

ANNUAL REPORT 2023





CONTENTS

TO OUR STAKEHOLDERS	3
OUR BOARD AND EXECUTIVE	4
BOARD CHAIR'S STATEMENT	6
CEO'S STATEMENT	8
MWA OPERATIONS	11
NETWORK EVENTS	12
WEBINARS 2023	13
CONFERENCES	14
TRAINING	15
STRATEGIC PLAN	17
FINANCIAL STATEMENTS	20
DIRECTORS' DECLARATION	29
INDEPENDENT AUDITOR'S REPORT	31

TO OUR STAKEHOLDERS

This annual report provides a comprehensive overview of the activities and achievements of Municipal Works Australia (MWA) over the 2022/23 financial year.

ABOUT MWA

MWA is a not-for-profit member-based association that supports individuals and organisations in municipal works. Founded in 1936, MWA fosters excellence in providing municipal works and services through 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 has members in industry training, development and education, IT systems, and support, making the 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 2022/2023 financial year.

The association continues to operate in a stable financial position with sufficient cash at the 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 2023/24.

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 practices 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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ALAN JONES
Central Goldfields Shire
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GAVIN GOTKE
Scenic Rim Regional Council
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MWA Executive Leadership Team Members (from left to right) Brian Weeks, Peter Donato, Ray Leak, Neil Whiteside, Mauro Starc, Peter Ali, Darren Findlay, and Brett Quarrier. Absent Steve Van Orsouw, Alan Jones, and Gavin Gotke.



SUPPORTING THE PEOPLE AND COMPANIES THAT SERVICE THE MUNICIPAL WORKS INDUSTRY

BOARD CHAIR'S STATEMENT



MAURO STARC

MWA BOARD CHAIR

On behalf of the Board of Municipal Works Australia, I want to thank our stakeholders for their support over the last financial year. Collectively we have exceeded the goals established in our Strategic Plan and have met our financial and governance-related targets.

MWA has been committed to providing our members with the highest professional development and networking opportunities.

The critical goal in our 2020 Strategic Plan was to expand these services nationally. We are seeing the benefits of this strategy through the continued increase in our member engagement and a commensurate increase in the number of events and programs we have provided. Our growth has given our corporate and government members more opportunities to learn and grow.

The strength of our association lies in the support we get from our members. Komatsu, Australia, our Major Corporate Partner, has provided us with marketing and event management support.

The City of Greater Bendigo has increased their commitment as a major partner of our National Conference. Colac Otway Shire hosted a field day that attracted over 180 members. These serve as an example of the support provided by our industry partners over the year. There are many examples of this type of support.

The commitment of our members to our mission and purpose has been a critical part of our success. They advocate for the association and genuinely believe in its purpose and values. I also acknowledge the commitment of our Board, each of whom fulfils challenging



municipal works-related roles in councils around the country.

Given this, it's unsurprising that this year's conference was our biggest and best. For the first time, we reached exhibitor capacity. We welcomed 750 people through our doors from over 55 councils.

The conference allows members to meet and learn from fellow municipal works professionals. It provides the perfect forum for our members to interact face-to-face. For this reason, we are committed to extending our conference and field day events to other regions throughout

Australia in the forthcoming year.

I look forward to working 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

Since its formation in 2020, Municipal Works Australia has been in a growth phase. This growth continued even more throughout the 2022/23 period. Change creates opportunities for the association to expand its services to people and companies in the municipal works industry.

This year saw an increase in our service delivery and, as a result, an increase in the number of people engaged with the association.

Our local government member numbers increased by 25% over the last financial year, building further on the 17% increase returned in the 2021/22 period (Figure 1).

We have seen similar increases in our corporate member numbers, with a 6% increase this year on the back of an 11% increase in the previous period (Figure 2).

There is every reason to think that these growth trajectories will continue to grow throughout the next year and beyond. The increase in member engagement has also been reflected in increases in the association's total revenue, which grew by 25% compared to 2021/22 (Figure 3).

The bulk of the extra revenue received during this year was re-invested into member services and events, including the engagement of a dedicated officer to manage the association's webinar and event program and increases in the resources we provide in marketing and communications.

We have also invested significantly in establishing our Emergent Leadership Development program. In summary, we have had an extremely successful year. Other achievements include:



STRATEGIC HIGHLIGHTS

- We have developed a new Strategic Plan to cover 2023 to 2025.
- We continue to expand our membership presence throughout Australia.
- We have commenced discussions with like-minded associations throughout Australia about partnership and mutual support opportunities.
- We are developing an operational plan to activate our partnership agreement with the Public Works Association of America.

FINANCIAL HIGHLIGHTS

- Our events continue to operate per our budget forecasts.

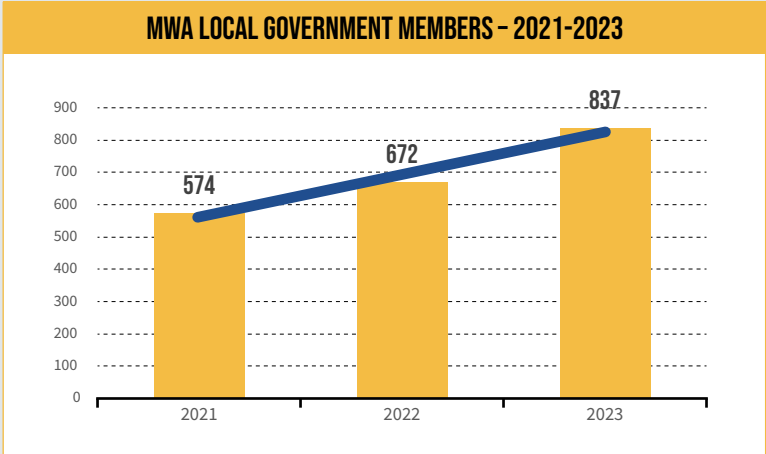


Figure 1 – Local Government Membership.

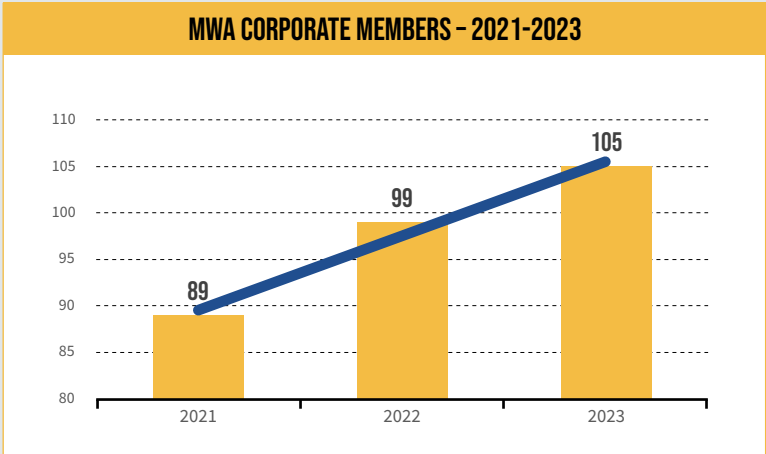


Figure 2 – Corporate Membership.

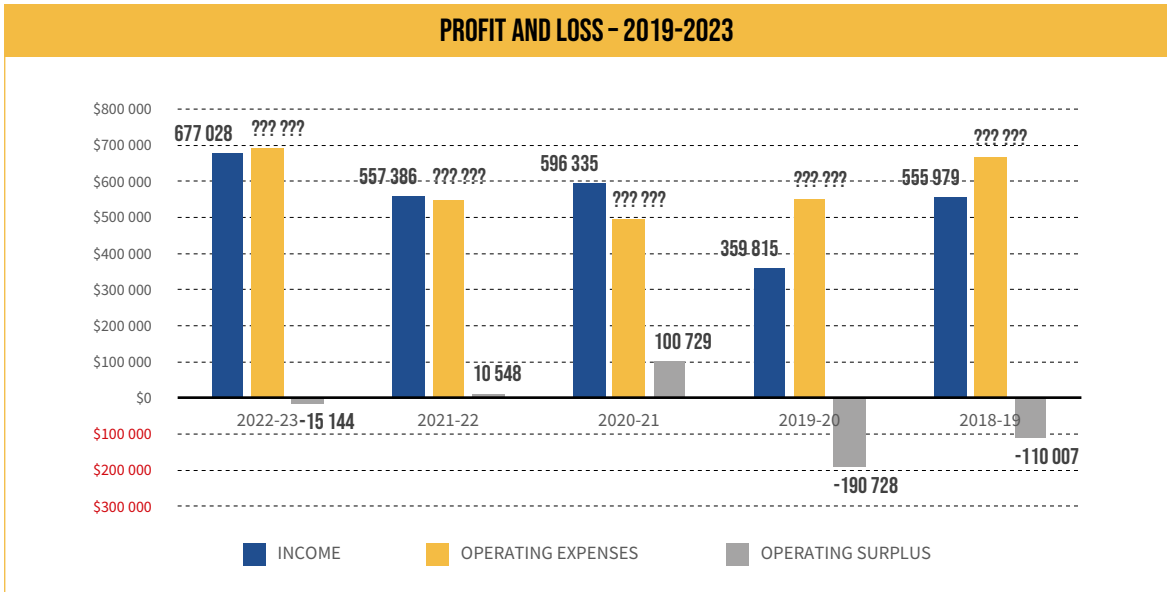


Figure 3 – MWA Revenue, Operating Expenses and Operating Surplus from 2018-19 to 2022-23.

- The financial position of the MWA remains strong.
- As of the end of July 2023, the Association's Current Assets position has reached a new high compared to previous years.

OPERATING HIGHLIGHTS

- We welcomed new corporate and local government members.
- Implementation of our digital credential program that recognises our member's professional development achievements and membership affiliation.
- Our flagship event, the 29th National Municipal Works and Engineering Conference, was the most successful ever.
- We have significantly improved the quantity and quality of the information we provide our members through upgrades in technology.

- The development and rollout of our Emergent Leadership Development Program.

I look forward to continuing the exciting growth trajectory that MWA is on throughout 2023/24. 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 membership growth, member engagement, and event attendance metrics. The following section details how the association has performed within these critical areas over the 2022/23 financial year.

MEMBERSHIP

MWA's membership has continued to grow significantly over the 2022/23 year. As of 1 July 2023, MWA had 1000 registered members. This equates to a 20% increase from 12 months to 1 July 2022. Of these 1000 members, 837 are employed within municipal works roles in local government. MWA's local government membership has increased by 25% over the past 12-month period.

There is every indication that the association's membership numbers will continue to grow throughout the 2023/24 year because of the association's investment in its events program and the continued support and commitment of our corporate and local government members in marketing these events.

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 2023, MWA had 1220 followers on its two primary social media channels, LinkedIn and Facebook, representing an increase of 65% on the number of followers we had this time last year (Figure 4). Our corporate membership also continues to expand, allowing our members to foster innovative practices and learn about contemporary industry trends.

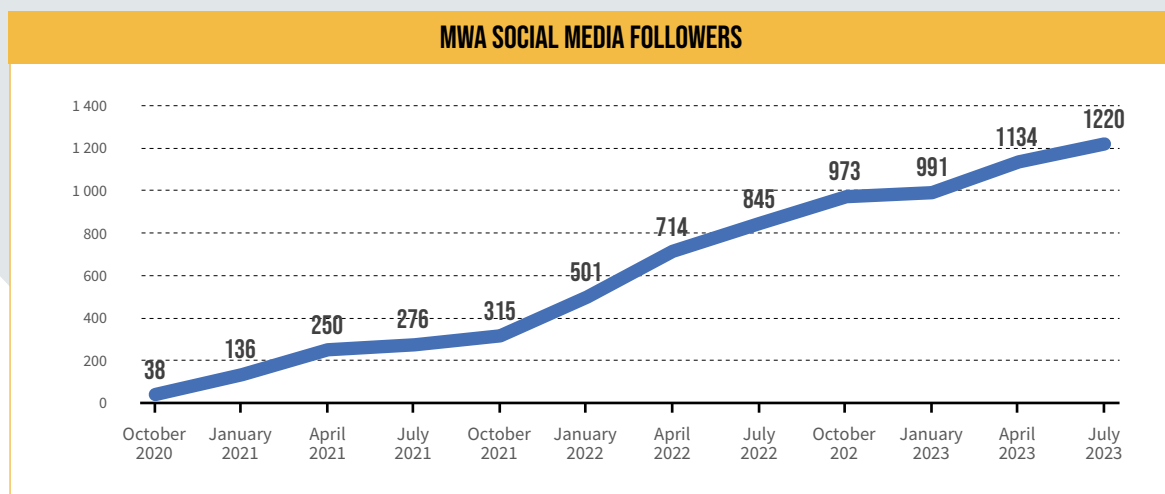


Figure 4 – MWA Social Media Followers

NETWORKING EVENTS

Our regional networking events remained well attended, with our recent event in Colac Otway Shire attracting around 180 local government works staff from over 14 local councils.

The new field day format for these meetings, which we trialled in 2022, includes live works and services demonstrations and enhanced networking opportunities.

Because of the event's success, 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.



With COVID restrictions now easing, we have been able to restart our technical tour program. We oversubscribed both tours that ran in the first half of 2023 due to their popularity.

We have scheduled additional tours of these sites for the second half of 2023 and are negotiating with other sites to provide our members access to operations of interest.

WEBINARS

2023

In 2013 we commenced a dedicated webinar series. We aim to produce up to eight webinars per calendar year on relevant topics. We have run webinars on the following:

- Chain of Responsibility Managing Fleet Risk (Latus Risk) attracted 27 participants.
- Planning for Your Retirement (Moneyplan Australia) attracted 53 participants.
- Road Safety Barrier Technologies (Ingal Civic Products) attracted 63 participants.

The webinar format allows members to access topical information from any geographic location, which is ideal given the association's national membership base.



MWA's Marketing BannerS

CONFERENCES

29TH NATIONAL WORKS AND ENGINEERING CONFERENCE

The 29th National Works and Engineering Conference held in March 2023 at the Prince of Wales Showgrounds in Bendigo continues to be MWA's 'flagship' event, providing a forum for our local government and industry members to meet, interact and share ideas. A total of 750 delegates attended the 2023 event. It continues to grow in popularity, with local government delegates increasing annually and attendees growing significantly.

In 2023 we introduced a new "toolbox session" attended by the 140-member works crew from the City of Greater Bendigo. We plan to expand this offering to other regional councils for our 2024 event, ensuring that our local government members get access to what is their showcase event.

The MWA's awards program remains an important component of the conference. These awards allow members to further develop their professional skills through facilitating study tour opportunities. This year we welcomed members from councils in Tasmania, Queensland, and Western Australia to the National Conference.

Our conference presence included an event on the Gold Coast, Queensland, and a networking conference in Tasmania. Developing conference and field day events in these States remains a high priority in the association's Strategic Plan.



TRAINING

AND PROFESSIONAL DEVELOPMENT

The association ran municipal works-specific training programs, including our “Emergent” leadership development program in partnership with Dale Monk from the Ministry of Leadership and our graffiti removal training with Greg Island from Graffiti Removal Chemicals. Our training and development programs address the general lack of training for people working in operational roles in local government. Fourteen Members graduated from the Emergent program, and 80 local government officers from 15 councils completed the Graffiti Removal Chemical Training program.







STRATEGIC PLAN

PROGRAMS	GOAL	SUCCESS INDICATOR	STATUS	
PEOPLE				
1	Undertake a review of the structure of the association's membership categories to ensure that they continue to meet the needs of our members.	2025	Report prepared for consideration by the MWA Board.	
2	Continue to engage local government operational managers as a key stakeholder reference group to ensure that the programs and events run by the MWA provide value and benefit to our local government members.	2023	The year-on-year increase in the number of local government members enrolled in MWA's Operations Club membership category.	Achieved: A 20% increase in membership numbers over the 2022/23 year.
3	Examine options to partner with like-minded organisations to assist in delivering the association's key objectives.	2023-25	Year on year in the association's Domain Authority Score performance.	Achieved: Support arrangements finalised with the American Public Works Association.
4	Redevelop the association's corporate and local government marketing flyer under the association's Brand Style Guide.	2023	New flyer documents are available from the MWA website.	Achieved: Marketing flyer produced.
5	Develop and implement a strategy that increases traffic to the MWA website.	2023-25	A year-on-year increase in the number of website interactions.	Achieved for 2023: 150% increase in web traffic achieved.
6	Develop an annual event to serve the association members in Queensland and Tasmania.	2024	Events held in both Queensland and Tasmania by 2024.	In Progress: Events planned for these locations in late 2023 and 2024.
VALUE				
7	Identify opportunities to maximise the inherent knowledge and capabilities of our corporate members.	2024	Informal partnerships with at least three of our corporate members to assist in the operational functioning of the MWA.	
8	Investigate contemporary models of member engagement activities for inclusion within MWA's events.	2023-25	Increased member participation in MWA's events.	Achieved: The Field Day structure for networking events has resulted in a significant increase in attendance.
9	Examine options to partner with a registered training organisation or other educational organisation to develop a training program for members.	2025	The provision of an accredited online training module or similar accessible by members.	
10	Develop an accessible forum tool to allow members to ask questions, discuss topical issues, and obtain responses from other members to operational questions.	2024	The provision of an electronic forum for member dialogue.	
LEAD				
11	Develop a marketing strategy to guide the association's member engagement focus.	2023	The development and board adoption of a marketing strategy document.	In Progress: A proposal for Board consideration is in development.
12	Implementation of the actions detailed within the marketing strategy.	2024-25	That the steps described within the strategy are implemented.	
13	Improved engagement and awareness of the MWA within key state government areas and increased collaboration with these agencies.	2024	The development of two recurrent partnership arrangements with other organisations.	



PROGRAMS	GOAL	SUCCESS INDICATOR	STATUS
14	Implement programs to increase the number of followers on MWA's social media platforms.	2023-25 Year-on-year increases in the number of followers on the MWA's social media platforms.	Achieved for 2023: 65% increase recorded for the year ending 2022-23.
15	Develop an MWA Brand Style Guidelines document to ensure the association communicates a consistent brand style across its marketing platform.	2024 The development and Board adoption of a Brand Style Guidelines document.	
SUSTAINABILITY			
16	Review association rules to ensure they align with the MWA's current and future operating model.	2025 An adopted articles of association document that a suitably qualified subject matter expert has independently reviewed.	
17	Maintain budget surpluses to grow retained earnings to an amount equal to 2 years of the following year's expenditure.	2023-25 A retained earnings figure more than the MWA's budgeted operating expenditure.	Achieved for 2023: Operating surplus achieved for 2022-23 detailed with this report's financial statements.
18	Review MWA's current governance arrangements to ensure they are optimised to deliver the association's mission and purpose.	2025 A review was completed and presented to the Board for endorsement.	
19	The Board operates effectively and efficiently to make timely decisions following the principles of good corporate governance.	2023-25 That the Board achieves an 80% meeting attendance rate, an annual events and meeting schedule program is developed and adopted, and that the Board meeting agenda and minutes are circulated within relevant timeframes.	Achieved for 2023: 90% Board meeting attendance rate reached, and governance-related documents produced within relevant timeframes.
20	Examine options to diversify the association's income streams to reduce the risk associated with unforeseen changes in the association's operating environment.	2025 The association's income streams diversify compared to the association's 2021-2022 income.	



FINANCIAL STATEMENTS

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

GENERAL INFORMATION

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

Municipal Works Australia Incorporated is a not-for-profit incorporated association 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

The directors' report includes a description of the nature of the entity's operations and principal activities, which is not part of the financial statements.

Under the directors' resolution, the financial statements were authorised for issue on 27 July 2023. 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 2023)

	Note	2023 (\$)	2022 (\$)
Revenue	2	677,028	557,407
Expenses			
Management – Board		—	(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)
Conference		(277,482)	(201,841)
Other Expenses		(36,229)	(19,491)
Training Expenses		(69,957)	—
TOTAL COMPREHENSIVE INCOME			
FOR THE YEAR ATTRIBUTABLE TO THE MEMBERS OF MUNICIPAL WORKS OPERATIONS ASSOCIATIONS VICTORIA		(15,144)	10,569

STATEMENT OF FINANCIAL POSITION

MUNICIPAL WORKS AUSTRALIA INC. (For the year ended 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		263,224	239,805
Non-current assets			
Property, plant and equipment	6	564	—
Motor vehicles	7	33,920	45,227
Total non-current assets		34,484	45,227
Total assets		297,708	285,032
LIABILITIES			
Current liabilities			
Trade Creditors	8	4,473	—
PAYG Withholding Payable	9	4,000	3,640
Other Payables	10	15,481	15,915
Leave Liability		12,007	13,004
Total current liabilities		35,961	32,559
Total liabilities		35,961	32,559
Net assets		261,747	252,473
Equity			
Specific purpose reserve	15	33,574	—
Retained surpluses		228,173	252,473
Total equity		261,747	252,473

STATEMENT OF CHANGES IN EQUITY

MUNICIPAL WORKS AUSTRALIA INC. (For the year ended 30 June 2023)

	Retained surpluses (\$)	Reserves	Total equity(\$)
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
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)
Founds transferred from WOAQ	—	24,418	24,418
Balance at 30 June 2023	228,173	33,574	261,747

STATEMENT OF CASH FLOWS

MUNICIPAL WORKS AUSTRALIA INC. (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		(733,414)	(536,160)
		2,631	8,960
Interest received		2,252	21
Net cash from operating activities		4,883	8,981
Cash flows from investing activities			
Payments for property, plant and equipment		(688)	(55,769)
Proceed from disposals of fixed assets		—	14,545
Net cash used in investing activities		(688)	(41,224)
Cash flows from financing activities			
Queensland transfer of funds		24,419	—
Net cash used in investing activities		24,419	—
Net increase/(decrease) in cash and cash equivalents		28,614	(32,243)
Cash and cash equivalents at the beginning of the financial year		221,410	253,653
Cash and cash equivalents at the end of the financial year	4	250,024	221,410

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 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

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

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

NOTE 3. Expenses

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

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
	<hr/>	<hr/>
	250,024	221,410
	<hr/> <hr/>	<hr/> <hr/>

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>0</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>

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
Trade Creditors	12,595	0
	<u>15,481</u>	<u>15,915</u>

NOTE 10. Non-current liabilities

	2023 (\$)	2022 (\$)
Leave Liability	12,007	13,004

NOTE 11. Remuneration of auditors

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

	2023 (\$)	2022 (\$)
Audit services – Davidsons		
Audit of the financial statements	2,700	2,500

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 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 provide travel awards programs for Queensland-based local government staff to attend MWA and other professional development programs as approved by the MWA Board.

DIRECTORS' DECLARATION

In the directors' opinion:

- The entity is not a reporting entity because no users depend on general-purpose financial statements. Accordingly, as described in Note 1 to the financial statements, the attached special purpose financial statements have been prepared to comply with the Associations Incorporations Reform Act 2012 requirements to prepare and distribute financial information to the members of 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 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.

It is signed by a resolution of directors.

On behalf of the directors



NEIL WHITESIDE
MWA Treasurer



MAURO STARC
MWA Board Chair

15 AUGUST 2023





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 2023, 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 2023 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

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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 August, 2023

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