

ANNUAL REPORT 2024



**Municipal
Works**
Australia



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TO OUR STAKEHOLDERS

The following summarises Municipal Works Australia's (MWA) activities and accomplishments during the 2023/24 financial year.

ABOUT MWA

MWA is a not-for-profit member-based association established in 1936 to support individuals and organisations involved in municipal works. The organisation promotes excellence in delivering municipal works and services through professional development, peer support, and networking events. The areas of work traditionally associated with MWA include:

- Construction and maintenance of roads, footpaths, and road-related infrastructure;
- Construction and maintenance of drainage systems;
- Public place cleaning and municipal waste management services;
- Maintenance of parks and open spaces;
- Supply, hire, and maintenance of plant and equipment.

MWA's success is deeply intertwined with our members' contributions, who are our organisation's heart and soul. Their active participation and dedication make MWA a vibrant and effective collaborative platform for local government employees and companies supplying products and services in the municipal works sector.

I am pleased to present Municipal Works Australia Inc.'s achievements and activities for the 2023/2024 fiscal year. The association remains financially stable, with sufficient cash reserves to support operations, fund capital expenditures, and settle all debts. The Board's conservative, low-risk financial strategy has ensured our stability and resulted in a modest surplus operating budget for 2024/25, providing a solid foundation for our future endeavours.

We are committed to pursuing the vision and mission outlined in our strategic plan:

OUR VISION

Bringing people together to enhance Australia's municipal works and services industry.

OUR MISSION

Supporting the development, advancing knowledge, and strengthening the influence of individuals and organisations in the municipal works and services industry while promoting innovation and best practices through 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
RDO Equipment (Board Chair)
mauro.starc@rdo.com.au



PETER DONATO
Clarence City
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RAY LEAK
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GAVIN GOTKE
Scenic Rim Regional Council
gavin.g@scenicrim.qld.gov.au

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. We have collectively exceeded the goals established in our Strategic Plan, such as expanding our field day program to service new regional areas, increasing the scale of our national conference and meeting 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 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, significantly impacting the quality of our event experience. The City of Greater Bendigo has increased its commitment to being a significant partner of our National Conference, now hosting its operational “toolbox” meeting at the conference venue as part of the event. Murray River Council hosted a field day that attracted over 450 members, resulting in a new cohort of municipal works staff receiving the benefits of professional networking and learning. 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. Equally,

the commitment of our Board, each of whom fulfils challenging municipal works-related roles in councils around the country, is unwavering. Their dedication and leadership have been instrumental in our achievements.

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 from over 63 councils through our doors. 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 eagerly look forward to working with the Board, our CEO, and all the association's stakeholders to further progress MWA's highly regarded reputation as the voice of the municipal works industry. Your continued support and collaboration are key to our future success.

CEO'S STATEMENT



PETER ALI
CHIEF EXECUTIVE OFFICER

Since its establishment in 2020, Municipal Works Australia has experienced significant growth. This upward trajectory has continued throughout the 2022/23 period, offering new opportunities for the association to expand its services within the municipal works industry. Service delivery has notably increased this year, resulting in more people engaging with the association.

Our membership from local governments has grown by 31% in the past financial year, which builds on the 25% increase achieved in the 2022/23 period.

We have seen similar increases in our corporate member numbers, with a 6% increase this year from an 11% increase in the previous period.

These growth trends will probably continue in the next year and beyond. The increase in member engagement has positively impacted the association's total revenue, which rose 8% in the last financial year, following a 25% growth the year before.

This additional revenue we received this year was re-invested into member services and events, including enhancing our in-person engagement to promote our events and support our stakeholders, which led to a notable increase in the engagement of our local government members. We also boosted our marketing and communications resources, improving visibility and engagement with our members.

Furthermore, we invested significantly in establishing our training and development offerings and launching our online platform to deliver industry-specific training. Additional accomplishments include:

STRATEGIC HIGHLIGHTS

- We continue to expand our membership presence throughout Australia;

- We have discussed partnership and mutual support opportunities with like-minded associations throughout Australia;
- We have created a Next-Generation networking group to support individuals and organisations within our membership base by offering an innovative perspective and new insights to drive initiatives that appeal to a broader audience and embrace modern trends and technologies.

FINANCIAL HIGHLIGHTS

- Our events continue to operate per our budget forecasts;
- The financial position of the MWA remains strong;
- As of the end of July 2024, 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;
- Our flagship event, the National Municipal Works

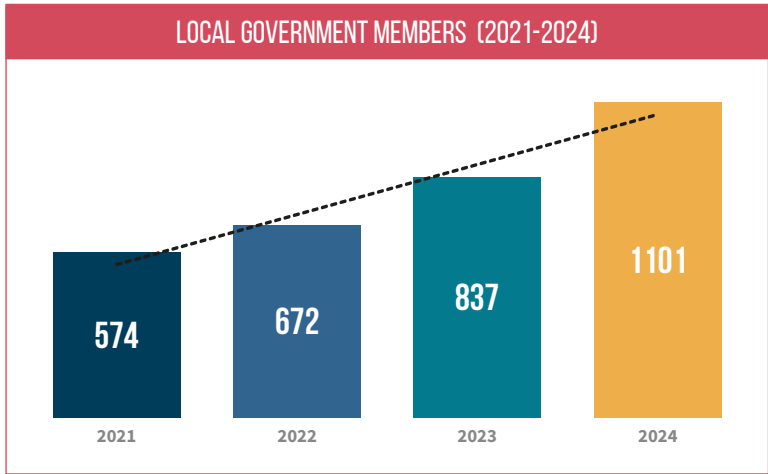


Figure 1 – Municipal Works Australia Local Government Membership.

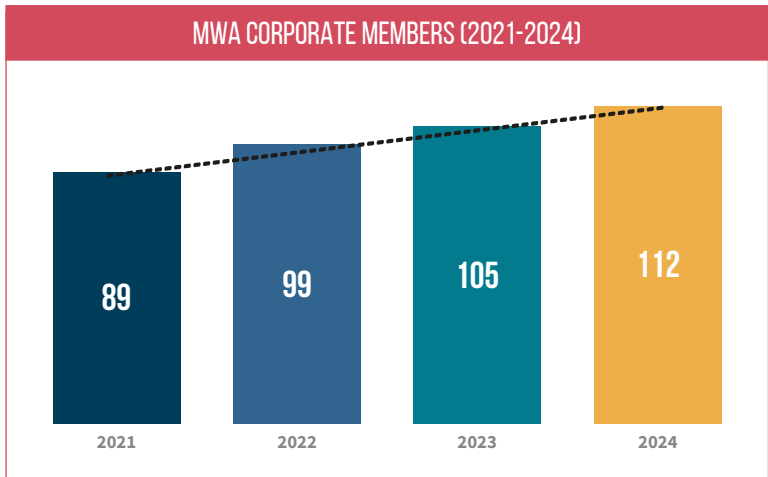


Figure 2 – Municipal Works Australia Corporate Membership.

and Engineering Conference, was a resounding success, surpassing all previous records. This achievement is a testament to our collective efforts and the growing influence of our association;

- Through technological upgrades, we have significantly enhanced the quantity and quality of the information we provide our members. This ensures that our members are well-informed and empowered to make strategic decisions, such as developing and rolling out our online learning platform.

I look forward to MWA's continued growth trajectory throughout 2024/25. With our current momentum, we are poised to achieve even greater heights in the coming year, both operationally and financially.

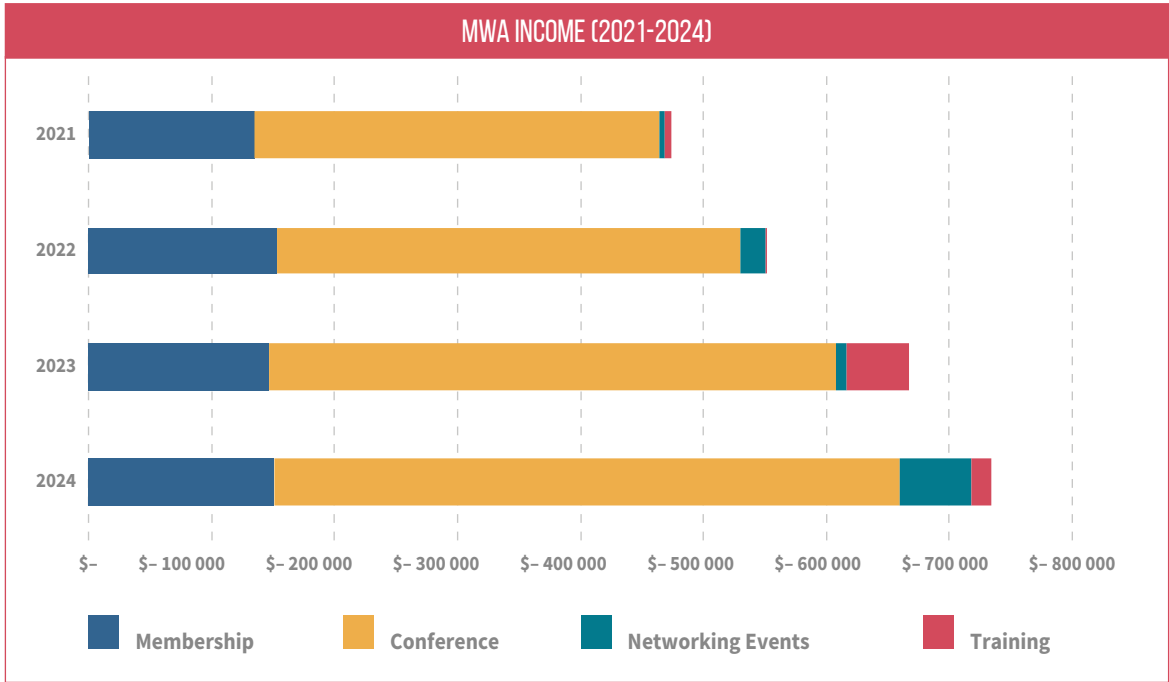


Figure 3 – Municipal Works Australia's Income by Revenue Streams

MWA

OPERATIONS

MWA is an industry association that serves people and organisations in the municipal works industry. Our operational performance is evaluated based on membership growth, member engagement, and event attendance metrics. The following section provides an overview of the association's performance in these crucial areas during the 2023/24 fiscal year.

MEMBERSHIP

MWA's membership has seen a remarkable surge in the 2023/24 year. As of 1 July 2024, MWA had 1650 registered members, a substantial leap from the previous year. Notably, 1,100 of these members are actively contributing to municipal works roles in local government, marking a significant 12% increase in MWA's local government membership over the past 12-month period.

Every indication indicates that the association's membership numbers will continue to grow throughout 2024/25. This growth is not a mere projection but a result of our strategic investment in the events program, which has been well-received and enthusiastically embraced by our members and stakeholders, paving the way for a promising future.

We have committed resources to establish two new initiatives to ensure our membership growth continues on this positive trajectory. Firstly, we have created a Next-Generation networking group to support individuals and organisations within our membership base. This group offers an innovative perspective and new insights to drive initiatives that appeal to a broader audience and embrace modern trends and technologies. The group's mission is clear: to support our association's growth and relevance, increase membership engagement, and improve the multi-generational and female presence within the association's strategic planning and governance. Our commitment to these goals is unwavering, and we are confident in our ability to achieve them.

Secondly, we have established a stakeholder engagement position, a crucial role that provides face-to-face communication with our local government works teams. This position is designed to inform them about upcoming events and programs and, most importantly, obtain their valuable feedback. This feedback is then reported to the MWA Board, ensuring that our members' voices are heard at the highest levels of decision-making.

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 2024, MWA had 1621 followers on its two primary social media channels, LinkedIn and Facebook, marking a significant 32% increase in our online influence compared to last year.

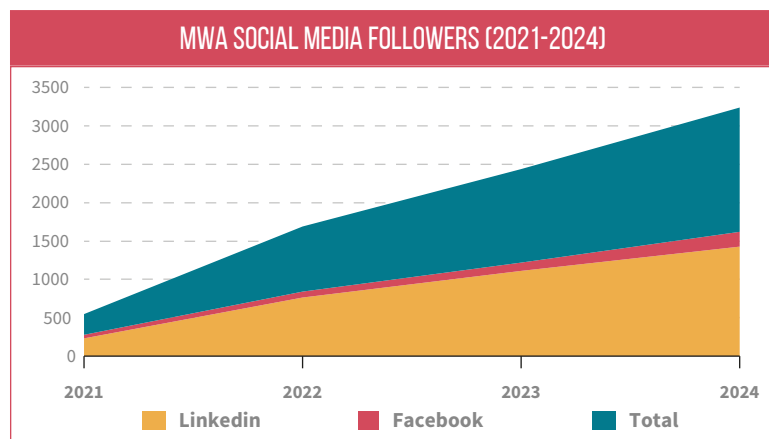


Figure 4 – MWA Social Media Followers

NETWORKING EVENTS

Our regional networking events continue to increase in popularity. The Moama Field Day, held in June 2024, attracted 35 exhibitors and 450 local government attendees. The event format, which provides networking and knowledge-sharing opportunities, has proven to be highly beneficial for municipal works staff in

rural and regional areas outside major urban centres. We are committed to ensuring these benefits remain a key feature of our events program.

The field day format we trialed in 2022, with live works and services demonstrations and enhanced networking opportunities, was a great

success. Building on this, the MWA is excited to announce our plans to expand these events to regions throughout Australia that we have not serviced in the past. This expansion will provide an informal forum for networking and sharing ideas, and we look forward to the new opportunities it will bring.



CONFERENCES

THE NEXT GENERATION

The 30th National Works and Engineering Conference, held in March 2024 at the Prince of Wales Showgrounds in Bendigo, is MWA's premier event. It provides a platform for local government and industry members to unite, engage, and exchange ideas. The 2024 event saw 750 delegates in

National Conference, which was a huge success, drawing over 350 works crew personnel from council depots in and around northern Victoria and southern NSW. This unique opportunity allowed them to learn, network, and share best practices. We aim to extend this opportunity to other regional councils for

enhance their professional skills and gain recognition. These awards facilitate study tour opportunities, which are highly beneficial for professional development. This year, we were delighted to welcome members from councils in Tasmania, Queensland, and



attendance. The conference's popularity continues to soar, with an annual increase in local government delegates and a significant rise in overall attendees.

In 2024, we introduced a Bendigo Field Day as part of our

our 2024 event, ensuring our local government members can access this valuable showcase event.

The MWA's awards program remains a vital part of the conference, providing a unique opportunity for members to

Western Australia to the National Conference.

Expanding conference and field day events in Queensland, NSW, and Tasmania is a critical priority in the association's Strategic Plan.

TRAINING

AND PROFESSIONAL DEVELOPMENT

The association has launched municipal works-specific training programs, including our “Emergent” leadership development program in partnership with Dale Monk from the Ministry of Leadership. Our training and development programs aim to bridge the general lack of training for people working in operational roles in local government. To make learning more accessible and convenient, we have extended our training program

by introducing an online learning centre. This centre provides on-demand training in OH&S, management, and technical training courses developed explicitly for municipal works staff in Australia, empowering you to learn at your own pace and convenience.

We are thrilled to present our Local Government Corporate Membership package, a perfect fit for councils committed to providing top-tier training

programs for their municipal workers and other staff. This package includes access to MWA’s online learning centre, the ability to list vacancies on MWA’s new Local Government Jobs Board, and discounted access to MWA’s Leadership Development Training. This training, designed to inspire and motivate, is a valuable addition to the package, along with National Conference Registration for council staff and other benefits.



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	The report has been prepared for consideration by the MWA Board.	Completed: A review was completed in June 2024 and launched in the 2024/25 membership year.
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.	Achieved: Events held for these locations in 2023.
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.	In Progress: Discussions are ongoing with SuperSealing to produce a Field Day in Mildura in 2025 and with Superior Pak to produce a field day in Bundaberg in 2024.
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.	Achieved: MWA's online training centre launched in March 2024.
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.	

Programs	Goal	Success indicator	Status	
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 being developed.
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.	
14	Implement programs to increase the number of followers on MWA's social media platforms.	2023-25	Year-on-year increases in followers on the MWA's social media platforms.	Achieved for 2023: 65% increase recorded in 2023 and 32% in 2024.
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	Retained earnings figure more than the MWA's budgeted operating expenditure.	Achieved for 2023: This report's financial statements detail the operating surplus achieved for 2022-23.
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.	In Progress: New membership offerings and events are providing positive outcomes.

FINANCIAL STATEMENTS

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

GENERAL INFORMATION

The financial statements cover Municipal Works Australia Incorporated as an individual entity. They 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 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 1 August 2024. 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 2024)

	Note	2024 (\$)	2023 (\$)
Revenue	2	737,053	677,028
Expenses			
Management – Board		(6,948)	(6,132)
Financial Management		(13,507)	(16,726)
Management – CEO		(224,990)	(216,361)
Administration		(40,862)	(27,762)
Events & Entertainment		(38,178)	(33,802)
Presentations		(17,847)	(7,721)
Conference		(292,475)	(277,482)
Other Expenses		(22,645)	(36,229)
Training Expenses		(31,834)	(69,957)
TOTAL COMPREHENSIVE INCOME		47,767	(15,144)
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 2024)

	Note	2024 (\$)	2023 (\$)
ASSETS			
Current assets			
Cash and cash equivalents	4	277,847	250,024
Trade and other receivables	5	34,360	13,200
Total current assets		312,207	263,224
Non-current assets			
Property, plant and equipment	6	395	564
Motor vehicles	7	25,440	33,920
Total non-current assets		25,835	34,484
Total assets		338,042	297,708
LIABILITIES			
Current liabilities			
Trade Creditors		6,784	4,473
PAYG Withholding Payable	8	4,256	4,000
Other Payables	9	9,045	15,481
Leave Liability	10	8,443	12,007
Total current liabilities		28,528	35,961
Total liabilities		28,528	35,961
Net assets		309,514	261,747
Equity			
Specific purpose reserve	15	—	33,574
Retained surpluses		309,514	228,173
Total equity		309,514	261,747

STATEMENT OF CHANGES IN EQUITY

MUNICIPAL WORKS AUSTRALIA INC. (For the year ended 30 June 2024)

	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	—	24,418	24,418
Balance at 30 June 2023	228,173	33,574	261,747
Balance at 1 July 2023	228,173	33,574	261,747
Income/(loss) after income tax expense for	47,767	—	47,767
Balance at 30 June 2024	275,940	33,574	309,514

STATEMENT OF CASH FLOWS

MUNICIPAL WORKS AUSTRALIA INC. (For the year ended 30 June 2024)

	Note	2024 (\$)	2023 (\$)
Cash flows from operating activities			
Receipts from customers		777,803	736,045
Payments to suppliers and employees		(752,427)	(733,414)
		25,376	2,631
Interest received		2,447	2,252
Net cash from operating activities		27,823	4,883
Cash flows from investing activities			
Payments for property, plant and equipment		—	(688)
Proceed from disposals of fixed assets		—	—
Net cash used in investing activities		—	(688)
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		27,823	28,614
Cash and cash equivalents at the beginning of the financial year		250,024	221,410
Cash and cash equivalents at the end of the financial year	4	277,847	250,024

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

	2024 (\$)	2023 (\$)
Sales revenue		
Memberships & Sponsorships	151,075	146,308
Events & Entertainment	58,645	9,473
Conferences & Awards	508,383	460,994
Leadership Training Income	16,500	50,818
Queensland Income	—	7,183
	<u>734,603</u>	<u>674,776</u>
Other revenue		
Interest	2,447	2,252
Sale of Motor Vehicle	—	—
	<u>2,447</u>	<u>2,252</u>
Total Revenue	<u><u>737,050</u></u>	<u><u>677,028</u></u>

NOTE 3. EXPENSES

	2024 (\$)	2023 (\$)
Surplus before income tax includes the following specific expenses:		
Depreciation		
Depreciation	<u>8,649</u>	<u>11,431</u>
Total depreciation	<u>8,649</u>	<u>11,431</u>
Superannuation expense		
Superannuation Expense	<u><u>19,337</u></u>	<u><u>17,383</u></u>

NOTE 4. CURRENT ASSETS – CASH AND CASH EQUIVALENTS

	2024 (\$)	2023 (\$)
Cash at bank – Cheque Account	7,839	29,509
Cash at bank – Online Saver Account	20,008	220,515
Term Deposit	250,000	—
	<u><u>277,847</u></u>	<u><u>250,024</u></u>

NOTE 5. CURRENT ASSETS – TRADE AND OTHER RECEIVABLES

	2024 (\$)	2023 (\$)
Trade & other receivables	34,360	13,200
	<u>34,360</u>	<u>13,200</u>

NOTE 6. NON-CURRENT ASSETS – PROPERTY, PLANT & EQUIPMENT

	2024 (\$)	2023 (\$)
Office equipment	27,448	27,448
Less: Accumulated depreciation	(27,053)	(26,884)
	<u>395</u>	<u>564</u>

NOTE 7. NON-CURRENT ASSETS – MOTOR VEHICLE

	2024 (\$)	2023 (\$)
Motor vehicle	55,769	55,769
Less: Accumulated depreciation	(30,329)	(21,849)
	<u>25,440</u>	<u>33,920</u>

NOTE 8. CURRENT LIABILITIES – PAYG WITHHOLDING PAYABLE

	2024 (\$)	2023 (\$)
PAYG withholding payable	<u>4,256</u>	<u>4,000</u>

NOTE 9. CURRENT LIABILITIES – OTHER

	2024 (\$)	2023 (\$)
BAS amounts payable	2,993	(4,852)
Superannuation Payable	1,523	1,386
Income Received in Advance	—	6,352
Accrued Expenses	2,900	12,595
ANZ purchase card	1,629	—
	<u>9,045</u>	<u>15,481</u>

NOTE 10. NON-CURRENT LIABILITIES

	2024 (\$)	2023 (\$)
Leave Liability	8,443	12,007

NOTE 11. REMUNERATION OF AUDITORS

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

	2024 (\$)	2023 (\$)
Audit services – Davidsons		
Audit of the financial statements	2,900	2,700

NOTE 12. CONTINGENT LIABILITIES

The Association had no contingent liabilities as at 30 June 2024 and 30 June 2023.

NOTE 13. COMMITMENTS

The Association had no commitments for expenditure as at 30 June 2024 and 30 June 2023.

NOTE 14. EVENTS AFTER THE REPORTING PERIOD

No matter or circumstance has arisen since 30 June 2024 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.

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 2024 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 following a resolution of directors.

On behalf of the directors



NEIL WHITESIDE (Director)

15th AUGUST 2024, Melbourne

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 an accurate and fair view of the entity's financial position as of 30 June 2024 and of its performance for the financial year ended on that date, and:
- There are reasonable grounds to believe that the entity can pay its debts as and when they become due and payable.

It is signed by a resolution of directors.

On behalf of the directors:

15th AUGUST 2024, Melbourne



NEIL WHITESIDE
MWA Treasurer



MAURO STARC
MWA Board Chair





INDEPENDENT

AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT**TO THE MEMBERS OF MUNICIPAL WORKS AUSTRALIA INCORPORATED****Opinion**

We have audited the financial report of Municipal Works Australia Incorporated (the Association), which comprises the statement of financial position as at 30 June 2024, 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 financial report of the Association has been prepared in accordance with the *Association Incorporation Reform Act 2012* including:

- (a) giving a true and fair view of the Association's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards as referred to 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 Association 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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purposes of fulfilling the Association's financial reporting responsibilities under the *Association Incorporation Reform Act 2012*. As a result, the financial report may not be suitable for another purpose. Our report is not modified in respect of this matter.

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

The committee of the Association is responsible for the preparation of the financial report and has determined that the basis of preparation described in Note 1, is appropriate to meet the requirements of the Associations Incorporation Reform Act 2012. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

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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.

Lucy Partridge
Director

Dated this 22nd day of August, 2024

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