



LOCAL GOVERNMENT MANAGERS AUSTRALIA
QUEENSLAND INC.

NOTICE OF 2020 ANNUAL GENERAL MEETING

Notice is hereby given to members of Local Government Managers Australia (Qld) Inc. that the Annual General Meeting of Local Government Managers Australia Queensland will be held via Zoom and will commence at 3.30pm on Thursday, 5 November 2020

Join Zoom Meeting
<https://us02web.zoom.us/j/84380065168>

Dial by your location: (07) 3185 3730
Meeting ID: 843 8006 5168

Instructions: On signing into the meeting, please amend your user name in your Zoom window to allow member identification and to be accepted into the meeting room.

AGENDA

1. Welcome and Apologies
2. Confirmation of Minutes of the 2019 Annual General Meeting
3. Presentation of the 2019/2020 Financial Statements
4. Appointment of Auditor
5. President's Address
6. Local Government Professionals Australia (National)
7. Declaration of Office Bearers
8. Recognition of Membership
9. General Business



1. Welcome and Apologies

LGMA President, Brett de Chastel will open the meeting.

Apologies

The President will present apologies received from members for the meeting. A roll call will be taken of attendance.

Vale

A minute's silence will be observed for the passing of members over the past year.

2. Confirmation of Minutes

The minutes of the 2019 Annual General Meeting, held on Wednesday 11 September 2019 in Townsville, are attached (Attachment 1).

Recommendation:

It is recommended that the minutes of the 2019 Annual General Meeting held on Wednesday 11 September 2019 in Townsville be accepted as a true and accurate record of proceedings.

3. Presentation of the 2019/2020 Financial Statements

The 2019/2020 Financial Statements are attached in Attachment 2. These will be formally presented by Treasurer, Liza Perrett.

The Management Letter will also be tabled.

In addition to the Financial Statements tabled, members should also note that LGMA Queensland administers the Local Government Management Foundation which is a trust created to support research into matters affecting the sector. In 2019/2020, there were no transactions associated with the trust other than the accrual of interest. Financial statements for the Foundation are attached (Attachment 3).

Recommendation:

It is recommended that the Financial Statements for 2019/2020 be adopted as presented.

4. Appointment of Auditor

Specialised Audit and Assurance Services (SAAS Audit) was appointed in 2017 to undertake the 2017-18 audit and continued in the following two years. The service is considered to be efficient and thorough. It is recommended that SAAS be re-appointed as Auditor for the 2020/2021 financial year.

Recommendation:

That SAAS be appointed as LGMA Queensland auditors for the 2020/2021 financial year.



5. President's Address

The President, Brett de Chastel's address will be presented at the meeting.

Recommendation:

That the President's report on the 2019/2020 year be accepted.

6. Local Government Professionals Australia (National)

Local Government Professionals Australia President and Queensland Director, Mark Crawley will provide an update on activities at the national level over the course of the past year.

7. Declaration of Office Bearers

The results of the Board elections will be officially declared by the Returning Officer.

8. Recognition of Membership

Recognition of Membership Certificates will be presented to members who have held membership for 20, 30 and 40 years.

9. General Business

Members are invited to table items of general business.

Meeting Close



LOCAL GOVERNMENT MANAGERS AUSTRALIA
QUEENSLAND INC.

2019 ANNUAL GENERAL MEETING

Townsville, Queensland
3.00pm on Wednesday 11 September 2019

MINUTES

1. Welcome and Apologies

Susan Jarvis opened the meeting at 3.00pm and welcomed all members. Susan also acknowledged the Traditional Owners of the land on which this meeting is being conducted.

Susan Jarvis asked that all attendees complete the attendance list being circulated. She noted that a number of apologies had been received and asked that any additional be recorded on the apologies list.

Susan invited members to stand to observe a minute's silence for members who had passed away in the past 12 months.

2. Confirmation of Minutes of the 2018 Annual General Meeting

Susan Jarvis confirmed that members had received copies of the minutes of the 2018 Annual General Meeting, held on Wednesday, 11 September 2018 on the Sunshine Coast. She sought confirmation that the minutes offered a true and accurate reflection of proceedings.

RESOLVED:

That the minutes of the 2018 Annual General Meeting held on Wednesday, 12 September on the Sunshine Coast be accepted as a true and accurate record of proceedings.

Moved: Mark Crawley
Seconded: John Oberhardt
Carried: Yes

3. Presentation of the 2018/2019 Financial Statements

The 2018/2019 Financial Statements were circulated to members via email and made available on the LGMA Queensland website. In the absence of the Treasurer, Ray Burton, NQ Director, Linda Cardew presented the 2018/2019 Financial Statements highlighting the following:

- Overall, LGMA remains in a strong position with rainy day investments growing steadily and consistent and disciplined management of expenses.
- We received an unqualified audit report.
- Our surplus (\$97,000) exceeded the budgeted surplus of \$30,000 this year in a good result despite some disruption.
- The Sunshine Coast Conference, Women in Local Government Conference, and Villages all outperformed.
- In-house training was down on budget due to reduced staffing capacity with turnover and then down time for training but this was offset by an underspend in salaries.

- The Executive Management Programme and Awards underperformed slightly while interest was above budget.
- Overall expenses continue to be managed with growth at under CPI.
- Overall, it was a positive year and this is evident in the balance sheet where we have total equity of \$943,000.
- Key ratios all remain in target ranges including member equity, expense ratios and asset ratios.
- High trade and receivables reflect the corporate partnership agreement cycle.
- Current leave liabilities are increasing due to current long service leave entitlements but other leave entitlements are strictly monitored to ensure leave balance do not exceed tolerances.

In addition to the Financial Statements tabled, members will note that LGMA Queensland administers the Local Government Management Foundation which is a trust created to support research into matters affecting the sector. In 2018/2019, there were no transactions associated with the trust other than the accrual of interest. Financial statements for the Foundation are attached (Attachment 3).

Linda Cardew tabled the Auditors Management Letter which shows an unqualified result and no significant items for noting. She invited questions from the floor. In the absence of questions, she moved that the statements be adopted as presented.

RESOLVED:

That the Financial Statements for 2018/2019 be adopted as presented.

Moved: Linda Cardew
 Seconded: Matthew Magin
 Carried: Yes

4. Appointment of Auditor

Linda Cardew moved that the SAAS (Specialised Audit and Assurance Services) be retained as the auditor for the 2019/20 financial year

RESOLVED:

That SAAS Specialised Audit and Assurance Services be retained as Auditor for the 2019/2020 year.

Moved: Linda Cardew
 Seconded: Mark Leyland
 Carried: Yes

5. President's Address

The President, Susan Jarvis, tabled her report as follows:

It is with a degree of pride that I present my President's report for 2019. The year has seen many outstanding advocacy outcomes, and these have been achieved as a direct result of the strength and diversity of the Board members and the respectful relationship the Board has established with government stakeholders and decision makers.

As President, I wish to acknowledge the support of each member of the Board for the work they do on behalf of you our members. David Keenan, Vice President; Ray Burton, Treasurer; Warren Collins, Director SEQ; Brett de Chastel, Director at Large; Linda Cardew, NQ; Matthew Magin, At Large; and Liza Perrett, CQ.

Sadly, we bid farewell to Warren Collins who after 7 years as a Director has retired from local government and the LGMA board. Warren was first employed as the CEO of the Cherbourg Community

Council in 1984 and oversaw its transition to a local government under the local government Act. As part of his commitment to Indigenous Councils, he pioneered the Indigenous Local Government CEO's group and continued to drive this group to ensure that the issues specific to indigenous councils in the state could be dealt with in a co-operative way.

Warren is a true gentleman and an inspiring leader, he will be missed but we know that he needs to be with his family at this time. We wish him well in his retirement and know that he will not be a stranger to the local government sector in the future.

Advocacy continued to be a priority for 2019 with discussions progressing with the Department of Local Government relating to the one-size-fits-all model of regulation which currently applies in Queensland with consideration to be given to differentiating based on needs. These discussions include mechanisms for assessing council performance.

Currently financial sustainability is a key performance indicator, but this is in an environment when almost two-thirds of councils cannot be sustainable without grant funding. Alternative measures have been flagged for assessing performance, which would include the assessment of governance, prudent decision-making and a range of other indicators, which could support a more relevant analysis of council performance.

LGMA as part of the Local Government Liaison Group participated in the development of a mandatory Councillor Code of Conduct for elected members; meeting procedures to deal with inappropriate meeting behaviour; and a Council Investigations Policy for investigations involving unsuitable conduct by elected members.

Ongoing comment and feedback have been provided on the Local Government Electoral (Implementing Stage 2 of Belcarra) and Other Legislation Amendment Bill 2019. Noting that, of the over 245 proposed amendments, most fall outside our jurisdiction as they are specifically related to the political processes of council rather than the administrative management of local governments.

LGMA's response to the Department was in accordance with our published policy principles, with no comment on the political components of the Draft.

In addition to the advocacy work on Belcarra and related legislative matters, the training schedule and the Awards, the Board identified a key research project and is working with the University of Queensland to undertake a significant research project on research governance in local government. We hope to gain insight into this and determining what factors contribute to the best governance outcomes. More information will be coming out as this matter progresses to the next phase.

Queensland Water Directorate Management Committee has been wound up and its functions handed back to IPWEA. Our thanks to Ray Burton who was the LGMA representative on the committee for 10 years.

The LGMA 2018 Annual Conference was held at the Sunshine Coast where Future Scoping workshops with six themes were investigated. The purpose of the workshops was to generate discussion and flag area for future investigation or potential solutions to some of the challenges facing the sector. A point of reference for the Paper is an Issues Paper which summarised the input of Conference delegates attending each workshop. This Issues Paper with its "Finding/Opportunity; Solution; and Action" has been provided to the department of Local Government and is available to members via the LGMA website.

In 2019 the Australasian Management Challenge witnessed 17 teams participating, some coming from as far away as Thursday Island, one of the smallest councils, to the largest council in Australia, and most local, Brisbane City Council to participate. Congratulations to the winning Team, the Cairns Team who were announced at the annual Awards for Excellence. The Cairns Team were invited to the LG Professionals National Conference in Darwin, where they were announced as the Australasian “Runner ups.” Outstanding achievement Cairns, well done.

Noosa Shire Council was also acknowledged in Darwin by winning the 2019 Federation Awards for Partnerships and Collaboration for the Noosa Koala Collaboration Project. Congratulations to all the Noosa Team, your recognition was well deserved.

Queensland LGMA was well represented at the National Congress where we witnessed the inauguration of the new National President, our own Mark Crawley. Congratulations Mark, you will make a wonderful inclusive leader.

At the National President’s Summit held in May in Canberra, the Credentialing Programme was on the agenda for discussion. The National Office is working closely with State Association CEOs to explore the purpose and value of developing a credentialing or a ‘chartered’ professional system for local government. The National President will provide more information on the progress of the programme which was also included on the agenda at the National Presidents’ Summit in Darwin.

It was my pleasure to yesterday announce the 2019 Young Manager of the Year, Teona Cousin at the President’s welcome. Tonight, we will announce the Manager of the Year Award at the dinner.

The training programmes including in-house training continue to generate revenue for the LGMA. The training budget was slightly down due to reduced staffing capacity with turnover, but this was offset by underspend in salaries.

The Women in Local Government Conference and Villages all outperformed. The Ignite Programme was completed in July 2019. The Awards for Excellence was fully subscribed and received excellent feedback. There was strong representation from the government including the Independent Assessor, Integrity Commissioner and local MP.

The Board has previously decided to move the annual conference to February commencing in the 2020-21 financial year. This decision was intended to better accommodate the local government calendar and hopefully drive greater attendance. However, reflecting on the weather events over the past three years, a February conference would be risky in that it could not be planned with any certainty anywhere north of Rockhampton and attendance is likely to be impacted by any weather events which occur. Having reconsidered the options, a date in late July is the most preferred.

The LGMA membership is 514 members with the following deserving members being awarded Fellowship Status in 2019:

Warren Collins, Peter Byrne; Simon Benham; Kim Driver; Ian Church; Peter Franks; Dave Burges; Michelle Clarke; Mark Pitt; Congratulations to you all.

The Manager Exchange Programme including Canada New Zealand, USA (California) were awarded to the following members:

- New Zealand – Mark Pitt;
- Canada –Bernard Smith;
- California – Justin Commons of Tablelands - although there have been some delays this year and hope to be able to resolve in time for the February conference.

As President, the success of the past twelve months would not have been possible without the support of the current Board to whom I am eternally grateful, and our outstanding CEO Peta Irvine. Peta you have been an absolute delight and pleasure to work with. Thank you for your support over my term as President and thank you for being that person who stood with me as we changed our “flatties” into “high heels” at 1 William Street to advocate on behalf of the LGMA members. I have enjoyed working with you.

To the staff at the LGMA, thank you for your commitment. I appreciate it has been a disrupted year for you all. You have stepped up to the challenge and delivered consistently for our membership. My particular thanks to Lisa for her efforts in putting together another great conference.

My term as President has now finished. This last two years have changed my life. Receiving the Maroon Jacket and President’s Medallion at Palm Meadows on the Gold Coast two years ago was one of the highlights of my career in local government. It has been an honour and humbling experience representing the membership as your President and I thank you for the opportunity. It will be a treasured memory and I hope I have fulfilled your expectations.

Welcome to our new President Brett de Chastel, congratulations Brett, I know you will be an exemplary President and lead this organisation to further success.

RESOLVED

That the President’s report on the 2019/2020 year be accepted.

Moved: Ricki Bruhn

Seconded: Chris Rose

Carried: Yes

6. Local Government Professionals Australia (National)

Susan invited Local Government Professionals Australia, Queensland Director, and newly appointed National President, Mark Crawley, to provide an update on activities at the national level over the course of the past year. She thanked Mark for his efforts on behalf of Queensland and congratulated him on the Presidency.

Mark Crawley, provided the following report:

It is with pleasure that I provide an update on the efforts of the National Board. I am very humbled to be representing the sector as the National President of Local Government Professionals Australia and thank the Board of LGMA for their continued support.

Can I start by congratulating Noosa Council on their recent Partnerships and Collaboration Award at the Federation Awards announced at the National Congress held in Darwin recently. The Federation Awards recognise the best of local government from across Australia. Logan City Council received a highly commended mention in the Excellence in Community Development and Service Delivery Award Category and Cairns Regional Council was the runner-up in the Australasian Management Challenge. Congratulations to all the finalists and further detail on the Federation Awards can be found in the 2019 Yearbook on the LG Professionals website.

In the interests of keeping the state associations informed, updates on the activities of the National Office are provided to the state association Presidents on a monthly basis and to the National Board members fortnightly.

Numbers for the 2019 National Congress were up on the Canberra event in 2018 but were down on our expected attendance. We are looking forward to an increase in attendance at the 2020 event. We would love to see more Queensland delegates at the Congress and I would be happy to have a discussion with you in relation to what you would need to see from the programme in order to attend.

The National Office is currently taking registrations for the “Canberra – Behind the Scenes” meetings for 23 and 24 October. This includes a networking dinner in the evening of the 23rd followed by a series of Federal Government department meetings and ministerial briefings at Parliament House on 24 October. Numbers are limited and details can be found on the LG Professionals website.

Next week I, and other members of the National Executive Committee, will be travelling to Canberra for meetings with the Hon Mark Coulton MP, Minister for Regional Services, Decentralisation and Local Government and also with Minister Nola Marino, Assistant Minister for Regional Development and Territories and a number of senior heads of departments as part of our continued advocacy work at the national level.

Speaking of which, we are working on the next piece of advocacy work which relates to financial sustainability and follows on from our last efforts on FAGs – *Committing to Communities, the Importance of Commonwealth Funding to Australian Communities*. Keep an eye out for this as it will be released in the coming weeks.

I currently sit as the Chair on the Credentialing Committee. National is working on the possible introduction of a credentialing programme for members. Similar to AICD and IML, the proposed credentialing programmes will enhance member-value and provide additional professional development benefits to members. We are working through the need, value and purpose of such a programme. We have representation from all state associations on the committee and have meetings scheduled through to June 2020 in order to complete. The committee has suggested three concepts for consideration and we will be undertaking consultation on the proposed national programme to support improved professionalism, professional development and perceptions of integrity of the sector. We have developed a series of questions to respond to and provide feedback.

In October, I will be travelling to the SOLACE conference in the UK and the ICMA conference in the US. I’m looking forward to these international events and what we can learn and bring back to the sector here in Australia. Our Deputy President, Stewart Todd, will be representing LG Professionals in New Zealand at the SOLGM conference later this month.

We are working to continue to improve our financial position after a very unsuccessful year in 2018. This year we are projected to reach a surplus, followed by a further surplus in 2020 and 2021. This is front and centre for all National board members and we are determined to return the National Office to a healthy financial position.

Members can subscribe to regular updates from LG Professionals Australia by clicking the subscribe button on the website.

We have a busy 12 months planned and are looking forward to positioning local government to work more closely with the Federal Government and the Minister where we can.

In closing, I would like to thank LGMA for their continued support and wish you all well for the remainder of the conference.

RESOLVED

That the LG Professionals Australia report on the 2019/2020 year be accepted.

Moved: Mark Crawley

Seconded: Chris Rose

Carried: Yes

Susan Jarvis thanked Mark for his update.

Susan Jarvis vacated the Chair and invited Peta Irvine, in her capacity as Returning Officer, to take the floor.

7. Declaration of Office Bearers

Peta Irvine provided the following election report:

Five positions were vacant. These were the positions of President, Director NQ, Director SQ and two Directors at Large. One of these was a casual vacancy resulting from Brett de Chastel vacating his position to stand for Chair. This will be a two-year appointment while the others will be the standard 3-year appointments.

Nominations

The nomination period opened on 26 June 2019 and closed at 4pm on Monday 5 August 2019.

Eligible members were notified via email and nominations were accepted via email, post and fax.

The following nominations were received:

Position Nominated	Nominee
President	Brett de Chastel
Director SQ	David Keenan
Director NQ	Linda Cardew
Director (at large)	Robert Andrews
	Ray Burton
	Ian Church
	Steve Gatt
	Susan Jarvis

In accordance with Rule 11.7 (1) (b) of the LGMA Qld Rules of Association, where there is only one valid nomination for each position, the nominated persons are taken to be elected to that position. A ballot of eligible members is undertaken to determine contested positions.

A ballot was prepared for the positions of Directors at large and forwarded to members via post on 7 August 2019. The election closed at noon on Wednesday 4 September 2019 and the returning officer opened, verified and counted the returned ballot papers.

As a result of the nomination process, the following candidates have been successful.

Director NQ- Linda Cardew

Director SQ – David Keenan
As Directors at large, Susan Jarvis and Ian Church (2-year term)
As President, Brett de Chastel.

She asked for a member to move that new Board be endorsed.

RESOLVED

That the Election report for 2019 be received and the successful candidates taken as elected.

Moved: Mark Crawley

Seconded: Matthew Magin

Carried: Yes

Peta Irvine advised members that Warren Collins had resigned as Director SEQ and that the nomination process to fill this position was currently underway. SEQ members are eligible to nominate and vote.

Brett de Chastel assumed the Chair

Brett thanked the membership and board for their confidence in him as President.

Brett recognised the current board members and looked forward to their ongoing contribution and welcomed Ian Church to the Board.

He paid special tribute to Susan for her leadership LGMA over the past two years and expressed his pleasure at her continuing contribution in the role of Director.

Brett noted Warren's retirement with regret. He advised that Warren had made a significant contribution to the Board and the sector over the past 7 years but, even more than that, had held the role of CEO at Cherbourg Aboriginal Shire Council for over 30 years. Both council and LGMA would sorely miss his wise counsel and insight.

Brett also recognise the contribution of Ray Burton who had been on the Board for 15 years, including time as LGMA's representative to the National Board and a stint as National President.

8. Recognition of Membership

Brett de Chastel stated that it was his pleasure to have as one of his first official roles the recognition of members who have shown an ongoing commitment to LGMA Queensland and the sector over many years through the presentation of Recognition of Membership Certificates.

Certificates were awarded to the following members:

20 Years	30 Years	40 Years	50 Years	60 Years
Ron Turner	Peter Cochrane	Murray Hilton	Vern Donovan	Vince Corbin
Carl Manton	John Clerke	Graham Reid	Ron Irvine	
Ian Badham	Ian Flint	Gary Kellar		
Chris Payne	Peter Hackshaw	Graeme Kanofski		
	Clint Weber	Mark Leyland		
		Chris Rose		

Chris Rose and Mark Leyland were present to receive their Certificates at the AGM and all other Certificates were awarded in absentia, to be presented at the Retired Members' Lunch in November.

9. General Business

Members were invited to table items of general business.

LGMS

Terry Brennan, as LGMA's representative on the LGMS Board presented an update on the current environment.

Terry explained the three areas of LGMA which are LG Mutual, LG Workcare and LG Assets. He outlined the relationships of various parties, explaining that JLT manage the scheme by appointment from LGAQ who is the scheme trustee. Terry advised that the Board of LGMS had recently appointed Phil Spencer as liaison for the schemes and that he is available to assist councils in better understanding the scheme.

He noted that the insurance market was very tight and that reinsurance was difficult due to the series of natural disasters which had occurred. There have been many significant changes in the environment and as a result, it is difficult to get asset cover due to the risks council assets are exposed to.

Terry stressed that LGMS operates on the principles of mutuality and as such is focused on the needs and interests of its members.

Brett de Chastel thanked Terry for the update.

Policy Platforms

Brett de Chastel advised that the suite of policy platforms was tabled at the AGM for member information and comment. The Platforms are reviewed each year and capture a range of critical issues for the profession and professionals working in the industry. They represent a good reference point for members as well as for other stakeholders such as the Department of Local Government and LGAQ.

No amendments have been proposed at this time, however members were encouraged to propose changes and Brett invited questions from the floor.

RESOLVED

That the LGMA Queensland Policy Platforms be endorsed.

Moved: Brett de Chastel
Seconded: John Oberhardt
Carried: Yes

Meeting Close

In the absence of any other General Business, the meeting closed at 3.31pm and Brett thanked everyone for their attendance.

Attendance

Name	Organisation	Name	Organisation
Alan Balloch	LGMS	Mark Leyland	LGAQ
Dan Bradford	Cassowary Coast Regional Council	Matthew Magin	Balonne Shire Council
Terry Brennan	Burdekin Shire Council	John McDougall	Banana Shire Council
Ricki Bruhn	Winton Shire Council	Scott Mead	Mead Perry Group
Dave Burges	Quilpie shire Council	John Oberhardt	Redland City Council
Linda Cardew	Cook Shire Council	John Perry	Mead Perry Group
Deb Colledge	Council Business Solutions	Mark Pitt	South Burnett Regional Council
Justin Commons	Tablelands Regional Council	Geoff Redman	Redman Solutions
Mark Crawley	Mount Isa City Council	Chris Rose	Crest Performance
Brett de Chastel	Noosa Council	Gurbindar Singh	Cassowary Coast Regional Council
Allan Hazell	Noosa Council	Bernard Smith	Gympie Regional Council
Stephen Hegedus	Shepherd Services	Phillip Spencer	Retired
Gary Kleidon	DLGRMA	Brett Walsh	Barcaldine Regional Council
Peta Irvine	LGMA	Stephen Wilton	Wujal Wujal Shire Council
Susan Jarvis	Blackall-Tambo Regional Council		

Guests

Name	Organisation	Name	Organisation
Peter Crosby	Cassowary Coast Regional Council	Alicia Cutler	Rockhampton Regional Council

Apologies

Name	Organisation	Name	Organisation
Ian Barton	LGMS	Herb Oliver	Retired
Nina Burges	Quilpie Shire Council	Bryan Ottone	Retired
Andrew Chesterman	Redland City Council	Evan Pardon	Rockhampton Regional Council
Ray Currie	Retired	Liza Perrett	Isaac Regional Council
Cale Dendle	Queensland Government	Ed Perry	Qld Ombudsman Office
Bradley Duke	North Burnett Regional Council	Glen Potter	City of Gold Coast
Shane Gray	LGMS	Gary Stevenson	Isaac Regional Council
David Keenan	Southern Downs Regional Council	Warren van Wyk	Logan City Council
Gary Kellar	Reinforcements	Graham Webb	Reinforcements
Mark Kelleher	Queensland Government		

Local Government Managers Australia (Qld) Inc.

ABN 97 968 931 841

Financial Statements

For the Year Ended 30 June 2020

Local Government Managers Australia (Qld) Inc.

ABN 97 968 931 841

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Local Government Managers Australia (Qld) Inc.

ABN 97 968 931 841

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2020

		2020	2019
	Note	\$	\$
Revenue	4	911,016	1,204,324
Government grants (COVID-19 related)		145,000	-
Employee benefits expense		(488,507)	(562,740)
Administration support		-	(19,289)
Depreciation		(2,918)	(2,088)
Conferences and event expenses		(226,806)	(180,979)
Professional development and training expenses		(82,553)	(159,520)
Members servicing costs		(59,660)	(86,358)
Other expenses		(90,501)	(85,600)
Profit before income tax		105,071	107,750
Income tax expense		(4,471)	(10,461)
Profit from continuing operations		100,600	97,289
Profit for the year		100,600	97,289
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		100,600	97,289

The accompanying notes form part of these financial statements.

Local Government Managers Australia (Qld) Inc.

ABN 97 968 931 841

Statement of Assets and Liabilities

As At 30 June 2020

	Note	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	317,557	400,959
Other cash investments	6	944,466	883,104
Trade and other receivables	7	99,439	179,878
Other assets	8	14,072	42,175
TOTAL CURRENT ASSETS		1,375,534	1,506,116
NON-CURRENT ASSETS			
Plant and equipment	9	3,725	3,238
TOTAL NON-CURRENT ASSETS		3,725	3,238
TOTAL ASSETS		1,379,259	1,509,354
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	32,082	75,888
Employee benefits	11	110,156	112,827
Current tax liabilities		1,142	5,014
Other liabilities	12	180,799	367,365
TOTAL CURRENT LIABILITIES		324,179	561,094
NON-CURRENT LIABILITIES			
Employee benefits	11	20,165	13,945
TOTAL NON-CURRENT LIABILITIES		20,165	13,945
TOTAL LIABILITIES		344,344	575,039
NET ASSETS		1,034,915	934,315
MEMBERS' FUNDS			
General reserve	13	250,000	250,000
Retained profits	13	784,915	684,315
TOTAL MEMBERS' FUNDS		1,034,915	934,315

The accompanying notes form part of these financial statements.

Local Government Managers Australia (Qld) Inc.

ABN 97 968 931 841

Notes to the Financial Statements

For the Year Ended 30 June 2020

The financial statements cover Local Government Managers Australia (Qld) Inc. as an individual entity. Local Government Managers Australia (Qld) Inc. is a not-for-profit Association incorporated in Queensland under the *Associations Incorporation Act (QLD) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2007)* ('the Act').

The principal activities of the Association for the year ended 30 June 2020 were to provide education, advocacy and information services to members.

The functional and presentation currency of Local Government Managers Australia (Qld) Inc. is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

In the opinion of the Board of Management, the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act.

The financial statements have been prepared in accordance with the recognition and measurement requirements of Australian Accounting Standards and Accounting Interpretations.

The financial statements have been prepared on an accruals basis and are based on historical costs.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of Significant Accounting Policies

(a) Revenue recognition

Revenue is recognised as follows:

Income from conferences, events, training and professional development

Revenue from conferences and other events (including related sponsorship income) is recognised in the period in which the conference or event is held. Any income received in advance of the conference or event is included within other liabilities.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

Subscriptions

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the subscription period. That portion of the subscription relating to the subsequent financial period is included within other liabilities. Admission fees are recognised when received.

Grant revenue

Government grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met.

Notes to the Financial Statements

For the Year Ended 30 June 2020

2 Summary of Significant Accounting Policies

(a) Revenue recognition

Interest revenue

Interest revenue is recognised when receivable.

(b) Income Tax

Only non member income of the association is assessable for tax, as member income is executed under the principle of mutuality.

The income tax expense/(revenue) for the year comprises current income tax expense/(income) and deferred tax expense/(income).

Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at the end of the reporting period. Current tax liabilities/(assets) are therefore measured at the amounts expected to be paid to/(recovered from) the relevant taxation authority.

(c) Leases

The Association has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months. Lease payments on these assets are expensed to profit or loss as incurred.

(d) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

(e) Plant and equipment

Plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Depreciation

Plant and equipment is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Office Equipment	30%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of profit or loss and other comprehensive income.

Notes to the Financial Statements

For the Year Ended 30 June 2020

2 Summary of Significant Accounting Policies

(f) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value. Term deposits with original maturities of more than three months are classified as other cash investments.

(g) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. The board of management do not make any adjustments related to expected pay increases or the time value of money as the net effect of these factors is not considered significant. Changes in the measurement of the liability are recognised in profit or loss.

Employee benefits are presented as current liabilities in the statement of financial position if the Association does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

(h) Trade and other receivables

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

The Company has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

(i) Trade and other payables

These amounts represent liabilities for goods and services provided to the Company 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.

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Critical Accounting Estimates and Judgments

The board of management make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - receivables

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These assumptions include recent sales experience and historical collection rates.

Key estimates - income tax provision

Some of the Association's income is taxable. Judgement is required in determining the provision for income tax. The Association recognises a tax liability based upon its current understanding of tax law. Where the final tax outcome is different from initial estimate, such differences will impact the tax charge and provision in the period in which determination is made.

4 Revenue

	2020	2019
	\$	\$
- Member subscriptions and admission fees	250,597	252,252
- Provision of member services	295	71,398
- Interest income	18,735	29,455
- Conferences and events income	352,862	381,784
- Professional development and training	288,758	469,417
- Other trading revenue	(231)	18
	<u>911,016</u>	<u>1,204,324</u>

5 Cash and Cash Equivalents

Cash at bank and in hand	317,557	400,959
	<u>317,557</u>	<u>400,959</u>

6 Other cash investments

CURRENT		
Bank term deposits	944,466	883,104
	<u>944,466</u>	<u>883,104</u>

7 Trade and Other Receivables

CURRENT		
Trade receivables	37,421	179,878
GST receivable	2,116	-
Government grants receivable	59,902	-
	<u>99,439</u>	<u>179,878</u>

Notes to the Financial Statements

For the Year Ended 30 June 2020

8 Other Assets

	2020	2019
	\$	\$
CURRENT		
Prepayments and deposits paid	14,072	37,860
Accrued income (interest on term deposit)	-	4,315
	<u>14,072</u>	<u>42,175</u>

9 Plant and equipment

Office equipment		
At cost	25,640	22,235
Accumulated depreciation	<u>(21,915)</u>	<u>(18,997)</u>
Total plant and equipment	<u>3,725</u>	<u>3,238</u>

Movement in the carrying amounts of plant and equipment in the current financial year:

	Office Equipment	Total
	\$	\$
Balance at the beginning of year	3,238	3,238
Additions	3,405	3,405
Depreciation expense	<u>(2,918)</u>	<u>(2,918)</u>
Balance at the end of the year	<u>3,725</u>	<u>3,725</u>

10 Trade and Other Payables

	2020	2019
	\$	\$
Current		
Trade payables	1,236	-
Other payables	<u>30,846</u>	<u>75,888</u>
	<u>32,082</u>	<u>75,888</u>

11 Employee Benefits

Current liabilities		
Annual leave	52,092	56,392
Long service leave	<u>58,064</u>	<u>56,435</u>
	<u>110,156</u>	<u>112,827</u>
Non-current liabilities		
Long service leave	<u>20,165</u>	<u>13,945</u>
	<u>20,165</u>	<u>13,945</u>

Local Government Managers Australia (Qld) Inc.

ABN 97 968 931 841

Notes to the Financial Statements

For the Year Ended 30 June 2020

12 Other liabilities

	2020	2019
	\$	\$
CURRENT		
Income received in advance	180,799	367,365
Total	180,799	367,365

The above amounts relate to sponsorship and other income which has been billed in advance in relation to future events or services yet to be supplied at the year end.

13 Retained Earnings and General Reserve

Retained Earnings		
Opening balance	684,315	587,026
Profit for the year	100,600	97,289
Retained earnings at end of the financial year	784,915	684,315

General Reserve

The general reserve of \$250,000 (2019: \$250,000) records funds set aside for future expansion of Local Government Managers Australia (Qld) Inc..

14 Auditors' Remuneration

Remuneration of the auditor SAAS Audit, for:

- auditing or reviewing the financial statements	5,600	5,200
- assistance with the preparation of the financial statements	2,900	2,750
Total	8,500	7,950

The above amounts relate to the prior years' financial statements.

15 Contingencies

As a result of COVID 19 the Association was forced to cancel its annual conference which was due to be held in August 2020. During the year ended 30 June 2020, and prior to the advent of COVID-19 in Australia, the standard, non-refundable deposit was made to the conference venue of \$51,730. At the time of finalising this report, the conference venue has indicated its intent to hold to the terms of the contract despite the mitigating circumstances. The venue has indicated that it will not refund the deposit or allow for reallocation of the funds to an event that LGMA could reasonably consider running. Legal advice on the matter has been sought. The Association will make every effort to recover this amount, but given the uncertainty surrounding its recovery it has been expensed in the current year and is included within 'Conferences and event expenses' of \$226,806 in the statement of profit or loss.

In the opinion of the Board of Management, the Association did not have any other contingencies at 30 June 2020 (30 June 2019:None).

Notes to the Financial Statements

For the Year Ended 30 June 2020

16 Capital Management

The Board of Management controls the capital of the Association in order to ensure that adequate cash flows are generated to fund its activities. This includes monitoring future cash flow requirements and available cash reserves.

The Association does not have any borrowings and there are no externally imposed capital requirements.

There have been no changes in the strategy adopted by the Board of Management to control the capital of the Association since the previous year.

17 Impacts of Covid-19 & Events after the end of the Reporting Period

In March 2020, the Coronavirus (COVID 19) outbreak was declared a pandemic by the World Health Organization. The impact of the COVID 19 pandemic is ongoing and has had a significant impact on operations so far in 2020.

Events and training programmes for the remainder of the financial year to June 2020 were initially halted. The Association was able to move some programmes 'on line' in order to comply with social distancing measures. The Association's annual conference, which was due to be held in August 2020 has been cancelled. As indicated in note 15, there is some uncertainty over whether a venue deposit of \$51,730 which was paid in December 2019 can be recovered. This amount has been included as an expense in the year ended 30 June 2020.

The Association has benefited from financial relief through the Federal Government's economic response to COVID-19 including the 'Boosting cash flows for employers' (\$100,000 total) and 'JobKeeper' wage subsidy programs (\$45K in the current year, potentially at least a further \$45K to come), but overall COVID-19 is expected to have a negative impact on the Association's income and financial position. The scale and duration of these impacts remain uncertain as at the date of this report.

Except for the above, no other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

18 Association details

The registered office and principal place of business of the Association is:

Level 7, Quay Central
95 North Quay
Brisbane QLD 4000

Local Government Managers Australia (Qld) Inc.

ABN 97 968 931 841

Statement by Members of the Board of Management

The board of management has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

In the opinion of the board the financial report as set out on pages 1 to 9:

1. Presents fairly the financial position of Local Government Managers Australia (Qld) Inc. as at 30 June 2020 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Local Government Managers Australia (Qld) Inc. will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the board and is signed for and on behalf of the board by:

President



Brett de Chastel

Treasurer



Liza Perrett

Dated: 10 August 2020

Local Government Managers Australia (Qld) Inc.

Independent Audit Report to the members of Local Government Managers Australia (Qld) Inc.

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report of Local Government Managers Australia (Qld) Inc. (the Association), which comprises the statement of assets and liabilities as at 30 June 2020, the statement of profit or loss and other comprehensive income for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the board of management.

In our opinion, the accompanying financial report of the Association for the year ended 30 June 2020 presents fairly, in all material respects, the financial position of the Association as at 30 June 2020, and of its financial performance for the year then ended in accordance with the financial reporting requirements of the Associations Incorporation Act (QLD) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2007).

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 auditor independence requirements of 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 ethical 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 of the financial report, which describes the basis of accounting. The financial report is prepared to assist the Association in complying with the reporting requirements of the Associations Incorporation Act (QLD) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2007). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Act (QLD) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2007), and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Local Government Managers Australia (Qld) Inc.

Independent Audit Report to the members of Local Government Managers Australia (Qld) Inc.

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 the 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 this 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/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

SAAS Audit Pty Ltd (Authorised Audit Company number 458246)



James Kenward
Director

138 Juliette Street
Greenslopes QLD 4120

Dated: 17/08/2020

Queensland Local Government Management Foundation

Financial Statements

For the Year Ended 30 June 2020

Queensland Local Government Management Foundation

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For the Year Ended 30 June 2020

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Queensland Local Government Management Foundation

Income Statement

For the Year Ended 30 June 2019

	2020	2019
	\$	\$
Income		
Interest income	6,358	8,787
Total income	<u>6,358</u>	<u>8,787</u>
Surplus for the year	<u>6,358</u>	<u>8,787</u>

The accompanying notes form part of these financial statements.

Queensland Local Government Management Foundation

Statement of Financial Position

As At 30 June 2020

	Note	2020 \$	2019 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	<u>285,465</u>	279,107
TOTAL CURRENT ASSETS		<u>285,465</u>	279,107
TOTAL ASSETS		<u>285,465</u>	279,107
NET ASSETS		<u>285,465</u>	279,107
EQUITY			
Settlement sum		10	10
Retained earnings	4	<u>285,455</u>	279,097
TOTAL EQUITY		<u>285,465</u>	279,107

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2020

1 Basis of Preparation

The trustees of the Foundation believe the not for profit Foundation is a non reporting entity because there are no users dependent on general purpose financial reports. These financial statements are therefore a special purpose financial report that has been prepared in order to meet the requirements of the trustees.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below which the trustees have determined are appropriate to meet the purposes of preparation.

The financial statements have been prepared on an accruals basis and are based on historical costs.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of Significant Accounting Policies

(a) Revenue recognition

Revenue is recognised as follows:

Interest revenue

Interest is recognised when receivable.

(b) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(c) Income Tax

The Foundation is an income tax exempt charitable entity under Division 50 of the *Income Tax Assessment Act 1997*.

(d) Goods and Services Tax (GST)

The Foundation is not registered for GST.

Queensland Local Government Management Foundation

Notes to the Financial Statements

For the Year Ended 30 June 2020

3 Cash and cash equivalents

	2020	2019
	\$	\$
Cash deposit account	23,997	23,730
Bank term deposit	261,468	255,377
	<u>285,465</u>	<u>279,107</u>

4 Retained Earnings

Retained earnings at the beginning of the financial year	279,097	270,310
Surplus for the year	6,358	8,787
Retained earnings at end of the financial year	<u>285,455</u>	<u>279,097</u>

5 Contingencies

In the opinion of the trustees the Foundation did not have any contingencies at 30 June 2020.

6 Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Foundation, the results of those operations or the state of affairs of the Foundation in future financial years.

Queensland Local Government Management Foundation

Trustee's Declaration

The trustees have determined that the Foundation is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

The trustees declare that:

1. The financial statements and notes, as set out on pages 1 to 4, present fairly the Foundation's financial position as at 30 June 2020 and its performance for the year ended on that date in accordance with the accounting policies described in Note 2 to the financial statements; and
2. In the trustee's opinion, there are reasonable grounds to believe that the Foundation will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the trustees of the Foundation.



Trustee

Brett de Chastel



Trustee

Liza Perrett

Dated:

10 August 2020

Queensland Local Government Management Foundation

Trustee's Declaration

We have compiled the accompanying financial statements of Queensland Local Government Management Foundation, which comprise the statement of financial position as at 30 June 2020, and the income statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in the notes to the accounts.

The Responsibility of the Board of Management

The Board of Management of Queensland Local Government Management Foundation is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of the information provided by the Board of Management we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting and APES 315: *Compilation of Financial Information*.

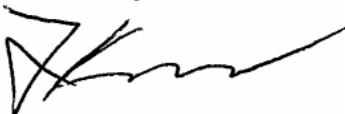
We have applied our professional expertise in accounting and financial reporting to assist management in the preparation and presentation of these financial statements in accordance with the basis of accounting described in the notes to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the Board of Management who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

SAAS Audit Pty Ltd



James Kenward
Director

138 Juliette Street
Greenslopes QLD 4120

Dated:

17/8/2020