

Development Levy Fund

Background

The Manly Warringah Football Association Limited (MWFA) has collected \$10 from each registered player to assist our member clubs to improve the facilities available to all participants in the football community. These funds are kept in a separate account, clearly accounted for and reported to our member clubs in the yearly budget and financial statements.

This policy helps to define how these Development Levy Fund's funds will be applied to eligible projects.

Eligible Project

The use of the Development Levy Fund can be used for eligible projects.

An eligible project must meet the following criteria:

- a. It is spent on an asset, which can be physically seen and identifiable to members, e.g. clubhouse renovation.
- b. Is generally fixed to a ground or facility e.g. defib stand, storage sheds, roofs/awnings.
- c. Expected to have a useful life of greater than 3 years, e.g. lighting upgrade.
- d. For projects under \$5,000, it may be a portable asset and must be used in the maintenance of grounds or facilities. In the instance of a portable asset, the MWFA will fund the purchase of that asset once and if that asset is stolen, broken or vandalised, it will be responsibility of the member club to replace that asset.
- e. An improvement in facilities owned by Manly Warringah District Soccer Football Club and Manly Warringah Football Club that provides services to the broader football community. Any investment in these projects for the Manly Warringah District Soccer Football Club and Manly Warringah Football Club will be secured by a registered mortgage that provides the MWFA a legal right to recall any money invested should those entities default on their broader football constitutional obligations.
- f. Provides a benefit to the broader objectives of the MWFA and in particular, may be a lease improvement to the Cromer Park complex.

For eligible projects as defined under a), b) and c) above, the maximum development funding grant will be \$100,000.

For eligible projects as defined under d) above, the maximum development funding grant will be \$5,000.

For eligible projects as defined under e) and f) above, the maximum development funding grant will be no more than 33% of the funds in the development levy fund at the time of the request.

Funding Model

For an eligible project to be granted development levy funding from the Development Levy Fund, the member club must actively and be able to demonstrate that it has tried to seek external funding from either government entities or private benefactors to minimise any development levy funding request.

If MWFA doesn't believe that member club has made a genuine effort to secure external funding or doesn't believe that the proposed projects meet the criteria of an Eligible Project, the MWFA maintains the absolute discretion to reject any request for funding from the Development Levy Fund.

The below table illustrates some examples of what funds the MWFA may contribute to eligible projects.

	Scenario 1	Scenario 2	Scenario 3
Project Value	\$50,000	\$50,000	\$50,000
NSW Govt Grant	\$15,000	\$0	\$0
Council Grant	\$10,000	\$10,000	\$0
Private Benefactor	\$5,000	\$5,000	\$0
Remaining Project Funding Required	\$20,000	\$35,000	\$50,000
Club Contribution	\$10,000	\$17,500	Board Review required
MWFA Development Levy Contribution	\$10,000	\$17,500	Board Review required *

* While every project requires Board Review, projects without other external sources will require a more comprehensive consideration.

Approval Process for Development Funding

To access any Development Levy Fund's funds, member Clubs must follow the below process.

- Send the details of the request, including a description of the project scope, expected cost and funding request, clearly demonstrating all external funding granted and a detailed breakdown of the expected spend to the MWFA CEO.
- The MWFA CEO will review the proposal and provide any initial comments/ queries to the Member Club requesting the funding.

- Upon all queries being resolved by the MWFA CEO, the proposal will be shared with the MWFA Director – Finance for review and comment.
- If there are any questions or queries from MWFA Director – Finance, they will be provided to the Member Club for resolution.
- Once any queries are resolved, the Development Funding request will be submitted to the MWFA Board for approval.
- Once the Development Funding request is approved, the Member Club will commence and complete the Eligible Project.
- Upon completion of the Eligible Project, the Member Club will provide the MWFA a final reconciliation of the costs incurred and all external funding received. This reconciliation will be reviewed and verified and upon this process being completed, the MWFA will pay the final approved Development Funding grant to the Member Club upon the Member Club submitting a tax invoice for the final agreed amount.

MWFA Board Discretion

The MWFA Board retains its full discretion to fund any project in the light of exceptional circumstances due to events outside the direct control of a Member Club, eg. vandalism, fire, floods etc.

Account Reconciliation

Each year, the MWFA Director – Finance will prepare a reconciliation of the development funds, that will show

- Balance of Development Levy Fund as at the start of the financial year;
- All development funds levies collected from all MWFA Winter players;
- Any Development Funding requests approved and/or paid;
- Balance of Development Levy Fund as at the end of the financial year.

This analysis will be provided in the annual budget pack provided to all clubs.

The opening and closing balance of the Development Levy Fund will also be disclosed in the audited financial statements of the MWFA. As well, the MWFA will disclose all projects that have received Development Funding over the past ten years as a minimum in its Annual Report.

The reconciliation of the Development Levy Fund will be used to update any term deposit when the Development Levy Fund term deposit next expires after the end of each financial year.

Any interest earned from the Development Levy Fund which are held in a separate bank account or term deposit will be utilised for the general working capital needs of the MWFA.

Version Control

Version	Date	Author	Comments
1	12 March 2026	MWFA Director – Finance	Initial version issued
2	13 March 2026	MWFA Director	Revision and review of policy
3	14 April 2026	MWFA Administrator	Layout update (no policy impact)

Policy Approved by the MWFA Board – 7th April 2026