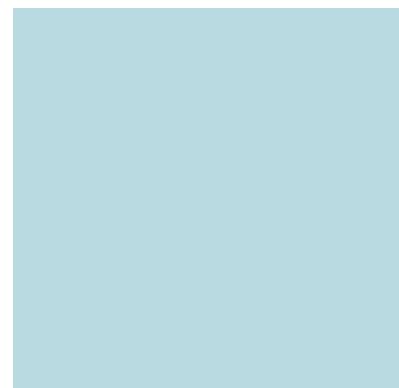




# 2024/2025 Annual Report



# 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



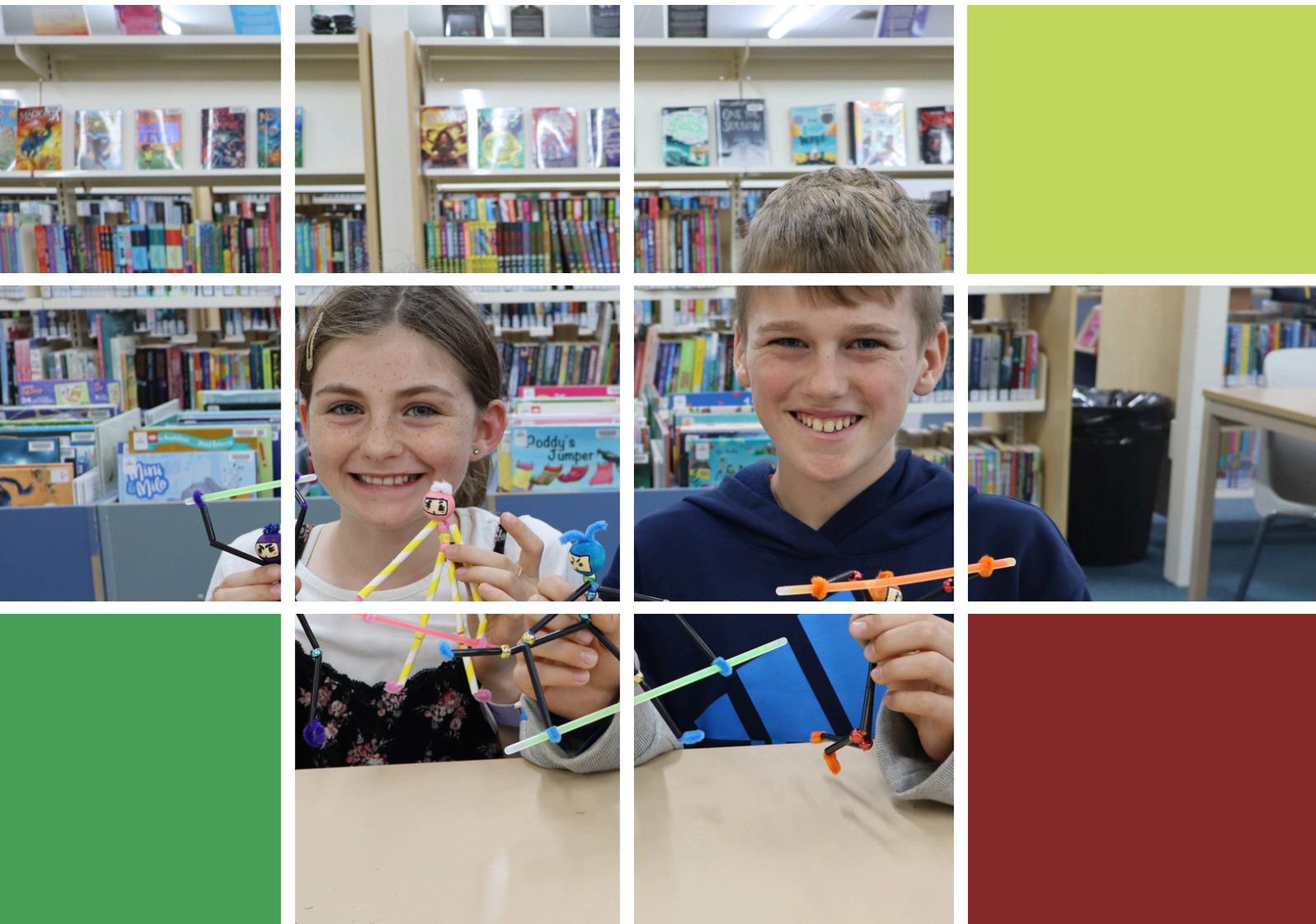
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# Our Staff

## Management

Kathryn McAlister, Manager

## Administration

Nadia Lowe, Administration Officer

## Regional Library Services

Helen Thompson, Acting Regional Library Services Coordinator (to December 2024)

Sarah Tilbrook, Acting Regional Library Services Coordinator (from December 2024)

Sarah Tilbrook, Regional Library Services Officer

Erin Barwick, Acting Regional Library Services Officer (December 2024 - May 2025)

Jade Siemsen, Marketing and Promotions Officer (to December 2024)

Tijana Birdjan, Marketing and Promotions Officer (from March 2025)

Mohammad Ahmed, Marketing and Promotions Project Officer (Temporary Contract - to November 2024)

## Resources and Technology

Anne Barwick, Resources and Technology Coordinator

Helen Thompson, Resources Librarian

David MacBeth, Library Technology and Digital Services Officer

## Dubbo

Gabrielle Teale-McEvoy, Acting Dubbo Libraries Coordinator (to December 2024)

Suzie Samson, Acting Dubbo Libraries Coordinator (from December 2024 - May 2025)

Suzie Samson, Acting Dubbo Library Team Leader May - June 2025

Suzie Samson, Children & Young People's Officer

Erin Barwick, Library Assistant

Michelle Betts, Library Assistant

Toni Scott, Library Assistant

Janelle Shipp, Library Assistant

Sarah Ferguson, Library Assistant (Part-time)

Yao Yang, Library Assistant (Part-time)

## Wellington

Margot Drake, Branch Librarian

Anne Pope, Library Assistant (Part time)

## Narromine

Gabrielle Teale-McEvoy, Narromine Libraries Coordinator

Erin Barwick, Acting Narromine Libraries Coordinator (April 2024 to December 2024)

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)  
Celia Piper, Library Assistant (Part-time) (to July 2024)  
Kellie Harris, Library Assistant (Part-time) (from October 2024)

### **Dunedoo**

Melissa Farrow, Library Officer (Part-time)

### **Baradine**

Liz Cutts, Library Assistant (Part-time)

### **Binnaway**

Dina Tommasi, Library Assistant (Part-time)  
(from February 2025)  
Cheryll Roberts, Library Assistant (Part-time)  
(from June 2025)

### **Mendooran**

Cheryl Heslin, Library Assistant (Part-time)

### **Casual Staff**

Catherine Atkinson  
Heather Crosby  
Stacey Ferguson  
Nikole Green  
Erin Hall  
Paige Hillard  
Anne Kable  
Marie Knight  
Kathleen McCallum  
Rhiannon Malouf  
Tina Pech  
Rebecca Volkofsky



# Our Libraries



-  Dubbo Regional Council
-  Narromine Shire Council

-  Warrumbungle Shire Council

# Statistics Snapshot

## 2024/2025



**184,556**

VISITORS



**347,787**

ITEMS BORROWED



**35,436**

REGISTERED BORROWERS



**18,929**

INFORMATION REQUESTS



**119,757**

EBOOKS, EAUDIO, EMAGAZINES,  
EFILMS BORROWED



**26,087**

WIFI LOGINS



**62,895**

WEBSITE  
VISITS



**8,822**

ITEMS ORDERED



**9,345**

ITEMS CATALOGUED



**981**

EVENTS ORGANISED



**14,605**

EVENT PARTICIPANTS



**265** POSTS

**3,092** FOLLOWERS

**13,311** POST ENGAGEMENTS



**52** POSTS

**943** FOLLOWERS



**252** POSTS

**1,190** FOLLOWERS

# Manager's Report

The 2024/2025 reporting period has been characterised by strong strategic delivery, service enhancement, and continued innovation across the Macquarie Regional Library service. Through targeted investment, collaborative partnerships, and a clear focus on community outcomes, the Library has strengthened its role as a vital, inclusive, and future-focused public service.

Significant capital upgrades at the Dubbo and Narromine libraries, supported by successful government grant funding, have delivered modernised, accessible, and flexible spaces that better support learning, collaboration, and community use. These improvements align with contemporary library service standards and have materially enhanced the customer experience.

Strategic partnerships with local museums and community organisations have expanded the reach and quality of our programming. Exhibitions, family-focused events, and collaborative initiatives have increased community engagement, participation, and local cultural connection.

A robust and diverse program calendar, including author events and school holiday activities, achieved strong attendance and consistently positive feedback. The 2025 biennial Community Satisfaction Survey recorded an overall satisfaction rate of 92%, demonstrating sustained service excellence and strong public confidence in library services. Staff presence at community events has further strengthened visibility, advocacy, and membership growth.

The Library continued to prioritise inclusion and cultural recognition through successful celebrations of NAIDOC Week, Harmony Week, and Lunar New Year. Access to multicultural language collections, supported through the State Library of NSW, ensured equitable service provision for culturally and linguistically diverse communities.

Literacy development remained a core focus, with high participation in Children's Book Week, seasonal reading challenges, and the 1000 Books Before School program. Complementary adult learning initiatives—including digital literacy, legal information, and technology sessions—supported lifelong learning and digital inclusion across all age groups.





Operational capability was strengthened through upgrades to library management systems, website infrastructure, Radio Frequency Identification (RFID) technology, and self-service kiosks, improving service efficiency, security, and customer convenience. Collection development and improved merchandising strategies further enhanced engagement and circulation outcomes.

Continued investment in staff capability through professional development, targeted training, and conference participation has ensured a skilled, adaptable workforce equipped to deliver high-quality, innovative services.

In summary, Macquarie Regional Library has demonstrated leadership, operational resilience, and a clear commitment to continuous improvement. The service remains well positioned to respond to evolving community needs while delivering accessible, inclusive, and high-impact library services across the region.

## **Kathryn McAlister**

**Manager**

**Macquarie Regional Library**



# Engage

## Welcoming and accessible library spaces

Library facilities across the region were improved to better meet community needs. Dubbo Library completed upgrades to deliver new collaborative and individual study spaces, funded through the NSW Government Public Library Infrastructure Grant Program.

Narromine Library commenced major internal refurbishments in January, supported by the Federal Government's Local Roads and Community Infrastructure Program Phase 4, improving amenities, staff facilities and public spaces.

## Partnerships and community engagement

Libraries strengthened partnerships with local organisations to deliver shared outcomes. Wellington Library collaborated with Wellington Museum to present a History Week photographic exhibition, engaging the community in local heritage.

Narromine Library partnered with Narromine Aviation Museum to deliver a Family Storytime program, supporting local tourism and promoting library services.

## Positive customer experience

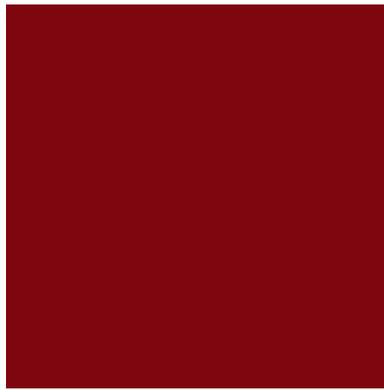
High-quality programs were delivered through partnerships with external presenters, including bestselling author events and popular school holiday workshops.

Macquarie Regional Library's 2025 biennial customer survey recorded a 92% overall satisfaction rate from 355 respondents, reflecting strong community confidence in library services.

## Inclusive services

Library staff actively promoted services at community events including Seniors Week, new residents' nights and local festivals. Culturally inclusive programs were delivered across the region, including NAIDOC Week, Harmony Week and Lunar New Year celebrations. The Library also facilitated 25 multicultural bulk language loans through the State Library of NSW.





# Empower

## Literacy and lifelong learning

The Library delivered a broad range of literacy programs for all ages. Key initiatives included Children’s Book Week, National Simultaneous Storytime and ongoing early literacy programs. The 1000 Books Before School program continued to grow, with 969 children enrolled. Reading challenges remained popular, with the Winter Reading Challenge attracting 302 participants, a 40% increase on the previous year.

## Education, skills and wellbeing

School holiday programs supported learning through play and engagement with contemporary themes. Adult programs such as Book Clubs, Brain Training and legal information sessions supported lifelong learning and community wellbeing. Technology training and one-on-one assistance were provided across all branches to support digital inclusion.

## Local economic support

The Dubbo Library partnered with local book retailers to support author events, contributing to the local economy. Narromine Library hosted TAFE students to promote study, employment and job-seeking resources.



# Innovate

## Systems and technology upgrades

Significant investment was made in modernising library systems. The Spydus Library Management System was upgraded to a fully cloud-based platform, improving customer experience, staff efficiency and data analytics. The Library website was also upgraded to improve security, performance and accessibility.

## Improved self-service and accessibility

State Library of NSW Local Priority Grant funding supported upgrades to RFID technology, self-check kiosks, stocktake scanners and door counters across multiple branches. Expanded self-service options improved accessibility and enabled staff to focus on customer engagement.

## New services and workforce capability

A new Story Kits collection was introduced to support early literacy at home. Retail-style merchandising improvements enhanced collection visibility and borrowing. Staff capability was strengthened through targeted training, conferences and the annual staff development day, supporting continuous service improvement.



# Statistical Overview

## Macquarie Regional Library | 2024/2025

Population served	72,229
Area (square kilometres)	25,180
Staff Positions (FTE)	23.88
Registered borrowers	35,436
Visitations to the Branch Libraries	184,556
Total loans - physical and eResources	347,787
Information requests	18,929
Total items - print and eResources	165,490

## eResource - Loans

eAudio	37,184
eBooks	18,509
eMagazines	8,528
eFilms	4,550
eNewspapers	50,986
Total:	119,757

## Library resources

Total items ordered	8,822
Total purchased and donated items catalogued	8,748
Total items decommissioned	11,672

# Dubbo Regional Council

Population served: 56,558

(ABS Regional Population, 2022/2023 - Released 26 March 2024)

Dubbo   2024/2025		Wellington   2024/2025	
Registered borrowers	23,621	Registered borrowers	3,027
Visitations	102,413	Visitations	20,365
Loans	148,900	Loans	13,650
Information requests	10,092	Information requests	2,748
Items held	71,297	Items held	17,891
PC/internet users	13,798	PC/internet users	3,294
Hotspot logins	13,827	Hotspot logins	2,012
Events/Activities/ programs	428	Events/Activities/ programs	80
Attendees at Events/ Activities/Programs	8,481	Attendees at Events/ Activities/Programs	622

# Narromine Shire Council

Population served: 6,443

(ABS Regional Population, 2022/2023 - Released 26 March 2024)

Narromine   2024/2025		Trangie   2024/2025	
Registered borrowers	2,838	Registered borrowers	744
Visitations	23,581	Visitations	3,037
Loans	14,675	Loans	3,415
Information requests	1,824	Information requests	360
Items held	16,157	Items held	7,347
PC/internet users	3,312	PC/internet users	934
Hotspot logins	2,178	Hotspot logins	1,196
Events/Activities/ programs	135	Events/Activities/ programs	50
Attendees at Events/ Activities/Programs	2,632	Attendees at Events/ Activities/Programs	383

# Warrumbungle Shire Council

Population served: 9,229

(ABS Regional Population, 2022/2023 - Released 26 March 2024)

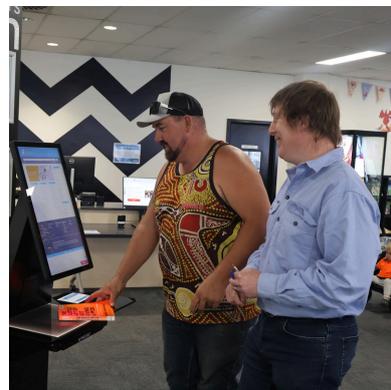
Coonabarabran   2024/2025		Coolah   2024/2025	
Registered borrowers	2,747	Registered borrowers	1,503
Visitations	25,535	Visitations	4,775
Loans	13,274	Loans	4,352
Information requests	2,277	Information requests	756
Items held	14,304	Items held	9,141
PC/internet users	4,124	PC/internet users	1,577
Hotspot logins	3,107	Hotspot logins	881
Events/Activities/ programs	183	Events/Activities/ programs	61
Attendees at Events/ Activities/Programs	1,823	Attendees at Events/ Activities/Programs	256
Dunedoo   2024/2025		Baradine   2024/2025	
Registered borrowers	668	Registered borrowers	441
Visitations	3,453	Visitations	928
Loans	3,913	Loans	906
Information requests	699	Information requests	103
Items held	7,627	Items held	3,618
PC/internet users	1,227	PC/internet users	73
Hotspot logins	287	Hotspot logins	1,808
Events/Activities/ programs	23	Events/Activities/ programs	20
Attendees at Events/ Activities/Programs	226	Attendees at Events/ Activities/Programs	176

# Warrumbungle Shire Council

Population served: 9,229

(ABS Regional Population, 2022/2023 - Released 26 March 2024)

Binnaway   2024/2025		Mendooran   2024/2025	
Registered borrowers	135	Registered borrowers	162
Visitations	148	Visitations	321
Loans	245	Loans	1,286
Information requests	24	Information requests	46
Items held	1,465	Items held	2,251
PC/internet users	N/A	PC/internet users	N/A
Hotspot logins	N/A	Hotspot logins	N/A
Events/Activities/ programs	0	Events/Activities/ programs	1
Attendees at Events/ Activities/Programs	0	Attendees at Events/ Activities/Programs	0



# Financial Statement

## MACQUARIE REGIONAL LIBRARY FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025



**MACQUARIE REGIONAL LIBRARY**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 JUNE 2025**

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**MACQUARIE REGIONAL LIBRARY**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>REVENUE FROM ORDINARY ACTIVITIES</b>		
User charges and fees	49,234	48,891
Interest	142,383	122,306
Grants and contributions	3,467,866	3,537,214
Other revenue	25,119	25,252
	<hr/>	<hr/>
<b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>	<b>3,684,602</b>	<b>3,733,663</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>		
Employee costs	2,357,436	2,452,556
Materials and contracts	515,319	494,822
Depreciation and amortisation	354,565	376,781
Other expenses	163,818	172,490
Loss / (gain) from the sale of assets	13,398	(181)
	<hr/>	<hr/>
<b>TOTAL EXPENSES FROM ORDINARY ACTIVITIES</b>	<b>3,404,536</b>	<b>3,496,468</b>
	<hr/>	<hr/>
<b>SURPLUS FROM ORDINARY ACTIVITIES</b>	<b>\$280,066</b>	<b>\$237,195</b>

The accompanying notes form part of these financial statements.

## MACQUARIE REGIONAL LIBRARY

BALANCE SHEET  
AS AT 30 JUNE 2025

	Note	2025 \$	2024 \$
<b>CURRENT ASSETS</b>			
Cash assets	2	3,086,599	2,629,796
Receivables	3	13,847	8,618
Inventories	4	1,328	1,668
Other assets	5	43,564	38,966
<b>TOTAL CURRENT ASSETS</b>		<u>3,145,338</u>	<u>2,679,048</u>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	1,040,704	1,109,125
Other assets	5	40,456	40,456
<b>TOTAL NON-CURRENT ASSETS</b>		<u>1,081,160</u>	<u>1,149,581</u>
<b>TOTAL ASSETS</b>		<u>4,226,498</u>	<u>3,828,629</u>
<b>CURRENT LIABILITIES</b>			
Payables	7	308,867	189,659
Provisions	8	641,782	641,611
<b>TOTAL CURRENT LIABILITIES</b>		<u>950,649</u>	<u>831,270</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	8	24,918	26,494
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>24,918</u>	<u>26,494</u>
<b>TOTAL LIABILITIES</b>		<u>975,567</u>	<u>857,764</u>
<b>NET ASSETS</b>		<u>\$3,250,931</u>	<u>\$2,970,865</u>
<b>EQUITY</b>			
Accumulated surplus		<u>3,250,931</u>	<u>2,970,865</u>
<b>TOTAL EQUITY</b>		<u>\$3,250,931</u>	<u>\$2,970,865</u>

The accompanying notes form part of these financial statements.

**MACQUARIE REGIONAL LIBRARY****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025****1. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION**

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 2025  
(Continued)**

**1. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION (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 2025  
(Continued)**

**1. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION (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.

	<b>2025</b> <b>\$</b>	<b>2024</b> <b>\$</b>
<b>2. CASH ASSETS</b>		
Cash on hand and at bank	\$3,086,599	\$2,629,796
<b>3. RECEIVABLES</b>		
Trade and other receivables	\$13,847	\$8,618
<b>4. INVENTORIES</b>		
Inventories	\$1,328	\$1,668
<b>5. OTHER ASSETS</b>		
<b>Current</b>		
Prepayments	\$43,564	\$38,966
<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 2025  
(Continued)**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>6. PROPERTY, PLANT AND EQUIPMENT</b>		
Plant and equipment	37,356	37,356
Less accumulated depreciation	(13,356)	(10,206)
	24,000	27,150
Office equipment	379,729	360,981
Less accumulated depreciation	(253,571)	(281,057)
	126,158	79,924
Office furniture	73,938	74,241
Less accumulated depreciation	(30,958)	(22,449)
	42,980	51,792
Library books	3,302,278	3,277,113
Less accumulated depreciation	(2,454,712)	(2,326,854)
	847,566	950,259
Total property, plant and equipment	\$1,040,704	\$1,109,125
<b>7. PAYABLES</b>		
Trade and other payables	\$308,867	\$189,659
<b>8. PROVISIONS</b>		
<b>Current</b>		
Employee leave entitlements	\$641,782	\$641,611
<b>Non-Current</b>		
Employee leave entitlements	\$24,918	\$26,494

***End of the Audited Financial Statements***

## 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 2025 and the income statement, a summary of material accounting policy information 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 2025 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.



**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**

7/30 Blueridge Drive  
Dubbo  
Dated: 18 March 2026



**JM SHANKS  
PARTNER**



# Macquarie Regional Library

**Dubbo**  
Cnr Macquarie and  
Talbragar Streets  
02 6801 4510

**Wellington**  
Cnr Percy and  
Maughan Streets  
02 6840 1780

**Narromine**  
31 Dandaloo Street  
02 6889 1088

**Trangie**  
30 Dandaloo Steet  
02 6888 7501

**Coonabarabran**  
50 John Street  
02 6842 1093

**Coolah**  
59 Binnia Street  
02 6844 1733

**Dunedoo**  
42 Bolaro Street  
02 6375 1468

**Mendooran**  
57 Bandulla Street  
02 6886 1657

**Baradine**  
13-15 Wellington  
Street  
02 6843 1947

**Binnaway**  
3 Renshaw Street  
02 6844 1733