

Municipal Works Operations Association



ANNUAL REPORT

30 June 2020



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MWOA Inc

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TO OUR STAKEHOLDERS

This annual report provides a comprehensive overview of the activities and achievements of the Municipal Works Operations Association (MWOA) over the 2019/20 financial year.

About the MWOA

The MWOA is a not-for-profit member-based association established to support individuals and organisations in the field of municipal works. Founded in 1936 as the Victorian Municipal Superintendents of Works and Overseers Association, the MWOA remains an organisation whose purpose is to foster excellence in the provision of municipal works and services. This is achieved by delivering professional development, peer support and networking events. The works fields traditionally associated with the MWOA include:

- Road, footpath and road related infrastructure construction and maintenance,
- Drainage construction and maintenance,
- Public place cleaning and municipal waste management services,
- Park and open space maintenance,
- Plant and equipment supply, hire and maintenance.

The MWOA also has members within industry training, development and education, and IT systems and support. This makes our association the most targeted and effective collaborative forum for local government employees and companies that supply products and services in the municipal works sector.



OUR BOARD & EXECUTIVE

Executive Officers

Peter Ali | Chief Executive Officer
peter@mwoa.com.au

Amanda Van Den Nouwland | Business Support Officer
admin@mwoa.com.au

Board of Directors

Lynn Undy | Australian Warning Systems (Board Chair)
lynn@warningsystems.com.au

Tony Gellatly | Bendigo City
t.gellatly@bendigo.vic.gov.au

Terry Ough | West Wimmera Shire
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Darren Findlay | Hobsons Bay City
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Rob Cosgrove | Wangaratta Rural City
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Steve Van Orsouw | Ballarat City
stevevanorsouw@ballarat.vic.gov.au

Neil Whiteside | Brimbank City (Finance Director)
neilw@brimbank.vic.gov.au

Peter Young | Mornington Peninsula Shire
peter.young@mornpen.vic.gov.au

Mauro Starc | William Adams
maurostarc@wadams.com.au

Ray Leak | Colac Otway Shire
ray.leak@colacotway.vic.gov.au

Peter Donato | Clarence City
pdonato@ccc.tas.gov.au



CHAIR'S STATEMENT

I am pleased to report on the achievements of the Municipal Works Operations Association Inc. and its activities undertaken for the 2019/2020 financial year.



The association continues to operate in a stable financial position with sufficient cash at bank to supply working capital for operations, fund our capital expenditure requirements and pay all debts. The Board has continued to adopt a conservative 'low risk' approach to financial management by delivering a balanced (revenue and cost neutral) operating budget for 2020/2021.

We continue to pursue the vision and mission detailed within our strategic plan:

Our Vision: To bring people together to improve the municipal works and services industry across Australia.

Our Mission: To support the development, advance the knowledge, and strengthen the influence of people and organisations working within the municipal works and services industry, and to foster innovation and best practice in the provision of municipal works and services through facilitating professional development, peer support, networking events and programs.

A successful strategic planning day was held on Wednesday 5th February 2020 at the Koorringal Golf Course, Altona, Victoria. The workshop, which was chaired by our CEO, brought together the Board and Branch Presidents and Secretaries to develop an initial draft of the association's Strategic Plan 2020-2023. The plan was ultimately adopted by the Board in March 2020 after further stakeholder consultation. The plan sets the strategic direction for the association's future while acknowledging the association's past. Within the plan, under four strategic priority areas, *membership*, *voice*, *value*, and *sustainability*, 23 actions have been set



out. The implementation of these actions is well underway, as presented in detail on pages 17 and 18 of this report.

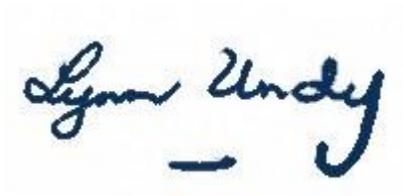
The year has seen some significant challenges. Most notably the operating pressures caused by the COVID-19 pandemic affected some of the services traditionally offered by the association. The pandemic also significantly affected our corporate and local government members. In the face of what has been described as an *unprecedented event*, it was fantastic to see that our membership increased. I would like to particularly acknowledge the loyalty shown by our corporate sponsors, typified by Komatsu Australia, who increased their commitment to the association during the height of the pandemic by “signing on” as the association’s Major Corporate Partner. I would like to also acknowledge all our corporate sponsors, including our platinum sponsors: Avery Dennison, Dial Before You Dig, Downer EDI Works, Hiway Stabilizers Australia, Omnigrip Direct, SuperSealing, The Management Edge and William Adams CAT.

The disruption caused by the pandemic allowed us to fast track some of the major initiatives detailed within our strategic plan. The most significant of these was the goal to expand the association’s reach to other areas in Australia. This included combining our governance arrangements with the Tasmanian Association of Municipal Supervisors (TAMS) and progressing similar arrangements with the Works Officers Association of Queensland (WOAQ). We are well on the way to transiting to a truly national association representing the interests of employees and service providers in the municipal works industry throughout Australia. The final step of this journey will be the adoption of the Municipal Works Australia brand and associated revised association rules, which will be considered at this year’s Annual General Meeting.

The Board and I recognise the assistance provided by our partner associations in this journey, including the Board and Executive Officers of the Institute of Public Works Engineering Australasia Victoria (IPWEA Vic), and other industry associations. I would also like to recognise the skill and effort provided by our executive team, which includes my fellow Board members, our CEO and business support officer. Our CEO, who was appointed 12 months ago, has provided exceptional strategic thinking in support delivering the Board’s strategic ambitions.



I look forward to continuing working with the Board, management, and all the association's stakeholders to progress the MWOA's highly regarded reputation as the voice of the municipal works industry.

A handwritten signature in black ink that reads "Lynn Undy". The signature is written in a cursive style with a horizontal line under the first name.

LYNN UNDY
MWOA BOARD CHAIR



CEO'S STATEMENT

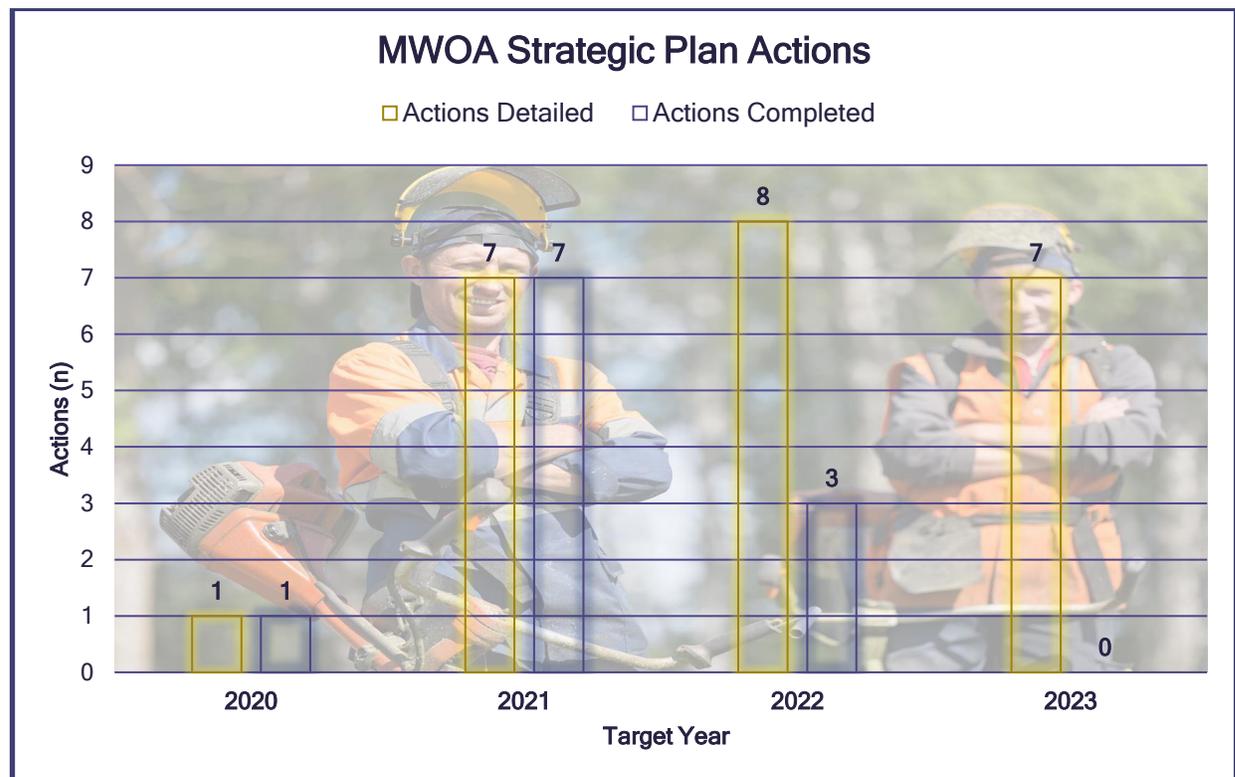
This time last year the MWOA provided a vision of the future of the association: that we would take a detailed look at the way we operate to ensure that our operating model continues to adapt to changes in our external environment. Our strategic thinking would focus on:



- Opportunities to improve the way we communicate with our members and stakeholders;
- An understanding of the needs of our industry partners, and how we can best service these needs;
- How we can use technology to make it easier for our members to interact with the association;
- How we can improve access to training and development programs;
- How we can get better engagement with, and increase, the number of local government members;
- How we maximise collaboration with our existing industry partners.

Our strategic plan, released in March 2020, provided an action plan to deliver these outcomes. This plan was established after extensive consultation to tap into the inherent knowledge of members, past and present. The actions that were programmed for 2020 and 2021 have been taken. We are well on the way to completing the actions scheduled for 2022, with three of the eight having been finalised. The action plan, and the work undertaken so far, is explained in more detail in pages 17 and 18.





MWOA Strategic Plan Action Completions

Some of the most significant actions completed this year include:

- The implementation of technology to expand the reach of MWOA's marketing and communications capability;
- The expansion of our geographical membership coverage to areas outside our traditional Victorian base;
- The development of a proposed new association name and logo that reflects the association's mission and purpose.

We could not have implemented these changes without the unqualified support of the Board and our corporate and local government members. On that note, I would like to acknowledge and thank all of those people that make up the MWOA community for the support that they have provided to me during my first 12 months in this position.



We continue to work collaboratively with our industry partners, including IPWEA Vic, and our other partner associations in Australia and overseas to ensure that we continue to deliver value to our members and stakeholders.

This year we have made a significant change in our financial reporting practices. Membership and event related subscriptions received prior to the commencement of the financial year are now treated as *Income Received in Advance* (refer to Note 9 in the Financial Statement). This change in practice has resulted in a change in the “total equity” listing within the MWOA’s Statement of Financial Position (\$141K for 2020 compared to a figure of \$331K for 2019). \$170K has been received as Income Received in Advance meaning that the total equity figure would have been \$311K had the change in reporting practice not been made. The change has resulted in a lower reported revenue figure (\$360K for 2020 compared to a figure of \$556K for 2019). The revenue figure for 2020 would have been \$530K had the change in reporting practice not been made. The new reporting practice has been implemented to allow a more intuitive view of the Associations’ finances for each financial year and more accurate budget reporting during the year.

A summary of the more significant achievements for this reporting period are detailed below:

Strategic Highlights:

- Membership remains strong, and the MWOA brand remains highly regarded within the municipal works industry.
- The association continues to be supported by our sponsor partners.

Financial Highlights:

- Our events continue to operate in accordance with our budget forecasts.
- The financial position of the MWOA remains strong, with our revenue exceeding our expenses for 2019/20 resulting in an increase in our cash equivalents of \$7K for the year.



Operating Highlights:

- We welcomed new corporate sponsors and local government members.
- We met our event commitments by running our annual program of events to the standard expected by our members and corporate sponsors.
- We have significantly improved the quantity and quality of the information we provide our members through improvements in the technology we use to communicate with our members.

I look forward to the continuing the exciting growth trajectory that the MWOA is on throughout the 2020/21 year. I have every confidence that well be in an even better operational and financial position when we provide next year's Annual Report.



PETER ALI
CHIEF EXECUTIVE OFFICER



MWOA OPERATIONS

The MWOA is an industry association that exists for the benefit of people and organisations that work in and service the municipal works industry.

Membership

The MWOA's membership numbers have continued to grow significantly over the 2019/20 year. As of 1 January 2020, the MWOA had 402 registered members. This rose steadily to 522 by 1 July 2020. These 120 new members represented an increase of approximately 25% over a six-month period.



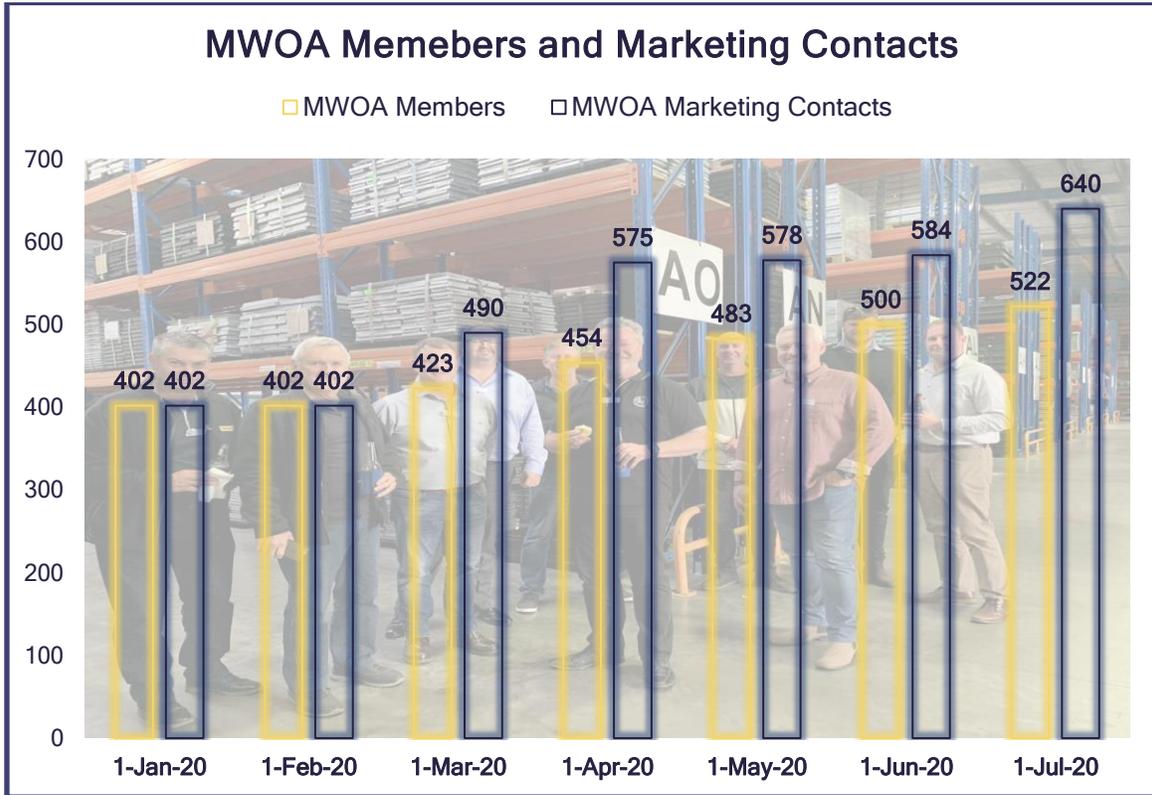
MWOA Members

Source: MWOA's MembershipWorks database



There is every indication that the association’s membership numbers will continue to grow throughout the 2020/21 year because of the investment the association has made in its communication technology.

As of July 2020, the MWOA had 640 contacts on its Mailchimp Marketing Database.



MWOA Membership and Marketing Contacts Growth

Source: MWOA’s MembershipWorks and Mailchimp databases

There are approximately 118 people listed on the MWOA’s Mailchimp marketing database that are not current members of the MWOA. A marketing plan is being developed to engage this group and other potential members once the MWOA’s new website has been launched (planned for November 2020).

Our corporate membership continues to expand, providing our members with the opportunity to foster innovative practices and learn about contemporary industry trends.



Branch Meetings

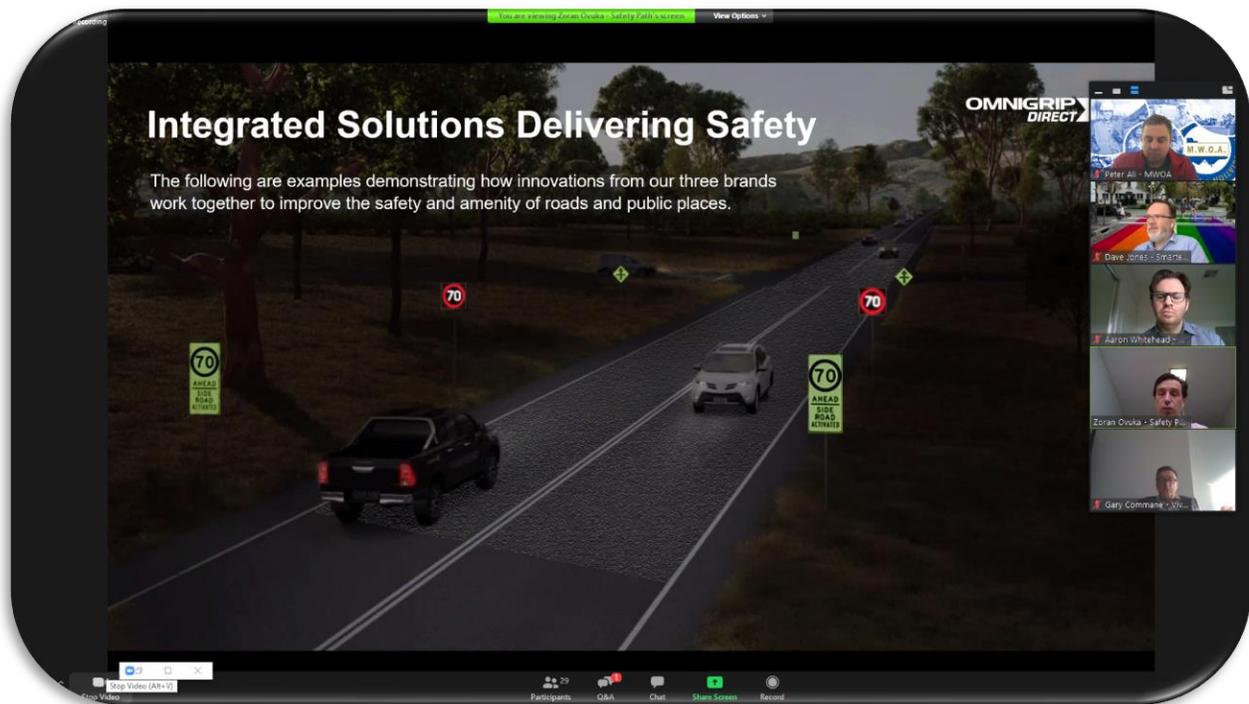
Our regional branch meetings remained well attended. The last round of meetings scheduled for the first half of 2020 were cancelled due to the Victorian State Government's social distancing rules in response to the COVID-19 pandemic. These meetings continue to provide an informal forum for networking and the sharing of ideas.



AFLW Player and Ballarat Local Katlyn Ashmore in a Question and Answer Session at the Ballarat Region Branch Meeting in November 2019.

Webinars

One of the more recent developments to emerge from the COVID-19 restrictions was the implementation of contemporary methods for the delivery of information to and from our members. One of the most popular formats trialed was the Association's Webinar Series. The series focused on the provision of best practice information about operational, technical and risk management related topics. Webinars will now form part of the Association's membership offering into the future based on the success of this year's events.



MWOA's Road Safety Innovation Webinar hosted by the team at Omnigrip Direct

Events

The National Works and Engineering Conference held in September 2019 at Prince of Wales Showgrounds in Bendigo continues to be the MWOA's 'flagship' event, providing an opportunity for all our local government and industry members to meet, interact and share ideas. A total of 450 delegates attended the 2019 event. It continues to grow in popularity, with local



government delegates increasing annually and attendees growing by 40% over the last seven years, including a 30% increase from 2017 to 2019.



International Study Award and Board Member Peter Young with MWOA Board Chair Lynn Undy at the 2018 National Works and Engineering Conference.

The MWOA's awards program remains an importance component of the conference. These awards give members the opportunity to further develop their professional skills through facilitating study tour opportunities. The International Study Award recipient will present the learnings gained from their trip to the delegates of the 2021 conference.



Strategic Plan

	Strategic Priorities	Goal	Success Indicator	Status
Membership				
1	Develop a membership database to allow for the automation of administrative functions and to provide members with greater access to association information.	2020	The implementation of a fully functional database linked to the association's website and marketing material platforms.	Achieved: MembershipWorks platform established and implemented.
2	Undertake a review the structure of the general membership categories to ensure that they align with the association's strategic objectives.	2021	A membership prospectus developed for public consumption.	Achieved: Prospectus developed and circulated to prospective members.
3	Seek opportunities to expand our general membership base beyond our traditional local government base into other public and private sector employees engaged in municipal works and services.	2023	10% of the general membership base employed outside local government.	
4	Develop a program that can serve to engage local government operational managers as a key stakeholder reference group in order to ensure that the programs and events run by the MWOA continue to provide value and benefit to our general membership base.	2021	The establishment of an operational managers working group and at least one operational manager on two of the MWOA's key reference groups (Board, Conference Organising Committee, or other governance committee).	Achieved: Operations Forum membership category established and implemented. Ops Forum members represented on the MWOA Board and the NW&EC Committee.
5	Explore opportunities to expand our geographical coverage and/or examine options to partner with likeminded organisations located within other geographic regions.	2022	The MWOA membership base has active members within three other geographic regions other than Victoria.	Achieved: Some members are in Tasmania, Queensland and Western Australia.
6	Invest in technology to enable geographically isolated members to participate in MWOA events and governance related programs.	2022	The provision of video conferencing facilities as a standard practice for all of the MWOA's major events and meetings.	
Value				
7	Create mutually beneficial corporate membership proposals that provide benefits for both our local government and corporate members.	2021	Adopt a revised corporate membership package.	Achieved: Reviewed packages and associated implementation program adopted by the Board on 11 Dec 2019.
8	Identify opportunities to maximise the inherent knowledge and capabilities of our corporate members.	2022	Informal partnerships with at least three of our corporate members to assist in the operational functioning of the MWOA.	
9	Identify and engage 'like' organisations both locally and internationally to increase the brand awareness and to develop 'economy of scale' partnership opportunities.	2023	The organisation of two recurrent partnership programs between the MWOA and a like organisation.	
10	Investigate contemporary models of member engagement activities for inclusion within the MWOA's events.	2022	Increased member participation within the MWOA's events.	Achieved: MWOA's webinar series.



	Strategic Priorities	Goal	Success Indicator	Status
11	Examine options to partner with a registered training organisation or other educational organisation to develop a training certification program for members.	2023	The provision of an accredited online training module or similar accessible by members.	
12	Develop an accessible forum tool to allow members to ask questions, discuss topical issues, and obtain responses from other members to operational questions.	2021	The provision of electronic forum for member dialogue.	
Voice				
13	Increase utilisation of technology to expand the reach of the MWOA's marketing and communications capability.	2021	The production of a monthly e-newsletter that is actively viewed by over 70% of the MWOA's membership.	Achieved: MWOA Networker e-newsletter transitioned to an online format.
14	Develop a membership prospectus to explain the value provided by the MWOA in order to attract new general and corporate members.	2021	The development of a high-quality published brochure.	Achieved
15	Undertake a review of the MWOA's current branding (name, logo and marketing material) to ensure that they project with the mission and purpose of the association as defined within this strategic plan.	2022	The preparation presentation of a report for consideration by the Board detailing any changes if required.	Achieved: Report presented to the Board in June 2020.
16	Improved engagement and awareness of the MWOA within key state government areas and increased collaboration with these agencies.	2023	The development of two recurrent partnership arrangements with state agencies.	
17	Increase the recognition of the MWOA's Access Magazine.	2022	The electronic version of Access read by on average 70% of the readership that view the launching page of the magazine.	
18	Develop contemporary messaging material for the MWOA's social media platforms.	2023	Over 500 registered connections for each platform.	
Sustainability				
19	Review the articles of association to ensure that they align with the MWOA's future operating model.	2023	An adopted articles of association document that has been independently reviewed by a suitably qualified subject matter expert.	
20	Achieve budget surpluses in order to work towards growing retained earnings to an amount equal to 100% of the following year's expenditure.	2023	A retained earnings figure in excess of the MWOA's budgeted operating expenditure.	
21	Review the MWOA's current governance arrangements to ensure that they are optimised to deliver the association's mission and purpose.	2022	That the Board considers a report into governance models within the context of the MWOA's mission and purpose.	
22	The Board operates in an effective and efficient manner to make timely decisions in accordance with the principles of good corporate governance.	2021	That the Board achieves an 80% meeting attendance rate, that an annual events and meeting schedule program is developed and adopted, and that Board meeting agenda and minutes are circulated within relevant timeframes.	Achieved



Events Calendar 2021

Board Meetings

Wednesday, 3 February 2021
 Tuesday, 16 March 2021
 Wednesday, 21 April 2021
 Wednesday, 2 June 2021
 Wednesday, 4 August 2021
 Wednesday, 15 September 2021
 Wednesday, 10 November 2021
 Wednesday, 8 December 2021

Annual Dinner

Friday 25 June 2021 (to be confirmed)

27th National Works & Engineering Conference 2021

Thursday 11 to Friday 12 March 2021

Branch Meetings

Ballarat:

Wednesday, 21 April 2021
 Wednesday, 14 July 2021
 Friday, 12 November 2021

Gippsland:

Tuesday, 23 February 2021
 Tuesday, 16 November 2021

Melbourne:

Tuesday, 16 March 2021
 Wednesday, 2 June 2021
 Wednesday, 8 December 2021

South Western:

Tuesday, 25 May 2021
 Wednesday, 27 October 2021

Wimmera Mallee:

Monday, 24 May 2021
 Tuesday, 26 October 2021

Central:

Wednesday, 10 March 2021
 Thursday, 25 November 2021

North East:

Tuesday, 18 May 2021
 Wednesday, 24 November 2021



FINANCIAL STATEMENTS

The financial statements cover Municipal Works Operations Association Inc. as an individual entity. These financial statements are presented in Australian dollars.

General Information

Municipal Works Operations Association Victoria is a not-for-profit incorporated association and is domiciled in Australia. Its registered office and principal place of business are:

Registered office	Principal place of business
7 Allan Street Aberfeldie, Vic. 3040	7 Allan Street Aberfeldie, Vic. 3040

A description of the nature of the entity's operations and its principal activities are included in the directors' report, which is not part of the financial statements.

The financial statements were authorised for issue, in accordance with a resolution of directors, on 16th September 2020. The directors have the power to amend and reissue the financial statements.



Statement of Profit or Loss and other Comprehensive Income

Municipal Works Operations Association Inc.
For the year ended 30 June 2020

	Note	2020 \$	2019 \$
Revenue	2	360,000	556,819
Expenses			
Management - Board		-2,239	-26,355
Financial Management		-11,376	-11,314
Management - CEO		-158,184	-190,104
Administration		-96,018	-84,321
Events & Entertainment		-51,355	-67,636
Presentations		-4,000	-6,972
Conference		-226,219	-262,181
Other Expenses		-1,152	-17,103
		<hr/>	<hr/>
Total comprehensive income for the year attributable to the members of Municipal Works Operations Associations Victoria		-190,543	-109,167
		<hr/> <hr/>	<hr/> <hr/>



Statement of Financial Position

Municipal Works Operations Association Inc.
For the year ended 30 June 2020

	Note	2020 \$	2019 \$
Assets			
Current assets			
Cash and cash equivalents	4	177,497	170,921
Trade and other receivables	5	151,271	152,428
Total current assets		<u>328,768</u>	<u>323,349</u>
Non-current assets			
Property, plant, and equipment	6	0	287
Motor vehicles	7	20,908	29,872
Total non-current assets		<u>20,908</u>	<u>30,160</u>
Total assets		<u>349,676</u>	<u>353,509</u>
Liabilities			
Current liabilities			
PAYG Withholding Payable	8	11,802	0
Other	9	196,760	21,852
Total current liabilities		<u>208,562</u>	<u>21,852</u>
Non-current liabilities			
Leave Liability	10	0	0
Total non-current liabilities		<u>0</u>	<u>0</u>
Total liabilities		<u>208,562</u>	<u>21,852</u>
Net assets		<u>141,114</u>	<u>331,657</u>
Equity			
Retained surpluses		<u>141,114</u>	<u>331,657</u>
Total equity		<u>141,114</u>	<u>331,657</u>



Statement of Changes in Equity

Municipal Works Operations Association Inc.
For the year ended 30 June 2020

	Retained surpluses	Total equity
	\$	\$
Balance at 1 July 2018	440,824	440,824
Surplus after income tax expense for the year	-109,167	-109,167
Balance at 30 June 2019	<u>331,657</u>	<u>331,657</u>

	Retained surpluses	Total equity
	\$	\$
Balance at 1 July 2019	331,657	331,657
Surplus after income tax expense for the year	-190,543	-190,543
Balance at 30 June 2020	<u>141,114</u>	<u>141,114</u>



Statement of Cash Flows

Municipal Works Operations Association Inc.
For the year ended 30 June 2020

	Note	2020 \$	2019 \$
Cash flows from operating activities			
Receipts from customers		531,259	542,892
Payments to suppliers and employees		<u>-524,868</u>	<u>-708,961</u>
		6,391	-166,069
Interest received		<u>185</u>	<u>840</u>
Net cash from operating activities		<u>6,576</u>	<u>-165,229</u>
Cash flows from investing activities			
Payments for property, plant, and equipment		<u>0</u>	<u>0</u>
Net cash used in investing activities		<u>0</u>	<u>0</u>
Net increase/(decrease) in cash and cash equivalents		6,576	-165,229
Cash and cash equivalents at the beginning of the financial year		<u>170,921</u>	<u>336,150</u>
Cash and cash equivalents at the end of the financial year	4	<u><u>177,497</u></u>	<u><u>170,921</u></u>



Notes to the Financial Statements

Municipal Works Operations Association Inc.
For the year ended 30 June 2020

Note 1. Significant accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

In the directors' opinion, the entity is not a reporting entity because there are no users dependent on general purpose financial statements.

Historical cost convention

The financial statements have been prepared under the historical cost convention.

Revenue recognition

Revenue is recognised when it is probable that the economic benefit will flow to the entity and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable.

Sales revenue

Events, fundraising, and raffles are recognised when as the event or function is held.

Donations

Donations are recognised at the time the pledge is made.

Grants

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received, and all attached conditions will be complied with.

Memberships

Memberships are recognised on a time basis over the period of the membership

Interest

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Other revenue

Other revenue is recognised when it is received or when the right to receive payment is established.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, 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.

Trade and other receivables

Other receivables are recognised at amortised cost, less any provision for impairment.

Property, plant, and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.



The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid at balance date.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the amount due as at balance date. This represents a change in accounting policy as leave entitlements had not previously been brought to account. The impact of the change has been reflected in the operating result for the period.

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

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



Note 2. Revenue

	2020	2019
	\$	\$
<i>Sales revenue</i>		
Memberships & Sponsorships	4,480	137,859
Events & Entertainment	46,764	51,923
Conferences	290,299	361,651
Advertising	0	0
Financial Management	0	0
Awards	2,272	4,546
	<u>343,815</u>	<u>555,979</u>
<i>Other revenue</i>		
Interest	185	840
Government COVID Incentives	16,000	0
	<u>16,185</u>	<u>840</u>
Total Revenue	<u><u>360,000</u></u>	<u><u>556,819</u></u>

Note 3. Expenses

	2020	2019
	\$	\$
Surplus before income tax includes the following specific expenses:		
<i>Depreciation</i>		
Depreciation	<u>9,251</u>	<u>9,087</u>
Total depreciation	<u>9,251</u>	<u>9,087</u>
<i>Superannuation expense</i>		
Superannuation Expense	<u>11,310</u>	<u>19,412</u>



Note 4. Current assets - cash and cash equivalents

	2020	2019
	\$	\$
Cash at bank - Cheque Account	50,120	103,721
Cash at bank - Online Saver Account	<u>127,377</u>	<u>67,200</u>
	<u>177,497</u>	<u>170,921</u>

Note 5. Current assets - trade and other receivables

	2020	2019
	\$	\$
Trade receivables	<u>151,271</u>	<u>152,428</u>
	<u>151,271</u>	<u>152,428</u>

Note 6. Non-current assets - property, plant & equipment

	2020	2019
	\$	\$
Office equipment	26,760	26,760
Less: Accumulated depreciation	<u>-26,760</u>	<u>-26,473</u>
	<u>0</u>	<u>287</u>

Note 7. Non-current assets - motor vehicle

	2020	2019
	\$	\$
Motor vehicle	59,762	59,762
Less: Accumulated depreciation	<u>-38,854</u>	<u>-29,890</u>



20,908	29,872
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Note 8. Current liabilities - PAYG withholding payable

	2020	2019
	\$	\$
PAYG withholding payable	<u>11,802</u>	<u>0</u>

Note 9. Current liabilities - other

	2020	2019
	\$	\$
BAS amounts payable	18,173	21,852
Superannuation Payable	1,617	0
Income Received in Advance	170,287	0
Trade Creditors	6,683	0
	<u>196,760</u>	<u>21,852</u>

Note 10. Non-current liabilities

	2020	2019
	\$	\$
Leave Liability	<u>0</u>	<u>0</u>

Note 11. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by Davidsons Accounting:

	2020	2019
	\$	\$
<i>Audit services - Davidsons</i>		
Audit of the financial statements	<u>1,760</u>	<u>1,650</u>



Note 12. Contingent liabilities

The Association had no contingent liabilities as at 30 June 2020 and 30 June 2019.

Note 13. Commitments

The Association had no commitments for expenditure as at 30 June 2020 and 30 June 2019.

Note 14. Events after the reporting period

No matter or circumstance has arisen since 30 June 2020 that has significantly affected, or may significantly affect the Association operations, the results of those operations, or the Association's state of affairs in future financial years.

Note 15. COVID-19

In response to the COVID-19 pandemic MWOA has developed and implemented a pandemic business continuity plan which incorporates flexible working arrangements for staff, regular board meetings and continual review and contingency planning for business-critical events.

COVID-19 has meant the deferral of some events and functions that were to be held in 2020 and has had an impact on income some of which has been deferred until the 2021 financial year.



DIRECTORS' DECLARATION

In the directors' opinion:

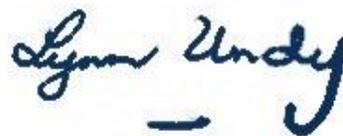
- The entity is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in Note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Associations Incorporations Reform Act 2012 requirements to prepare and distribute financial statements to the members of the Municipal Works Operations Association Victoria.
- The attached financial statements and notes give a true and fair view of the entity's financial position as at 30 June 2020 and of its performance for the financial year ended on that date; and
- There are reasonable grounds to believe that the entity will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of directors.

On behalf of the directors



NEIL WHITESIDE
MWOA FINANCE DIRECTOR



LYNN UNDY
MWOA BOARD CHAIR



INDEPENDENT AUDITOR'S REPORT



/ EST.1905

INDEPENDENT AUDITOR'S REPORT

To the members of Municipal Works Officers Association

Opinion

We have audited the financial report of Municipal Works Officers Association (the Entity), which comprises the statement of financial position as at 30 June 2020, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report of the Entity presents fairly the financial position as at 30 June 2020 and its financial performance for the year then ended in accordance with the Associations Incorporations Reforms Act 2012 and the accounting policies described in Note 1 to the financial statements.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report in accordance with the Associations Incorporation Reform Act 2012, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

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/ DIRECTORS
Stephen Wight CA
Stephen Kirley CA

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under Professional Standards Legislation

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legally independent accounting firms **gmv**





Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for Entity for the purpose of fulfilling its financial reporting responsibilities to meet the requirements of its members. As a result, the financial report may not be suitable for another purpose.

Stephen Wight
Director

Dated this 24th day of September, 2020

Davidsons Assurance Services Pty Ltd
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