



**Municipal
Works**
Australia



ANNUAL GENERAL MEETING

LOCATION ONLINE
DATE THURSDAY 21 SEPTEMBER 2023
TIME 1.00 PM TO 2.30 PM
CONVENER MAURO STARC (BOARD CHAIR)

INVITEES: MWA Members

ATTACHMENTS:

Attachment 1 – Minutes of the MWA Annual General Meeting 10 November 2022
Attachment 2- MWA Financial Report 2023

Agenda:

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MEETING COMMENCED 1.00 PM

1. Welcome

Mauro Starc (Board Chair) welcomed all attendees to MWA's Annual General Meeting of 21 September 2023.

2. Apologies

A quorum for a general meeting defined under section 4.7 of the Rules of the Association is the presence of 5% of the members entitled to vote.

3. Declaration of Conflicts of Interest

Mauro Starc (Board Chair) asked Board members to declare any potential conflict of interest arising from any issues to be put to the meeting.

4. Previous Meeting Minutes

The Minutes of MWA's Annual General Meeting of 10 November 2022 (Attachment 1) are presented for approval.

Resolution

Motion: That the MWA Membership resolve to:

- a) Approve MWA Annual General Meeting Minutes of 10 November 2022.

Moved:

Seconded:

CARRIED / NOT CARRIED

5. Business

i. Adoption of the MWA Financial Report 2023

Author: CEO

Approved: MWA Treasurer, MWA Board Chair

Attachments: Attachment 2 - MWA Financial Report 2023

Purpose

This report seeks a resolution from MWA's membership to note and approve the MWA's Financial Report 2023, inclusive of the Association's Financial Statements for the 2022/23 financial year and the Independent Audit Report of the Association's financial statements undertaken by Davidsons Assurance Services Pty Ltd.

Discussion

MWA's 2023 Financial Report was prepared and adopted by the MWA's Board at its meeting on 27 July 2023. Davidsons Assurance Services Pty Ltd independently audited the financial statements detailed within the report.

The Annual Report is presented for adoption under the Associations Incorporation Reform Act 2012.

Resolution

Motion: That the MWA membership resolves to:

- a) Note and approve MWA's Financial Report 20223, including the Association's Financial Statements for the 20212/223 financial year.

Moved:

Seconded:

CARRIED / NOT CARRIED

ii. Conformation of Directors

Author: CEO

Approved: By Resolution of the MWA Board on 27 July 2023

Purpose

This report seeks the endorsement of the reappointment of the Branch Presidents' Representatives on the MWA Board of Directors for four years.

Background

The Association's Rules, adopted on 11 November 2020, set out the procedures for establishing and electing Board Member positions. Section 8.2 of the Rules detailed that:

- (a) The Directors immediately following the adoption of these Rules will be those in office at the time of adoption (the Continuing Directors).
- (b) The Continuing Directors will complete their term of office as follows:
 - (i) Half of the Continuing Directors (chosen by lot) will complete their term of office at the end of the 2021 Annual General Meeting; and
 - (ii) the remaining Continuing Directors will complete their term of office at the end of the 2023 Annual General Meeting.

An election process to comply with Part (b)(i) of the Board was undertaken in June 2021. The MWA Board Representatives component of the Board was returned to office. The process resulted in the confirmation of Board Members Darren Findlay, Neil Whiteside, Mauro Starc, and Steve Van Orsouw. A resolution of the Board subsequently elected Gavin Gotke as part of the partnership arrangement between the MWA and WOAQ. Therefore, this group of Board members is due for re-election in 2025.

The remaining directors, all of whom fall within the *Branch Presidents Representatives* section Brett Quarrier, Ray Leak, Brian Weeks, Alan Jones, and Peter Donato, are due for re-election this year under (b)(ii). Each of the existing Branch Presidents' Representatives agreed to continue in the Board roles for a further four-year period.

At its meeting on 27 July 2023, the MWA Board resolved to re-appoint the incumbents to a four-year appointment commencing at the date of the 2023 Annual General Meeting. This report seeks to confirm these reappointments.

Resolution

Motion: That the MWA membership resolves to:

- a) Appoint MWA Branch President Board Members Ray Leak, Brett Quarrier, Brian Weeks, Alan Jones, and Peter Donato to a four-year appointment commencing on 21 September 2023.

Moved:

Seconded:

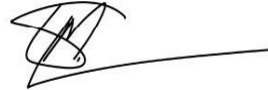
CARRIED / NOT CARRIED

MEETING CONCLUDES

Authorised On behalf of the directors



NEIL WHITESIDE
MWA TREASURER



MAURO STARC
MWA BOARD CHAIR

Attachments

**Attachment 1 – Minutes of the MWA Annual General Meeting 10th
November 2022**



ANNUAL GENERAL MEETING

LOCATION VIA ZOOM
DATE THURSDAY 10TH NOVEMBER 2022
TIME 1.00 PM TO 2.00 PM
CONVENER MAURO STARC (BOARD CHAIR)

INVITEES: MWA Members

ATTACHMENTS:

Attachment 1 – Minutes of the MWA Annual General Meeting 10 November 2021
Attachment 2 - MWA Annual Report 2022
Attachment 3 – Meeting Proxies Received

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MEETING COMMENCED 1.00 PM

1. Welcome

Mauro Starc (Board Chair) welcomed all attendees to MWA's Annual General Meeting on 10 November 2022.

2. Apologies

Brain Weeks, Steve Van Orsouw, Andrew Jamison

Proxies Received: Proxies were received from a total of 40 members (listed within Attachment 3)

A quorum for a general meeting defined under section 4.7 of the Rules of the Association is the presence of 5% of the members entitled to vote. A quorum was present for this meeting.

3. Declaration of Conflicts of Interest

Mauro Starc (Board Chair) asked Board members to declare any potential conflict of interest arising out of any of the issues to be put to the meeting.

4. Previous Meeting Minutes

The Draft MWA Annual General Meeting Minutes of 10 November 2021 (Attachment 1) are presented for approval.

Resolution

Motion: That the MWA Membership resolves to:

- a) Approve MWA Annual General Meeting Minutes of 10 November 2021.

Moved: Neil Whiteside

Seconded: Peter Donato

CARRIED

5. Business

i. Adoption of the MWA Annual Report 2022

Author: CEO

Approved: MWA Treasurer, MWA Board Chair

Attachments: Attachment 2 - MWA Annual Report 2022

Purpose

This report seeks a resolution from MWA's membership to note and approve the MWA's Annual Report 2022 inclusive of the Association's Financial Statements for the 2021/22 financial year and the Independent Audit Report of the Association's financial statements undertaken by Davidsons Assurance Services Pty Ltd.

Discussion

MWA's 2022 Annual Report was prepared and adopted by the MWA's Board at its meeting on 20 September 2022. The financial statements detailed within the report were independently audited by Davidsons Assurance Services Pty Ltd.

The Annual Report is presented for adoption in accordance with the Associations Incorporation Reform Act 2012.

Resolution

Motion: The MWA membership resolves to:

- a) Note and approve MWA's Annual Report 2022 inclusive of the Association's Financial Statements for the 2021/22 financial year.

Moved: Brett Quarrier

Seconded: Neil Whiteside

CARRIED

6. Other Business

Nil

MEETING CONCLUDED 2.05 PM

Authorized On behalf of the directors



NEIL WHITESIDE
MWA TREASURER



MAURO STARC
MWA BOARD CHAIR

Attachments

**Attachment 1 – Minutes of the MWA Annual General Meeting 10th
November 2021**



ANNUAL GENERAL MEETING

LOCATION VIA ZOOM
DATE WEDNESDAY 10TH NOVEMBER 2021
TIME 1.30 PM TO 2.30 PM
CONVENER MAURO STARC (BOARD CHAIR)

INVITEES: MWA Members

ATTACHMENTS:

Attachment 1 – Minutes of the MWA Annual General Meeting 11 November 2020
Attachment 2 - MWA Annual Report 2021

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MEETING COMMENCED 1.30 PM

1. Welcome

Mauro Starc (Board Chair) welcomed all attendees to MWA's Annual General Meeting of the 10 November 2021.

2. Apologies

Cameron Wigney (City of Whittlesea), Robert Cosgrove, Terry Ough

A quorum for a general meeting defined under section 4.7 of the Rules of the Association was present.

3. Declaration of Conflicts of Interest

Mauro Starc (Board Chair) asked Board members to declare any potential conflict of interest arising out of any of the issues to be put to the meeting. No conflicts were required.

4. Previous Meeting Minutes

The Draft MWA Annual General Meeting Minutes of the 11 November 2020 (Attachment 1) was presented for approval.

Resolution

Motion: That the MWA Membership resolve to:

- a) Approve MWA Annual General Meeting Minutes of the 11 November 2020.

Moved: Brett Quarrier

Seconded: Darren Findlay

CARRIED

5. Business

i. Adoption of the MWA Annual Report

Author: CEO

Approved: MWA Treasurer, MWA Board Chair

Attachments: Attachment 2 - MWA Annual Report 2021

Purpose

This report seeks a resolution from MWA's membership to note and approve the MWA's Annual Report 2020-21 inclusive of the Independent Audit Report from Davidsons Assurance Services Pty Ltd.

Discussion

MWA's 2021 Annual Report was prepared and adopted by the MWA's Board at its meeting of the 15 September 2021. The financial statements detailed within the report were independently audited by Davidsons Assurance Services Pty Ltd.

The Annual Report is presented for adoption in accordance with the Associations Incorporation Reform Act 2012.

Resolution

Motion: That the MWA membership resolve to:

- a) Note and approve MWA's Annual Report 2020-21 inclusive of the Independent Audit Report from Davidsons Assurance Services Pty Ltd.

Moved: Neil Whiteside

Seconded: Mauro Starc

CARRIED

6. Other Business

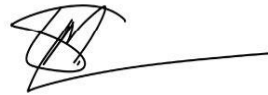
Nil

MEETING CONCLUDES 1.55 PM

Authorized On behalf of the directors



NEIL WHITESIDE
MWA TREASURER



MAURO STARC
MWA BOARD CHAIR

Attachments

**Attachment 1 – Minutes of the MWOA Annual General Meeting 11th
November 2020**



MWOA ANNUAL GENERAL MEETING AGENDA



LOCATION VIA ZOOM
 DATE WEDNESDAY 11TH NOVEMBER 2020
 TIME 1.30 PM TO 2.00 PM
 CONVENER LYNN UNDY (BOARD CHAIR)

INVITEES: MWOA Members

ATTACHMENTS:

- Attachment 1 – Minutes of the MWOA Annual General Meeting 13th November 2019
- Attachment 2 - MWOA Annual Report 2020
- Attachment 3 – MWA Association Rules
- Attachment 4 – AGM Attendees

Agenda:

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MWOA'S ANNUAL GENERAL MEETING COMMENCED AT 1.30 PM

1. Welcome

Lynn Undy (Chair) welcomed all attendees to the MWOA's Annual General Meeting (AGM)

2. Apologies

AGM Apologies:

Stephen Wise, St John Ambulance

Rob Cosgrove, Wangaratta City

Steve White, Whitehorse City

AGM Proxies:

Proxies	Organisation	Resolution i	Resolution ii
Shane Beeseker	Whitsunday Shire	Agree	Agree
David Eltringham	Horsham City	Agree	Agree
Richard Beard	William Adams	Agree	Agree
John Merlo	William Adams	Agree	Agree
Wynton Brown	William Adams	Agree	Agree
Michael Mattiacci	William Adams	Agree	Agree
Ben Harries	City of Whittlesea	Agree	Agree
Derek Robertson	City of Whittlesea	Agree	Agree
Remo Iannella	City of Whittlesea	Agree	Agree
Brad Byrne	City of Whittlesea	Agree	Agree
Scott Bowden	SignFix	Agree	Agree
Alex Koroneos	Brimbank City	Agree	Agree
Andrew Jamison	City of Whittlesea	Agree	Agree
Cameron Wigney	City of Whittlesea	Agree	Agree

AGM Attendees:

42 Attendees (detailed with in Attachment 4)

QUORUM: A QUORUM WAS PRESENT

3. Declaration of Conflicts of Interest

Lynn Undy (Chair) asked members to declare any potential conflict of interest arising out of any of the issues to be put to the meeting.

4. Previous Meeting Minutes

The Draft MWOA Annual General Meeting Minutes of the 13 November 2019 (Attachment 1) were presented for consideration and final approval.

Resolution

Motion: That the MWOA Membership resolve to:

- a) Approve MWOA Annual General Meeting Minutes of the 13 November 2019.

Moved: Neil Whiteside

Seconded: Peter Young

CARRIED UNANIMOUSLY

5. Business

i. Adoption of the MWOA Annual Report

Author: CEO

Approved: Finance Director, Board Chair

Attachments: Attachment 2 - MWOA Annual Report 2020

Purpose

This report seeks a resolution from the MWOA's membership to note and approve the MWOA's Annual Report 2019-20 inclusive of the Independent Audit Report from Davidsons Assurance Services Pty Ltd.

Discussion

The MWOA's 2020 Annual Report was prepared and adopted by the MWOA's Board at its meeting of the 14 October 2020. The financial statements detailed within the report were independently audited by Davidsons Assurance Services Pty Ltd.

The Annual Report is presented for adoption in accordance with the Associations Incorporation Reform Act 2012.

Resolution

Motion: That the MWOA membership resolve to:

- a) Note and approve the MWOA's Annual Report 2019-20 inclusive of the Independent Audit Report from Davidsons Assurance Services Pty Ltd.

Moved: Brett Quarrier

Seconded: Ray Leak

CARRIED UNANIMOUSLY

6. Special Business

ii. Adoption of Revised Association Rules

Author: CEO

Approved: MWOA Governance Review Board

Attachments: Attachment 3 - MWA Association Rules

Purpose

To seek a *special resolution* for the adoption of the name of the Association be changed to “Municipal Works Australia Incorporated” and for the current rules of the Association be revoked in their entirety and replaced with new rules as attached to this Agenda and marked Attachment 3.

Background

The MWOA’s current rules were “created” utilizing a combination of ad-hock clauses combined with sections of the “model rules”. Model Rules are a standard rule template that were developed by Consumer Affairs Victoria for use by Associations that comply with all the mandatory requirements listed within Schedule 1 of the Act. Many Associations have chosen to adopt these “model rules’ for use because they offer a robust and compliant governance framework.

A review of the Associations current rules has identified a range of anomalies (i.e. they do not reflect the way the association currently operates in some cases, and they do not factor in the use of recent technologies such as video conferencing for branch meetings and online surveys for member consultation and branch elections etc.). This is not surprising given that some time has passed since the Rules were adopted on 9 November 2016. For this reason, they need to be updated. Further to this, Consumer Affairs Victoria recommends that is important to ensure that your Association Rules remain “fit for purpose” in that they allow the Association to operate in a robust and effective manner.

Adopting new rules that more closely align with the “model rules” produced by Consumer Affairs Victoria offers a time and cost-effective method of developing a new set of rules that eliminated the anomalies identified within the Association’s current Rules, as well as providing a set of rules that align with the *MWOA’s future operating model* (as detailed within Item 19 of the MWOA’s Strategic Plan).

Resolution

Motion: That the MWOA Membership resolve by *special resolution* to:

- a) That the name of the Association be changed to “Municipal Works Australia Incorporated.”
- b) That the current rules of the Association be revoked in their entirety and replaced with new rules as attached to this Notice and marked Attachment 3.

Moved: Peter Donato

Seconded: Darren Findlay

CARRIED UNANIMOUSLY

MEETING CLOSED AT 2.05 PM.

PETER ALI



CEO
11TH OF NOVEMBER 2020

LYNN UNDY



BOARD CHAIR
11TH OF NOVEMBER 2020

Attachment 2 - MWA Financial Report 2023

Municipal Works Australia Incorporated

ABN 60 286 550 760

Annual Report - 30 June 2023

Municipal Works Australia Incorporated

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30 June 2023

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General information

The financial statements cover Municipal Works Australia Incorporated as an individual entity. The financial statements are presented in Australian dollars, which is Municipal Works Australia Incorporated's functional and presentation currency.

Municipal Works Australia Incorporated 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 27th July 2023. The directors have the power to amend and reissue the financial statements.

Municipal Works Australia Incorporated
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue	2	677,028	557,407
Expenses			
Management – Board		(6,132)	(9,273)
Financial Management		(16,726)	(11,212)
Management - CEO		(216,361)	(217,236)
Administration		(27,762)	(67,913)
Events & Entertainment		(33,802)	(19,772)
Presentations		(7,721)	(100)
Conferences		(277,482)	(201,841)
Other Expenses		(36,229)	(19,491)
Training Expenses		(69,957)	-
Total comprehensive income/(loss) for the year attributable to the members of Municipal Works Operations Associations Victoria		<u>(15,144)</u>	<u>10,569</u>

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

Municipal Works Australia Incorporated
Statement of financial position
As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Current assets			
Cash and cash equivalents	4	250,024	221,410
Trade and other receivables	5	13,200	18,395
Total current assets		<u>263,224</u>	<u>239,805</u>
Non-current assets			
Property, plant and equipment	6	564	-
Motor vehicles	7	33,920	45,227
Total non-current assets		<u>34,484</u>	<u>45,227</u>
Total assets		<u>297,708</u>	<u>285,032</u>
Liabilities			
Current liabilities			
Trade Creditors		4,473	-
PAYG Withholding Payable	8	4,000	3,640
Other Payables	9	15,481	15,915
Leave Liability	10	12,007	13,004
Total current liabilities		<u>35,961</u>	<u>32,559</u>
Total liabilities		<u>35,961</u>	<u>32,559</u>
Net assets		<u>261,747</u>	<u>252,473</u>
Equity			
Specific purpose reserve	15	33,574	-
Retained surpluses		<u>228,173</u>	<u>252,473</u>
Total equity		<u>261,747</u>	<u>252,473</u>

The above statement of financial position should be read in conjunction with the accompanying notes

Municipal Works Australia Incorporated
Statement of changes in equity
For the year ended 30 June 2023

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

	Retained Surpluses \$	Reserves \$	Total equity \$
Balance at 1 July 2022	252,473	-	252,473
Transfer to Queensland reserves	(9,156)	9,156	-
Loss after income tax expense for the year	(15,144)	-	(15,144)
Funds transferred from WOAQ	<u>-</u>	<u>24,418</u>	<u>24,418</u>
Balance at 30 June 2023	<u><u>228,173</u></u>	<u><u>33,574</u></u>	<u><u>261,747</u></u>

The above statement of changes in equity should be read in conjunction with the accompanying notes

Municipal Works Australia Incorporated
Statement of cash flows
For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from customers		736,045	545,120
Payments to suppliers and employees		<u>(733,414)</u>	<u>(536,160)</u>
		2,631	8,960
Interest received		<u>2,252</u>	<u>21</u>
Net cash from operating activities		<u>4,883</u>	<u>8,981</u>
Cash flows from investing activities			
Payments for property, plant and equipment		(688)	(55,769)
Proceed from disposals of fixed assets		<u>-</u>	<u>14,545</u>
Net cash used in investing activities		<u>(688)</u>	<u>(41,224)</u>
Cash flows from financing activities			
Queensland transfer of funds		<u>24,419</u>	<u>-</u>
Net cash used in investing activities		<u>24,419</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		28,614	(32,243)
Cash and cash equivalents at the beginning of the financial year		<u>221,410</u>	<u>253,653</u>
Cash and cash equivalents at the end of the financial year	4	<u><u>250,024</u></u>	<u><u>221,410</u></u>

The above statement of cash flows should be read in conjunction with the accompanying notes

Municipal Works Australia Incorporated
Notes to the financial statements
30 June 2023

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 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.

Municipal Works Australia Incorporated
Notes to the financial statements
30 June 2023

Note 1. Significant accounting policies (continued)

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

	2023	2022
	\$	\$
<i>Sales revenue</i>		
Memberships & Sponsorships	146,308	151,983
Events & Entertainment	9,473	12,794
Conferences & Awards	460,994	376,433
Leadership Training Income	50,818	-
Queensland Income	7,183	13,127
	<u>674,776</u>	<u>554,337</u>
<i>Other revenue</i>		
Interest	2,252	21
Sale of Motor Vehicle	0	3,049
	<u>2,252</u>	<u>3,070</u>
Total Revenue	<u><u>677,028</u></u>	<u><u>557,407</u></u>

Municipal Works Australia Incorporated
Notes to the financial statements
30 June 2023

Note 3. Expenses

	2023	2022
	\$	\$
Surplus before income tax includes the following specific expenses:		
<i>Depreciation</i>		
Depreciation	11,431	10,991
Total depreciation	<u>11,431</u>	<u>10,991</u>
<i>Superannuation expense</i>		
Superannuation Expense	17,383	33,873

Note 4. Current assets – cash and cash equivalents

	2023	2022
	\$	\$
Cash at bank – Cheque Account	29,509	41,408
Cash at bank – Online Saver Account	220,515	180,002
	<u>250,024</u>	<u>221,410</u>

Note 5. Current assets – trade and other receivables

	2023	2022
	\$	\$
Trade & other receivables	13,200	18,395
	<u>13,200</u>	<u>18,395</u>

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

	2023	2022
	\$	\$
Office equipment	27,448	26,760
Less: Accumulated depreciation	(26,884)	(26,760)
	<u>564</u>	<u>-</u>

Note 7. Non-current assets – motor vehicle

	2023	2022
	\$	\$
Motor vehicle	55,769	55,769
Less: Accumulated depreciation	(21,849)	(10,543)
	<u>33,920</u>	<u>45,227</u>

Municipal Works Australia Incorporated
Notes to the financial statements
30 June 2023

Note 8. Current liabilities – PAYG withholding payable

	2023 \$	2022 \$
PAYG withholding payable	<u>4,000</u>	<u>3,640</u>

Note 9. Current liabilities - other

	2023 \$	2022 \$
BAS amounts payable	(4,852)	(2,503)
Superannuation Payable	1,386	1,227
Income Received in Advance	6,352	17,191
Accrued Expenses	<u>12,595</u>	<u>-</u>
	<u>15,481</u>	<u>15,915</u>

Note 10. Non-current liabilities

	2023 \$	2022 \$
Leave Liability	<u>12,007</u>	<u>13,004</u>

Note 11. Remuneration of auditors

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

	2023 \$	2022 \$
<i>Audit services – Davidsons</i>		
Audit of the financial statements	<u>2,700</u>	<u>2,500</u>

Note 12. Contingent liabilities

The Association had no contingent liabilities as at 30 June 2023 and 30 June 2022.

Note 13. Commitments

The Association had no commitments for expenditure as at 30 June 2023 and 30 June 2022.

Note 14. Events after the reporting period

No matter or circumstance has arisen since 30 June 2023 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. WOAQ Col Rush Development Fund

On 3 August 2022, the MWA Board passed a resolution to integrate of Works Officers Association of Queensland (WOAQ) into the MWA's governance structure. As part of this integration, the MWA established the WOAQ Col Rush Professional Development Reserve to be used to provide travel awards programs for Queensland-based local government staff to attend MWA and other professional development programs as approved by the MWA Board.

Municipal Works Australia Incorporated
Director's declaration
30 June 2023

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 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 2023 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 August 2023
Melbourne