

ANNUAL REPORT 2021



A large, mature tree with a thick trunk and dense green foliage is the central focus. A worker in a white shirt and dark pants is positioned in a white lift bucket, which is attached to a long, orange hydraulic boom extending from the bottom right towards the tree's canopy. The sky is a pale blue with soft, white clouds. The overall scene suggests a tree maintenance or arboriculture activity.

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TO OUR STAKEHOLDERS

This annual report provides a comprehensive overview of the activities and achievements of Municipal Works Australia (MWA) over the 2020/21 financial year.

ABOUT MWA

MWA 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, MWA 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 MWA 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.

MWA 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.

I am pleased to report on the achievements of Municipal Works Australia Inc. and its activities undertaken for the 2020/2021 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 2021/22.

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.

OUR BOARD AND EXECUTIVE

EXECUTIVE OFFICERS



PETER ALI
Chief Executive Officer
ceo@municipalworks.com.au



AMANDA VAN DEN NOUWLAND
Business Support Officer
admin@municipalworks.com.au

BOARD OF DIRECTORS



MAURO STARC
William Adams (Board Chair)
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Brimbank City (Treasurer)
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DARREN FINDLAY
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**SUPPORTING THE PEOPLE AND COMPANIES
THAT SERVICE THE MUNICIPAL WORKS
INDUSTRY**

BOARD CHAIR'S STATEMENT



MAURO STARC

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 renewing their commitment 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, IntoWork Australia and William Adams CAT.

With all this disruption, it was great to see both our local government and corporate stakeholders banding together to ensure that our National Municipal Works and Engineering Conference, held at the Bendigo Showgrounds in March 2021, proceeded without any issues. By our reckoning, the event was one of the first events of its type held within Victoria after the easing of COVID restrictions. It was uplifting to see our members finally get an opportunity to meet each other again in a face-to-face environment.

I would like to acknowledge the efforts of all those involved in organising and supporting this year's conference, including the members of the MWA's conference organising committee who worked tirelessly in putting to event together, the event's major sponsor, Komatsu, and the event's supporting sponsors, Zammit Trailers, Delnorth, William Adams CAT, KOR Equipment, Energy Safe Victoria and Fulton Hogan. I would also like to thank our



The Hon. Jeffery Kennett provided the Keynote Address at this year’s 27th Municipal Works and Engineering Conference in 2021.

event partners, the City of Greater Bendigo and Institute of Public Works Engineering Australasia (IPWEA) Vic.

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). The final step of this journey was the adoption of the Municipal Works Australia brand and associated revised association rules, which

was approved unanimously by our members at last year’s Annual General Meeting. We are now 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 Board and I recognise the assistance provided by our partner associations in this journey, including the Board and Executive Officers of the IPWEA Vic, and other industry associations.

I would also like to acknowledge the skill and effort provided by our executive team, which includes my fellow Board members, our CEO and our business support officer. Our CEO, who was appointed two years ago, has provided exceptional strategic thinking

to support delivering the Board’s strategic ambitions.

I look forward to continuing to work with the Board, our CEO and all the association’s stakeholders to progress MWA’s highly regarded reputation as the voice of the municipal works industry.

MWA Board Chair

CEO'S STATEMENT



PETER ALI

This time last year MWA 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. The action plan, and the work undertaken so far, is explained in more detail on pages 17 and 18. Some of the most significant actions completed to date are these:

- The implementation of technology to expand the reach of MWA's marketing and communications capability;
- The expansion of our geographical membership coverage to areas outside our traditional Victorian base;
- The development and implementation of the Municipal Works Australia brand and logo to better reflect the association's future focused mission and purpose.



Delegates at the 27th Municipal Works and Engineering Conference in 2021.

This year, in accordance with other actions detailed within the plan, we have updated our corporate membership structure to improve the clarity of our membership offerings and increase the value they provide. General membership is now free for people working in operational roles in local government. This will significantly increase the level of engagement the association will have with our local government members, enhancing opportunities for the association to deliver 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.

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 those people that make up the MWA community for the support that they have provided to me during my first two years in this position. A summary of the more significant achievements for this reporting period are detailed below.

STRATEGIC HIGHLIGHTS

- We continue to expand our membership presence throughout Australia, including the running of networking and field day events in other states including

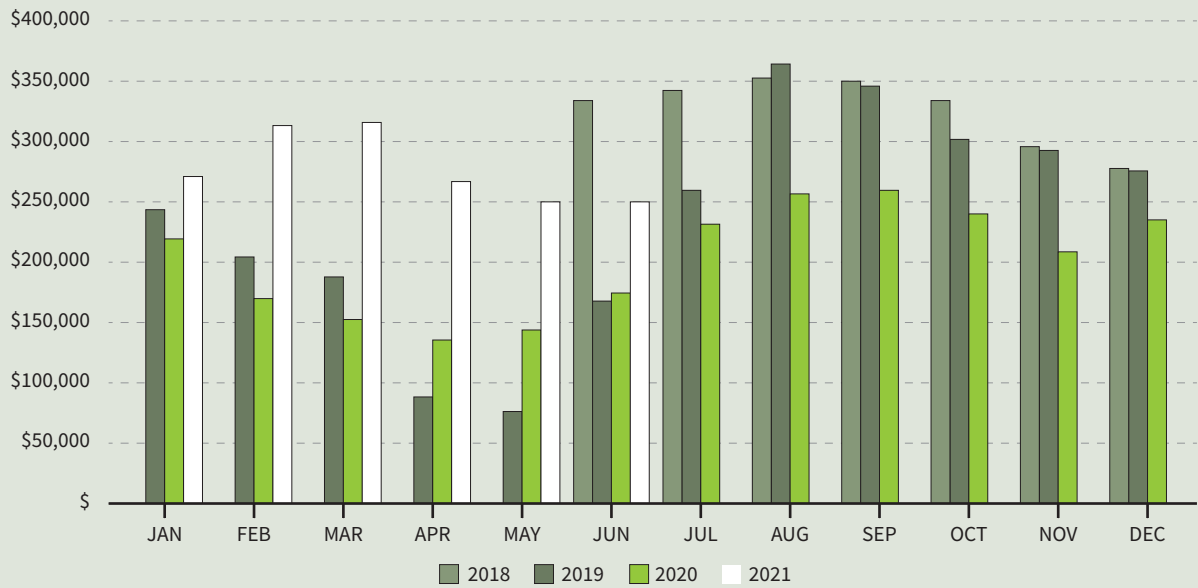
Queensland, Western Australia and Tasmania.

- Membership remains strong and the MWA brand remains highly regarded within the local government sector.
- The association continues to be supported by our sponsor partners.

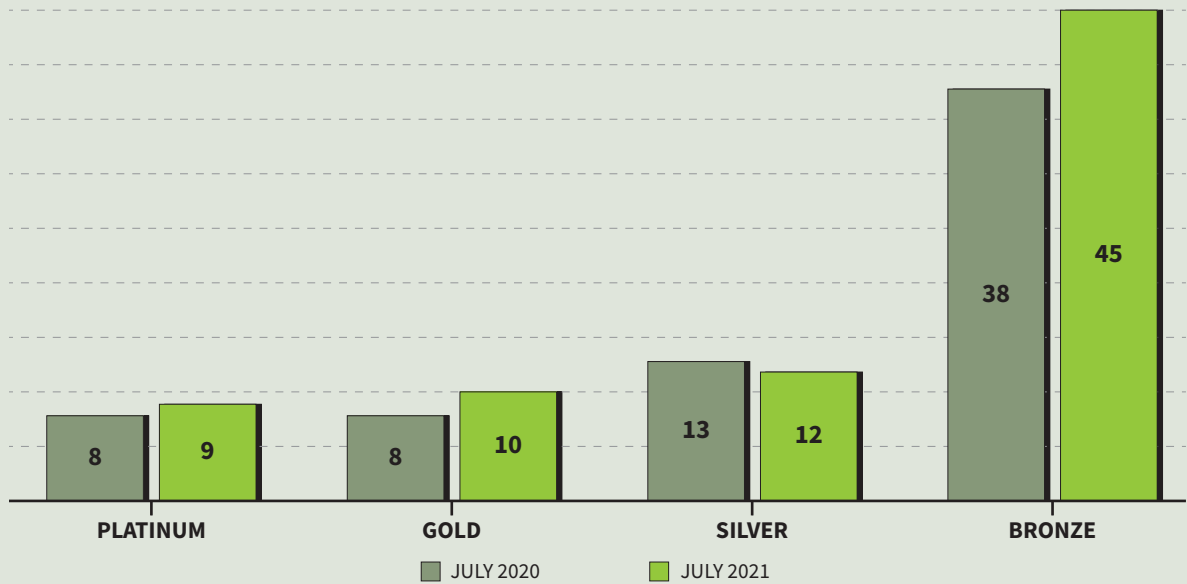
FINANCIAL HIGHLIGHTS

- Our events continue to operate in accordance with our budget forecasts.
- The financial position of the MWA remains strong, with our revenue exceeding our expenses for 2020/21, resulting in an increase in our cash equivalents of \$75K over the 12 month period to June 2021.

MWA CASH AND CASH EQUIVALENTS JUNE 2018-JUNE 2021 (END OF FINANCIAL YEAR)



MWA CORPORATE MEMBERSHIP NUMBERS JULY 2020-JULY 2021



OPERATING HIGHLIGHTS

- We welcomed new corporate sponsors and local government members. We welcomed nine additional corporate members to the association in 2020-21, representing an increase of 12% over the previous year's numbers.
- We managed to hold our flagship event, the 27th National Municipal Works and Engineering Conference,

within a year significantly impacted by COVID related restrictions.

- We have significantly improved the quantity and quality of the information we provide our members through upgrades in the technology we use to communicate with our members.

I look forward to continuing the exciting growth trajectory that MWA is on throughout the 2021/22 year. I have

every confidence that we'll be in an even better operational and financial position when we provide next year's annual report.

Chief Executive Officer

MWA

OPERATIONS

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

MEMBERSHIP

MWA's membership has continued to grow significantly over the 2020/21 year. As of 1 July 2021, MWA had 803 registered members. This equates to a 65% increase over the 12 month period to 1 July 2021. This comes off the back of a 77% increase over the previous financial year (2019-2020).

There is every indication that the association's membership numbers will continue to grow throughout the 2021/22 year because of the investment the association has made in its communication technology, and because of the implementation of a recruitment strategy detailed within the association's strategic plan.

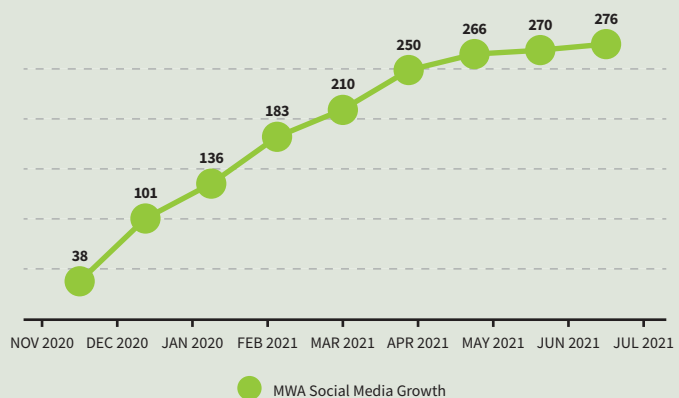
Not surprisingly, the continued growth in the association's membership numbers has been mirrored in the continued growth of the association's social media platforms.

As of July 2021, MWA had 276 followers on its two primary social media channels, LinkedIn and Facebook. Our corporate membership also continues to expand, providing our members with the opportunity to foster innovative practices and learn about contemporary industry trends.

MEMBERSHIP & MARKETING ENGAGEMENT



SOCIAL MEDIA FOLLOWERS



Source: MWA's LinkedIn and Facebook Pages

BRANCH MEETINGS

Our regional branch meetings remained well attended. In 2021, following the easing of COVID related event restrictions, the MWA trialled a new meeting format that involved the inclusion of live demonstrations and enhanced networking opportunities. Because of the success of the event, the MWA will continue to incorporate innovative elements into our branch meetings so that they continue to provide an informal forum for networking and sharing ideas.



A product and service demonstration formed part of the new approach at the joint Central and Ballarat networking event hosted by EVM at the Tuki Trout Farm in April 2021.



WEBINARS

One of the more recent developments to emerge from the COVID-19 restrictions was to implement 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.

These webinars focused on best practice information about operational, technical and risk management related topics. Webinars now form part of the association's membership offering, allowing members in more remote parts of the country access to best practice ideas and information.

MWA'S WEBINAR BANNER



EVENTS



**Municipal
Works**
Australia

27th National Works and Engineering Conference

The 27th National Works and Engineering Conference held in March 2021 at the Prince of Wales Showgrounds in Bendigo continues to be MWA's 'flagship' event, providing an opportunity for all our local government and industry members to meet, interact and share ideas. A total of 400 delegates attended the 2021 event. It continues to grow in popularity, with local government

delegates increasing annually and attendees growing significantly.

The MWA'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.



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 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 MWA'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 MWA Board and the NMW&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	MWA 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 MWA events and governance related programs.	2022	The provision of video conferencing facilities as a standard practice for all of MWA's major events and meetings.	Achieved: Video conferencing facility provided at the 2021 NMW&EC and video of networking event speakers provided on MWA's YouTube channel.
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 MWA.	Achieved: Partnership arrangements organised with IntoWork Australia, Komatsu Australia, and MAV procurement.
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 MWA and a like organisation.	Achieved: Partnership arrangements organised with the Local Government Supervisors Association of WA and IPWEA Vic..
10 Investigate contemporary models of member engagement activities for inclusion within MWA's events.	2022	Increased member participation within MWA's events.	Achieved: MWA's webinar series.

Strategic Priorities	Goal	Success Indicator	Status	
VALUE				
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.	Achieved: Operations Forum membership category established and implemented. Ops Forum members represented on the MWA Board and the NMW&EC Committee.
VOICE				
13	Increase utilisation of technology to expand the reach of the MWA's marketing and communications capability.	2021	The production of a monthly e-newsletter that is actively viewed by over 70% of the MWA's membership.	Achieved: MWA Networker e-newsletter transitioned to an online format.
14	Develop a membership prospectus to explain the value provided by the MWA to attract new general and corporate members.	2021	The development of a high-quality published brochure.	
15	Undertake a review of the MWA'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 MWA 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 MWA'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 MWA'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 MWA's future operating model.	2023	An adopted articles of association document that has been independently reviewed by a suitably qualified subject matter expert.	Achieved: New Rules developed by a legal professional and presented for formal adoption at the MWA's 2020 AGM
20	Achieve budget surpluses 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 MWA's budgeted operating expenditure.	Achieved: Retained earnings as at July 2021 equivalent to the operating expenditure required for the 2021/22 year.
21	Review MWA'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 MWA'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.	



FINANCIAL STATEMENTS

The financial statements cover Municipal Works Australia 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:

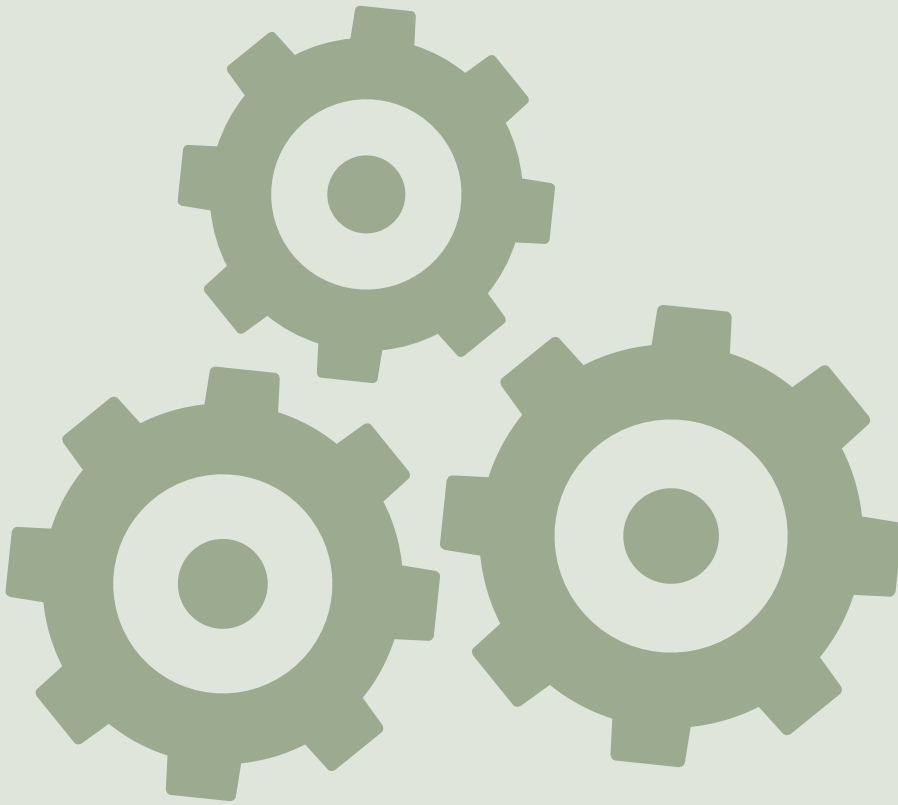
7 Allan Street
Aberfeldie, Vic. 3040

Principal place of business:

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 15th September 2021. The directors have the power to amend and reissue the financial statements.



STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Municipal Works Australia Inc. – For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Revenue	2	596,396	360,000
Expenses			
Management – Board		(7,394)	(2,239)
Financial Management		(10,006)	(11,376)
Management – CEO		(193,554)	(158,184)
Administration		(86,462)	(96,018)
Events & Entertainment		(6,060)	(51,355)
Presentations		(456)	(4,000)
Conference		(172,281)	(226,219)
Other Expenses		(19,393)	(1,152)

STATEMENT OF FINANCIAL POSITION

Municipal Works Australia Inc. – For the year ended 30 June 2021

	Note	2021 \$	2020 \$
ASSETS			
Current assets			
Cash and cash equivalents	4	253,653	177,497
Trade and other receivables	5	28,332	151,271
Total current assets		281,985	328,768
Non-current assets			
Property, plant and equipment	6	0	0
Motor vehicles	7	11,944	20,908
Total non-current assets		11,944	20,908
Total assets		293,930	349,676
LIABILITIES			
Current liabilities			
PAYG Withholding Payable	8	3,456	11,802
Other	9	40,220	196,760
Total current liabilities		43,676	208,562
Non-current liabilities			
Leave Liability	10	8,350	0
Total non-current liabilities		8,350	0
Total liabilities		52,026	208,562
Net assets		241,904	141,114

STATEMENT OF CHANGES IN EQUITY

Municipal Works Australia Inc. – For the year ended 30 June 2021

	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	141,114	141,114
Balance at 1 July 2020	141,114	141,114
Surplus after income tax expense for the year	100,790	100,790
Balance at 30 June 2021	241,904	241,904

STATEMENT OF CASH FLOWS

Municipal Works Australia Inc. – For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Cash flows from operating activities			
Receipts from customers		596,333	531,259
Payments to suppliers and employees		(495,606)	(524,868)
		100,727	6,391
Interes received		63	185
Net cash from operating activities		100,790	6,576
Cash flows from investing activities			
Payments for property, plant and equipment		0	0
Net cash used in investing activities		0	0

NOTES

TO THE FINANCIAL STATEMENTS

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.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the entity. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

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. Revenues

	2021 \$	2020 \$
Sales revenue		
Memberships & Sponsorships	155,509	4,480
Events & Entertainment	5,091	46,764
Conferences	328,915	290,299
Advertising	500	0
Financial Management	0	0
Awards	0	2,272
	<u>490,015</u>	<u>343,815</u>
Other revenue		
Interest	61	185
Government Covid Incentives	106,320	16,000
	<u>106,381</u>	<u>16,185</u>
Total Revenue	<u>596,396</u>	<u>360,000</u>

Note 3. Expenses

	2021 \$	2020 \$
Surplus before income tax includes the following specific expenses:		
Depreciation		
Depreciation	<u>8,964</u>	<u>9,251</u>
Total depreciation	<u>8,964</u>	<u>9,251</u>
Superannuation expense		
Superannuation Expense	<u>14,335</u>	<u>11,310</u>

Note 4. Current assets – cash and cash equivalents

	2021 \$	2020 \$
Cash at bank – Cheque Account	56,222	50,120
Cash at bank – Online Saver Account	197,431	127,377
	<u>253,653</u>	<u>177,497</u>

Note 5. Current assets – trade and other receivables

	2021 \$	2020 \$
Trade receivables	27,995	151,271
Prepayments	337	0
	<u>28,332</u>	<u>151,271</u>

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

	2021 \$	2020 \$
Office equipment	26,760	26,760
Less: Accumulated depreciation	(26,760)	(26,760)
	<u>0</u>	<u>0</u>

Note 7. Non-current assets – motor vehicle

	2021 \$	2020 \$
Motor vehicle	59,762	59,762
Less: Accumulated depreciation	(47,818)	(38,854)
	<u>11,944</u>	<u>20,908</u>

Note 8. Current liabilities – PAYG withholding payable

	2021 \$	2020 \$
PAYG withholding payable	3,456	11,802

Note 9. Current liabilities – other

	2021 \$	2020 \$
BAS amounts payable	3,090	18,173
Superannuation Payable	1,121	1,617
Income Received in Advance	36,009	170,287
Trade Creditors	0	6,683
	40,220	196,760

Note 10. Non-current liabilities

	2021 \$	2020 \$
Leave Liability	8,350	0

Note 11. Remuneration of auditors

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

	2021 \$	2020 \$
Audit services – Davidsons		
Superannuation Expense	1,900	1,760

Note 12. Contingent liabilities

The Association had no contingent liabilities as at 30 June 2021 and 30 June 2020.

Note 13. Commitments

The Association had no commitments for expenditure as at 30 June 2021 and 30 June 2020.

Note 14. Events after the reporting period

No matter or circumstance has arisen since 30 June 2021 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

State Government Shutdowns and border travel restrictions continued to impact the timing of events, and the capacity for MWA to run all of its scheduled programs. For example, the associations flagship Municipal Works & Engineering Conference, which was originally scheduled for September 2020, was rescheduled to March 2021. Concerns about sudden border closures and a general lack of confidence about the safety of attending mass gatherings had an impact on the number of delegates that attended the conference. This in turn had a negative impact on the profit the association received from the event. This and other negative financial impacts of COVID-19 were offset by income received from a variety of State and Federal COVID related grants.

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 Municipal Works Australia Incorporated.
- the attached financial statements and notes give a true and fair view of the entity's financial position as at 30 June 2021 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
Director

15th September 2021
Melbourne

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 Australia.
- The attached financial statements and notes give a true and fair view of the entity's financial position as at 30 June 2021 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
MWA Treasurer



MAURO STARC
MWA Board Chair

INDEPENDENT AUDITOR'S REPORT



INDEPENDENT AUDITOR'S REPORT

To the members of Municipal Works Australia Incorporated

Opinion

We have audited the financial report of Municipal Works Australia Incorporated (the Entity), which comprises the statement of financial position as at 30 June 2021, 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 2021 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

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Stephen Kirby CA

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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 21st day of September, 2021

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