

ANNUAL REPORT 2022



A person wearing a dark blue shirt and a white work glove is using a chainsaw to cut a large, weathered log. The log is the central focus, showing its rough, cracked bark and lighter-colored wood underneath. The background is a blurred forest scene with green leaves and tree trunks. The chainsaw's blade is visible on the left side of the log.

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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 2021/22 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's 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 2021/2022 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 modest surplus operating budget for 2022/23.

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 OFFICER



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

BOARD OF DIRECTORS



MAURO STARC
William Adams (Board Chair)
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**SUPPORTING THE PEOPLE AND COMPANIES
THAT SERVICE THE MUNICIPAL WORKS
INDUSTRY**

BOARD CHAIR'S STATEMENT



MAURO STARC

BOARD CHAIR

I think that you'll agree that the past two years have been particularly challenging for everyone. For our local government members these challenges have included being the front-line workforce supporting community through the COVID crisis. The challenges have been just as hard for our corporate members. Working from home, supply chain issues, unable to meet face to face with stakeholders; these have been significant issues.

In the face of what has been described as an unprecedented event, it was fantastic to see that our membership numbers have continued to increase. 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, Fulton Hogan, 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 2022.

This year's conference was appropriately themed around the topic of disruption and change. 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, EnergySafe Victoria, Fulton Hogan, Delnorth, BiltGroup, Kor Equipment Solutions and William Adams Cat. I would also



like to thank our event partner, the City of Greater Bendigo.

It's not surprising to see that the conference was so well attended. In all we welcomed over 450 people through the conference doors, including representatives for over 50 businesses and representatives from over 60 different local government councils. The conference provided our members an opportunity to meet and learn from fellow municipal works professionals from all over the country. It served as the perfect forum for our members to interact in a face-to-face environment.

For this reason, the Board has committed to creating similar events within Queensland and Tasmania. This and other projects will be detailed in the soon to be released updated MWA Strategic Plan which was developed earlier

this year. The plan details a series of actions which will guide our focus over the next three years.

I would like to publicly recognize the efforts of our CEO Peter Ali. The Association has undergone some significant changes over the time of Peter's tenure. While our purpose and mission has stayed the same, the way we communicate and engage with our stakeholders has undergone a transformational change. The changes implemented by Peter has seen a doubling in the number of our corporate members, and a nearly 300% increase in our local government membership. The most exciting part of all of this, is that we know that this is only the start of our growth journey. This is important because the more we grow, the more we can support municipal works people. Finally, I would like to recognise

the work and dedication exhibited by my fellow board members, who volunteer a significant amount of their personal time to ensure the association continues to meet its operational and governance responsibilities. The associations recent successes provide testament to their capabilities and commitment.

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.

CEO'S STATEMENT



PETER ALI

CHIEF EXECUTIVE OFFICER

Municipal Works Australia, since its formation in 2020, has been in a growth phase. Most of the actions detailed within the 2020-2023 Strategic Plan, the initial plan that was developed upon the formation of MWA, have been completed a year ahead of the time. The action plan, and the work undertaken so far, is explained in more detail on pages 16 and 17. 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;
- Increases in the association's marketing and event management resources;
- The modernisation of the MWA brand, to better reflect the association's future focused mission and purpose;
- Modernisation of the associations governance and policy frameworks;
- An increase in our relationships with related industry stakeholders.

As the initial items have now been completed, in February this year the MWA committed to developing a new plan to cover the period 2023 to 2025. The plan considers the successes of the past and incorporates the lessons learned over the past three years into a new set of actions. These actions are aimed at continuing the momentum gained over the last three years, reflected in the growth in both corporate and local government members over the period. Similar increases have occurred in the number of people following the association's social media channels (see the Operational Highlights section on in this report for details).

MWA will monitor the progress of the plan through its implementation against key performance indicators. 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.

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.

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.

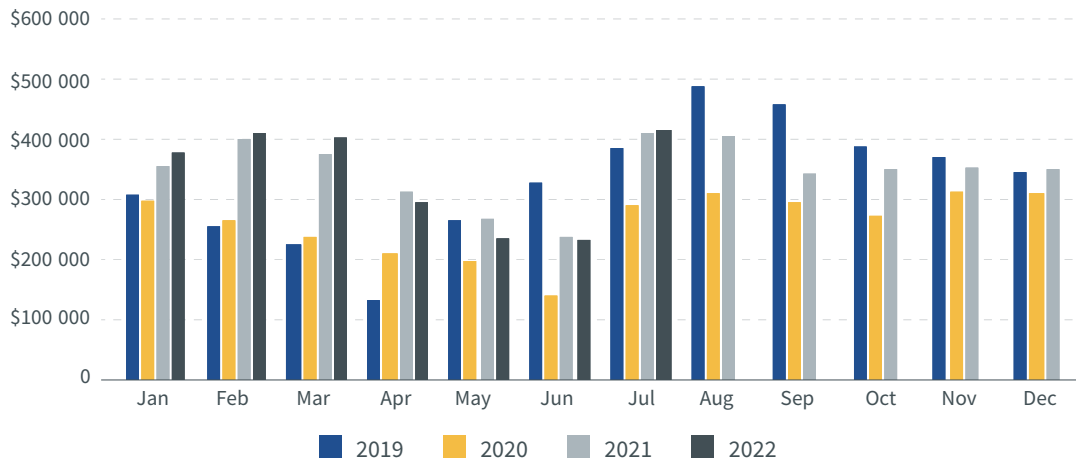
STRATEGIC HIGHLIGHTS

- We have developed a new Strategic Plan to cover the period 2023 to 2025.
- We continue to expand our membership presence throughout Australia, including finalising the integration of the Queensland and Tasmania works associations into the MWA's governance structure.
- Commencing discussions with the Public Works Association of America about opportunities to support each other.

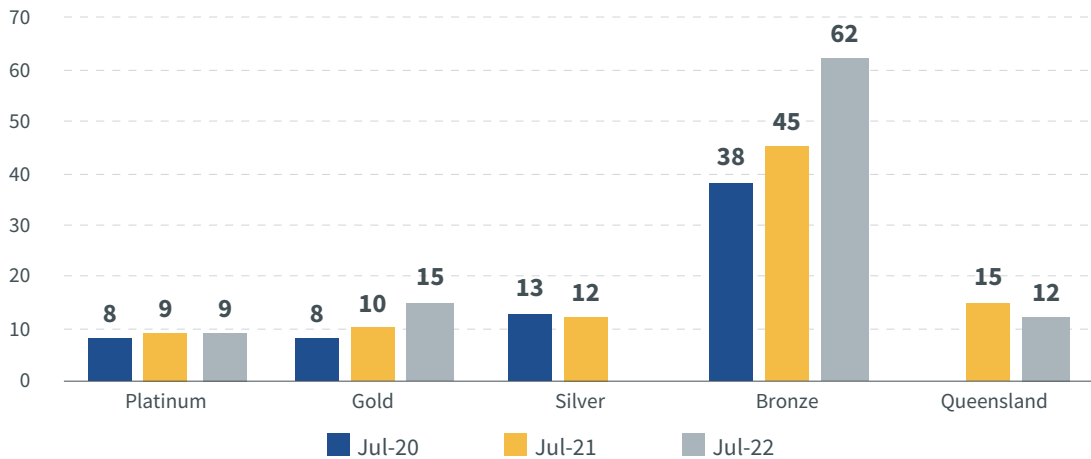
FINANCIAL HIGHLIGHTS

- 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 2021/22, resulting in an operating

MWA CURRENT ASSETS (CASH AND CASH EQUIVALENTS) – JAN 2019 - JULY 2022



MWA CORPORATE MEMBERSHIP NUMBERS JULY 2020-JULY 2022



surplus of \$10K over the 12-month period to June 2022.

- The Associations Current Assets position as at end of July 2022 has reached a new high when compared to its position at the same time over the last 4 years (detailed in the graph above).

OPERATING HIGHLIGHTS

- We welcomed new corporate sponsors and local government members. We welcomed seven additional corporate members to the association in 2021-22, representing an increase of

7% 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 2022/23 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.

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. We determine our operational performance based on metrics relating to membership growth, member engagement, and event attendance. The following section details how the association has performed within these key areas over the 2021/22 financial year.

MEMBERSHIP

MWA's membership has continued to grow significantly over the 2021/22 year. As of 1 July 2022, MWA had 876 total registered members. This equates to a 9% increase over the 12-month period to 1 July 2021. This comes off the back of a 65% increase over the previous financial year (2019-2020).

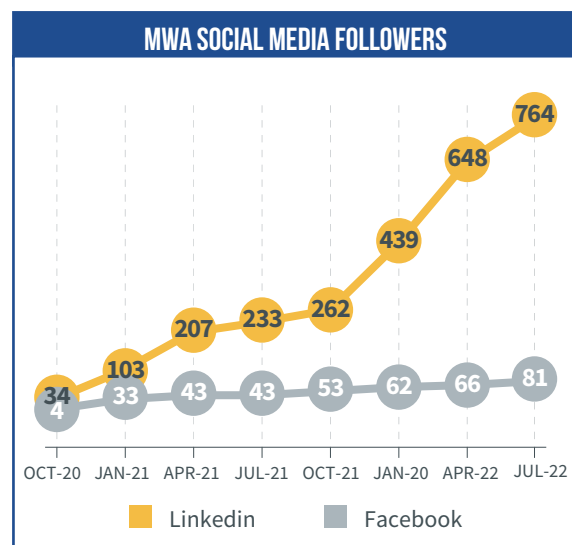
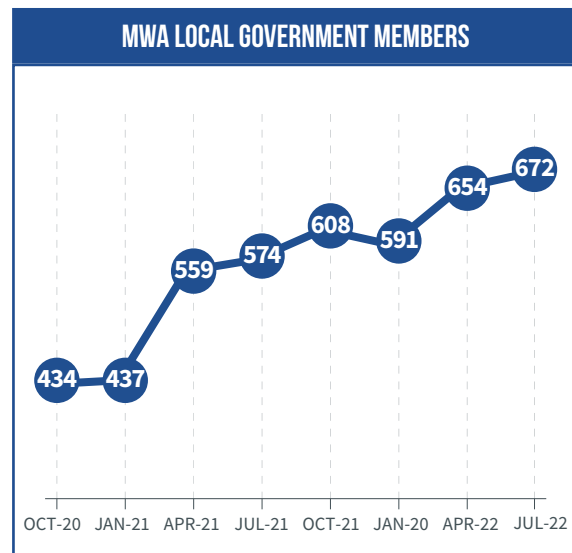
Of these 876 members, a total of 672 are employed within municipal works roles in local government. MWA's local government membership has increased by 15% over the past 12-month period.

There is every indication that the association's membership numbers will continue to grow throughout the 2022/23 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 2022, MWA had 845 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.



Source: MWA's LinkedIn and Facebook Pages

NETWORKING EVENTS

Our regional branch meetings remained well attended. In 2021/22, 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.



WEBINARS 2022

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 MARKETING BANNERS



EVENTS

28TH NATIONAL WORKS AND ENGINEERING CONFERENCE

The 28th National Works and Engineering Conference held in March 2022 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 450 delegates attended the 2022 event. It continues to grow in popularity, with local government delegates increasing annually and attendees growing significantly.

The MWA's awards program remains an important component of the conference. These awards give members the opportunity to further develop their professional skills through facilitating study tour opportunities.



TRAINING

AND PROFESSIONAL DEVELOPMENT

This year we finalised the development of our initial training programs. The development of training and development programs was a goal within our Strategic Plan. The programs included our “Emergent” leadership development program. The course was developed in partnership with Dale Monk from the Ministry of Leadership. We have developed the course to address the general lack of specific leadership development training for people working in operational roles in local government. We have also partnered with industry expert Greg Ireland to develop a graffiti removal training course. The two-hour course provides participants with hands on knowledge about the current best practice techniques for the removal of the most common forms of graffiti from a range of surfaces found within areas maintained by municipal maintenance staff.



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	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.	In Progress: Road Authority maintenance teams have been invited to attend the NMW&E Conference.
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 MWA 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&E 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.	In Progress: Leadership development training course designed for local government staff developed and marketed.
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: Revised E-solutions process developed and implemented.
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.	Achieved
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.	In Progress: Arrangements discussed with Procurement Australia and MAV Procurement.
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.	In Progress
18	Develop contemporary messaging material for MWA's social media platforms.	2023 Over 500 registered connections for each platform.	In Progress: LinkedIn membership circa 650 and Facebook users circa 80.
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 more than 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.	Achieved: Report considered by the Board in 2021 with an updated set of Association Rules adopted by members at the 2021 AGM.
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 / Ongoing



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 20th September 2022.

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 2022)

	Note	2022 (\$)	2021 (\$)
Revenue	2	557,407	596,396
Expenses			
Management – Board		(9,273)	(7,394)
Financial Management		(11,212)	(10,006)
Management – CEO		(217,236)	(193,554)
Administration		(67,913)	(86,462)
Events & Entertainment		(19,772)	(6,060)
Presentations		(100)	(456)
Conference		(201,841)	(172,281)
Other Expenses		(19,491)	(19,393)
TOTAL COMPREHENSIVE INCOME		10,569	100,790
FOR THE YEAR ATTRIBUTABLE TO THE MEMBERS OF MUNICIPAL WORKS OPERATIONS ASSOCIATIONS VICTORIA			

STATEMENT OF FINANCIAL POSITION

MUNICIPAL WORKS AUSTRALIA INC. (For the year ended 30 June 2022)

	Note	2022 (\$)	2021 (\$)
Current assets			
Cash and cash equivalents	4	221,410	253,653
Trade and other receivables	5	18,395	28,332
Total current assets		239,805	281,985
Non-current assets			
Property, plant and equipment	6	0	0
Motor vehicles	7	45,227	11,944
Total non-current assets		45,227	11,944
Total assets		285,032	293,930
LIABILITIES			
Current liabilities			
PAYG Withholding Payable	8	3,640	3,456
Other	9	15,915	40,220
Leave liability	10	13,004	8,350
Total current liabilities		32,559	52,026
Non-current liabilities			
Total non-current liabilities		0	0
Total liabilities		32,559	52,026
Net assets		252,473	241,904
Equity			
Retained surpluses		252,473	241,904
Total equity		252,473	241,904

STATEMENT OF CHANGES IN EQUITY

MUNICIPAL WORKS AUSTRALIA INC. (For the year ended 30 June 2022)

	Retained surpluses (\$)	Total equity(\$)
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
Balance at 1 July 2021	241,904	241,904
Surplus after income tax expense for the year	10,569	10,569
Balance at 30 June 2022	252,473	252,473

STATEMENT OF CASH FLOWS

MUNICIPAL WORKS AUSTRALIA INC. (For the year ended 30 June 2022)

	Note	2022 (\$)	2021 (\$)
Cash flows from operating activities			
Receipts from customers		545,120	596,333
Payments to suppliers and employees		(536,160)	(520,240)
Interest		21	63
Net cash from operating activities		8,981	76,156
Cash flows from investing activities			
Payments for fixed assets		(55,769)	0
Proceeds from disposals of fixed assets		14,545	0
Net cash used in investing activities		(41,224)	0
Net increase/(decrease) in cash held		(32,243)	76,156
Cash at the beginning of the year		253,653	177,497
Cash at the end of the year	4	221,410	253,653

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.

TRADE AND OTHER PAYABLES

These amounts represent liabilities for goods and services provided to the entity prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

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

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

	2022 (\$)	2021 (\$)
Sales revenue		
Memberships & Sponsorships	151,983	155,509
Events & Entertainment	12,794	5,091
Conferences	376,433	328,915
Advertising	0	500
Queensland Income	13,127	0
	<u>554,337</u>	<u>490,015</u>
Other revenue		
Interest	21	61
Sale of Motor Vehicle	3,049	0
Government Covid Incentives	0	106,320
	<u>3,070</u>	<u>106,381</u>
Total Revenue	<u><u>557,407</u></u>	<u><u>596,396</u></u>

NOTE 3. Expenses

	2022 (\$)	2021 (\$)
Surplus before income tax includes the following specific expenses:		
Depreciation		
Depreciation	<u>10,991</u>	<u>8,964</u>
Total depreciation	<u>10,991</u>	<u>8,964</u>
Superannuation expense		
Superannuation Expense	<u><u>33,873</u></u>	<u><u>14,335</u></u>

NOTE 4. Current assets – cash and cash equivalents

	2022 (\$)	2021 (\$)
Cash at bank – Cheque Account	41,408	56,222
Cash at bank – Online Saver Account	<u>180,002</u>	<u>197,431</u>
	<u><u>221,410</u></u>	<u><u>253,653</u></u>

NOTE 5. Current assets – trade and other receivables

	2022 (\$)	2021 (\$)
Trade receivables	18,395	27,995
Prepayments	0	337
	<u>18,395</u>	<u>28,332</u>

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

	2022 (\$)	2021 (\$)
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

	2022 (\$)	2021 (\$)
Motor vehicle	59,762	59,762
Less: Accumulated depreciation	(10,543)	(47,818)
	<u>45,227</u>	<u>11,944</u>

NOTE 8. Current liabilities – PAYG withholding payable

	2022 (\$)	2021 (\$)
PAYG withholding payable	<u>3,640</u>	<u>3,456</u>

NOTE 9. Current liabilities – other

	2022 (\$)	2021 (\$)
BAS amounts payable	(2,503)	3,090
Superannuation Payable	1,227	1,121
Income Received in Advance	17,191	36,009
Trade Creditors	0	0
	<u>15,915</u>	<u>40,220</u>

NOTE 10. Current liabilities – Leave liabilities

	2022 (\$)	2021 (\$)
Leave Liability	13,004	8,350

NOTE 11. Remuneration of auditors

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

	2022 (\$)	2021 (\$)
Audit services – Davidsons		
Audit of the financial statements	2,500	1,900

NOTE 12. Contingent liabilities

The Association had no contingent liabilities as at 30 June 2022 and 30 June 2021.

NOTE 13. Commitments

The Association had no commitments for expenditure as at 30 June 2022 and 30 June 2021.

NOTE 14. Events after the reporting period

No matter or circumstance has arisen since 30 June 2022 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

After experiencing a reduction in attendance numbers at the association's flagship Municipal Works & Engineering Conference in March 2021 due to COVID related border closures and a general lack of confidence about the safety of attending mass gatherings, the association March 2022 Conference attracted a record number of participants. Attendance numbers at the Association's other on-site events returned to pre-COVID levels.

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 of 30 June 2022 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

20th September 2022
Melbourne



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 2022, 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 2022 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 Kirtley CA

Liability limited by a scheme approved
under Professional Standards Legislation

GMN International is an association of
legally independent accounting firms





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 13th day of September, 2022

Davidsons Assurance Services Pty Ltd
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