1,217.00
EFT24976	30/07/2026	Cullen Exploration Pty Ltd	Rate Refund	$718.97
EFT24977	30/07/2026	Dalwallinu Wheatland Motel	Staff Travelling	$215.00
EFT24978	30/07/2026	David McKinley	Staff Reimbursement	$10,000.00
EFT24979	30/07/2026	Dreadnought Resources Ltd	Rate Refund	$2,620.65
EFT24980	30/07/2026	Elite Electrical Contracting	Electrical Services	$1,040.99
EFT24981	30/07/2026	First Artists Australia Pty Ltd	Festival Events	$3,025.00
EFT24982	30/07/2026	Geraldton Mower & Repair Specialists	Plant and Equipment	$380.00
EFT24983	30/07/2026	Harvey James Nichols	Council Member Payments	$4,241.67
EFT24984	30/07/2026	Judith Christine Holden	Council Member Payments	$690.33
EFT24985	30/07/2026	Landgate	Valuation Services	$324.70
EFT24986	30/07/2026	Lo-Go Appointments	Employee Recruitment and Hire	$1,718.82
EFT24987	30/07/2026	Mark Smith	Council Member Payments	$1,523.67
EFT24988	30/07/2026	Matthew Hall	Council Member Payments	$1,116.08
EFT24989	30/07/2026	Maurice Anderson	Rate Refund	$8,290.33
EFT24990	30/07/2026	Meekatharra GP Clinic (PSM Country	Employment Medical	$218.02
EFT24991	30/07/2026	Monarch 360 Pty Ltd	Computer System Management	$22,000.00
EFT24992	30/07/2026	Murchison Regional Vermin Council	Council Contribution	$44,000.00
EFT24993	30/07/2026	Perfect Computer Solutions Pty Ltd (PCS)	Computer System Management	$1,445.00
EFT24994	30/07/2026	Southern Cross Broadband	Internet Charges	$2,096.00
EFT24995	30/07/2026	Sydney Tools (Geraldton)	Tools Supplier	$3,874.00
EFT24996	30/07/2026	TTFS Group Pty Ltd	Festival Events	$15,598.00
EFT24997	30/07/2026	Toll Transport Pty Ltd (Team Global Express)	Freight Services	$91.85
EFT24998	30/07/2026	Travel And Sports Australia	Festival Events	$12,114.57
EFT24999	30/07/2026	WINC Australia Pty Ltd (Staples)	Printing and Copying	$680.63
EFT25000	30/07/2026	Western Communications	Information Communication and Technology Services	$3,193.32

EFT25001	30/07/2026	Western Independent Foods	Freight Services	$236.35
EFT25002	30/07/2026	HWL Ebsworth Lawyers	Legal Services	$35,000.00
EFT25003	30/07/2026	Saint James Conveyancing	Legal Services	$388,881.49
DD16035.1	2/07/2026	Horizon Power	Electricity Supply	$20,539.92
DD16040.1	6/07/2026	Beam Super Clearing House	Employee Expenses	$16,691.46
DD16050.1	17/07/2026	Horizon Power	Electricity Supply	$6,600.75
DD16050.2	20/07/2026	Horizon Power	Electricity Supply	$2,462.62
DD16055.1	21/07/2026	Beam Super Clearing House	Employee Expenses	$18,071.50
DD16056.1	21/07/2026	BP Oil (Air BP)	Avgas Sales	$4,542.16
DD16058.1	23/07/2026	Horizon Power	Electricity Supply	$3,385.97
DD16063.1	28/07/2026	Netstar Australia Pty Ltd	Tracking Fees	$79.20
			Total Municipal	**$1,319,450.41**
		Westpac Credit Card		
Direct Debit	01/07/2026	Starlink	Information Communication and Technology	$210.00
Direct Debit	01/07/2026	Google	Google Cloud	$15.60
Direct Debit	06/07/2026	Monarch Institute	Staff Training	$2,740.40
Direct Debit	08/07/2026	Repco Geraldton	Plant and Equipment	$433.24
Direct Debit	8/07/2026	Cue Roadhouse	Catering	$54.00
Direct Debit	9/07/2026	Starlink	Information Communication and Technology	$340.00
Direct Debit	14/07/2026	Starlink	Information Communication and Technology	$420.00
Direct Debit	16/07/2026	Appliance Testing	Compliance	$440.00
Direct Debit	16/07/2026	Data Scan	Computer System Management	$1,013.10
Direct Debit	17/06/2026	Starlink	Information Communication and Technology	$84.01
Direct Debit	17/06/2026	Starlink	Information Communication and Technology	$84.01
Direct Debit	17/06/2026	Starlink	Information Communication and Technology	$84.01
Direct Debit	20/07/2026	Department of Racing Gaming and Liquor	Festival Events	$62.00
Direct Debit	20/07/2026	Department of Racing Gaming and Liquor	Festival Events	$62.00
Direct Debit	20/07/2026	Department of Racing Gaming and Liquor	Festival Events	$62.00
Direct Debit	24/07/2026	Skippers Airlines	Staff Travel	$403.97
			Total	**$6,508.34**
P659	**DCEO**	**7071 34009239 7651**	**Description**	
	28/06/2026	Ampol Wonthella	Premium Diesel	$141.30
			Total	**$141.30**
P666	**CSM**	**7071 3400 8840 7546**	**Description**	
	01/06/2026	Ampol Karrinyup	Premium Diesel	$195.46
	02/06/2026	Ampol Swagman	Diesel	$191.88
			Total	**$387.34**

Payments from Muni	**$1,319,450.41**
Credit Card Purchases totalling	**$6,508.34**
Fuel Card Purchases totalling	**$528.64**

And was submitted to each member of Council on Saturday 15 August 2026

11.2 Monthly Financial Report – July 2026

File Reference	**FM.RP.001**
Author	**S Chaudhary, Coordinator Finance**
Author's Interest	**Nil**
Authoriser	**A Giometti, Deputy Chief Executive Officer**
Authoriser's Interest	**Nil**
Applicant / Respondent	**Nil**
Report Date	**11 August 2026**

Summary

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

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

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

Attachments

10.2.1 Monthly Financial Report – July 2026

Background

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

Comment

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

Consultation

Shire Officers
Local Government Finance and Accounting Consultants

Statutory Implications

Local Government Act 1995
Section 6.4 (Financial report)
Local governments are required to prepare and present financial reports, on an annual basis and at any other time, and in any other format, as prescribed.

Local Government (Financial Management) Regulations 1996
Regulation 34 (Financial activity statement required each month (Act s. 6.4)
Shire officers are to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget.

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

Policy Implications

Nil

Financial Implications

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

Risk Implications

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

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

Strategic Implications

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

Voting Requirements

Simple Majority

Recommendation

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

Attachment

10.2.1 Financial Report – July 2026

SHIRE OF MEEKATHARRA

MONTHLY FINANCIAL REPORT

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

FOR THE PERIOD ENDED 31 JULY 2026

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

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Statements required by regulation

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

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

	31 July 2026	30 June 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	40,222,122	40,255,482
Trade and other receivables	1,174,676	4,858,530
Inventories	530,142	530,140
TOTAL CURRENT ASSETS	41,926,940	45,644,152
NON-CURRENT ASSETS		
Other financial assets	59,715	59,715
Property, plant and equipment	28,186,844	27,724,111
Infrastructure	108,801,277	108,798,145
TOTAL NON-CURRENT ASSETS	137,047,836	136,581,971
TOTAL ASSETS	178,974,776	182,226,123
CURRENT LIABILITIES		
Trade and other payables	897,102	869,317
Other liabilities	0	0
Employee related provisions	273,619	273,619
TOTAL CURRENT LIABILITIES	1,170,721	1,142,936
NON-CURRENT LIABILITIES		
Employee related provisions	69,019	69,019
TOTAL NON-CURRENT LIABILITIES	69,019	69,019
TOTAL LIABILITIES	1,239,740	1,211,955
NET ASSETS	**177,735,036**	**181,014,168**
EQUITY		
Retained surplus	79,276,323	82,555,455
Reserve accounts	27,852,607	27,852,607
Revaluation surplus	70,606,106	70,606,106
TOTAL EQUITY	**177,735,036**	**181,014,168**

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

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements
Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:
• AASB 7 Financial Instruments Disclosures
• *AASB 16 Leases paragraph 58*
• *AASB 101 Presentation of Financial Statements paragraph 61*
• *AASB 107 Cash Flows paragraphs 43 and 45*
• *AASB 116 Property, Plant and Equipment paragraph 79*
• *AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85*
• *AASB 140 Investment Property paragraph 75(f)*
• *AASB 1052 Disaggregated Disclosures paragraph 11*
• *AASB 1054 Australian Additional Disclosures paragraph 16*

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

The Local Government (Financial Management) Regulations 1996 provide that:
- land and buildings are to be classified as property, plant and equipment; or
- infrastructure; or
- vested minor improvements that the local government controls;
and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 Property, Plant and Equipment, which would have required the Shire to assess at each reporting date whether the carrying amounts of the above mentioned non-financial assets materially differs from the fair value, and if so, revalue the class of non-financial assets.

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

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment - Note 7
• Infrastructure - Note 8
• Expected credit losses on financial assets - Note 5
• Impairment losses of non-financial assets - Notes 7 and 8
• Measurement of employee benefits - Note 12
• Measurement of provisions - Note 12
Fair value 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.

Initial application of accounting standards
During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.
• AASB 2021-2 Amendments to Australian Accounting Standards - *Disclosure of Accounting Policies or Definition of Accounting Estimates*
This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
• *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
• *AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
• *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
• *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
These amendments are not expected to have any material impact on the financial report on initial application.
• AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities
These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.
• AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements
These amendments may result in additional disclosures in the case of applicable finance arrangements.

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

	Supplementary Information	Adopted Budget Estimates (a) $	YTD Budget Estimates (b) $	YTD Actual (c) $	Variance* $ (c) - (b) $	Variance* % ((c) - (b))/(b) %	Var.		Explanation of Material Variance
OPERATING ACTIVITIES									
Revenue from operating activities									
General rates		8,903,000	741,917	**0**	(741,917)	(100.00%)	▼	Timing	
Grants, subsidies and contributions	11	1,326,000	110,495	**34,036**	(76,459)	(69.20%)	▼	Timing	Recognition timing of grants depends on expenditure if contract liability exists
Fees and charges		1,738,000	144,195	**58,735**	(85,460)	(59.27%)	▼		
Interest revenue		890,000	74,166	**7,145**	(67,021)	(90.37%)	▼	Timing	Term deposit interest is accruing and will be recognised when the term deposits mature.
Other revenue		2,159,500	13,279	**3,996**	(9,283)	(69.91%)		Timing	
		15,016,500	**1,084,052**	**103,912**	(980,140)	(90.41%)			
Expenditure from operating activities									
Employee costs		(4,538,500)	(378,136)	**(358,750)**	19,386	5.13%		Timing	
Materials and contracts		(5,763,000)	(480,095)	**(386,497)**	93,598	19.50%	▲	Timing	
Utility charges		(604,000)	(50,308)	**(18,276)**	32,032	63.67%	▲	Timing	
Depreciation		(7,354,000)	(612,824)	**0**	612,824	100.00%	▲	Timing	
Insurance		(353,500)	(29,416)	**(203,874)**	(174,458)	(593.07%)	▼	Timing	
Other expenditure		(375,500)	(31,285)	**(65,334)**	(34,049)	(108.83%)	▼	Timing	
		(18,988,500)	**(1,582,064)**	**(1,032,731)**	549,333	34.72%			
Non-cash amounts excluded from operating activities	Note 2(b)	7,354,000	612,824	**0**	(612,824)	(100.00%)	▼	Timing	
Amount attributable to operating activities		**3,382,000**	**114,812**	**(928,819)**	(1,043,631)	(908.99%)			

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

	Supplementary Information	Adopted Budget Estimates (a) $	YTD Budget Estimates (b) $	YTD Actual (c) $	Variance* $ (c) - (b) $	Variance* % ((c) - (b))/(b) %	Var.		Explanation of Material Variance
CONTINUED									
INVESTING ACTIVITIES									
Inflows from investing activities									
Proceeds from capital grants, subsidies and contributions	12	8,506,000	875,498	**(2,389,300)**	(3,264,798)	(372.91%)	▼	Timing	Recognition of Grants depends on the conditions and therefore the expenditure in some cases
Proceeds from disposal of assets	6	70,000	0	**38,992**	38,992	0.00%		Timing	
		8,576,000	**875,498**	**(2,350,308)**	(3,225,806)	(368.45%)			
Outflows from investing activities									
Payments for property, plant and equipment	5	(9,030,000)	(718,726)	**(462,736)**	255,990	35.62%	▲	Timing	Refer to Note 5 for Capital Works Detail -
Payments for construction of infrastructure	5	(15,693,000)	(1,307,742)	**(3,132)**	1,304,610	99.76%	▲	Timing	Refer to Note 5 for Capital Works Detail
		(24,723,000)	**(2,026,468)**	**(465,868)**	1,560,600	77.01%			
Amount attributable to investing activities		**(16,147,000)**	**(1,150,970)**	**(2,816,176)**	(1,665,206)	(144.68%)			
FINANCING ACTIVITIES									
Inflows from financing activities									
Transfer from reserves	4	6,100,000	5,350,000	**0**	(5,350,000)	(100.00%)	▼	Timing	Reserve transfers take place on recognition of interest and at the end of the year
		6,100,000	**5,350,000**	**0**	(5,350,000)	(100.00%)			
Outflows from financing activities									
Transfer to reserves	4	(5,700,000)	(3,700,000)	**0**	3,700,000	100.00%	▲	Timing	Reserve transfers take place on recognition of interest and at the end of the year
		(5,700,000)	**(3,700,000)**	**0**	3,700,000	100.00%			
Amount attributable to financing activities		**400,000**	**1,650,000**	**0**	(1,650,000)	(100.00%)			
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year		12,365,000	16,922,448	**16,922,228**	(220)	(0.00%)			
Amount attributable to operating activities		3,382,000	114,812	**(928,819)**	(1,043,631)	(908.99%)			
Amount attributable to investing activities		(16,147,000)	(1,150,970)	**(2,816,176)**	(1,665,206)	(144.68%)			
Amount attributable to financing activities		400,000	1,650,000	**0**	(1,650,000)	(100.00%)			
Surplus or deficit after imposition of general rates		**0**	**17,536,290**	**13,177,233**	(4,359,057)	(24.86%)			

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

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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget Opening 30 June 2026	Last Year Pre-audit Closing 30 June 2026	Year to Date 31 July 2026
Current assets		$	$	$
Cash and cash equivalents	3	40,000,000	40,255,482	40,222,122
Trade and other receivables	7	206,610	4,858,530	1,174,676
Inventories	8	500,000	530,140	530,144
		40,706,610	45,644,152	41,926,942
Less: current liabilities				
Trade and other payables	9	(1,200,000)	(869,317)	(897,102)
Employee related provisions	10	(250,000)	(273,619)	(273,619)
		(1,450,000)	(1,142,936)	(1,170,721)
Net current assets		**39,256,610**	**44,501,216**	**40,756,221**
Less: Total adjustments to net current assets	Note 2(c)	(26,891,610)	(27,578,988)	(27,578,988)
Closing funding surplus / (deficit)		**12,365,000**	**16,922,228**	**13,177,233**

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities	Adopted Budget	YTD Budget (a)	YTD Actual (b)
	$	$	$
Adjustments to operating activities			
Add: Depreciation	7,354,000	612,824	0
Total non-cash amounts excluded from operating activities	**7,354,000**	**612,824**	**0**

(c) Current assets and liabilities excluded from budgeted deficiency

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

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

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF MEEKATHARRA

SUPPLEMENTARY INFORMATION

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

	Ref Note	Adopted Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)
		$	$	$
OPERATING ACTIVITIES				
Income excluding grants, subsidies and contributions				
General purpose funding - other		9,804,500	817,040	**7,345**
Law, order and public safety	11	3,500	289	**100**
Health		2,500	207	**70**
Education and welfare		5,500	455	**2,553**
Housing		1,000	83	**0**
Community amenities		114,500	9,537	**217**
Recreation and culture	6	65,000	5,413	**11,907**
Transport		1,665,500	204,199	**47,660**
Economic services		26,000	2,165	**0**
Other property and services		65,000	(27,294)	**30**
		11,753,000	**1,012,094**	**69,882**
Grants, subsidies and contributions				
General purpose funding - other		500,000	41,666	**0**
Law, order and public safety		59,000	4,915	**4,013**
Education and welfare		150,000	12,499	**30,023**
Community amenities		375,000	31,250	**0**
Recreation and culture		50,000	4,166	**0**
Transport		10,548,000	878,998	**(2,389,300)**
Economic services		150,000	12,499	**0**
Other property and services		0	0	**0**
		11,832,000	**985,993**	**(2,355,264)**
Expenditure from operating activities (including depreciation)				
Governance		(1,209,500)	(100,779)	**(72,164)**
General purpose funding		(394,000)	(32,829)	**(1,651)**
Law, order and public safety		(381,500)	(31,777)	**(9,154)**
Health		(212,000)	(17,664)	**(35,579)**
Education and welfare		(1,474,500)	(122,831)	**(71,475)**
Housing		0	87	**(45,121)**
Community amenities		(1,164,000)	(96,979)	**(38,059)**
Recreation and culture		(2,374,500)	(197,822)	**(74,294)**
Transport		(10,289,000)	(857,397)	**(181,156)**
Economic services	6	(1,259,000)	(104,895)	**(123,379)**
Other property and services		(230,500)	(19,178)	**(380,698)**
		(18,988,500)	**(1,582,064)**	**(1,032,730)**
Net Operating Result		**4,596,500**	**416,023**	**(3,318,112)**

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

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Trust	Cash	Institution	Interest Rate	Maturity Date
		$	$		$			
Cash on hand								
Municipal Bank Account	Cash and cash equivalents	9,577,606	0	0	9,577,606	Westpac	0.00%	At Call
Cash on Hand	Cash and cash equivalents	1,719	0	0	1,719			
Maxi Account - including Term Deposits listed below:	Cash and cash equivalents	2,790,195	1,852,607	0	4,642,802	Westpac	1.15%	At Call
Term Deposits								
817355	Cash and cash equivalents	0	6,000,000	0	6,000,000	Westpac	4.31%	19/06/2026
817339	Cash and cash equivalents	0	10,000,000	0	10,000,000	Westpac	4.57%	30/06/2026
817347	Cash and cash equivalents	0	10,000,000	0	10,000,000	Westpac	4.53%	30/06/2026
Trust Account	Trust	0	0	(5,270)	(5,270)	Westpac	0.00%	At Call
Total		**12,369,520**	**27,852,607**	**(5,270)**	**40,216,857**			
Comprising								
Cash and cash equivalents		12,369,520	27,852,607		40,222,127			
Trust Account				(5,270)	(5,270)			
Financial assets at amortised cost		0	0		0			
		12,369,520	**27,852,607**		**40,216,857**			

KEY INFORMATION

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

4 RESERVE ACCOUNTS

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

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	$		$	$	$
Buildings - non-specialised	7,475,000	7,475,000	589,983	423,881	(166,102)
Furniture and equipment	310,000	310,000	24,996	16,719	(8,278)
Plant and equipment	1,245,000	1,245,000	103,747	22,136	(81,611)
Acquisition of property, plant and equipment	**9,030,000**	**9,030,000**	**718,726**	**462,736**	**(255,990)**
Infrastructure - roads	10,200,000	10,200,000	849,998	2,760	(847,238)
Infrastructure - footpaths	100,000	100,000	8,333	0	(8,333)
Infrastructure - Airport	340,000	340,000	28,333	0	(28,333)
Infrastructure - Other	5,053,000	5,053,000	421,078	372	(420,706)
Acquisition of infrastructure	**15,693,000**	**15,693,000**	**1,307,742**	**3,132**	**(1,304,610)**
Total capital acquisitions	**24,723,000**	**24,723,000**	**2,026,468**	**465,868**	**(1,560,600)**

MATERIAL ACCOUNTING POLICIES

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

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

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

Initial recognition and measurement for assets held at cost

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

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

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

5 CAPITAL ACQUISITIONS - DETAILED

GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
Buildings - non-specialised								
2026	X1001	Ses Facilities - Renew Shed	41,000	41,000	3,416	-	3,416	
2704	X1008	Lot 877 (69) Mccleary Street - New Garage	30,000	30,000	2,500	-	2,500	
2704	X1010	Lot 304 (135) Darlot Street - New Residence	277,000	277,000	23,083	-	23,083	
3666	X1024	Swimming Pool Building - Renew Paint	65,000	65,000	5,416	-	5,416	
4191	X1031	Community Resource Centre - Upgrade Kitchen	15,000	15,000	1,250	-	1,250	
2704	X1032	Lot 2 (28) Connaughton Street - Renew External	15,000	15,000	1,250	-	1,250	
2704	X1033	Lot 2 (28) Connaughton Street - Renew Awnings	6,000	6,000	500	-	500	
2704	X1035	Sports Complex Residence - Renew External Pai	15,000	15,000	1,250	-	1,250	
2704	X1036	Sports Complex Residence - Renew Internal Pair	8,000	8,000	666	-	666	
2704	X1038	Sports Complex Residence - Renew Verandah	30,000	30,000	2,500	-	2,500	
5044	X1045	Shire Depot - New Carport	40,000	40,000	3,333	-	3,333	
2094	X1046	Youth Focus - Renew Internal	50,000	50,000	4,166	-	4,166	
2704	X1048	Lot 294 (131) Hill Street - Renew Awnings	10,000	10,000	833	-	833	
2704	X1049	Airport Residence - Renew Internal Paint	8,000	8,000	666	-	666	
2704	X1050	Consultant Quarters - Renew Exterior	50,000	50,000	4,166	-	4,166	
1328	X1054	Shire Office - New Carport	60,000	60,000	5,000	-	5,000	
2704	X1057	Lot 79 (23) Main Street - Renew	175,000	175,000	14,583	-	14,583	
2704	X1058	33 Mccleary Street - New	200,000	200,000	16,666	-	16,666	
2704	X1059	89 Hill Street - New	200,000	200,000	16,666	-	16,666	
2704	X1060	35 Mccleary Street - New	200,000	200,000	16,666	-	16,666	
2704	X1061	82 Oliver Street - New	200,000	200,000	16,666	-	16,666	
2704	X1062	87 Hill Street - New	200,000	200,000	16,666	-	16,666	
2704	X1063	91 Darlot Street - New	250,000	250,000	20,833	-	20,833	
2704	X1064	80 Oliver Street - New	200,000	200,000	16,666	-	16,666	
2704	X1065	97 Hill Street - New	130,000	130,000	10,833	-	10,833	
2704	X1066	24 Mccleary Street - New	60,000	60,000	5,000	211,941	(206,941)	
2704	X1067	26 Mccleary Street - New	60,000	60,000	5,000	211,941	(206,941)	
2704	X1068	58 Mccleary Street - Renew Flooring	20,000	20,000	1,666	-	1,666	
2704	X1069	84 Oliver Street - Renew Flooring	20,000	20,000	1,666	-	1,666	
2704	X1070	Consultant Quarters - Renew Internal	25,000	25,000	2,083	-	2,083	
5045	X1071	Depot - Renew Electrical Connection	25,000	25,000	2,083	-	2,083	
2440	X1072	Kidzone - Renew Facility	100,000	100,000	8,333	-	8,333	
3094	X1073	Main Street Public Toilets - Renew	50,000	50,000	4,166	-	4,166	
5777	X1074	Post Office - New Demolition	277,000	277,000	23,083	-	23,083	
5779	X1075	Main Street Complex - Stage 1 - New Construction	2,900,000	2,900,000	241,666	-	241,666	
5777	X1076	Post Office (Temporary) - New Fitout	100,000	100,000	8,333	-	8,333	
3680	X1077	Sports Complex - New Ceiling	60,000	60,000	5,000	-	5,000	
3680	X1078	Sports Complex - Renew Toilets	40,000	40,000	3,333	-	3,333	
3680	X1079	Sports Complex - Renew Security	50,000	50,000	4,166	-	4,166	
2704	X1080	Sports Complex House - Renew Bathroom	20,000	20,000	1,666	-	1,666	
2704	X1081	Sports Complex House - Renew Blinds	10,000	10,000	833	-	833	
2704	X1082	Sports Complex House - Renew Flooring	15,000	15,000	1,250	-	1,250	
2704	X1083	Sports Complex House - Renew Kitchen	30,000	30,000	2,500	-	2,500	
2094	X1085	Youth Centre - Renew Toilets	25,000	25,000	2,083	-	2,083	
5779	X1086	9 Spencer Street - New	30,000	30,000	2,500	-	2,500	
5779	X1087	74 Main Street - New	240,000	240,000	20,000	-	20,000	
5777	X1088	Post Office - New Purchase And Licencing	448,000	448,000	37,333	-	37,333	
2704	X1089	58 Mccleary Street - Renew Septic Sytem	40,000	40,000	-	-	-	
2704	X1090	101 Hill Street - Renew Hot water system	15,000	15,000	-	-	-	
5045	X1091	Depot - New Fuel Tank Slab	40,000	40,000	-	-	-	
5045	X1092	Depot - Renew Electric Fence	50,000	50,000	-	-	-	
5045	X1093	Couglas Street Yard - Renew Fence	250,000	250,000	-	-	-	
		TOTAL Buildings	**7,475,000**	**7,475,000**	**589,983**	**423,881**	**166,102**	
Furniture and equipment								
2438	X2001	Kids Zone - Renew Outdoor Furniture	10,000	10,000	833	-	833	
2445	X2002	Youth Centre - Renew Office Furniture	10,000	10,000	833	-	833	
3534	X2003	Town Hall - Renew Audio Visual Equipment	50,000	50,000	4,166	-	4,166	
3974	X2004	Gym - Renew Gym Equipment	50,000	50,000	4,166	-	4,166	
1326	X2005	Administration Office - Renew Front Counter	45,000	45,000	3,750	14,014	(10,264)	
1326	X2012	Council Chambers - Renew Furniture	30,000	30,000	2,500	2,705	(205)	
2704	X2013	101 Darlot Street - Renew Furniture	20,000	20,000	1,666	-	1,666	
4191	X2014	Bakery - Renew Freezer	10,000	10,000	833	-	833	
2704	X2015	Consultant Quarters - Renew Furniture	25,000	25,000	2,083	-	2,083	
0254	X2016	Council Chambers - Renew Furniture	15,000	15,000	1,250	-	1,250	
1326	X2017	General Allocation - Renew Furniture	10,000	10,000	-	-	-	
3534	X2018	Town Hall - Renew Refrigerator	10,000	10,000	833	-	833	
2445	X2019	Youth Centre - Renew Furniture	15,000	15,000	1,250	-	1,250	
2445	X2020	Youth Centre - New Floor Cleaner	10,000	10,000	833	-	833	
		TOTAL Furniture and Equipment	**310,000**	**310,000**	**24,996**	**16,719**	**8,278**	

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

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS - DETAILED

GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
Plant and equipment								
5475	X3001	Small Equipment Allocation - Renew	50,000	50,000	4,166	22,136	(17,970)	
5475	X3023	Tipper Truck <10 Tonne (P???) - Renew	150,000	150,000	12,500	-	12,500	
5475	X3024	Tipper Truck <10 Tonne (P???) - Renew	150,000	150,000	12,500	-	12,500	
5475	X3035	Heavy Duty Trailer (With Ramps) - New	20,000	20,000	1,666	-	1,666	
5475	X3036	Tipper Truck - New	300,000	300,000	25,000	-	25,000	
5475	X3037	Mobile Living Quarters - New	220,000	220,000	18,333	-	18,333	
5475	X3038	Coordinator Projects 4Wd - New	65,000	65,000	5,416	-	5,416	
5475	X3039	Road Maintenance Solution - New	200,000	200,000	16,666	-	16,666	
5475	X3040	Community Van - New	90,000	90,000	7,500	-	7,500	
		TOTAL Plant and Equipment	**1,245,000**	**1,245,000**	**103,747**	**22,136**	**81,611**	

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

5 CAPITAL ACQUISITIONS - DETAILED

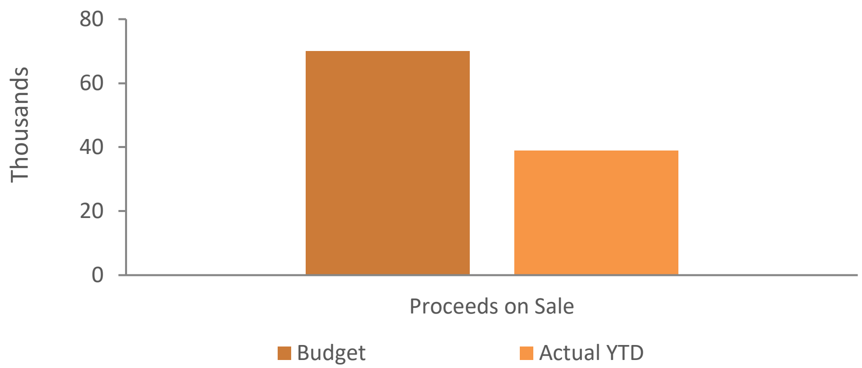
GL Account	Job Number	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
Infrastructure - roads								
4200		Road Construction Various	10,200,000	10,200,000	849,998	2,760	847,238	
4250		Flood Damage Renewals - 24/25	-	-	-	-	-	
		TOTAL Road Construction	**10,200,000**	**10,200,000**	**849,998**	**2,760**	**847,238**	
Infrastructure - footpaths								
5046	X5002	Mccleary Street - Renew Pathway	100,000	100,000	8,333	-	8,333	
		TOTAL Footpath Construction	**100,000**	**100,000**	**8,333**	**-**	**8,333**	
Infrastructure - Airport								
5219	X7003	Airport - Renew Fuel Facility	300,000	300,000	25,000	-	25,000	
5219	X7006	Airport - New Security Fencing	40,000	40,000	3,333	-	3,333	
		TOTAL Airport Construction	**340,000**	**340,000**	**28,333**	**-**	**28,333**	
Infrastructure - Other								
3954	1131	Lukes Creek Landscaping - Capital	-	-	-	372	(372)	
2436	X6001	Kids Zone - Renew Courtyard Paving	27,000	27,000	2,250	-	2,250	
2436	X6002	Kids Zone - Renew Reticulation And Lawn	20,000	20,000	1,666	-	1,666	
2436	X6003	Kids Zone - Renew Playground Shade	40,000	40,000	3,333	-	3,333	
2824	X6004	Refuse Site - Upgrade Facility	56,000	56,000	4,666	-	4,666	
3274	X6005	Town Cemetery - Renew Facility	50,000	50,000	4,166	-	4,166	
4015	X6006	Lions Park - New Development	2,000,000	2,000,000	166,666	-	166,666	
3274	X6012	Heritage Cemeteries - Renew Headstones	60,000	60,000	5,000	-	5,000	
5424	X6013	Entry Statement (East) - New	40,000	40,000	3,333	-	3,333	
5424	X6014	Entry Statement (West) - New	40,000	40,000	3,333	-	3,333	
5424	X6015	Murchison Geo Region - Renew Signage	30,000	30,000	2,500	-	2,500	
5045	X6016	Truck Ramps - New	240,000	240,000	20,000	-	20,000	
2984	X6018	Sewage Ponds - Upgrade Facility	750,000	750,000	62,500	-	62,500	
3638	X6019	Oval And Associated Infrastructure	200,000	200,000	16,666	-	16,666	
2027	X6022	Townsite - New Cctv System	750,000	750,000	62,500	-	62,500	
4015	X6023	Memorial Park - Renew Park	550,000	550,000	45,833	-	45,833	
4015	X6024	Memorial Park - Renew Memorial	200,000	200,000	16,666	-	16,666	
		TOTAL Other Infrastructure	**5,053,000**	**5,053,000**	**421,078**	**372**	**420,706**	
		TOTALS	**24,723,000**	**24,723,000**	**2,026,468**	**465,868**	**1,560,600**	

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

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

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



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

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

INVESTING ACTIVITIES

5 CAPITAL ROADWORKS - DETAILED

Job - Account	Job/Account Description	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance	Comments
Infrastructure - roads							
C26	Milgun-Yarlarweelor Rd - Construction	-	-	-	1,334	(1,334)	
X4060	Wiluna North Road - Renew Xx To Xx	-	-	-	454	(454)	
X4061	Wiluna North Road - Renew 45.00 Slk To 50.00 Slk	-	-	-	502	(502)	
X4067	Grid Program (25-26) - Renew Grids Various Locations	300,000	300,000	25,000	-	25,000	
X4068	Floodway No5	750,000	750,000	62,500	-	62,500	
X4069	Wiluna North Road - Renew 50.00 Slk To 55.00 Slk	-	-	-	470	(470)	
X4083	Ashburton Downs Road - Renew 191 Slk To 196 Slk	450,000	450,000	37,500	-	37,500	
X4084	Ashburton Downs Road - Renew 196 Slk To 201 Slk	450,000	450,000	37,500	-	37,500	
X4085	Wiluna North Road - Renew 23 Slk To 28 Slk	450,000	450,000	37,500	-	37,500	
X4086	Townsite Heavy Haulage Route - Renew Seal	300,000	300,000	25,000	-	25,000	
X4087	Cemetery Road - Renew Seal	125,000	125,000	10,416	-	10,416	
X4088	Airport Access Road - Renew Seal	125,000	125,000	10,416	-	10,416	
X4089	Spencer Street - Renew Seal	50,000	50,000	4,166	-	4,166	
X4090	Landor Road - Renew Seal 0 Slk To 50 Slk	6,900,000	6,900,000	575,000	-	575,000	
	TOTAL Road Construction	**10,200,000**	**10,200,000**	**849,998**	**2,760**	**847,238**	

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

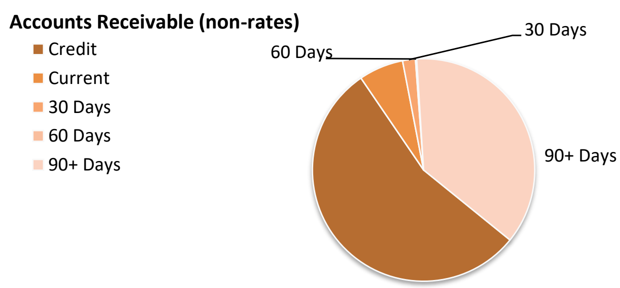
OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable	30 Jun 2026	31 Jul 2026
	$	$
Opening arrears previous years	1,087,368	1,115,741
Levied this year	5,697,848	0
Less - collections	(5,669,475)	(28,373)
Gross rates collectable	**1,115,741**	**1,087,368**
Allowance for impairment of rates receivable		(120,309)
Net rates collectable	**1,115,741**	**967,059**
% Collected	83.6%	2.5%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(56,429)	6,705	1,926	185	38,031	(9,582)
Percentage	588.9%	(70.0%)	(20.1%)	(1.9%)	(396.9%)	
Balance per trial balance						
Trade receivables						(9,582)
GST receivable						217,199
Total receivables general outstanding						**207,617**

Amounts shown above include GST (where applicable)



KEY INFORMATION

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

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

Classification and subsequent measurement

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

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

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

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

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

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory
Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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

OPERATING ACTIVITIES

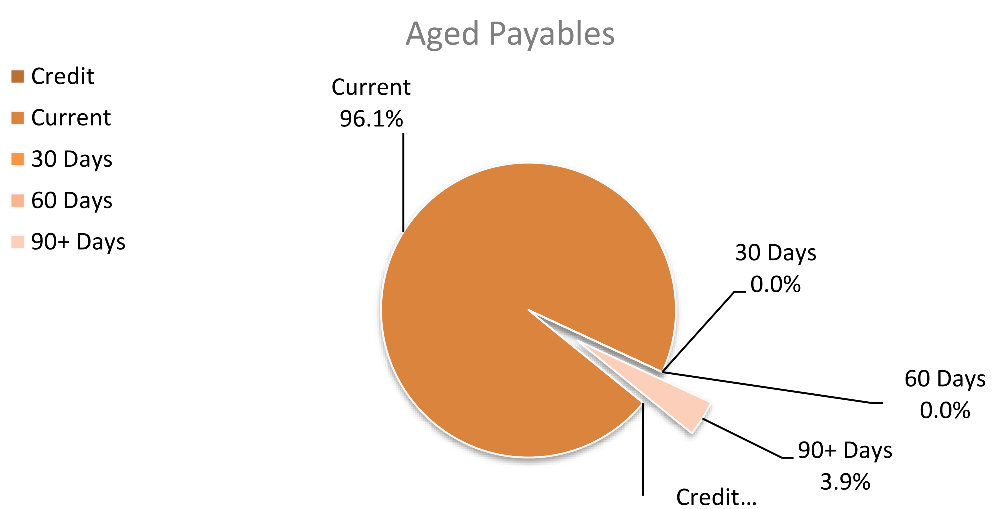
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	299,188	0	0	12,221	311,409
Percentage	0.0%	96.1%	0.0%	0.0%	3.9%	
Balance per trial balance						
Sundry creditors	0	311,409	0	0	0	311,409
ATO liabilities	0	171,108	0	0	0	171,108
Bond Held	0	22,201	0	0	0	22,201
Excess rates	0	169,457	0	0	0	169,457
Other payables	0	222,927	0	0	0	222,927
Total payables general outstanding						**897,102**

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



10 OTHER CURRENT LIABILITIES

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

Amounts shown above include GST (where applicable)

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.
Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

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

OPERATING ACTIVITIES

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

				Grants, subsidies and contributions revenue		
		Provider	Program	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
				$	$	$
COA	*IE*					
0181	52	Financial Assistance Grant	General Purpose Funding	300,000	25,000	0
211	52	Local Road Grant	General Purpose Funding	200,000	16,666	0
1563	52	D.F.E.S. Operating Grant	Law, Order, Public Safety	8,000	666	0
2003	52	S.E.S. Operating Grant	Law, Order, Public Safety	10,000	833	4,013
2419	52	Youth Grant - O.S.H.C. Program	Education And Welfare	50,000	4,166	0
2421	52	Youth Services Grant - D.C.P. - W.A.	Education And Welfare	100,000	8,333	30,023
4591	52	Mrwa - Direct Grant	Transport	500,000	41,666	0
4843	52	Street - Lighting - Operating Grant	Transport	8,000	666	0
5393	52	Festival Income Tourism	Other Property And Services	50,000	4,166	0
5393	55	Festival Income Tourism	Other Property And Services	100,000	8,333	0
				1,326,000	**110,495**	**34,036**

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

INVESTING ACTIVITIES

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

				Capital grants, subsidies and contributions revenue			
		Provider	Program	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual	Comment
COA	*IE*				$	$	
4691	48	Mrwa Road Project Grant (Rrg)	Transport	900,000	75,000	0	
2008	48	Ses Capital Grant	Law,Order and Public Safety	41,000	3,416	0	
2013	48	Community Safety & Crime Prevention Grants	Law,Order and Public Safety	0	0	0	
2993	48	Contribution - Sewage Ponds Upgrade	Community Amenities	375,000	31,250	0	
3713	48	Recreation Grants	Recreation & Culture	50,000	4,166	0	
4621	50	R2R Grant	Transport	6,900,000	575,000	0	
4622	48	Grant - Heavy Vehicles Rest Area Initiative (Hvrai)	Transport	240,000	20,000	0	
4672	49	Road Agreement - Westgold Mt Clere Road	Transport	0	83,333	0	
4673	49	Road Agreement - Mega Resources Pty Ltd (Tumblegu	Transport	0	83,333	0	
4671	49	Floodway Contributions	Transport	0	0	(2,389,300)	
				8,506,000	**875,498**	**(2,389,300)**	

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

13 BUDGET AMENDMENTS

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

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

11.3 Response to Notice of Motion – Proposed Lease – 72 Main Street, Meekatharra

File Reference	**CP.AC.002**
Author	**N Cain, Chief Executive Officer**
Author's Interest	**Nil**
Authoriser	**N Cain, Chief Executive Officer**
Authoriser's Interest	**Nil**
Applicant / Respondent	**Nil**
Report Date	**11 August 2026**

Summary

Council has recently acquired 72 Main Street, Meekatharra which has a tenant under an existing lease with the previous property owner.

Legislation identifies a lease as a disposal of property through which certain processes must be undertaken.

In response to a Notice of Motion to Change a Previous Council Decision, Council is requested to direct the Chief Executive Officer to undertake the required processes to recognise the appropriate tenancy for the continued operation of the current service.

Attachments

Nil

Background

Councillor X Xxxx has proposed a Notice of Motion to Change a Previous Council Decision regarding the tenancy of 72 Main Street, Meekatharra (the site of the Meekatharra Pharmacy).

In June 2026, Council resolved to lease 72 Main Street, Meekatharra to Ngieng Shih Chen (current pharmacist) subject to necessary processes and rental market valuations being undertaken (Council Resolution 26/050).

This action was undertaken based on direction, in writing, from Ngieng Shih Chen inferring he had the relevant authority to enter a lease with the Shire as he was in the process of finalising the purchase of the business.

The Agent undertaking the property settlement failed to advise the Shire of any existing lease.

This lack of advice aligned with the direction from Ngieng Shih Chen regarding the impending sale and purchase of the business.

Prior to the provision of the rental valuation required for seeking public comment on the proposed lease, Shire officers were contacted by Brown Nichols Health Pty Ltd who claimed to still hold a lease for the property and had not yet sold the business to Ngieng Shih Chen.

When approached with this information by Shire officers, Ngieng Shih Chen acknowledged and agreed with the accuracy of the claim from Brown Nichols Health Pty Ltd.

Brown Nichols Health Pty Ltd has indicated they are more than comfortable working with the Shire to resolve the matter so trade can continue.

Due to legal requirements associated with Australian Pharmacy Regulators and their mortgage, they have requested this matter be addressed promptly.

A copy of their current / previous lease with the previous owners has been provided to Shire officers; however, it does not meet local government requirements and so a new lease is required (which is the path previously resolved, although the tenant is now proposed to be changed).

A Notice of Motion has been provided, and supported by the required number of Council members, to consider changing a previous Council recommendation to recognise the change in tenant.

Comment

The intention of the previous Council position remains, just to a different tenant in the interim until the business is formally settled.

Verbal legal advice was sought indicating Council, acting on the advice of Shire officers, was *ultra vires* (beyond its powers) to lease the property to Ngieng Shih Chen whilst Brown Nichols Health Pty Ltd still held a lease even though Shire officers were unaware at the time of the existing lease arrangements.

The action required to remedy the matter is to seek a change in tenancy for the necessary public notice advertising.

A miscommunication from the Chief Executive Officer (whilst on leave) to Shire officers has resulted in the early release of the necessary public notice advertisement using the current business owners (Brown Nichols Health Pty Ltd) details (in effect, in advance of a Council resolution).

All other details remain consistent with the previous resolution of Council.

Council is requested to change the previous resolution of Council and substitute the tenant from Ngieng Shih Chen to Brown Nichols Health Pty Ltd to allow the continuation of pharmacy services to be delivered from the property.

The change in tenant is considered substantial to the previous resolution and so a legislative process must be adhered to for the matter to be –

a) Considered by Council, and then
b) Changed by Council.

Council could choose to –

- Not proceed to change the tenant which will cease the provision of pharmacy services undertaken from the property, or
- Proceed to change the tenant for the purpose of entering a new lease.

Shire officers recommend Council proceed to change the tenant for the purpose of entering a new lease from Ngieng Shih Chen to Brown Nichols Health Pty Ltd.

Consultation

Ngieng Shih Chen (current pharmacist)
Brown Nichols Health Pty Ltd (current business owner)
Civic Legal
Council members

Statutory Implications

Local Government Act 1995
Section 5.25 Regulation about council and committee meetings and committees
This section provides for regulations concerning the conduct of Council and committee meetings, including the revocation or changing of decisions.

Local Government (Administration) Regulations 1996
Regulation 10 Revoking or changing decisions (Act s. 5.25(1)(e))
In this situation, Council may only change a previous decision of Council if the motion to change is firstly supported by at least 1/3 of the number of officers of members of Council, inclusive of the mover, and secondly if the decision to change the previous decision is made by an absolute majority.

Policy Implications

Nil

Financial Implications

There are no direct financial implications associated with resolving to change the tenant.

Risk Implications

Council's risk exposure is low by proceeding to change the tenant for the pharmacy as doing so will permit the continued operation of the service.

Strategic Implications

Nil

Voting Requirements

Absolute Majority

Recommendation

That Council, regarding the lease of 72 Main Street, Meekatharra, and pursuant to Regulation 10 of the *Local Government (Administration) Regulations 1996 a*grees to change Council Resolution 26/050 by amending the proposed leaseholder from Ngieng Shih Chen to Brown Nichols Health Pty Ltd, who are the current actual business owners of the Meekatharra Pharmacy, with all other details to remain unchanged.

12 New Business of an Urgent Nature

Nil

13 Confidential Matters

Recommendation

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

1. Tender Acceptance – Request for Tender 25-26-02 Meekatharra Memorial Swimming Pool Management (s.5.23(4)(c)), and
2. Tender Acceptance – Request for Tender 25-26-03 Meekatharra Parks and Gardens Maintenance (s.5.23(4)(c)),

13.1 Tender Acceptance – Request for Tender 25-26-02 Meekatharra Memorial Swimming Pool Management

File Reference	**CM.TE.024**
Author	**N Cain, Chief Executive Officer**
Author's Interest	**Nil**
Authoriser	**N Cain, Chief Executive Officer**
Authoriser's Interest	**Nil**
Applicant / Respondent	**Confidential**
Report Date	**11 August 2026**

Summary

In June 2026 tender submissions were sought for the management of the Meekatharra Memorial Swimming Pool.

Tender submissions, which closed on Thursday 30 July 2026, have been evaluated.

Council is requested to accept the recommendation regarding progressing Request for Tender 25-26-02 Meekatharra Memorial Swimming Pool Management.

13.2 Tender Acceptance – Request for Tender 25-26-03 Meekatharra Parks and Gardens Maintenance

File Reference	**CM.TE.025**
Author	**N Cain, Chief Executive Officer**
Author's Interest	**Nil**
Authoriser	**N Cain, Chief Executive Officer**
Authoriser's Interest	**Nil**
Applicant / Respondent	**Confidential**
Report Date	**17 July 2026**

Summary

In June 2026 tender submissions were sought for the maintenance of parks and gardens located in the Meekatharra townsite.

Tender submissions, which closed on Thursday 30 July 2026, have been evaluated.

Council is requested to accept the recommendation regarding progressing Request for Tender 25-26-03 Meekatharra Parks and Gardens Maintenance.

14 Next Meeting

The next Ordinary Council Meeting will be held at 11.30am Saturday 12 September 2026 at the Shire of Meekatharra Council Chambers, 75 Main Street, Meekatharra.

15 Closure of Meeting