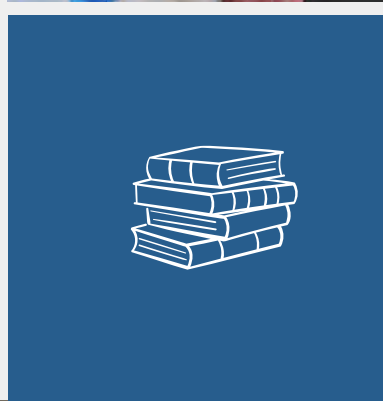
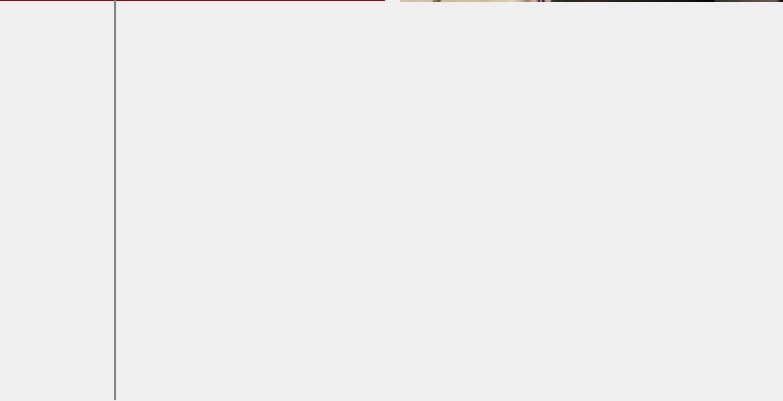
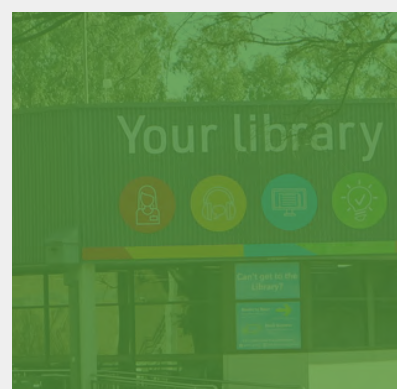
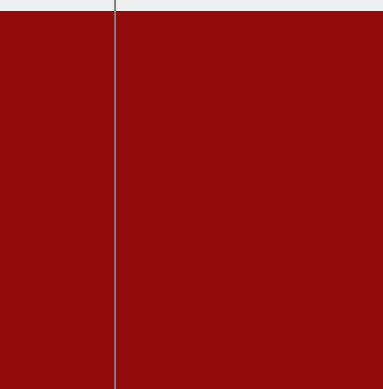


2022-2023

# Annual Report



## Acknowledgement of Country

Macquarie Regional Library acknowledges the traditional owners of Country in our region, and their continuing connection to land, culture, and community.

We pay our respects to Elders past, present and future.

## Member Councils



Published by  
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Cnr Macquarie & Talbragar Streets  
Dubbo NSW 2830 Australia  
[mrl.nsw.gov.au](http://mrl.nsw.gov.au)

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# Statistics Snapshot 2022-2023



**174,359**  
Visitors



**18,557**  
Hours of public Internet  
Use



**69,212**  
Online Database  
Searches



**2,051**  
New Borrowers



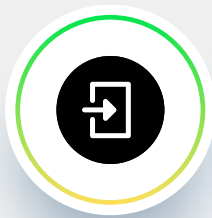
**15,830**  
Information Requests



**259,273**  
Items Borrowed



**45,172**  
eBooks, eAudio,  
EMagazines, eFilms  
borrowed



**21,278**  
WiFi Logins



**60,340**  
Website Visits



**31,667**  
Website Unique  
Visitors



**15,114**  
Event Participants



**1,371**  
Events Organised



**368** Posts  
**2,587** Followers  
**8,582** Post  
Engagements



**246** Tweets  
**999** Followers  
**13,026** Impressions



**303** Posts  
**1,105** Followers

**13,067**  
Items  
Purchased

**455**  
Items  
Donated

**12,710**  
Items  
Catalogued

**17,239**  
Items  
Discarded

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# Welcome to our library!

# Our Staff

## Management

Kathryn McAlister, Manager

## Administration

Natalie Townsend, Administration Officer  
Celeste Williams, Administration Officer

## Library Services & Collections

Ken Klippel, Library Services & Collections Coordinator  
Sarah Tilbrook, Library Services & Collections Technician  
Jade Siemsen, Marketing & Promotions Officer  
Mohammad Ahmed, Marketing & Promotions Officer (Temporary)

## Technical Services & Information Technology

Anne Barwick, Technical Services Coordinator  
Helen Thompson, Technical Services Cataloguer  
David MacBeth, Information Technology Coordinator

## Dubbo

Melissa Tong, Dubbo Libraries Coordinator  
Vickey Fogglin, Community Engagement Librarian  
Suzanne Samson, Children & Young People's Officer  
Erin Barwick, Library Assistant  
Michelle Betts, Library Assistant  
Janelle Shipp, Library Assistant  
Samantha Starr, Library Assistant  
Aimee Burgess-Stride, Library Assistant (Part-time)  
Nicole Meredith, Library Assistant (Part-time)

## Wellington

Margot Drake, Branch Librarian  
Anne Pope, Library Assistant (Part-time)

## Narromine

Gabrielle Teale-McEvoy, Narromine Libraries Coordinator  
Belinda Barlow, Library Assistant (Part-time)

## Trangie

Allison Nash, Library Officer  
Vacant, Library Assistant (Part-time)

## Coonabarabran

Leonie Heslop, Warrumbungle Libraries Coordinator  
Liz Cutts, Library Assistant (Part-time)

## Coolah

Radha Theresa, Library Officer (Part-time)  
Ruth Monckton, Library Assistant (Part-time)

## Dunedoo

Melissa Farrow, Library Officer (Part-time)

## Baradine

Liz Cutts, Library Assistant (Part-time)

## Binnaway

Dina Tommasi, Library Assistant (Part-time)

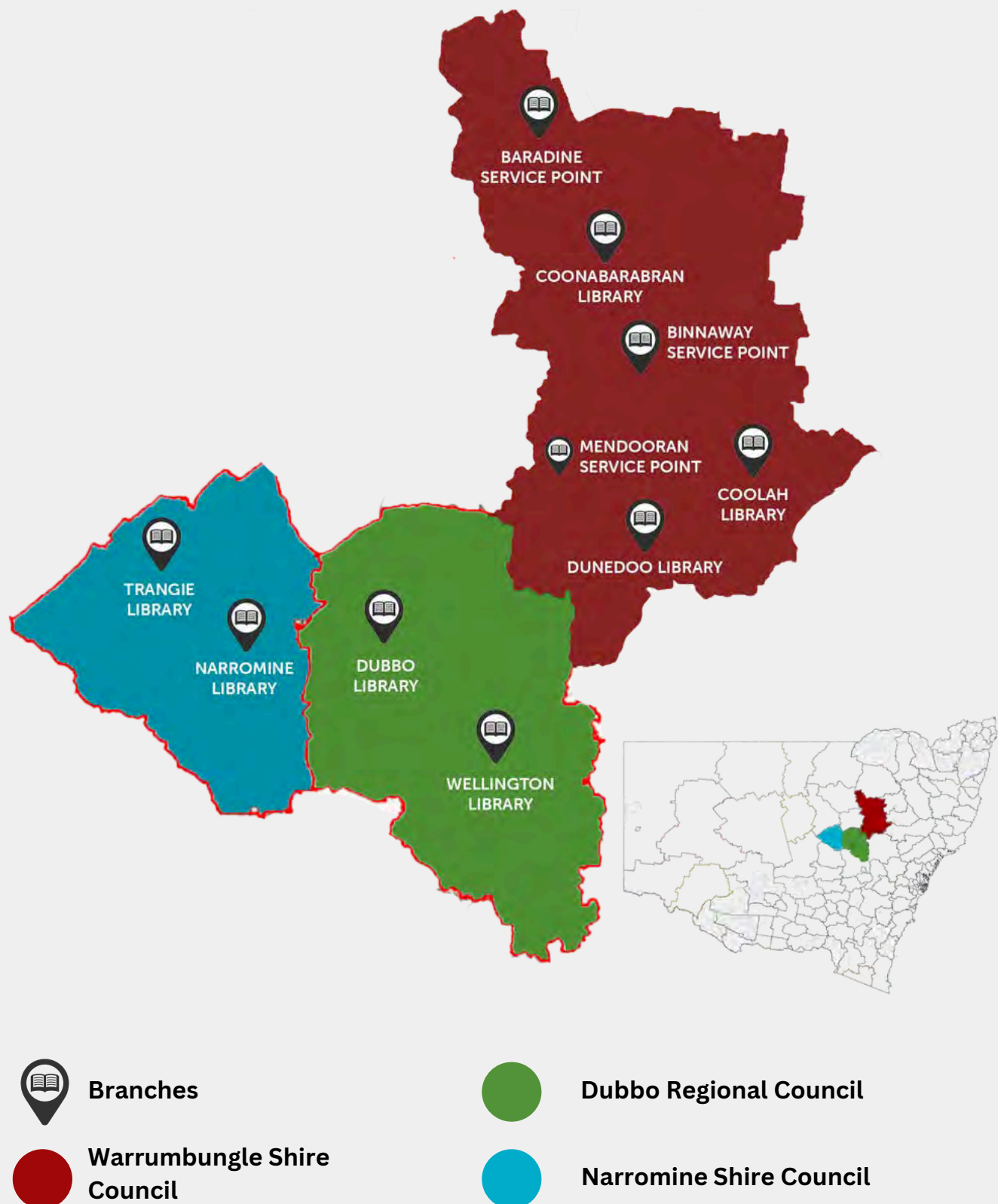
## Mendooran

Cheryl Heslin, Library Assistant (Part-time)

## Casual Staff

Mikhailia Agnew  
Catherine Atkinson  
Heather Crosby  
Jennifer Hill  
Anne Kable  
Marie Knight  
Julie Mash  
Rhiannon Malouf  
Peta Martinez  
Stacey Neville  
Tina Pech  
Toni Scott  
Helen Shepherd

# Our Libraries



# Manager's Report

A sense of 'business as usual' returned to Macquarie Regional Library (MRL) as we left the disruptions and uncertainties of the past two years behind and re-engaged with our communities more actively, at all times being cognisant of the lessons learnt during COVID. This *Annual Report* for 2022-2023 provides a snapshot of the range, diversity, and excellence of the services, resources, and programs we deliver to our members and the professionalism and enthusiasm of our staff.

This was the second year of the Library's three-year *Strategic Plan*, supported by a *Delivery Plan for 2021-24* and an annual *Operational Plan*. As the Strategic Plan outlines, our commitment is to Engage, Empower, and Innovate. We have used these headings to showcase the work of MRL across our ten diverse service points and three Council areas – Dubbo Regional Council, Narromine Shire Council, and Warrumbungle Shire Council.

Respecting the value of 'local' across our footprint is essential in delivering a library service that meets the needs of a specific community. Our libraries actively contribute to local celebrations while bringing the Library to a whole new audience. During National Science Week in August 2022, Scinema, the largest science film festival in the southern hemisphere, was shown at Narromine Library with short films from around the world. Inspiring Australia, the Commonwealth program that manages National Science Week, contacted the Library to provide support, including a promotional segment on Triple M Radio Station.

Ensuring local stories are researched and recorded for the future and congratulating those who do this is also essential. The excitement level at Dunedoo Library was high when Anne Watts released the new edition of her book, *Lest we forget: the servicemen & women of Dunedoo*, which now includes information on Dunedoo's involvement in the Vietnam War. A large crowd attended the launch, including Mark Coulton MP, Federal Member for Parkes, and Warrumbungle Shire Councillor Dale Hogden. Seeing so many supportive locals celebrating the new publication was beautiful.





Providing the community with the skills to access our services and collections is increasingly important, particularly online. In the report, you will find details of specific initiatives, such as the Ancestry Library Edition training sessions in Dubbo. These are reinforced by ongoing programming such as Tech Savvy Seniors, which provides the building blocks of digital literacy. Tech Savvy Seniors, which is run in conjunction with Telstra and the State Library of NSW, also demonstrates the significance of partnerships in delivering a dynamic and responsive library service.

Our welcoming physical spaces remain core to our service, and the community has demonstrated this by returning to them as the 'living room' within our city, towns, and villages. Digital innovation is of significant importance in the library environment. Some of this adds value to our library buildings, such as the automated return chute at Dubbo or the big screen at Narromine. Other developments take place behind the scenes, including the Spydus eContent interfaces (Library Management System). Regardless, both are integral to an excellent library experience.

As we approach the third and final year of our current Strategic Plan, we can reflect on what has gone before and plan with confidence for a future in which MRL will continue to thrive.

## Kathryn McAlister

Manager  
Macquarie Regional Library

# Vision and Mission Statement

## Vision

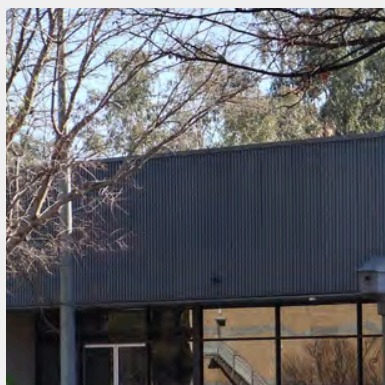
To engage and empower people and communities

## Mission

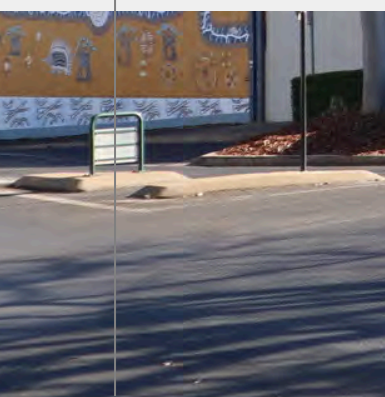
Provide contemporary library and information services that support learning, cultural and social needs.



ENGAGE



INNOVATE



EMPOWER



# Engage

To connect and engage with our community in social, recreational, creative, and learning experiences.



# Welcoming and Inviting Spaces

Creating warm and inviting spaces that encourage community visitation and engagement remained a priority during the year.

A new circulation desk was installed in the Baradine service point, adding a fresh new look to the space and attracting many positive comments about the library. Furniture was rearranged to make more space, and two new children's book display shelves have been ordered. At Mendooran, contemporary furniture has enabled the creation of a new Junior area, which is enjoyed by younger members, and a new table was also purchased, providing a space for visitors to sit and relax.

The automated 24/7 returns chute commissioned at Dubbo Library in June 2023 provides customers a secure way to return library items and automatically removes items from members' accounts. The attractive infrastructure created a buzz among members, and staff observed customers taking selfies with the chute. Other initiatives to enhance the customer experience were software to manage internet and PC bookings and a new flatbed scanner installed for public use.



# Community Engagement

## Ensure our customers have a positive experience

Dubbo Library opened early to allow students from Yawarra Community School to enjoy a visit to the library and attend a tailored story time session in a low-sensory environment. A social story was created with the support of library staff to prepare students for the library visit. The initial visits were so successful that the school now visits weekly.

Warrumbungle Shire Council continues to have a fortnightly presence in Coonabarabran Library, and Open Mobility visits the library once a month. Both of these services are bringing more seniors into the library, as are the visits by Service NSW to assist senior residents with applications for the Savings Finder benefits. Similar partnership arrangements in Dunedoo culminated in a successful program during the NSW Seniors Festival.

Narromine Library hosted a musical morning in March featuring a Penrith-based group, the Silver Fox Barbershop Quartet. This proved extremely popular, with over 40 attendees, and the Library received a Thumbs Up in the Dubbo Photo News for this event.

In May, Dunedoo Library hosted the Dunedoo Museum author talk and history presentation with Bill Stanford, author of *Skirmish Hill*. Staff were delighted to see 20 Dunedoo, Coolah, and Gulgong locals attend.

### Author visits

Library members and visitors enjoyed entertaining and informative talks at all MRL branches throughout the year with both local and nationally acclaimed authors.



### Visting Authors

Adam Courtenay	Fiona McArthur	Sam Everingham
Toni Grant	Julie Bennett	Geoff Smith
Rachel Franks	Phillip Gwynne	Lucy Bloom
Sue Ellen Lovett	Lisa Ireland	Jeanette Thompson
James McKenzie Watson		

## Explore opportunities to increase community participation

Macquarie Regional Library was active within the communities across its extensive footprint during the year, delivering programs that promoted community engagement and highlighted the role of our libraries in supporting local events and initiatives.

The annual Wellington Library International Women's Day event in March attracted 22 women, sharing experiences and stories over morning tea. This event is popular on the Wellington community calendar, and local women look forward to it each year.

Narromine Library was part of the inaugural Dolly Parton Street Party in October 2022, with over 200 visitors to the library on the Saturday morning. Staff also attended a number of community events this year, including Narromine Public School's Link Up Day (November), Narromine Venetian Carnival (December), Narromine Senior's Festival Morning Tea (March) and Narromine Ignite Your Life Youth Week (April) celebrations.

Trangie Library opened during the Trangie Street Party on a Saturday evening in December. This provided an opportunity to engage with the community outside normal opening hours and a quieter space for those who needed a break from the party. The library was particularly utilised by families with young children.

Coonabarabran Library commenced a junior book club, "Book Bugs", which has been well received. Children who participated enjoyed browsing new books and sharing reviews on what they are reading.



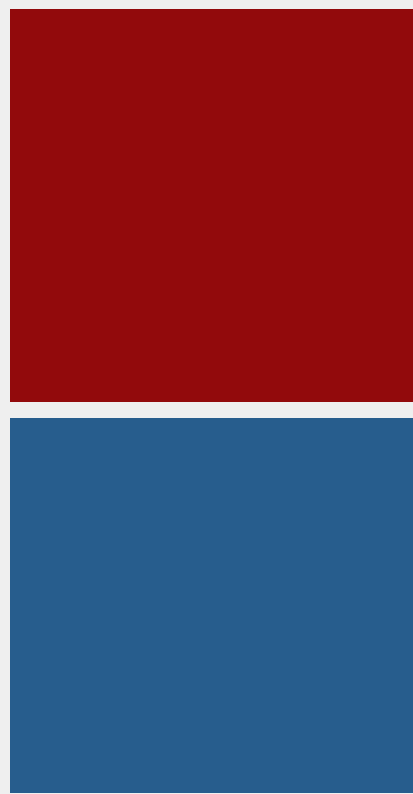
## Acknowledge and support the cultural diversity of our communities

During NAIDOC Week in July 2022, the library delivered a number of targeted and inclusive programs across its branches to foster support and engagement. The Koori Kin team members from the State Library of New South Wales presented Connecting Cultures: Tracing Ancestors, an online seminar on Aboriginal family history. Participants explored how to trace their ancestors using relevant library and online resources.

At Narromine, Local and Family History Room volunteer Norma Meadley presented four sessions to 50 staff members from all Narromine schools on the district's early and first contact history entitled Connecting to Community Local Aboriginal History. The Narromine LALC Aboriginal Education Consultative Group arranged this professional development opportunity.

Programs for children included special storytelling sessions at Dubbo and Wellington with Aboriginal author and storyteller Larry Brandy. Children participated in traditional dance as they learned the story of hunting for emus and kangaroos and also learned a number of words in Wiradjuri.

In March 2023, talented local children's author, educator, and Gamilaraay woman Suellyn Tighe treated Coonabarabran residents to a Gamilaraay and English bilingual storytelling session. This program was part of the Australia-wide 'Reading Hour' and attracted 71 participants.



Recognising the community's cultural diversity, Dubbo Library was an active participant at the Oriscon Cross Cultural Carnivale in September 2022. Staff performed songs, read a multicultural story on stage, and promoted the LOTE (Languages Other Than English) collections available from the State Library of NSW Document Delivery Service, multicultural resources, library membership, and free library services and programs. At the library stall, families and children engaged with staff as they participated in rhyming activities and outdoor lawn games.

Held each year in March, Harmony Week is a national celebration of Australian multiculturalism based on the successful integration of migrants into our community. In Baradine, Harmony Week was celebrated in the library for the first time, focusing on Philippine traditions and culture, and a local Filipino resident presented it. Community members and 15 students from St John's School attended and listened to a story read in Filipino and English, participated in a food tasting, and learned a traditional song.

Trangie Library marked Harmony Week with a Community Collaborative Artwork. Over 90 puzzle pieces were handed out to local community members, schools, businesses, and groups to decorate and return. These were assembled into a community artwork and displayed in the library. This was an excellent opportunity to reach out to the community and has generated increased awareness and visitation of the library.

***“Thanks for a year of songs, stories, entertainment.  
The children love coming to the library.”***



# Empower

To empower people to enrich their lives and participate fully in the community.



# Supporting Lifelong Learning

As part of the NSW Senior's Festival in March, residents from Maranatha Aged Care Facility attended the 'Brain Train' session at Wellington Library. The pilot session aimed to connect and promote relevant library resources and services to independent residents living in the aged care facility. The first session had 11 attendees, and it was so popular that the library is now visited regularly as a planned outing for residents.

## Provide information and resources that meet our communities' needs and preferences

Attracted by our local studies collections and access to our suite of associated online resources, family historians are regular visitors to our libraries. As some resources can be challenging to navigate, Dubbo Library introduced Ancestry in August, offering one-on-one sessions. This generated such high community interest that the staff delivered a second program. Participants received instructions on how to search and find information using the Library's free Ancestry Library Edition database. The sessions provided opportunities to enhance digital and information literacy as participants learned how to navigate the database and were shown information search strategies. These sessions were extended with a family history resource display.

Newly microfilmed copies of local newspapers *Daily Liberal*, *Narromine News and Wellington Times*, *Narromine Star*, and *Wellington & District Leader* were added to the library collection. Members of the public are able to access the back issues of these historical local newspapers on the microfilm readers at each branch library.



# Supporting Literacy

## Deliver programs that develop and support literacies

MRL engaged a consultancy from the Childhood Education and Care section of Dubbo TAFE to enhance the provision of early childhood services to our communities. All relevant aspects of the library service and a full day training session in the theory and practice of delivering childhood literacy services was delivered to all frontline staff. A full report, including recommendations, is expected in early 2023/2024. This program was made possible by funding from a Library Council of NSW Local Priority Grant.

The library also used Local Priority Grant funding to initiate the 1000 Books Before School program based on a model from Victoria. 1000 Books Before School provides support and incentives for parents and children to incorporate regular reading activities into their lives. Launched in November 2022, the library had 556 children registered for the program by June 30, 2023. The response from parents and caregivers was highly positive, with many 'shares' of associated social media posts and comments such as 'great initiative' and 'love this, we'll be in soon'.

Library-wide programs (1000 Books Before School, and Summer Reading Club) resulted in high return engagement and significantly increased junior memberships and loans of junior collections.



At Wellington, staff provided support and resources to students from Wellington High School's Early Childhood Studies in completing the practical component of their course. Library staff presented sessions to the students on resources to support early literacy, gave storytelling tips, and facilitated visits from Wellington Primary School classes who served as an audience for the student-led Storytime sessions.

The early literacy program, the Dolly Parton Imagination Library, funded by the NSW Government, continues to be delivered in the Narromine and Warrumbungle Shires. In Narromine Shire, over 100 children are now registered. These enrolments have been a joint effort between Narromine Library and Western NSW Local Health District Child and Family Health nurses.

## Support the development of local economies and employment

A six-week Work Readiness program facilitated by experienced adult educator Vivian Evans was offered at Coonabarabran Library in October – November 2022. Topics covered included developing a professional resume, key skills for writing job applications and building confidence in preparing for job interviews.



# Innovate

To embrace innovative practices and technologies to improve library services continually.



## We will

- Nurture a culture of continuous improvement
- Optimise existing and emerging technologies
- Provide new and inspiring user experiences
- Proactively respond to trends in public libraries
- Build staff capacity to develop, implement and evaluate new ideas and services

# Innovative Technologies

During the year, the library's Spydus Library Management System was reconfigured to include eContent Interfaces, which automatically harvest catalogue records for eResources. This resulted in a seamless search experience for library members with more than 110,000 eBook, eAudio, and eMagazine titles integrated into the library catalogue. Borrowers can see immediately if items are available or on loan, and they can borrow or reserve items by clicking a link to the eLibrary platforms. This innovation has proved extremely popular.

In Dubbo Library, a dedicated public access computer with accessibility features, including a contrast keyboard, trackball mouse, and Texthelp Read&Write software, was put in place.

Introducing a new large-screen digital TV and mobile stand at Narromine Library has enabled staff to incorporate the library's eResources for children and extend regular early literacy activities. Adult programming was enhanced with screenings of documentaries and movies, such as 'Saturday Cinema,' webinars, and online author talks. This was made possible through a grant from the LBW Trust (National Backyard Cricket).

At Coonabarabran, the provision of a SmartScreen has allowed the community to access online meetings, linking adults and children to online talks and activities. Laptops have been purchased and will be available next year so patrons can access the internet and printing network from anywhere in the Library.

The Envisionware CloudNine PC reservation system upgrade was completed for the Dubbo, Wellington, Narromine, Trangie, and Coolah libraries. This system assists staff in managing PC session bookings. Generating statistics from Envisionware CloudNine has improved accuracy over manual recording, revealing usage trends, including high usage of computers by children and youth during school holidays and after school at Narromine Library.



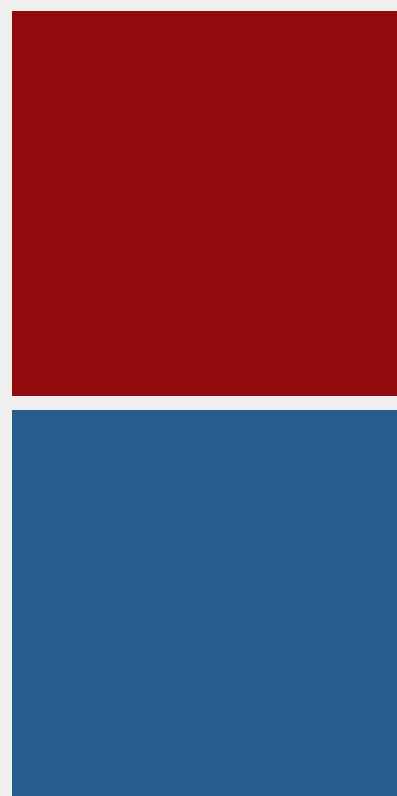
# Connecting With Community

## Provide new and inspiring user experiences

A new collection of 14 Junior Discovery Kits was introduced in July 2022. These explore a range of topics, including Amazing Animals, Magnetism, and Virtual Reality, proving popular with children and families. The kits had over 60 loans during 2022-23. The Discovery Kits have also been used within the library as part of National Science Week to engage children with science.

The community was invited to 'join us for an interactive, rainbow-themed story time' as part of the Dubbo DREAM Festival in October 2022. Children participated in an interactive storytelling session while 'Going on a Rainbow Hunt' through the Sky Castle art /sound installation by artist Eness.

In an ongoing partnership with National Trust's Dundullimal Homestead, the Dubbo library presented the 'Discover Dundullimal Homestead' series of four Local History talks. Two events were held at the Homestead location, and two events were held at the library. The event series attracted over 140 people, with some visitors travelling from Sydney to attend one event.



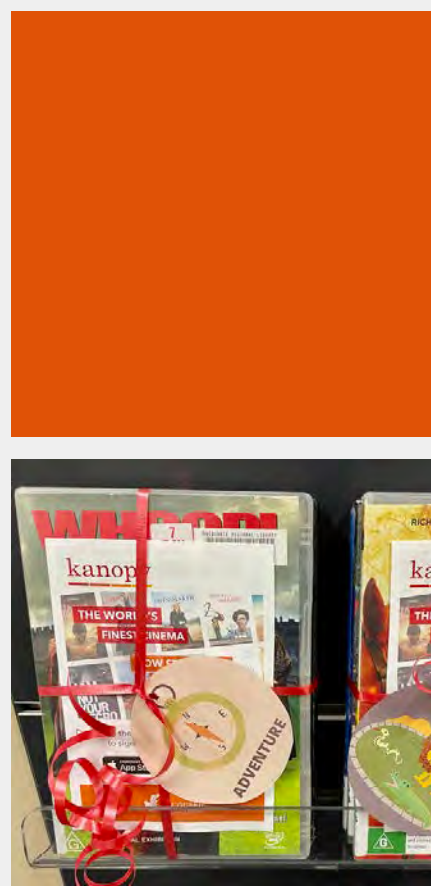
## Build staff capacity to develop, implement, and evaluate new ideas and services

MRL staff members Samantha Starr and Erin Barwick presented at the NSW Readers Advisory Seminar in November on the Well-Being Kits and DVD Binge Bundles they developed as collection projects.

During Mental Health Month in May, anyone borrowing a book on mental health from Dubbo Library was offered a Well-Being Kit developed by library staff. The free kit included a mindful scratch mandala, mental health information, and available Dubbo area support services resources.

Local mental health support services promoted the kits during the month and distributed them at the Dubbo Cares Day 2023.

The DVD Binge Bundles were launched during the September school holidays and consisted of three DVDs packaged together according to theme. They included a free packet of popcorn, enticing members to borrow from the DVD collection. Themes included Funny, Classic Movies, Knights, Horses, Disney, For all the Family, and Halloween. The Binge Bundles were popular with families looking for free, fun holiday entertainment.



## Partnerships

Dubbo Library and the Dubbo Aquatic Leisure Centre teamed up to deliver a fun and unique Splash 'n' Rhyme Time session in November.

Parents and children enjoyed listening to stories while floating and relaxing in the pool.

Families were also invited to join the 1000 Books Before School early literacy program.





# Statistical Profile

## Macquarie Regional Library

2022-2023

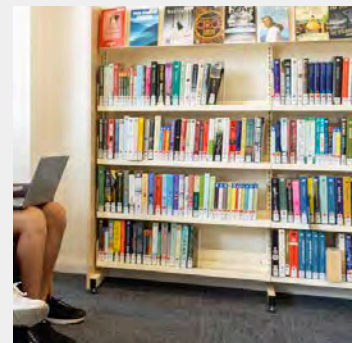
Population served	69,705
Area (square kilometres)	25,180
Staff Positions	25.92 (FTE)
Registered borrowers	35,403
Visitations to the Branch Libraries	174,359
Total Loans	259,273
Information requests	15,830
Total items held	170,164
Web (eResources)	23,072

### Technical Services Branch

Total items ordered	13,067
Total purchased items catalogued	12,710
Total donated items catalogued	455
Total items discarded	17,239

### eResource loans

eAudio	27,152
eBooks	10,497
eMagazines	4,525
eFilms	2,998
<b>Total</b>	<b>45,172</b>



Loans

**259,273**

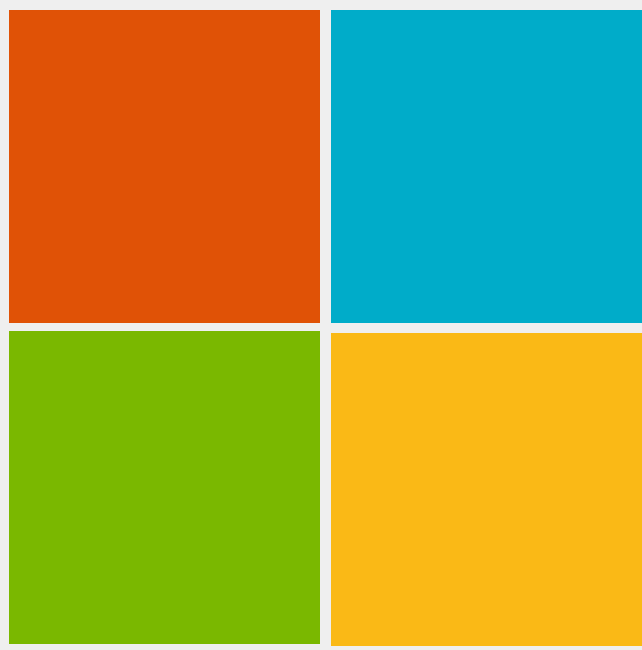
Registered borrowers

**35,403**

# Dubbo Regional Council

Population served: 54,195 (ABS Regional population, 2020-21  
- Released 29 March 2022)

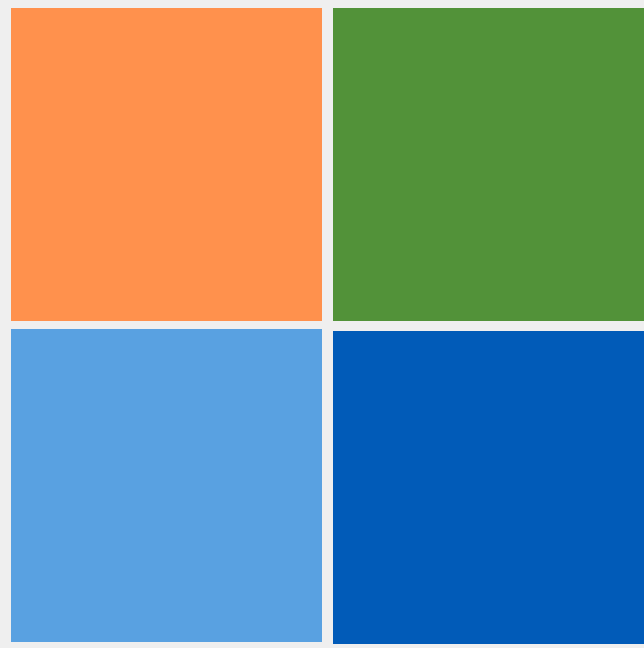
Dubbo		Wellington	
2022 - 2023		2022 - 2023	
Registered borrowers	23,586	Registered borrowers	3,139
Visitations	96,904	Visitations	20,318
Loans	136,859	Loans	17,602
Information requests	8,700	Information requests	1,944
Items held	72,583	Items held	17,964
PC/internet users	10,837	PC/internet users	2,404
Hotspot logins	9,564	Hotspot logins	2,745
Events/Activities/programs	464	Events/Activities/programs	123
Attendees at Events/ Activities/Programs	8,416	Attendees at Events/ Activities/Programs	1,283



# Narromine Shire Council

Population served: 6,392 (ABS Regional population, 2020-21  
- Released 30 March 2022)

Narromine		Trangie	
2022 - 2023		2022 - 2023	
Registered borrowers	2,726	Registered borrowers	756
Visitations	22,326	Visitations	3,457
Loans	14,055	Loans	3,071
Information requests	2,485	Information requests	366
Items held	15,411	Items held	8,365
PC/internet users	2,777	PC/internet users	1,003
Hotspot logins	2,437	Hotspot logins	941
Events/Activities/programs	244	Events/Activities/programs	100
Attendees at Events/ Activities/Programs	3,790	Attendees at Events/ Activities/Programs	554



# Warrumbungle Shire Council

Population served: 9,118 (ABS Regional population, 2020-21 - Released 30 March 2022)

Coonabarabran	
2022 - 2023	
Registered borrowers	2,727
Visitations	20,587
Loans	12,853
Information requests	1,149
Items held	14,548
PC/internet users	2,460
Hotspot logins	1,583
Events/Activities/programs	203
Attendees at Events/ Activities/Programs	2,422

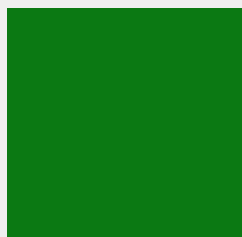
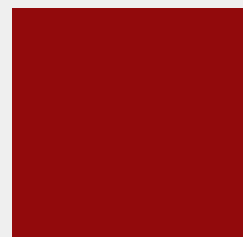
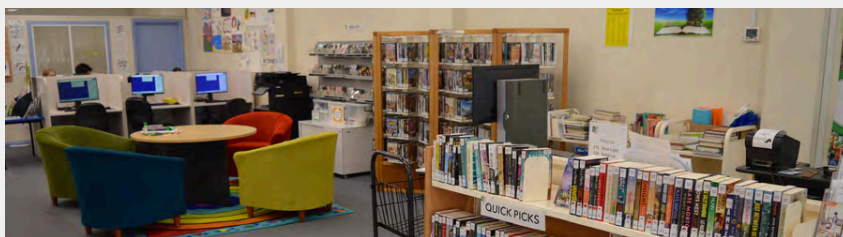
Coolah	
2022 - 2023	
Registered borrowers	1,078
Visitations	4,739
Loans	5,869
Information requests	349
Items held	9,260
PC/internet users	1,422
Hotspot logins	1,158
Events/Activities/programs	103
Attendees at Events/ Activities/Programs	673

Dunedoo	
2022 - 2023	
Registered borrowers	667
Visitations	4,381
Loans	3,814
Information requests	677
Items held	7,493
PC/internet users	1,701
Hotspot logins	405
Events/Activities/programs	93
Attendees at Events/ Activities/Programs	595

Baradine	
2022 - 2023	
Registered borrowers	398
Visitations	1,361
Loans	1,767
Information requests	116
Items held	4,207
PC/internet users	N/A
Hotspot logins	1,974
Events/Activities/programs	39
Attendees at Events/ Activities/Programs	379

Binnaway	
2022 - 2023	
Registered borrowers	135
Visitations	108
Loans	199
Information requests	4
Items held	1,642
PC/internet users	N/A
Hotspot logins	N/A
Events/Activities/programs	1
Attendees at Events/ Activities/Programs	10

Mendooran	
2022 - 2023	
Registered borrowers	183
Visitations	178
Loans	586
Information requests	40
Items held	2,512
PC/internet users	N/A
Hotspot logins	471
Events/Activities/programs	1
Attendees at Events/ Activities/Programs	16



# Financial Highlights

**MACQUARIE REGIONAL LIBRARY  
FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 30 JUNE 2023**



## MACQUARIE REGIONAL LIBRARY

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**MACQUARIE REGIONAL LIBRARY**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	2023 \$	2022 \$
<b>REVENUE FROM ORDINARY ACTIVITIES</b>		
User charges and fees	41,061	23,717
Interest	85,645	6,834
Grants and contributions	3,505,060	3,198,990
Gain from the sale of assets	-	42,655
Other revenue	25,190	20,696
<b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>	<u>3,656,957</u>	<u>3,292,892</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>		
Employee costs	2,492,979	2,270,101
Materials and contracts	546,490	426,633
Depreciation and amortisation	339,953	169,959
Other expenses	174,658	181,947
Loss from the sale of assets	1,234	-
<b>TOTAL EXPENSES FROM ORDINARY ACTIVITIES</b>	<u>3,555,314</u>	<u>3,048,640</u>
<b>SURPLUS FROM ORDINARY ACTIVITIES</b>	<u>\$101,643</u>	<u>\$244,252</u>

The accompanying notes form part of these financial statements.

## MACQUARIE REGIONAL LIBRARY

BALANCE SHEET  
AS AT 30 JUNE 2023

	Note	2022 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash assets	2	2,306,143	2,166,000
Receivables	3	23,587	16,469
Inventories	4	5,697	4,689
Other assets	5	35,974	60,737
<b>TOTAL CURRENT ASSETS</b>		<b>2,371,401</b>	<b>2,247,895</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	1,180,899	1,218,096
Other assets	7	40,456	40,456
<b>TOTAL NON-CURRENT ASSETS</b>		<b>1,221,355</b>	<b>1,258,552</b>
<b>TOTAL ASSETS</b>		<b>3,592,756</b>	<b>3,506,447</b>
<b>CURRENT LIABILITIES</b>			
Payables	7	183,348	244,050
Provisions	8	641,436	597,072
<b>TOTAL CURRENT LIABILITIES</b>		<b>824,784</b>	<b>841,122</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	8	34,302	33,298
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>34,302</b>	<b>33,298</b>
<b>TOTAL LIABILITIES</b>		<b>859,086</b>	<b>874,420</b>
<b>NET ASSETS</b>		<b>\$2,733,670</b>	<b>\$2,632,027</b>
<b>EQUITY</b>			
Accumulated surplus		2,733,670	2,632,027
<b>TOTAL EQUITY</b>		<b>\$2,733,670</b>	<b>\$2,632,027</b>

The accompanying notes form part of these financial statements.

## MACQUARIE REGIONAL LIBRARY

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant policies that have been adopted in the preparation of these financial statements are:

## 1.1 Basis of Preparation

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied unless otherwise stated.

These special purpose financial statements have been prepared for distribution to the member Councils.

The Library is deemed to be a not-for-profit entity for the purpose of preparing these financial statements.

The financial statements are presented in Australian dollars.

These financial statements have been prepared under the historical cost convention except for:

- certain financial assets and liabilities at fair value through profit or loss and available for sale financial assets, which are all valued at fair value.
- the write down of any assets on the basis of impairment (if warranted), and
- certain classes of non-current assets that are accounted for at fair value.

## 1.2 Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. Accordingly, this requires management to exercise its judgment in the process of applying the Library's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have an impact on the Library and that are believed to be reasonable under the circumstances.

## 1.3 Goods and service tax (GST)

Revenues, expenses and assets are recognised net of the amount of Goods and Services Tax (GST) except where the GST incurred on a purchase of goods and services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable. Receivables and payables are stated with the amount of GST included.

## 1.4 Revenue

*User charges and fees*

User charges and fees are recognised as revenue when the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

*Other revenue*

Other revenue is recognised as revenue when the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

*Grants*

When grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligation is satisfied.

## MACQUARIE REGIONAL LIBRARY

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023  
(Continued)

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

## 1.4 Revenue (Continued)

The performance obligations are varied based on the agreement. Payment terms vary depending on the terms of the grant, cash is received up front for some grants and on the achievement of certain payment milestones for others

*Contributions*

Control over contributions is normally obtained upon their receipt and revenue is recognised at this time and is valued at the fair value of the granted or contributed asset at the date of transfer.

*Interest*

Interest income is recognised using the effective interest rate at the date that interest is earned.

## 1.5 Receivables

Receivables are included in current assets, except for those with maturities greater than 12 months after the reporting date which are classified as non-current assets.

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

## 1.6 Property, plant and equipment

Property, plant and equipment are held at fair value.

Depreciation is recognised on a straight line basis. Major depreciation periods are:

Motor vehicles	5 years
Office furniture	10 years
Office equipment	5 years
Library books	5 years

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date. Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These are included in the Income Statement.

## 1.7 Payables

These amounts represent liabilities for goods and services provided to the Library prior to the end of the financial year that are unpaid. These amounts are unsecured and are usually paid within 30 days of recognition.

## 1.8 Provisions

*Short-term benefits*

Provision is made for the Library's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 12 months after the end of the reporting period in which the employees render the related service, including wages, salaries, annual leave and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

**MACQUARIE REGIONAL LIBRARY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**  
**(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**1.8 Provisions (Continued)**

*Other long-term employee benefits*

The Library classifies employees' long service leave and annual leave entitlements as other long-term benefits as they are not expected to be settled wholly within 12 months after the end of the reporting period in which the employees render the related service. Provision is made for the Library's obligation for other long-term employee benefits, which are measured at the present value of the future expected payments to be made to the employees. Expected future payments incorporate anticipated future wage and salary levels, duration of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Library's obligations for long-term employee benefits are presented as non-current in its statement of financial position, except where the Library does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

	2023 \$	2022 \$
<b>2. CASH ASSETS</b>		
Cash on hand and at bank	\$2,306,143	\$2,166,000
<b>3. RECEIVABLES</b>		
Trade and other receivables	\$23,587	\$16,469
<b>4. INVENTORIES</b>		
Inventories	\$5,697	\$4,689
<b>5. OTHER ASSETS</b>		
<b>Current</b>		
Prepayments	\$35,974	\$60,737
<b>Non-current</b>		
Shares in unlisted companies – State Cover	\$40,456	\$40,456

## MACQUARIE REGIONAL LIBRARY

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023  
(Continued)

	2023 \$	2022 \$
<b>6. PROPERTY, PLANT AND EQUIPMENT</b>		
Plant and equipment	37,356	37,356
Less accumulated depreciation	(5,748)	(1,296)
	<u>31,608</u>	<u>36,060</u>
Office equipment	370,252	373,650
Less accumulated depreciation	(259,017)	(222,379)
	<u>111,235</u>	<u>151,271</u>
Office furniture	54,577	57,481
Less accumulated depreciation	(17,589)	(13,913)
	<u>36,988</u>	<u>43,568</u>
Library books	3,245,880	3,173,598
Less accumulated depreciation	(2,244,812)	(2,186,401)
	<u>1,001,068</u>	<u>987,197</u>
Total property, plant and equipment	<u>\$1,180,899</u>	<u>\$1,218,096</u>
<b>7. PAYABLES</b>		
Trade and other payables	<u>\$183,348</u>	<u>\$244,050</u>
<b>8. PROVISIONS</b>		
<b>Current</b>		
Employee leave entitlements	<u>\$641,436</u>	<u>\$597,072</u>
<b>Non-Current</b>		
Employee leave entitlements	<u>\$34,302</u>	<u>\$33,298</u>

*End of the Audited Financial Statements*

# Independent Auditor Report

## Luka Group

CHARTERED ACCOUNTANTS & FINANCIAL ADVISERS

*...making it easy!*

### INDEPENDENT AUDIT REPORT TO THE MEMBERS OF MACQUARIE REGIONAL LIBRARY

#### Opinion

We have audited the accompanying financial statements, being special purpose financial statements of Macquarie Regional Library, which comprise the balance sheet as at 30 June 2023 and the income statement, a summary of significant accounting policies and other explanatory notes.

In our opinion, the financial statements of Macquarie Regional Library present fairly, in all material respects the financial position of Macquarie Regional Library as of 30 June 2023 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

#### Basis of Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibility under those standards are further described in the Auditor's Responsibility for the Audit of the Financial Statements section of our report. We are independent of Macquarie Regional Library in accordance with the auditor independence requirements and 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 statements in Australia. We have also fulfilled our ethical responsibilities in accordance with the Code.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of Matter – Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describe the basis of accounting. The special purpose financial statements have been prepared for distribution to the members of Macquarie Regional Library. As a result, the financial statements may not be suitable for another purpose. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements to which it relates to any person other than the members of Macquarie Regional Library or for any purpose other than for which the statements were prepared.

#### Management Committee's Responsibility for the Financial Statements

The management committee of Macquarie Regional Library are responsible for the preparation of the financial statements and have determined that the basis of preparation as described in Note 1 to the financial statements is appropriate to meet the needs of the members. The management committee's responsibility also includes such internal control as the management committee determine is necessary to enable the preparation of the financial statements that gives it a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management committee are responsible for assessing the entity's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless the management committee either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.



CHARTERED ACCOUNTANTS  
AUSTRALIA + NEW ZEALAND

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# Independent Auditor Report (continued)

## INDEPENDENT AUDIT REPORT TO THE MEMBERS OF MACQUARIE REGIONAL LIBRARY (Continued)

### Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 it 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.



LUKA GROUP

2 River Street  
Dubbo  
Dated: 15 December 2023



JM SHANKS  
PARTNER



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**Coolah**  
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02 6377 1910

**Binnaway**  
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