



Whitehorse
Manningham
Libraries

open for discovery



Annual Report 2024/25



Proudly owned by



Administration

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PO BOX 3083, NUNAWADING BC, VIC 3131
Phone 03 9896 4333

Where to find this report

Copies of this report are available at the Corporation's administration office.
It can also be accessed electronically on the Corporation's website at www.wml.vic.gov.au
For further information, telephone 9896 4333.

Acknowledgement of Country

Whitehorse Manningham Libraries acknowledges the Wurundjeri Woi Wurrung people of the Kulin Nation as the traditional owners of the land on which our libraries are located.
We pay our respects to their Elders past, present and emerging.

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Magazines



Welcome to our Annual Report

Whitehorse Manningham Libraries (WML) is proud to provide services to the Cities of Whitehorse and Manningham. This report details our performance for 2024/25 against the strategic themes outlined in the Library Plan 2021–2025 and Annual Budget 2024/25. We are passionate about what we do and strive to provide our community with the best possible library service. This report provides an overview of WML's key achievements and challenges throughout the past year.

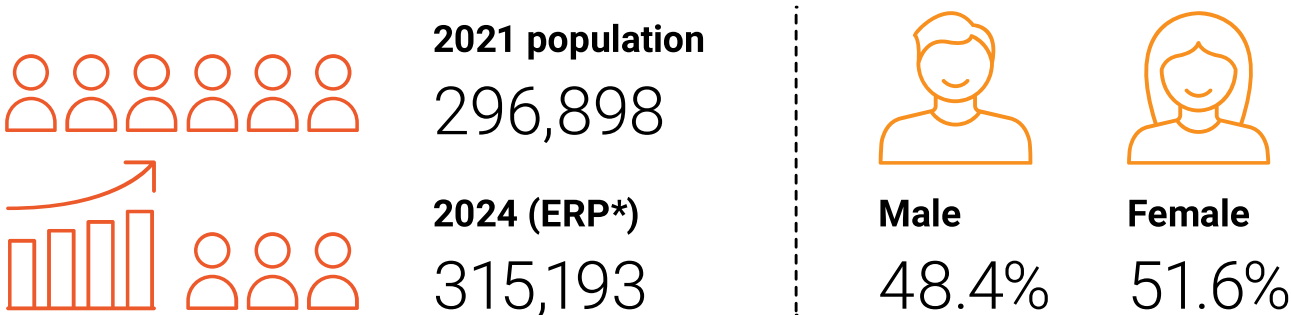
WML services an area of 178km² located within Melbourne's outer eastern suburbs. The combined estimated population of both cities at 30 June 2024 was 315,193. The area is serviced by 8 physical branch libraries and online services are available via www.wml.vic.gov.au.



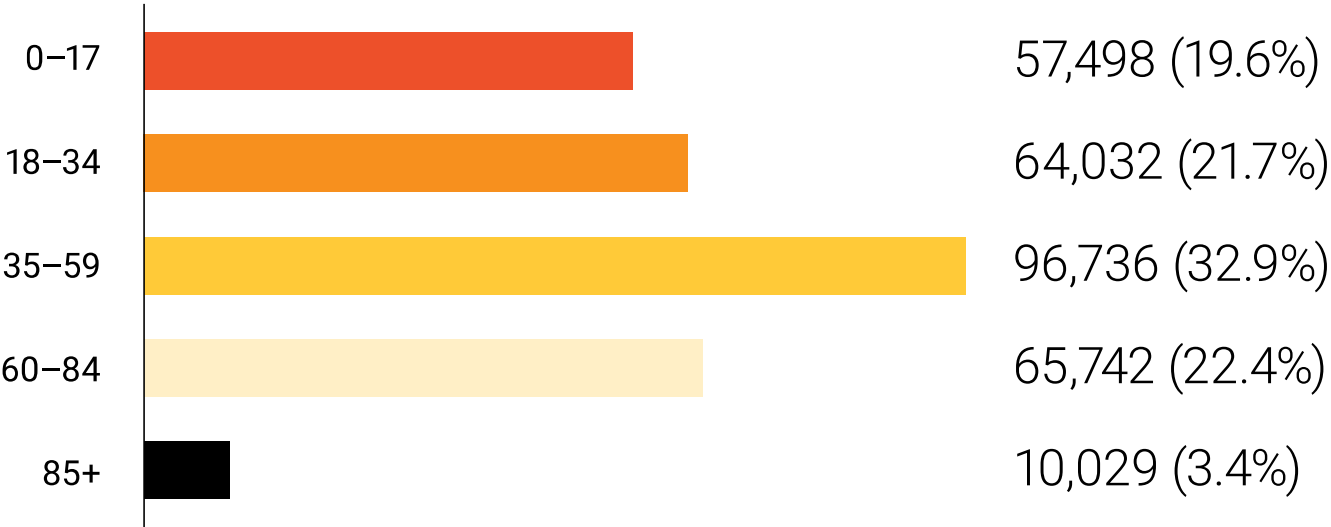
Our Community

The Cities of Whitehorse and Manningham share relatively similar demographics and have quite distinctive populations compared to metropolitan Melbourne.

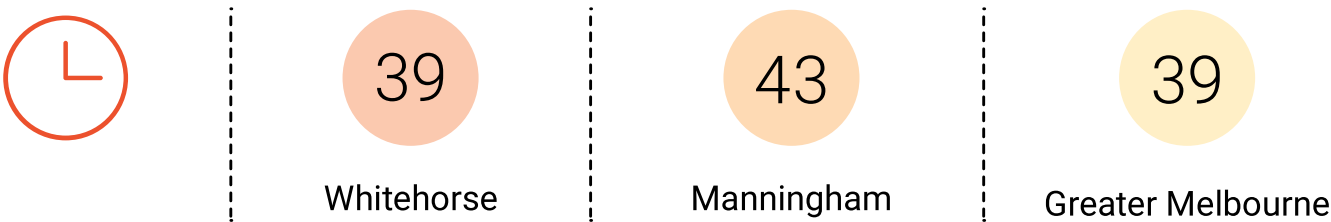
Combination of two cities



Age Structure



Median Age



*ERP = Estimated Resident Population

Qualifications and education – averaged out over two cities



39.5%

Bachelor or higher degree



10.15%

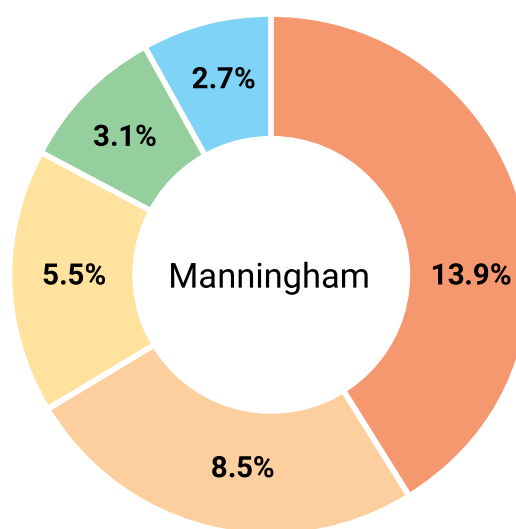
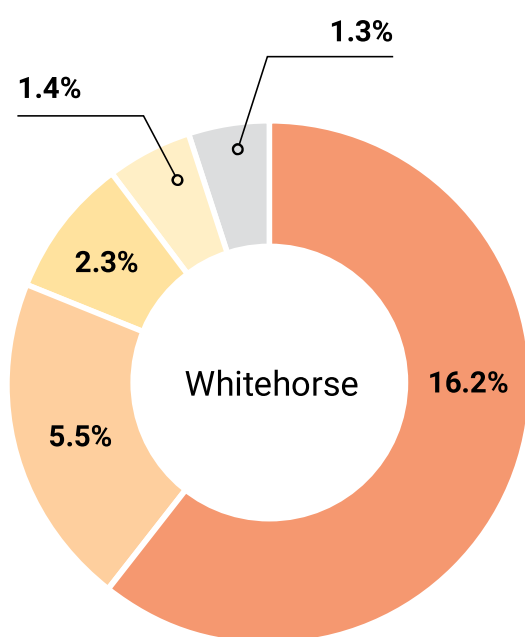
Diploma or Advanced Diploma



10.85%

Vocational education

Top 5 languages spoken at home other than English



● Mandarin ● Cantonese ● Greek ● Vietnamese ● Hindi ● Italian ● Persian

Proficiency in English

Speaks English not well or not at all

18.5%

Whitehorse

7.8%

Manningham

Message from our Chair

On behalf of the Board, I am delighted to present the 2024/25 Whitehorse Manningham Libraries Annual Report. This comprehensive report provides an in-depth look at our operations, services and financial performance, and highlights our successes, challenges and stories that defined our past financial year.



Our library continues to bring significant benefit to our community – contributing to wellbeing, life-long learning, connection and inclusion. Engagement with library services increased this year with close to 1 million visits to our libraries, more than 3.7 million loans of collection items, 57,182 participations in library programs and 146,000 sessions on our public computers.

Our services continue to evolve and adapt to the changing needs of our community. Some highlights from this year were:

- **The launch of the BooBook consortium** – giving library members access to the eBook and eAudiobook collections held by three services – Whitehorse Manningham Libraries, Your Library and Yarra Plenty Regional Library.
- **Expansion of the Library of Things** – induction cooktops and thermal imaging cameras available for loan to assist community members with reducing their energy use.
- **Strategy board and role playing games** – regular games evenings at Box Hill Library for young adults, creating a safe and inclusive environment for social connection.
- **Refresh of the reading lounge at Doncaster Library** – new seating, tables and noise reduction panels installed with improvements to the study and customer service areas.

From our library branches to the administration and leadership teams, to our volunteers and partners, and to our Member Councils and Board Members, this collective commitment has made all the achievements in this report possible.

I would like to thank:

- **Fellow Board Members and Community Representatives** – your commitment and insight have been valuable in guiding our strategic directions.
- **Staff and volunteers** – your hard work and enthusiasm are the backbone of our libraries, and your efforts make a profound difference in our community.
- **Partners and library patrons** – your support and engagement are crucial to our success, and we value your involvement.

Together, we have enriched and strengthened our community, and we look forward to continuing our service.

Thank you for being part of Whitehorse Manningham Libraries.

Cr Hayley Weller
Chair of the Library Board

CEO Message

As we conclude another challenging yet rewarding year, I am both encouraged by our accomplishments and mindful of the ongoing financial constraints impacting our operations. We have continued to deliver outstanding value to our community, despite a challenging financial climate, characterised by inflationary pressures, rate capping limitations and stagnant State Government funding.



This year we have completed a major upgrade to our information technology and communications network to deliver increased speed and capacity to support business and service needs. We are also continuing to strengthen our cyber security controls and migrate systems to the cloud in order to reduce costs and support contemporary business requirements.

We have experienced significant movement in staffing this year as a result of several long-term employees retiring and others taking up career development opportunities with other libraries and councils. A range of internal secondments have provided professional development opportunities, supporting the continued growth of our library employees.

We are immensely proud that our library service ranks among the highest performing public library services in Victoria. This is demonstrated by the results of the Public Libraries Victoria benchmarking survey published in September 2024, as well as the 2025 Local Government Community Satisfaction Surveys within our Member Councils. These achievements highlight our ongoing commitment to delivering exceptional, customer-focused service.

In response to community needs, we introduced several initiatives this year to enhance service accessibility. Most notably, we established a new collaborative arrangement with Yarra Plenty Regional Library and Your Library Ltd, giving members access to over 450% more digital books through the combined eBook collections of all three library services.

As we look to the future, the implementation of a new four-year Library Plan will guide WML's strategic direction and priorities from July 2025 onwards.

I want to extend my deepest gratitude to our dedicated staff, volunteers, partners, Member Councils, Board Members and everyone who engages with our library services. Thank you for your continued support and for being an integral part of our journey.

Sally Both
Chief Executive Officer

Our Strategic Direction

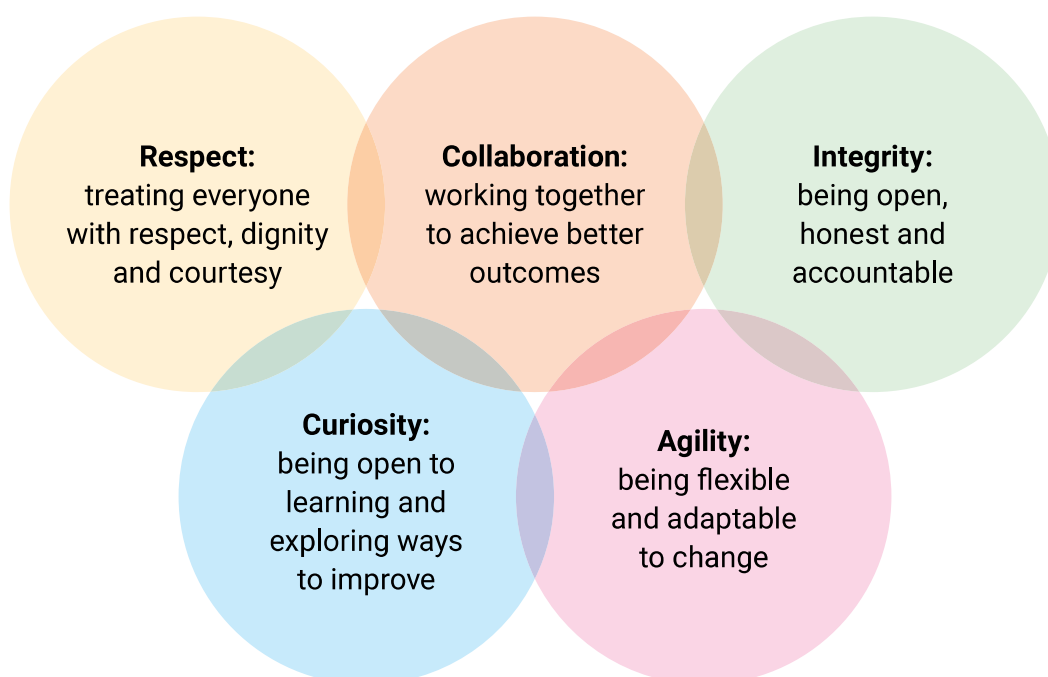
Purpose

To strengthen and inspire our community by providing opportunities to learn, create, connect and imagine.

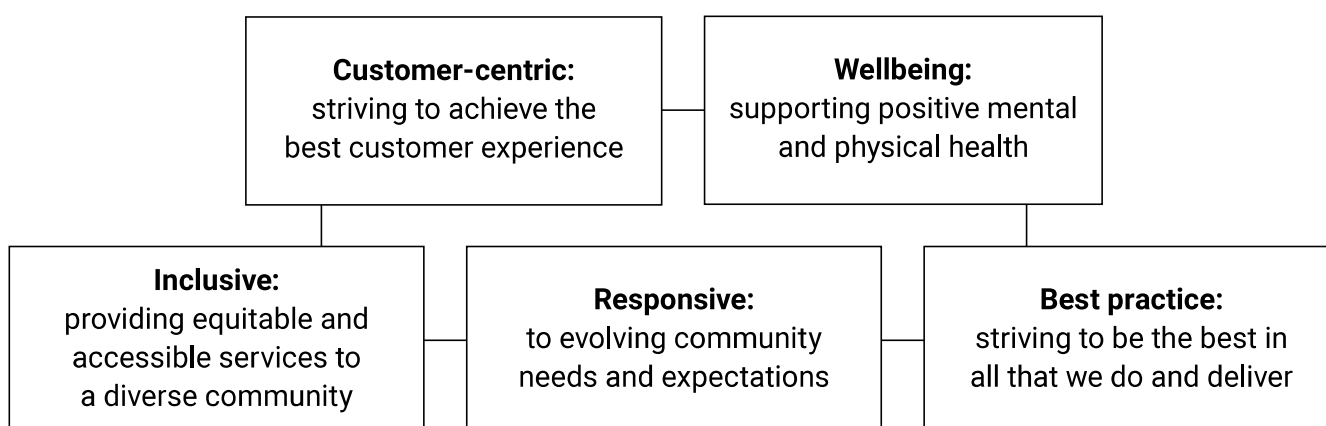
Vision

A vibrant and inclusive library service that enriches our community.

We value



Principles that guide our service





Our Strategic Goals

The four strategic goals have set the direction for the way Whitehorse Manningham Libraries ensures the services we deliver continue to respond to the diverse needs of our community. This report demonstrates our progress towards meeting these goals.

1

Goal 1: Experience

Objective: To be an inclusive and welcoming people-centred service.

2

Goal 2: Learning and Engagement

Objective: To enable an informed and engaged community.

3

Goal 3: Collaboration

Objective: To extend the reach and benefit of library services.

4

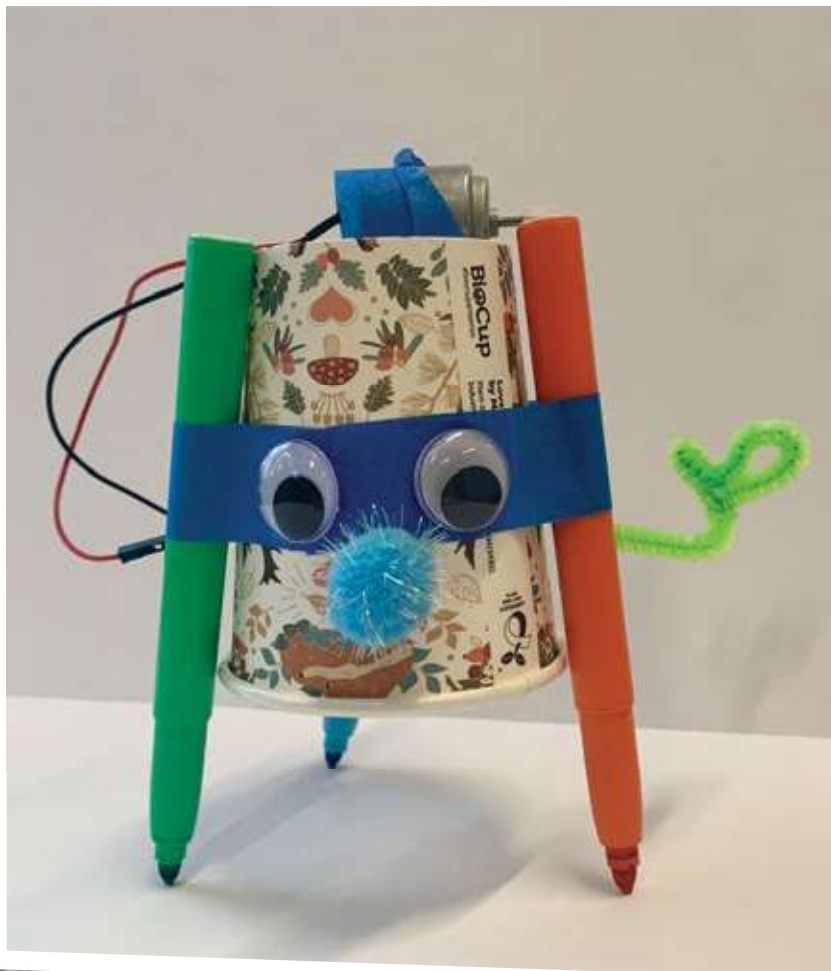
Goal 4: Performance

Objective: To be a flexible, resilient and high-performing organisation.

Performance Highlights

Further information on our achievements is available throughout the report.

Library Plan 2021–2025 Strategic Themes		A Summary of Our Major Achievements in 2024/25
1	Goal 1: Experience To be an inclusive and welcoming people-centred service	<ul style="list-style-type: none"> • Extension of Doncaster Library opening hours. Now opening at 9am weekdays and Sundays extended to 5pm. • Enhancements at Doncaster Library, including altered circulation desk, refurbished magazine / lounge area and changes to the workroom / staff areas. • Introduction of EFTPOS facilities at all library branches.
2	Goal 2: Learning and Engagement To enable an informed and engaged community	<ul style="list-style-type: none"> • National Science Week Craft to Code Grant – 272 participants attended 10 events. • Extensive program of community events, providing opportunities to learn and connect. • Expansion of items available in Library of Things – board games, 4 induction cooktops and 2 thermal imaging cameras.
3	Goal 3: Collaboration To extend the reach and benefit of library services	<ul style="list-style-type: none"> • Participation in the Warm Winter Reads and Big Summer Read programs. • Partnerships with our Member Councils to deliver a range of community programs. • BooBook Overdrive consortium established with Your Library and Yarra Plenty Regional Library Corporation, delivering access to more digital books. • WML featured in an Australia Explained story on SBS. It is available on podcast.
4	Goal 4: Performance To be a flexible, resilient and high-performing organisation	<ul style="list-style-type: none"> • Development of the 2025–2029 Library Plan commenced. • Wide Area Network transformation project completed to increase speed and capacity of the network. • Successful grant applications for Science Week, Multicultural Storytimes, Living Libraries and Citizen Science Corner.





Our Key Challenge

Ensuring we continue to adapt our services and facilities to support the diverse needs of our community.

"Libraries do Change Lives, for the better! A home away from home for CALD Communities."

Library Patron

Looking Ahead

We are looking forward to the renovations scheduled for Bulleen Library in the next financial year. The renovations are being made possible through funding from Manningham Council and a State Government Living Libraries Infrastructure Grant.

The new Library Plan will come into operation next year. We are looking forward to working with the community and our partners to achieve positive outcomes.



Snapshot – Fast Facts



Library Usage

3,741,031

Total Loans

981,419

Visits to our Branches

14,130

New Members

107,427

Total Library Members

Connected to Our Community

952,305

visits to the library website

430,208

catalogue searches

382,782

Library App launches

4,740

Facebook followers

20,218

eNews subscribers

Program Attendance – Lifelong Learning

57,182

attendees at children's and
youth services programs

11,480

attendees at adult programs

2,499

attendees at all age events



Outside the Library Walls Home Library Service

53,904

loans to outreach patrons

455 individual patrons
receive a delivery on a
regular basis

Extended Library Access – Warrandyte Open Library

505 Open Library
Access members

396 active users

4,022 access logins
(entry to Warrandyte Library
outside opening hours)



Digital Access – Always Open

167,815

pieces of music downloaded
or streamed

195,421

eBook loans

693,820

newspapers and
magazines downloaded

122,034

eAudiobook loans

24,844

movies streamed

15,344

online genealogy
sessions logged

66,779

children's online literacy
resources accessed

The Library Board

The Library Board is responsible for the overall governance and strategic direction of Whitehorse Manningham Libraries. The Library Board comprises two Councillors from each Member Councils, a delegated officer from each Member Councils and a community representative appointed by each Member Councils.

Manningham Council



Cr Jim Grivas
Deputy Chair
(from December 2024)



Cr Michelle Kleinert
OAM
(until October 2024)



Cr Andrew Conlon



Dionne Dearman
Community Representative
(until January 2025)



Alison Low
Community Representative
(from March 2025)



Lee Robson
Director
Connected Communities

Whitehorse City Council



Cr Hayley Weller
Chair
(from December 2024)



Cr Trudy Skilbeck
(until October 2024)



Cr Andrew Davenport
(until October 2024)



Cr Peter Allan
(from December 2024)



Nicola Nye
Community Representative



Lisa Letic
Director
Community Services

Attendance at Ordinary and Special Board Meetings

Whitehorse City Council						
Board Member	Cr Trudy Skilbeck	Cr Andrew Davenport	Nicola Nye	Lisa Letic	Cr Hayley Weller	Cr Peter Allan
Meeting Attendance	2/2	2/2	6/7	7/7	5/5	5/5
Manningham Council						
Board Member	Cr Michelle Kleinert	Cr Andrew Conlon	Dionne Dearman	Lee Robson*	Cr Jim Grivas	Alison Low
Meeting Attendance	1/2	5/7	2/3	6/7	4/5	3/4

*Emma Michie attended as Lee Robson's proxy on 19 March 2025

The following senior officers of the Corporation support the operation of the Library Board and attend meetings:

- Sally Both – Chief Executive Officer
- Julie Lawes – Manager Finance
- Jonathan Gosden – Manager Library Operations
- Katie Norton – Manager Collections and Information Services
- Tracey Olive – Manager Corporate Services
- Pat Wickramage – Manager Technology and Risk

Governance

The Audit and Risk Committee

The Audit and Risk Committee is an independent advisory committee to the Library Board. The Committee assists in the effective oversight of financial reporting, management of risk and maintaining a reliable system of internal controls.

Membership of the Audit and Risk Committee comprises one Councillor from each Member Council, nominated by the Library Board, and two external independent members. The Chief Executive Officer, Finance Manager, Manager Technology and Risk and Internal Auditor attend each committee meeting.

Audit and Risk Committee Members for 2024/25 were:

- Cr Andrew Conlon (Manningham)
- Cr Trudy Skilbeck (Whitehorse) until October 2024
- Cr Peter Allan (Whitehorse) from December 2024
- Kerrie Jordan, Independent Member (Chair until October 2024)
- Michele Tame, Independent Member (Chair from April 2025)
- Philip Lee, Independent Member (from April 2025)

Risk Management

The Corporation takes a proactive approach to risk management. A risk management strategy, systems, policies and procedures are in place to minimise the adverse effects of all types of risks to its operations. Organisational risks are regularly reviewed and identified in the Enterprise Risk Register. The Corporation reports the status of risks and treatment plans to the Audit and Risk Committee and Library Board.

The following controls assist the Corporation in managing risk:

- Asset Register
- Risk Management Policy and Strategy
- Fraud Prevention Policy
- Procurement Policy
- Business Continuity Plan
- Internal Audits
- ICT Disaster Recovery Plan
- Risk Register

Public Interest Disclosures

In accordance with the provisions of section 58 of the *Public Interest Disclosures Act 2012*, the Corporation has a procedure for dealing with disclosures made under the Act. The Manager Corporate Services is the Corporation's Public Interest Disclosures Coordinator. The Corporation has not received any disclosures directly nor has it received any referrals from the Ombudsman for the period 1 July 2024 to 30 June 2025.

Freedom of Information

The *Freedom of Information Act 1982* provides people with the opportunity to obtain information held by state and local government departments and authorities. The Act gives people the right to request documents relating to their personal affairs. The Corporation did not receive any requests in the period 1 July 2024 to 30 June 2025.

Information Privacy Act

The *Privacy and Data Protection Act 2014* and *Health Records Act 2001* are designed to protect the private information of individuals. The Corporation has a privacy policy available through the library branches and website.

Requests for access to information held must be made in writing and addressed to:

The Chief Executive Officer
Whitehorse Manningham Libraries
PO Box 3083, Nunawading, 3131.

Documents available for inspection

In accordance with the *Local Government Act 1989* (Vic), the following information is available for inspection upon request at the Administration Office, Box Hill Library, 1040 Whitehorse Road, Box Hill, Victoria, 3128 during office hours by appointment from 9.00am to 5.00pm weekdays:

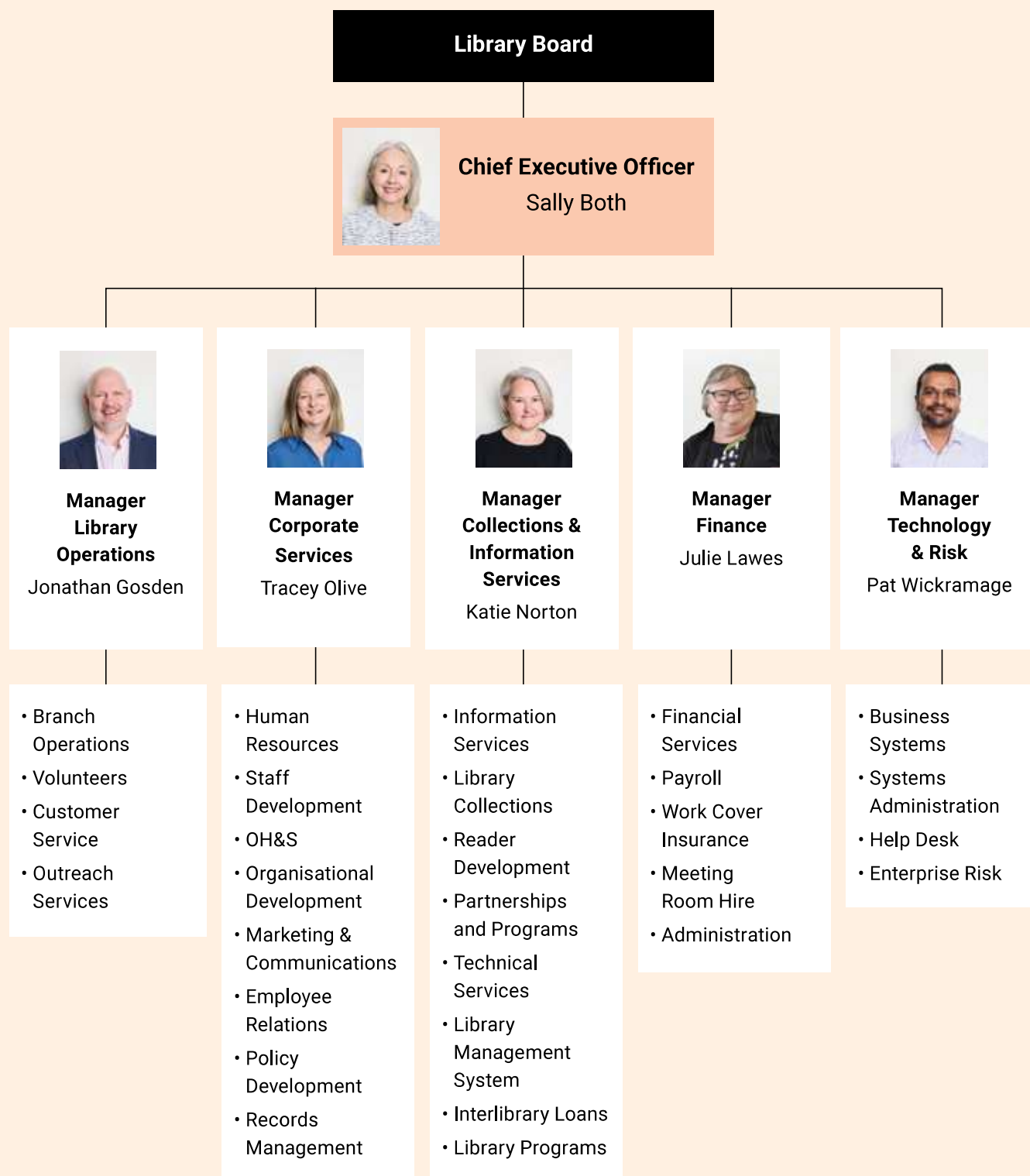
- Annual Reports for each financial year
- Annual Financial Statements, including an operating statement, a statement of financial position and notes to financial statements
- Agendas and minutes for ordinary and special meetings of the Library Board held in the previous twelve months
- Regional Library Agreement
- Library Plan 2021–2025

- Register of delegations kept under sections 87 (1) and 98 (4) of the Act, including the date on which the last review took place under sections 86(6) and 98(6), respectively, of the Act
- A list of the names of organisations of which the Corporation was a member during the financial year and details of all membership fees and other amounts and services provided during that year by each organisation to the Corporation
- Names of Board members who submitted returns of interest during the financial year and dates returns were submitted
- Names of Corporation officers who were required to submit a return of interest during the financial year and dates returns were submitted
- A register of authorised officers appointed under the Act
- Details of overseas or interstate travel undertaken in an official capacity by Board members or any member of Corporation staff in the previous twelve months.

A range of Corporation documents is also available on the library website, including some of those listed above.

Our Organisation

Whitehorse Manningham Regional Library Corporation





Staff Profile

As of 30 June 2025, WML had a total of 123 employees, or 75.25 full-time equivalent (FTE), compared with 127 employees, or 75.33 FTE, as at 30 June 2024.

Summary of the number of WML staff by department and employment type

Employment Type	Branch Services	Regional Support Services*	TOTAL
Permanent Full Time	21	7	28
Permanent Part Time	63	14	77
Casual	18		18
TOTAL	102	21	123

*Regional Support Services include Administration, Finance, Corporate Services, Technical Services and Community Engagement.

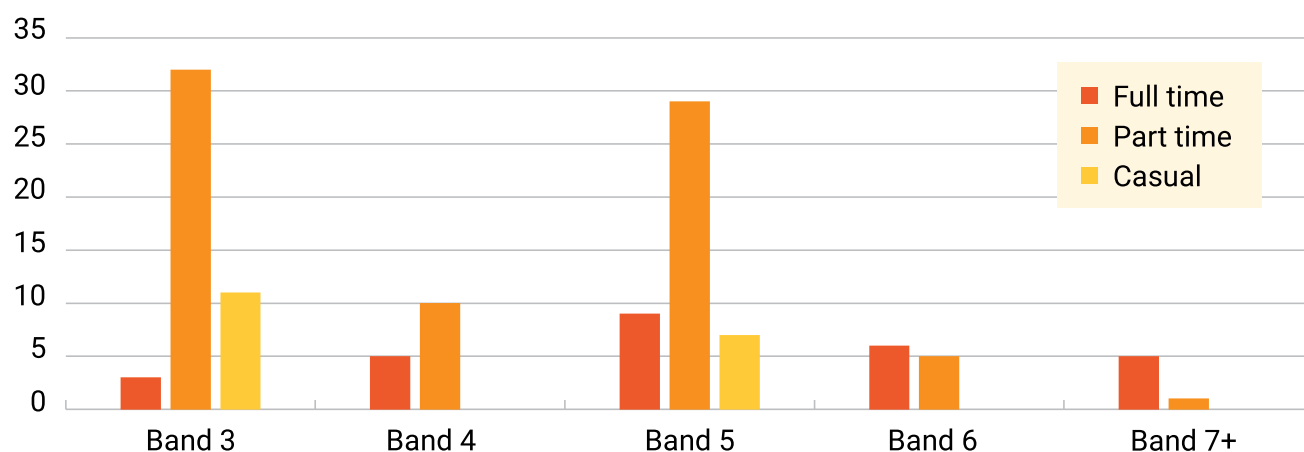
As at 30 June 2025, WML had one employee on external secondment and two employees on Parental Leave. There are some Customer Service Officer shift vacancies outstanding due to internal movements towards the end of the financial year.

Note that some technical services staff and administration staff also undertake branch services duties on a regular basis. A high proportion of the workforce continues to be employed in a part-time capacity.

Summary of the number of FTE staff categorised by employment classification.

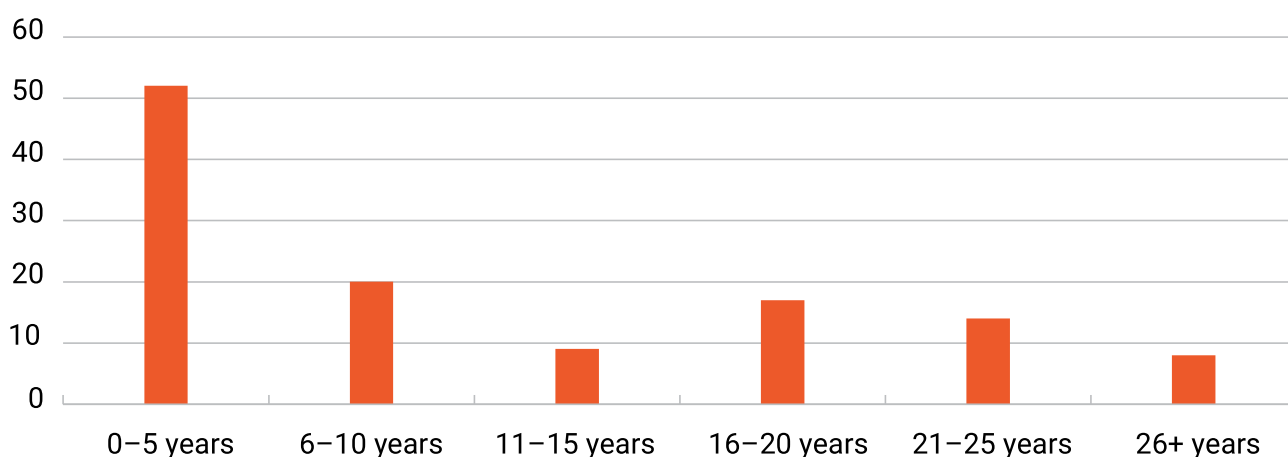
Banding Level / Classification	Total FTE
Band 3	21.45
Band 4	12.18
Band 5	26.38
Band 6	9.34
Band 7+	4.9
SEO	1
TOTAL	75.25

Employment Mode & Band Levels at 30 June 2025



This year, the staff turnover rate was 12.7% in comparison with the previous year of 5.5%. As of 30 June 2025, 52% of staff had been with the organisation for more than 5 years. More than 30% of staff had been with the organisation for over 15 years. Within the first two quarters of the 2025/26 financial year, WML will lose three long term staff members to retirement, resulting in more than 100 years of knowledge leaving the organisation.

Years of Service – All Staff as at 30 June 2025





The Year in Review

Key Indicators	2021/22	2022/23	2023/24	2024/25	Variance from previous year
Library Membership					
Total Members	103,961	97,507 ¹	101,325	107,427	+5.7%
Active Members (LGPRF measure)	31,669	37,574	83,939 ²	85,293	+1.6%
New Members	10,424	13,690	14,658	14,130	-3.6%
Library Use					
Total library visits	529,358	975,721 ⁷	932,557 ³	981,419	+ 5%
Library visits per capita	1.75 ⁴	3.24 ⁴	3.01 ⁴	3.17 ⁴	+5.3%
Customer interactions	n/a	142,776 ⁵	109,085 ⁵	107,132	-1.8%
Collections					
Total number of collection items	407,710	421,650	423,860	419,835	-1%
% of collection purchased in the last five years	71%	64% ⁶	63%	63%	n/a
New collection items acquired – excludes electronic resources	62,915	60,585	59,963	55,159	-8%
Loans					
Total loans	2,361,162	2,905,795	3,660,149	3,741,031	+2.2%
eBook loans (downloads)	147,107	149,314	175,513	195,421	+11.3%
Total digital loans (includes any digital item available for loan)	534,634	745,678	1,154,627	1,296,468	+12.28%
Library Programs					
Total number of attendees	28,530	57,921 ⁷	67,677	72,537	+6.8%
Total attendees at adult programs	6,142	8,934	12,560	11,480	+14.8%
Total attendees at children's/ youth programs	22,388 ⁸	48,987	55,117	57,182	+5.4%

Key Indicators	2021/22	2022/23	2023/24	2024/25	Variance from previous year
Online Library Use					
Annual visits to website	1,052,359	1,351,218	896,875	952,305	+6.2%
Web catalogue searches	5,169,459	4,761,044	4,631,939	430,208 ¹¹	n/a
Library App launches	49,938	201,060	292,245	382,782	+31%
Fixed PC sessions	34,656	105,934	132,301	145,951	+10.3%
Wireless sessions (GB usage) – new measure	Not available	Not available	Not available	139,145	n/a
Library Staffing					
Total EFT – as at 30 June	70.55	75.37	75.33	75.25	n/a
Community Engagement					
Social media engagement (Facebook followers)	4,217	4,398	4,619	4,740	+2.6%
Library eNewsletter subscribers	15,865 ⁹	17,523	19,223	20,218	+5.2%
Number of registered volunteers	144	141	107 ¹⁰	125	+16%
Volunteer programs	8	8	8	8	n/a

Notes

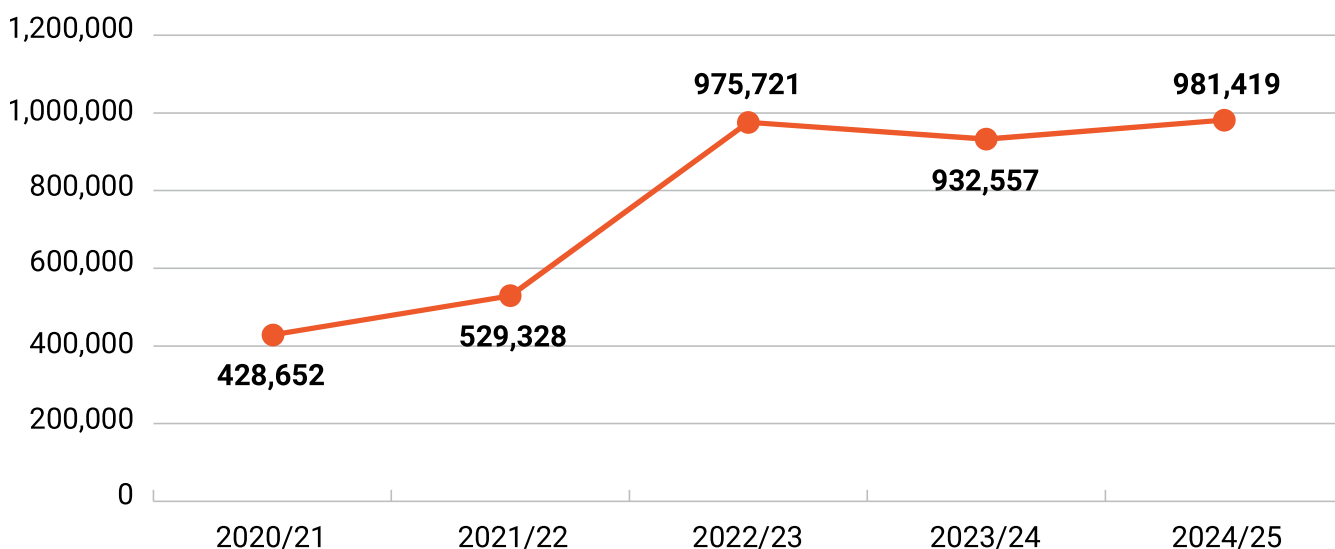
1. Member purge of all those with outstanding overdue charges resulted in a larger number than normal being cleared from the database.
2. The LGPRF method for calculating active membership changed in 2023/24
3. Visitation statistics may have been impacted due to closure of Vermont South Library (2 November 2023 – 6 December 2023) and The Pines Library (28 – 30 November 2023 & 17 – 18 June 2024) for maintenance.
4. Based on Estimated Residential Population (ERP) of 302,264 in June 2021, 301,245 in June 2022 and 309,664 in June 2024.
5. New measure in 2022/23, replaces Information Inquiries measure. Indicative measure only, as the collection of statistics in this area was impacted by industrial action.
6. Lower percentage than usual due to lower withdrawal rates of older materials in 2022/23
7. Visitation and Program statistics were impacted due to the closure of Box Hill Library for four weeks in December 2022.
8. Only includes events/programs where bookings were made. Does not include views of online Story times or other streamed events.
9. Subscriber list cleared of members who had not opened emailed newsletters for 3 years.
10. Inactive volunteers were removed from our volunteer register, following a review throughout 2023/24.
11. Measure calculation changed to conform with PLV standard.

Trends

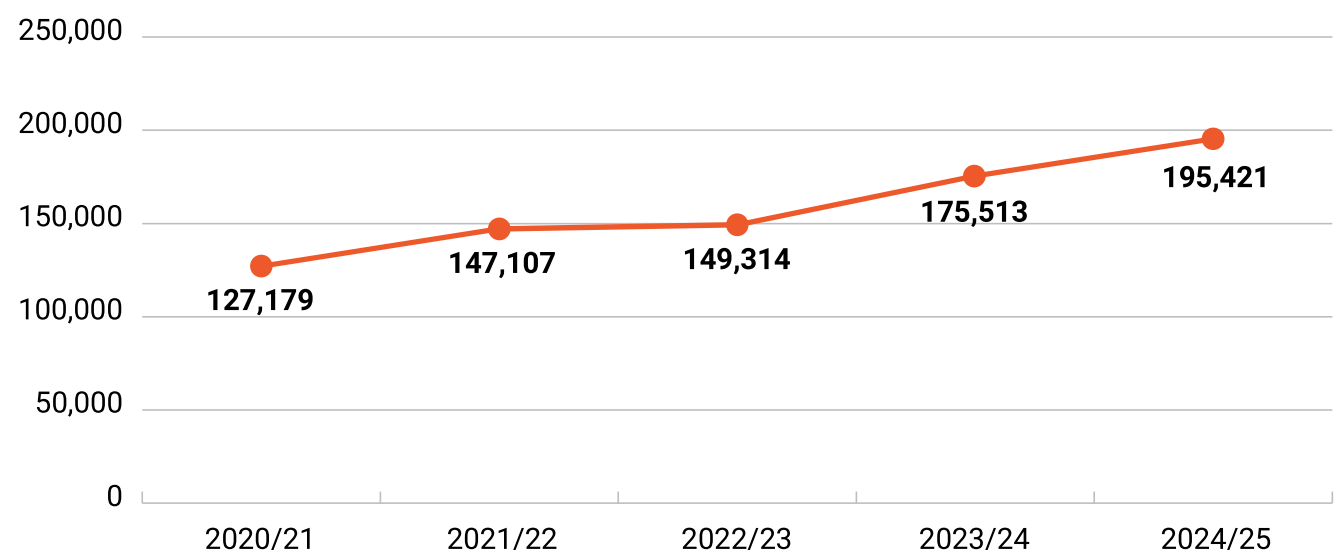
Whitehorse Manningham Library members continue to enjoy visiting our libraries and borrowing physical items. At the same time there has been an increase in online activity, with loans of digital items continuing to grow.

The below charts demonstrate some of our key usage trends.

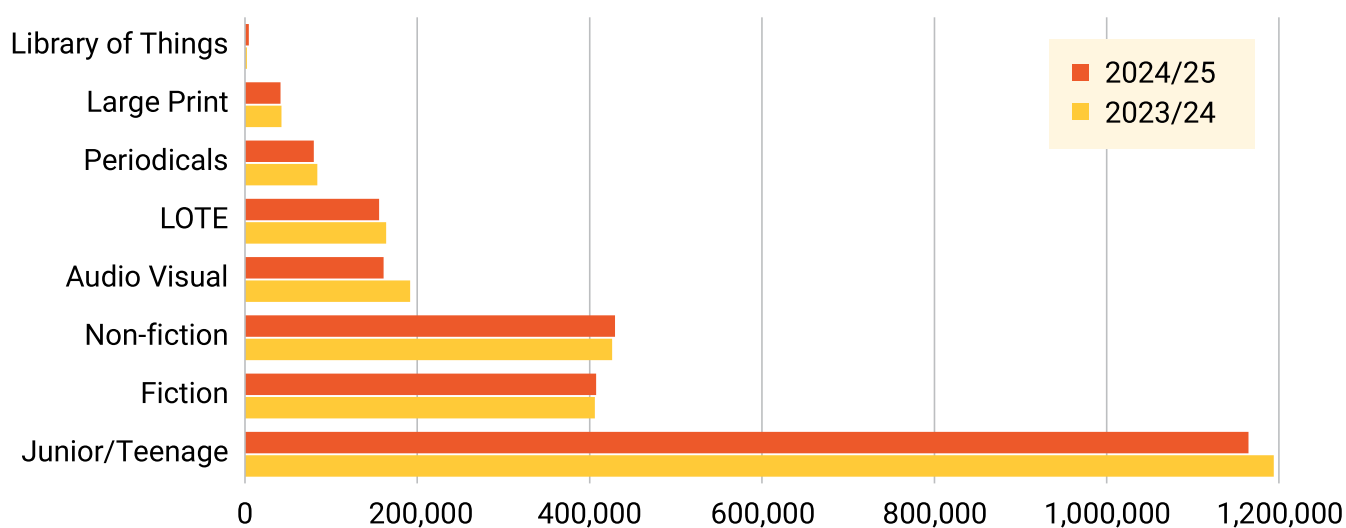
Library Visits – 5 Year Trend



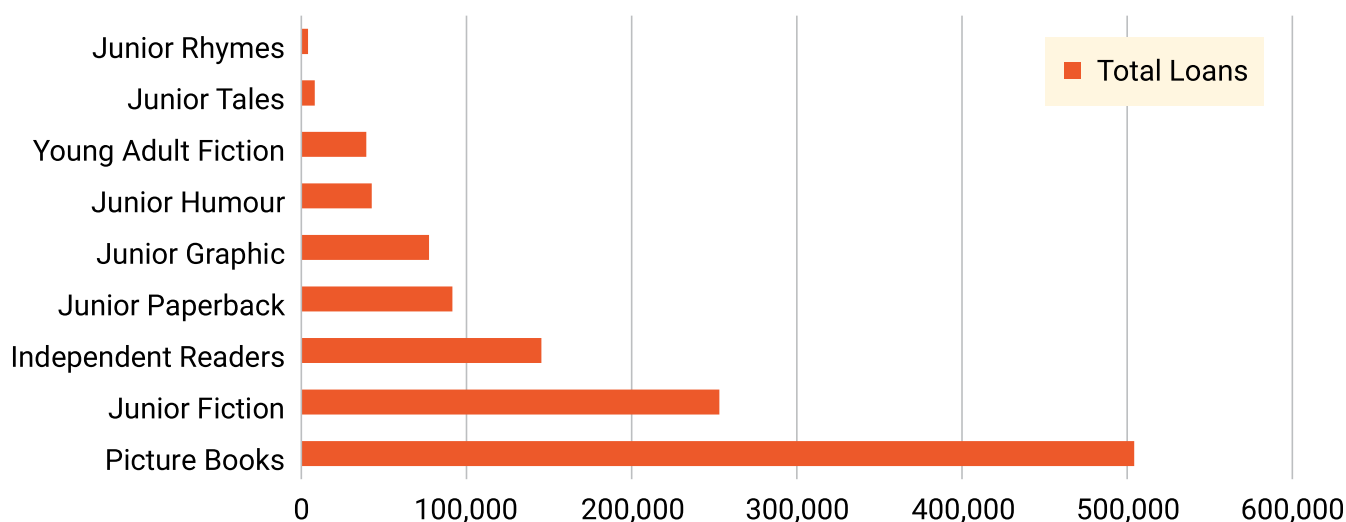
eBook Loans – 5 Year Trend



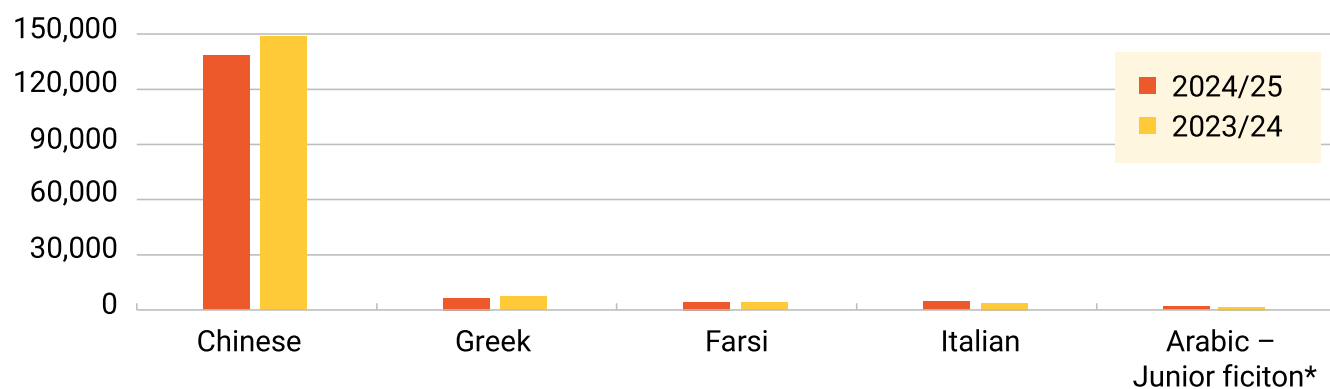
Loans by Collection Type 2024/25



Junior and Teenage Loans 2024/25



Loans of Collections in Other Languages 2024/25



*Note: Linked to grant program for multi-cultural Storytimes

Our Performance

Goal 1: Experience

Objective: To be an inclusive and welcoming people centered service.

1.1. Key Strategy: Provide inclusive, safe and accessible services for all.

✓ **Key Outcome:** EFTPOS facilities, improved security and printing services.

EFTPOS facilities were rolled out across all locations in the first quarter of the financial year. This initiative has not only met community expectations for convenient payment options but also reduced the need for staff to handle cash.

Additional security and monitoring measures have been implemented to safeguard the public internet and computer services. The printer network has been upgraded, along with new coinbox hardware and software to provide the user with a seamless experience.

✓ **Key Outcome:** Extension of Doncaster Library opening hours.

In September 2024, Doncaster Library extended opening hours to better meet community needs. Doncaster Library is now open 9am until 8pm Monday to Friday, 9am–5pm Saturday and 1pm until 5pm on Sundays.

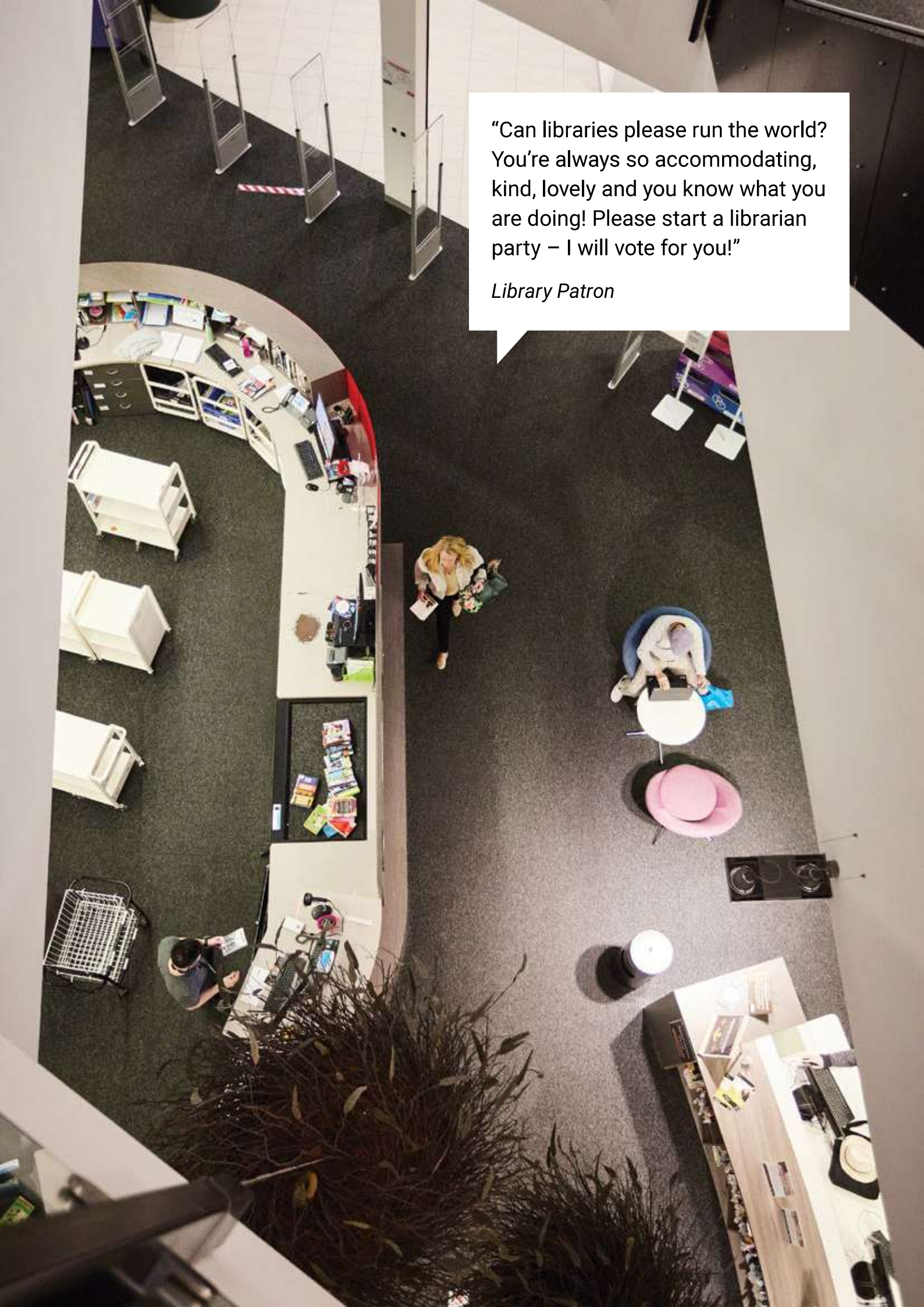
✓ **Key Outcome:** New and/or reviewed policies that support safe, accessible and inclusive physical and digital spaces.

Strategic	Operational
Election Period Policy	Fleet Vehicle Safety Policy
Investment Policy	Warrandyte Library Bushfire Risk Policy
Fraud Prevention Policy	Credit Card Policy
Disability discrimination audit conducted by Whitehorse Council at Vermont South Library	

1.2. Key Strategy: Provide exemplary customer first service

✓ **Key Outcome:** Positive customer service feedback.

Our staff pride themselves on delivering quality customer service to our patrons, whether it be assisting with technology, providing reading recommendations, organising author talks or simply helping with issues and returns. Our community appreciates this throughout the year as we have received warm feedback that encourages us to keep providing fabulous service.



“Can libraries please run the world?
You’re always so accommodating,
kind, lovely and you know what you
are doing! Please start a librarian
party – I will vote for you!”

Library Patron

- ✓ **Key Outcome:** Providing staff with access to training and new technology

WML staff engaged in almost 2,000 hours of training across the organisation, with a mix of training delivered by internal staff, external parties and through online platforms.

Internal training included:

- Programs and Events – strategic planning and scheduling
- Technical Services – ordering and internal processes
- Induction training
- Warrandyte Bushfire training

External training included:






- Conflict resolution for frontline staff
- First Aid, Fire Warden and Emergency Response
- Mental Health First Aid
- Gender Equality Act Awareness
- Building resilience against false information

Our online training platform, Tribal Habits, was used for 357 hours to assist with compliance training. The way in which we used this platform has been reviewed and modifications will be introduced in 2024/25.

1.3 Key Strategy: Work proactively to grow our reach

- ✓ **Key Outcome:** Representation at community festivals and outreach locations

WML was proud to attend a range of festivals and events in both Whitehorse and Manningham, helping us to connect to the wider community.

Partner	Event
	Mitcham Kite Festival
	Multicultural Festival
	Digital Literacy for Seniors Golden Age Lunar New Year Event Whitehorse Carols Whitehorse Positive Ageing Forum Whitehorse Spring Festival
	Abilities Unleashed
	Electrify Your Life Manningham Carols This Girl Can

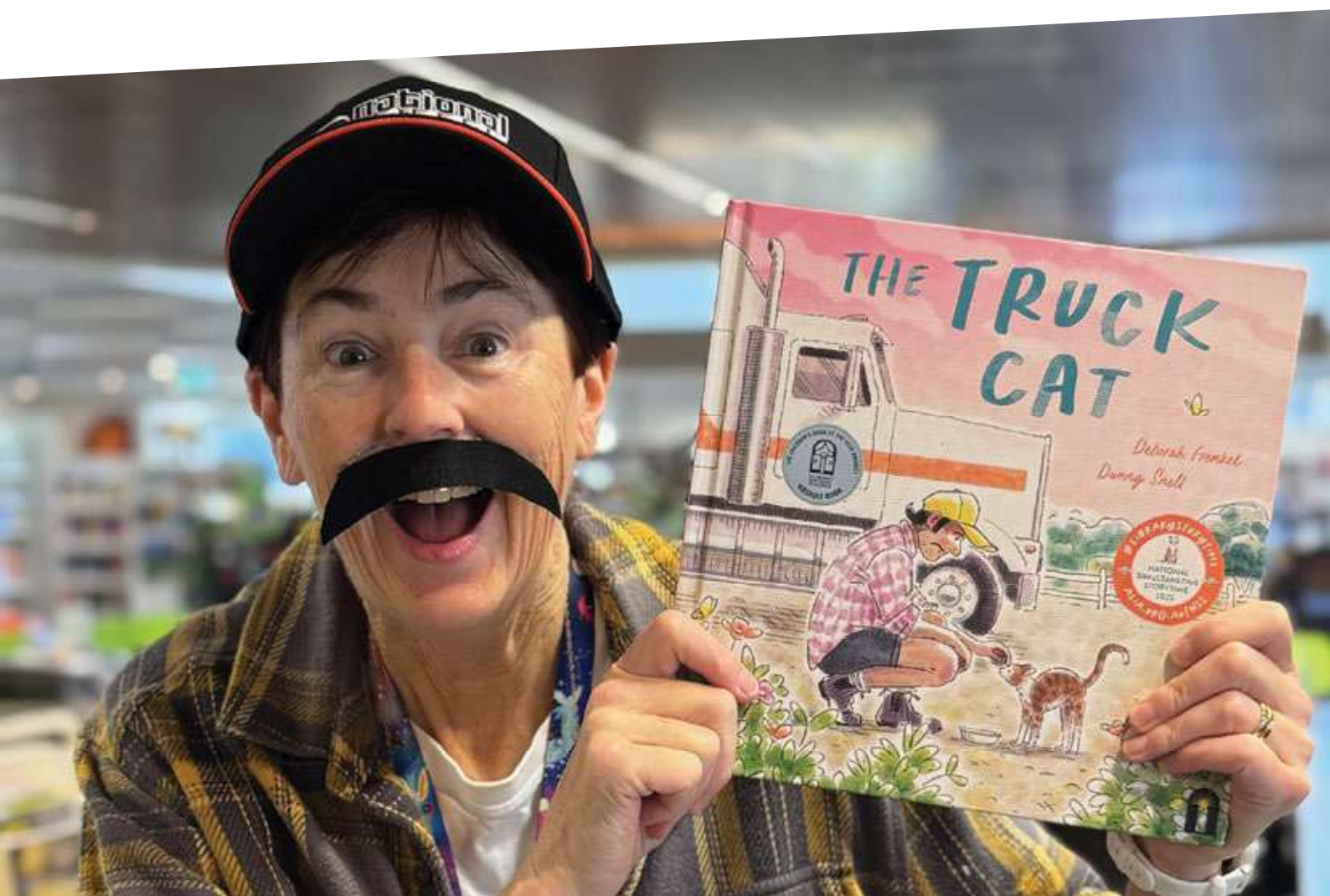
✓ **Key Outcome:** Extending outreach services and programs.

Our teams have been out delivering programs and services to a range of different groups throughout the community. WML staff delivered Digital Literacy classes at Forest Hill Community Space and have delivered a range of events at The Round in Nunawading.

The Youth Services Team regularly visits local Maternal and Child Health Centres, kindergartens, childcare centres, and schools. Over the year, they made more than 250 visits, connecting with 5,076 individuals who might not have otherwise engaged with library services. Additionally, WML's Children's and Youth Coordinator, Robyn Burns, contributed her early literacy expertise as a speaker at the online Whitehorse, Maroondah & Yarra Ranges Parenting Forum.

"Having a place to connect, to go if you are lonely is important and I hope my children can find refuge in a library community."

Library Patron





SPORT

Does Lightning strike twice? Walsh will find out tonight

Australia exits amid farcical Afghan dodgy hammy stunt

Big Car hopes to keep playing despite injury



Desperate need for injection of youth

OUT OF DANGER

AMERICAN SPOON


TRIAL BOMB

RO HE

TRIAL BOMB

TRIAL BOMB

1.4 Key Strategy: Plan for places and spaces that support the delivery of contemporary library services.

 **Key Outcome:** Improvement and maintenance of library buildings, fixtures and fittings.

WML has worked closely with our Member Councils to deliver the following improvements:

Library Branch	Details
Blackburn	<ul style="list-style-type: none">• Installation of powered study tables.• New armchairs, study chairs and mobile tables.
Box Hill	<ul style="list-style-type: none">• Air conditioning unit in Bert Lewis Room replaced.• Emergency exit button installed at Box Hill circulation desk in response to health and safety incidents.
Bulleen	<ul style="list-style-type: none">• New raised garden features and replacement of plants at the front of the library.• New carpet installed in kitchen area.• New children's furniture.
Doncaster	<ul style="list-style-type: none">• Refurbished reading lounge area.• Adjustments made to the circulation desk to improve customer service access points.• Improved access to mezzanine area.• Enhancements made to workroom areas, including new space for facilitating online programs and staff amenities.• Existing fluorescent lighting progressively being replaced by LED lighting fixtures.• New chairs at public computers.
Nunawading	<ul style="list-style-type: none">• New lounge furniture installed.• Sit/stand workbench for Makerspace staff.
The Pines	<ul style="list-style-type: none">• New blinds installed throughout.• Newspaper shelving installed.• Mobile shelving bays installed in children's area
Vermont South	<ul style="list-style-type: none">• New furniture in the children's area.• Air conditioning upgrade.• New returns tub to improve manual handling.

Goal 2: Learning and Engagement

Objective: To enable an informed and engaged community.

2.1 Key Strategy: Support and promote life-long learning and literacy.

✓ **Key Outcome:** Delivery of programs and events supporting life-long learning and literacy.

WML aims to deliver a range of different programs and events that encourage participation and life-long learning. In broad terms, our programs are delivered with a primary outcome for participants falling into one of the categories, demonstrated in the table below.

Category	Number of programs delivered	Total attendees
Literacy and life-long learning programs	1,639	50,764
Informing and connecting citizens	30	559
Digital inclusion	218	2,797
Personal development	617	8,632
Health and wellbeing	329	2,591
Stronger and more creative communities	142	3,288
Economic and workforce development	4	50

✓ **Key Outcome:** Provide skilled staff that are equipped to help our community.

All Staff Professional Development Day 2024

The inaugural all staff training day was held on Wednesday 17 July 2024 at Nunawading Library. A mix of internal and external speakers made presentations throughout the day, with the final session being dedicated to a library planning workshop.

106 staff were rostered to attend the all staff training day – 84% of our total staff!

Presentation highlights included:

- Key note speaker, Clare Desira, who specialises in working with teams to focus on positivity.
- Presentation of staff survey results
- Guest speaker, Nerida Dye, recipient of the Barret Reid Scholarship in 2021
- Council presentations
- Lightning talks delivered by WML staff
- Library Plan Workshop

Feedback from staff was extremely positive and we look forward to our second training day in November 2025.

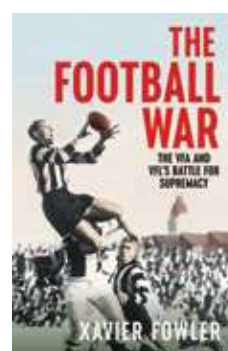
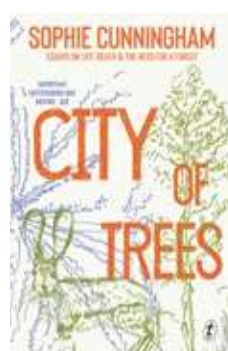
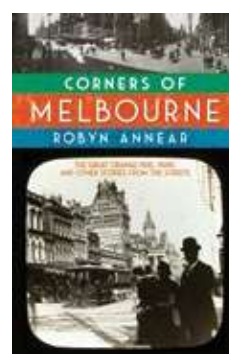
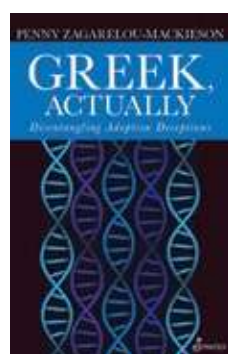
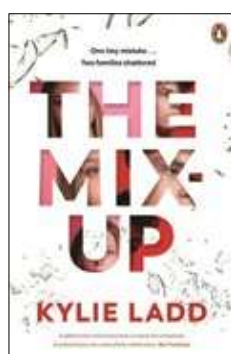
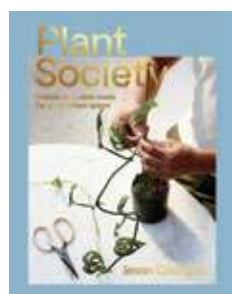
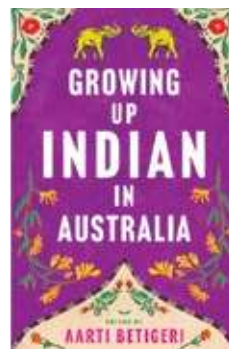
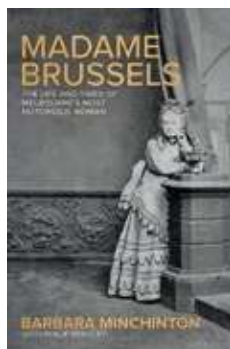


2.2. Key Strategy: Encourage a culture of reading

✓ **Key Outcome:** encouraging connections with authors and providing opportunities for learning.

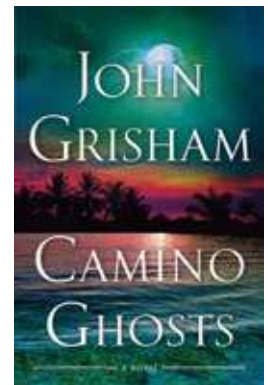
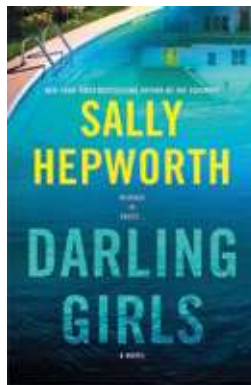
Guest authors and speakers made presentations online and in person on a range of different topics.

A snapshot of our author events throughout 2024/2025

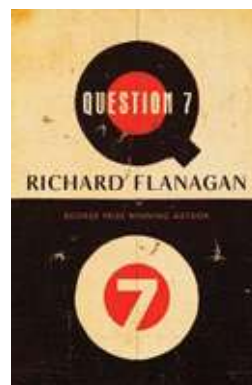
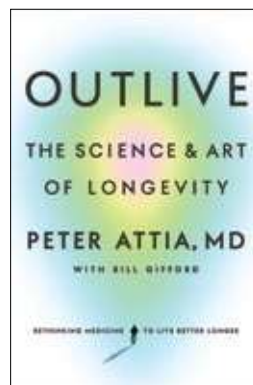
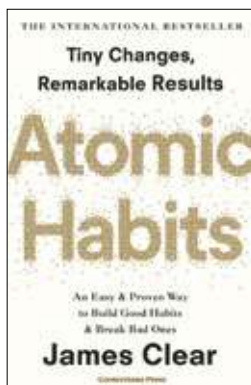
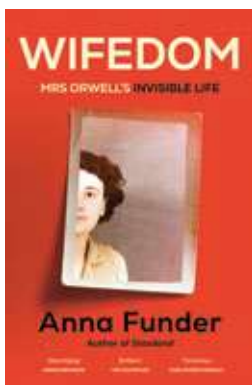


Top 5 Reads for 2024/25

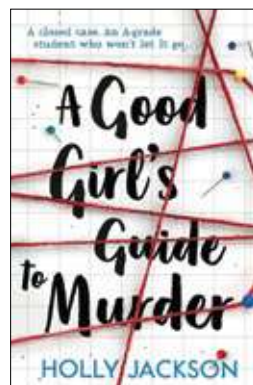
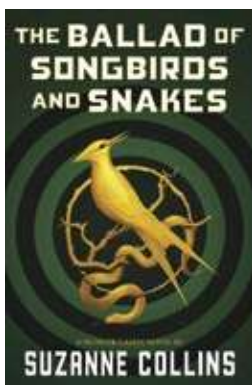
Adult Fiction

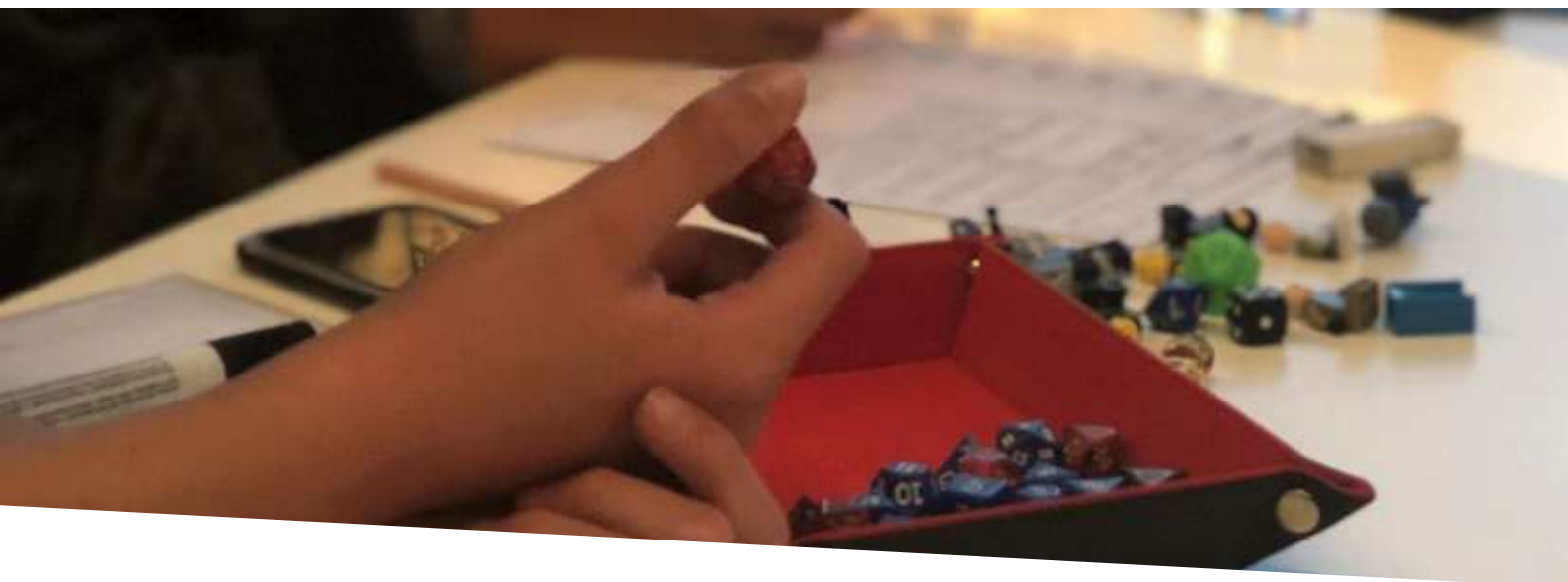


Adult Non-Fiction



Young Adult Fiction





2.3 Key Strategy: Foster a sense of belonging, connection and wellbeing.

✓ **Key Outcome:** Delivery of events and activities that support social inclusion, connection and a sense of belonging.

Strategy Board and Role-Playing Games: Positive Impact

On Monday evenings at Box Hill Library, something magical happens. A group of young adults come together to delve into the world of role-playing games or strategic board games. The evenings provide lots of fun and opportunities for connection.

The positive impact of this program was recently summed up by a parent who expressed deep appreciation for the board and role-playing games sessions at Box Hill Library, highlighting the program's positive impact on teens who may not connect with traditional after-school activities.

Special thanks were given to program facilitator Relissa, whose dedication and enthusiasm have created a safe, inclusive environment. Her efforts have helped many young people, including the parent's son, feel valued and excited to participate.

To support this program a new Strategy Board Game collection has been added to our Library of Things. This loan collection is targeted at young adults to encourage social connection, language and critical thinking development.

"This initiative has created a welcoming space for young people to find genuine connection and community with others who share their passions. For many teens, particularly those who may not feel comfortable or especially valued in school settings, being able to engage in something they truly enjoy while building friendships with like-minded peers is deeply validating. Having the option to head down to the local library and join in this group gives a sense of belonging and acceptance and a space for teens to engage in cooperative play in a setting they enjoy – this brings so many benefits like those which other young people may get from sport."

Parent talking about board and role-playing games

2.4. Key Strategy: Support digital inclusion.

✓ **Key Outcome:** Envoy audio book players for home library patrons.

In July 2024, WML introduced a trial of ten Envoy audiobook players to enhance access to audiobooks for Home Library Service (HLS) patrons. With the availability of CD audiobooks declining and fewer patrons owning CD players, WML explored Envoys as a modern, user-friendly alternative.

Compact and lightweight, Envoy players offer improved portability compared with traditional CD players and outdated DAISY devices. Selected HLS patrons received personalised support, with staff providing hands-on instruction and ongoing assistance.

Library staff curated and downloaded audiobook content onto SD cards, which were delivered during regular HLS visits. Volunteers assisted with card exchanges, and patrons received printed title lists for easy reference. Digital providers BorrowBox and Overdrive supported this initiative, on the condition that content was lent to individual patrons and deleted upon return.

This initiative demonstrates WML's commitment to evolving service delivery to meet the changing needs of its community.

✓ **Key Outcome:** Connecting Seniors.

Increasing digital literacy among Seniors remains a key priority for WML. In 2025, we continued our partnership with Youngster.co to deliver personalised, one-on-one technical support to seniors. A total of 182 seniors received assistance through 20 sessions conducted at Nunawading and Vermont South Libraries.



WML also collaborated with the Positive Ageing Team at Whitehorse City Council to expand outreach across the region. This partnership enabled WML to deliver 38 digital literacy information sessions at various community venues. Topics included practical skills such as organising digital photos and essential safety measures like identifying online scams and responding to suspected hacking incidents.

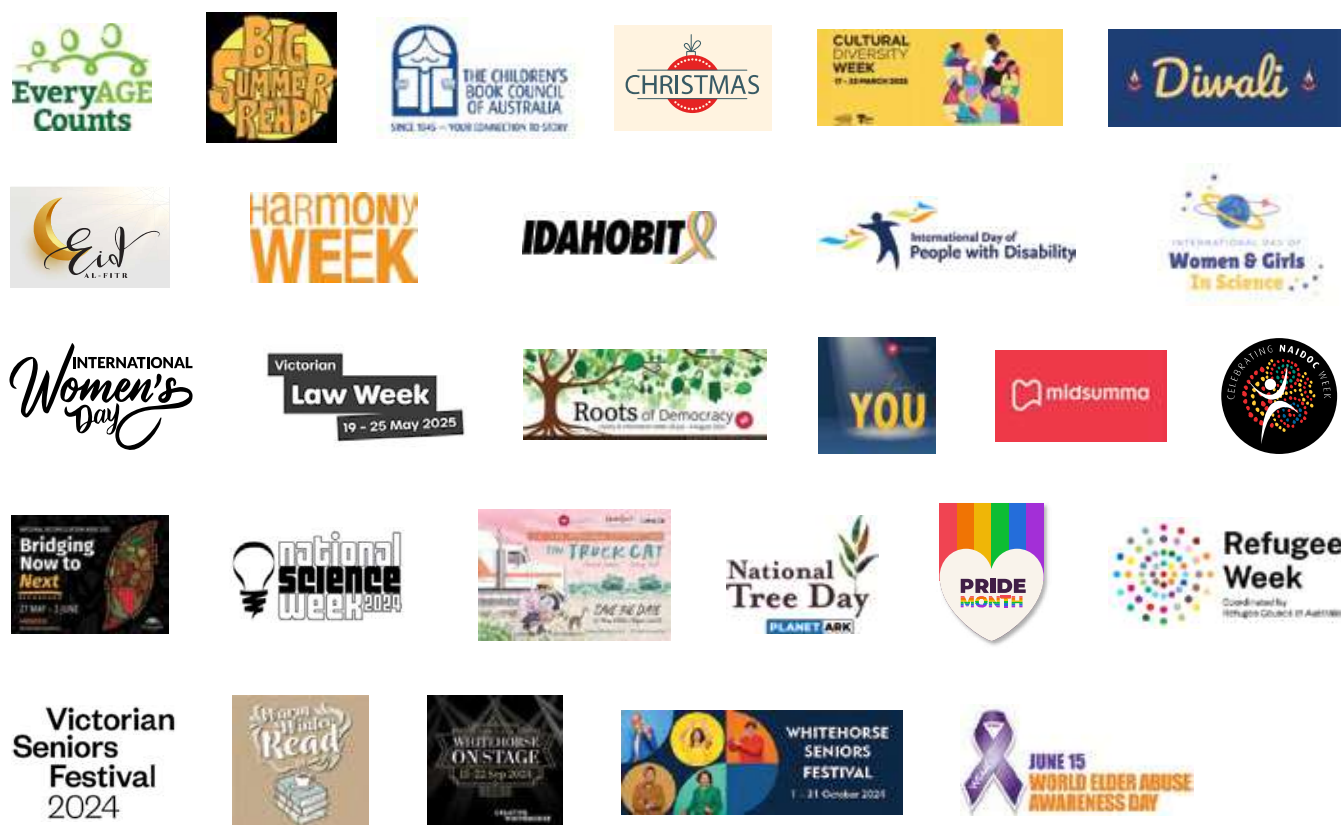
These sessions were well received, with more than 370 seniors participating throughout the year — demonstrating strong engagement and the ongoing need for accessible, age-friendly digital education in the community.

2.5 Key Strategy: Celebrate our communities' diverse culture and heritage.

✓ **Key Outcome:** Celebrating and participating in historical and cultural events.

Our Programs

WML participated in several cultural, national and state-wide events. These included:



16 Days of Activism, Digital Literacy for Seniors, Love Your Library in Your Language, Lunar New Year, Mid-Autumn Moon Festival

"Thank you for your wonderful programs. I love this library and drive the extra distance to come here because I love the staff who are so friendly and helpful. I also love the atmosphere of the library, the plants and the programs here. I wait with anticipation and look forward to the new program brochure each season. It's like Christmas for me! I get so excited and look forward to the unforeseen possibilities it presents. Sound meditation, Bollywood dancing, chainmaille etc. Such a range of options! All things I wouldn't have tried otherwise, or think I could actually do! I also look forward to meeting the new friends I've made in these classes. I love the Nunawading Library. Thanks so much!"

Library Patron



Big Summer Read

The Big Summer Read supports families over the summer break by helping to prevent the decline in children's literacy development. This year there were a total of 509 registrations and 3,786 books read.

The wrap up event at Nunawading Library on Saturday 8 February had 40 children in attendance and included a live performance and the excitement of announcing the main prize-winners.



3,786 books read



Whitehorse Seniors Week Event: Book Bingo for LGBTI+ older people and allies

As part of the 2024 Victorian Seniors Festival, Whitehorse Manningham Libraries hosted Book Bingo for LGBTI+ older people (50+) and their allies at Nunawading Library. The event was delivered in partnership with Whitehorse Council's Positive Ageing Team and with input from community members.

Hosted by performer Jane Clifton, the event combined a traditional bingo format with LGBTI+ cultural facts, interactive games, and a Q&A session. Designed to provide a safe, inclusive space for connection and celebration, the event reflected both the spirit of the Seniors Festival and the library's commitment to community engagement.

With 36 people in attendance, feedback was overwhelmingly positive, with strong interest in future events of this kind.




36 people attended

Goal 3: Collaboration

Objective: To extend the reach and benefit of libraries

3.1 Key Strategy: Build strong relationships with stakeholders and community partners.

 **Key Outcome:** Delivering programs with the help of our community partners.

A range of our programs would not have been possible without the support of our community partners and stakeholders.

Program Highlights	Delivered in partnership with
National Science Week – from Craft to Code	Inspiring Australia Initiative, Australian Government
Financial Wellbeing for Women – 16 Days of Activism against Gender Based Violence	Yarra Valley Water
LGBTI+ Book Bingo for Older People	Whitehorse Seniors Week
Melbourne City of Literature Virtual Writer in Residence	Melbourne UNESCO City of Literature Office
Poetry Slam	Word Travels
Writing History: Live Performance & digital installation	Box Hill Institute
Aged Care Reforms Hub	Department Health and Aged Care; ALIA
Digital Literacy Outreach	Whitehorse Positive Ageing Team
Warm Winter Read	The Round
Auslan Storytime	Expression Australia
Connect with Confidence	Whitehorse Positive Ageing, Metro Trains, Kinetic Buses and Whitehorse Transport Team
Sustainable Gardening Australia	Suburban Rail Loop
National Simultaneous Storytime	Whitehorse and Manningham Waste Management Teams



3.2 Key Strategy: Deliver collaborative services and programs

✓ **Key Outcome:** Establishment of the BooBook Consortium.



1,635,110
digital loans

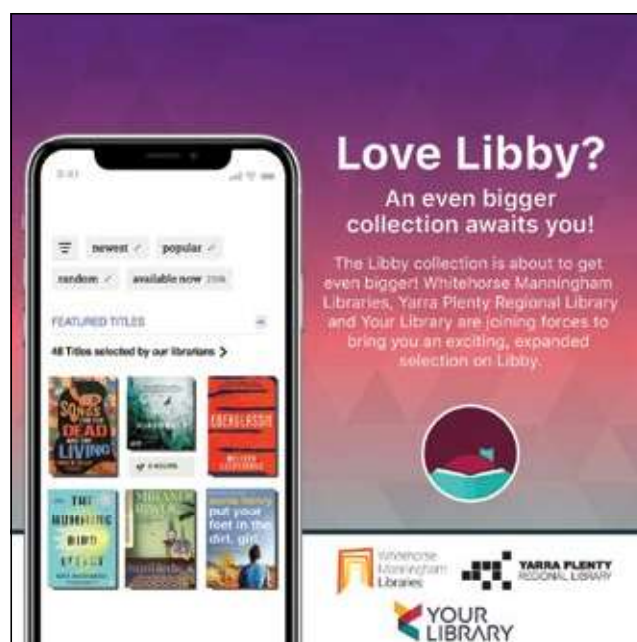
In October 2024, WML, in collaboration with Your Library and Yarra Plenty Regional Library, established a consortium to share eBook and eAudiobook collections via the OverDrive platform, branded as Boobook. This strategic partnership was formed to significantly enhance digital access and service outcomes for library members across the three participating services.

Following the transition, WML members enjoyed a substantial increase in the availability of digital content, gaining direct access to over 450% more eBook and eAudiobook titles. The shared Boobook collection now comprises more than 127,000 titles, offering a greatly expanded and diverse digital library for all users.

By the end of June 2025, there had been **1,635,110** digital loans on the BooBook platform. WML borrowers made good use of the expanded collection, with **119,641** loans coming from our partner collections.

✓ **Key Outcome:** Virtual Writer in Residence in partnership with the Melbourne City of Literature.

The Virtual Writers in Residence series provided an enriching experience for library patrons, fostering creativity and offering practical insights into travel and non-fiction writing. Brett Hetherington's experience and engaging approach left an impact on participants, while the collaboration between the Melbourne City of Literature and Whitehorse Manningham Libraries provided an opportunity to look at the role of literature in exploring place and storytelling.



Event Highlights:

- **28 Nov – Travel Writing Panel:**
Brett Hetherington and Tim Richards discussed capturing the essence of place in travel writing.
- **5 Dec – Non-Fiction Writing Workshop:**
Brett led a practical session on journalistic writing techniques.

Creative Outcome:

Participants contributed single-word reflections during the workshop, which Brett used to create a written piece exploring the theme of place. The final work was published on the library's Facebook page.

3.3 Key Strategy: Participate in networks to share knowledge and ideas.

✓ **Key Outcome:** Beyond books.

WML employees, Runti and Bronwyn, represented WML in an Australia Explained story on SBS. Australia Explained stories provide practical information to assist new migrants settling in Australia. The article and podcast are available via the SBS website and cover the key points:

- Australian public libraries provide free programs and services that connect and support people of all ages.
- Libraries play a crucial role in helping new migrants settle in, offering English classes, cultural programs, and community-building activities.



3.4 Provide meaningful volunteer engagement and work experience opportunities.

✓ **Key Outcome:** provision of volunteer and work experience opportunities throughout the library service.

Our Volunteers

Volunteers assist WML in providing services and programs that would not otherwise be possible. Our volunteers support the programs and services that are designed by WML employees. Our volunteers were thanked and celebrated at a morning tea held in May 2025.

Volunteers assist in the delivery of programs such as the Home Library Service, Story Circles at Aged Care facilities and our English Language Programs.

As at 30 June 2025 WML had 125 registered volunteers.

	2021/22	2022/23	2023/24	2024/25
Total number of volunteers	144	141	107	125
Number of volunteers commenced	15	24	18	39
Number of volunteer resignations or inactive	25	28	38*	12

* Inactive volunteers were removed from our volunteer data base, following an internal audit carried out



Friends of the Library

Our volunteer Friends of the Library group continues to provide valuable support to our library programs and raised a total of \$5,150 from 3 book sale events this year. The sales events always attract a crowd and this year was no exception with 370 attendees in total. Congratulations to the library staff and the Friends of the Library volunteers who participated in running the book sales. They are a small but very dedicated group that significantly contributes to our library service.

Work Placement and Work Skills Opportunities

WML provides a range of students with opportunities to gain work experience. This year we hosted a range of students from different education sectors. We were also pleased to support the disability sector by providing placements to people attending Onemda, Nadrasca, REAL Disability Pathways and HIBA Healthcare.

2024/2025					
Work Experience Placements	No.	Community Service Placements	No.	Tertiary Placements	No.
Our Lady of Sion	2	Presbyterian Ladies College/GATEWAY	1	Box Hill Institute	2
East Doncaster Secondary College	2	Duke of Edinburgh – Our Lady of Sion	2	Charles Sturt University	2
Koonung Secondary College	5	Placement & Carer at Doncaster Library	1	Swinburne TAFE	3
Camberwell Girls Grammar	1	HIBA Healthcare	1	University of South Australia	1
Mullauna Secondary College	1	REAL Disability Pathways	1		
Fintona Girls' School	1				
	12		6		8

Goal 4: Performance

Objective: To be a flexible, resilient and high performing organisation.

4.1 Key Strategy: Implement robust governance practices



Key Outcome: Ensuring compliance and controlling risk.

Our Community Representatives play an important role in the composition of the Library Board. Following an expression of interest process, Alison Low was appointed as the community representative for Manningham City Council in March 2025.

Key compliance outcomes

Outcome	Details
Review and development of risk mitigation policies.	<ul style="list-style-type: none">• Election Period Policy updated and implemented• Instrument of Delegation updated• Governance Rules adopted in place of Local Law 3• Warrandyte Bushfire Policy
Internal Audits	<ul style="list-style-type: none">• Audit completed on Risk Management Framework• Appointment of new Independent Member for the Audit and Risk Committee
Risk controls	<ul style="list-style-type: none">• Review of Enterprise Risks completed• Introduction of Police Checks and Working With Children Checks for Board Members• Psychosocial hazard review commenced• Board briefings on Governance, <i>Gender Equality Act 2020</i> obligations and impact of <i>Local Government Act 2020</i> on Regional Library Corporations.
Annual Report and Budget	<ul style="list-style-type: none">• Both submitted in accordance with government legislation and endorsed by the Library Board.
Library Plan 2025–2029	<ul style="list-style-type: none">• Commenced development of new Library Plan



4.2 Key Strategy: Employ sound financial management practices.

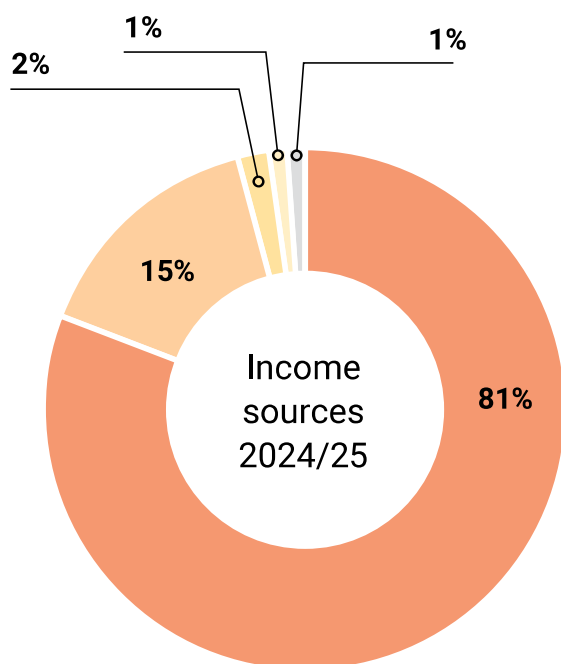
✓ **Key Outcome:** All regulatory financial reporting completed.

The 2024/25 Budget was adopted at the ordinary meeting of the Library Board on 22 May 2024. The financial result for 2024/25 is a deficit of \$347,921.

Income sources

WML's total income of \$12,986,722 was derived from:

- Member Councils
- State Government Grant
- Interest from Investments
- Other Grants
- Other income generated through fees and charges

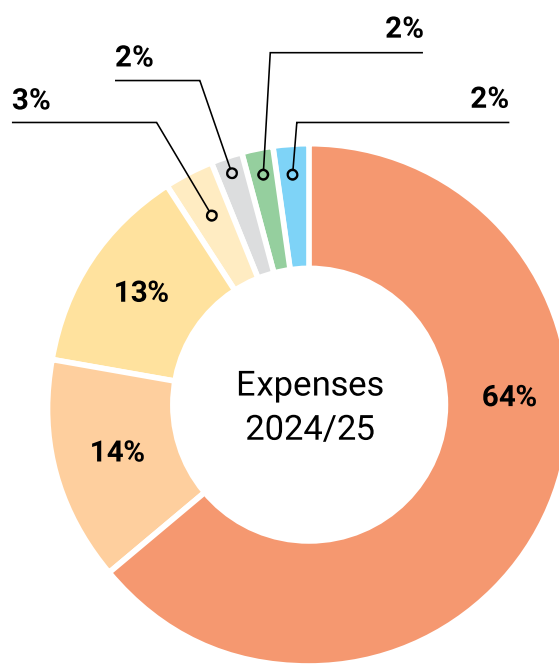


- Council Contributions
- State Government Grants
- Interest from Investments
- Other Income
- Other Grants

Expenses

The major areas of expenditure were employee benefits and depreciation. Total expenditure in 2024/25 was \$13,334,643.

In 2024/25 WML identified savings in the following areas – telephones, IT hardware, web content management and digital collection resources. Collaborative purchasing partnerships have delivered savings and enhanced digital collection resources.



- Employee Expenses
- Depreciation
- Other Expenses
- IT Services
- Collection Resources
- Warrandyte Library Expenses
- Grant Expenditure

✓ **Key Outcome:** Alternative funding opportunities through successful grant applications and collaborations.

Funding through grants helps WML to provide additional services and programs that would not otherwise be possible.

Other Grants	2024	2025
Local Priorities Grant	101,026	101,026
Premiers Reading Challenge	35,899	35,899
Italian and Arabic Storytime	26,364	16,518
Other	4,950	2,209
	168,239	155,652

Multicultural Storytime

As a project partner with Manningham Council, and with input from our multicultural community partners, Whitehorse Manningham Libraries conducts Multicultural Storytimes in Arabic and Italian at The Pines Library, Bulleen Library and community locations. The program commenced in the previous year and has gone from strength to strength.

The program, made possible through the Victorian Government Department of Health 2023 Multicultural Storytime Grant, will continue until June 2027.



National Science Week 10 – 18 August 2024

WML delivered a week-long program that explored and celebrated the origins of modern computing, digital media, and coding across a range of artistic disciplines such as weaving, sewing, textile repair, animation and music making. Ten activities were held across WML branch locations during Science Week, with a total of 272 participants. 100% of feedback responders reported enjoying programs, 93% reported feeling a sense of achievement or discovery.

This Inspiring Australia Initiative was supported by the Australian Government as part of National Science Week.



100% reported enjoying programs



93% reported feeling a sense of achievement or discovery



Beyond the Doors Fundraising 2024/2025 FY

Beyond the Doors fundraising campaigns support the provision of special targeted projects that reduce barriers to reading, literacy and learning services.

The **Give the Gift of Reading Program** provided 173 gift bags to local families experiencing disadvantage. The gift bags contained high-quality books selected by our early literacy specialists, along with at home Storytime kits to help care givers share reading with their child.

Give the Gift of Reading is an outreach program aimed at improving literacy outcomes and is delivered by WML in partnership with:

- Free From Family Violence (FVREE) – reaching women and children experiencing family and domestic violence
- EMCH – Manningham and Whitehorse Enhanced Maternal Child Health Programs



Beyond the Doors Fundraising	2024/2025 \$
Opening balance of fund	6,204.92
Funds raised	
Givenow	2,605.82
Cash/cheque donations	848.07
Total funds raised	3,453.89
Interest (Bendigo Bank)	110.04
Total	3,563.93
Expenditure (exc. GST)	
Give the Gift of Reading	3,940.67
Total funds expended	3,940.67
Funds remaining	5,828.18

4.3 Key Strategy: Advocate for investment in public libraries.

✓ **Key Outcome:** working with our partners to advocate for investment.

The Library Board and WML employees have advocated for investment in public libraries through:

- Submission to the State Government
- Participation in statewide Special Interest Groups
- Representation on PLV committees
- Representation on the Advisory Committee on Public Libraries
- Partnerships with key community stakeholders and organisations

4.4 Build capability and capacity of our people.

✓ **Key Outcome:** Promoting a positive organisational culture and providing opportunities.

Recent research by Insync, our organisational culture surveyors, revealed that the primary factors influencing whether employees stay with or leave an organisation are work-life balance, flexibility, and support for their wellbeing. Our experience mirrors this with increased requests from staff for flexibility for a variety of reasons.

We experienced a lot of internal movement with our employees this year, resulting in the following:

- Internal Secondments and Higher Duties – 20 opportunities provided
- External Secondments – 2 staff granted leave to take up external opportunities
- Purchased Leave Arrangements – 9 approved
- Flexible Work Agreements and personal requests to change hours of work – 16 approved
- 16 resignations – retirements, career changes and promotion opportunities



Our Wellbeing Team is committed to providing staff with opportunities to connect and have some fun. We have had competitions and raised money for a range of worthy causes. Staff were also provided with an opportunity to have a bit of fun at our Summer Party Bogan Bingo night, where we had a lot of flannelette and mullets on display.

 **Key Outcome:** Implementation of our People and Skills Strategy.

Key Actions	Outcomes
Review of vacancies in the following areas: ICT, Marketing and Communications & Technical Services	<ul style="list-style-type: none"> • Revised position descriptions and roles in accordance with current needs.
Review of Wellbeing Team	<ul style="list-style-type: none"> • Terms of Reference updated and calendar of events produced
Review of all staff professional development day.	<ul style="list-style-type: none"> • Next all staff development day scheduled for November 2025
Enterprise Bargaining completed in March 2025	<ul style="list-style-type: none"> • WMRLC Enterprise Agreement 2024 became operative on 8 May 2025
Commence reporting obligations under the <i>Gender Equality Act 2020</i>	<ul style="list-style-type: none"> • WML became a defined entity on 1 July 2024 • Participation in the People Matter Survey to satisfy data collection requirements
Explore shared training opportunities with other library services	<ul style="list-style-type: none"> • Training opportunities provided in collaboration with Your Library, Yarra Plenty Regional Library Corporation, Monash, Boroondara and Stonnington.
Provide staff with conflict resolution training to assist in dealing with difficult patrons.	<ul style="list-style-type: none"> • 3 in person training sessions provided, with more to follow in the next financial year.
Develop senior leadership skills and succession planning.	<ul style="list-style-type: none"> • 1 senior manager attended Mastering Management course. • 20 internal secondments were facilitated, supporting succession planning in preparation for the upcoming retirement of several long-serving staff members.

“I left Whitehorse Manningham Regional Library Corporation with a bittersweet feeling. It was the first job I had where I felt as if my work made a difference compared with my retail past. It was where I felt connected to the work, to the people, and to the mission. WML really was an incubator for a passion for libraries as civic institutions that entertain, educate, preserve, and serve.”

Departing Staff Member

4.5 & 4.6 Create value through efficiencies and innovation. Employing evidence based practices.

✓ **Key Outcome:** implementing and reviewing systems.

The following has been achieved in the 2024/25 financial year:

- Implementation of a new cost-effective phone system in March 2025, enabling easier messaging information for the public and off-site access for staff when needed.
- Introduction of Spiceworks ICT helpdesk system.
- Automatic shutdown of self-loan kiosks overnight to extend the life of machines and reduce power consumption, estimated savings of \$2,000 in electricity and a reduction of 126kg in CO² emissions.
- Commencement of transition to a new finance management system.
- Wide Area Network transformation project completed to increase speed and capacity of the network.
- Upgrade of records management system, Content Manager, completed.
- Renewal of website content management contract, with underutilised modules withdrawn.



Financial Report

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Independent Auditor's Report

To the Board members of Whitehorse Manningham Regional Library Corporation

Opinion	<p>I have audited the financial report of Whitehorse Manningham Regional Library Corporation (the corporation) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2025 • comprehensive income statement for the year then ended • statement of changes in equity for the year then ended • statement of cash flows for the year then ended • statement of capital works • notes to the financial statements, including material accounting policies • certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the corporation as at 30 June 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of the <i>Local Government Act 1989</i>, the <i>Local Government (Planning and Reporting) Regulations 2014</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the corporation in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Board members' responsibilities for the financial report	<p>The Board members of the corporation are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Local Government Act 1989</i>, the <i>Local Government (Planning and Reporting) Regulations 2014</i> and for such internal control as the Board members determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board members are responsible for assessing the corporation'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 it is inappropriate to do so.</p>

**Auditor's
responsibilities
for the audit
of the financial
report**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit 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 my 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.

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

- identify and assess the risks of material misstatement of the financial report, 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 my 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 corporation's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board members
- conclude on the appropriateness of the Board members' 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 corporation's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the corporation to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



MELBOURNE
21 August 2025

Travis Derricott
as delegate for the Auditor-General of Victoria

Certification of the Financial Statements

In my opinion, the accompanying financial statements have been prepared in accordance with the *Local Government Act 1989* (as per the transitional arrangements of the *Local Government Act 2020*), the *Local Government (Planning and Reporting) Regulations 2014*, Australian Accounting Standards and other mandatory professional reporting requirements.



Principal Accounting Officer

Julie Lawes

Date: 20 August 2025

In our opinion, the accompanying financial statements presents fairly the financial transactions of the Whitehorse Manningham Regional Library Corporation for the year ended 30 June 2025 and the financial position of the Corporation as at that date.

As at the date of signing, we are not aware of any circumstances which would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Library Board and by the *Local Government (Planning and Reporting) Regulations 2014* to certify the financial statements in their final form.



Councillor

Cr Peter Allan

Date: 20 August 2025



Councillor

Cr Andrew Conlon

Date: 20 August 2025



Chief Executive Officer

Sally Both

Date: 20 August 2025

**Comprehensive Income Statement
For the Year Ended 30 June 2025**

		2025	2024
	Note	\$	\$
Income/Revenue			
Council Contributions	3.1	10,560,408	10,211,601
State Government Grants		1,914,028	1,914,028
Other Income	3.3	133,520	177,962
Other Grants	3.2	155,652	168,239
Interest from Investments		223,114	193,736
Total Income/Revenue		12,986,722	12,665,566
Expenses			
Employee Costs	4.1	8,504,415	8,340,255
Depreciation	4.2	1,829,348	1,186,719
Information Technology		485,146	420,840
Audit and Finance Costs	4.4	39,954	41,041
Collection Resources		333,323	331,258
Grant Expenditure		89,007	234,903
Warrandyte Library Expenses		300,387	295,118
Other Expenses	4.5	1,192,993	1,145,340
Loss on disposal of property, plant and equipment	4.3	560,070	658,953
Total Expenses		13,334,643	12,654,427
Surplus/(Deficit) for the year		(347,921)	11,139
Total Comprehensive Result		(347,921)	11,139

The above comprehensive income statement should be read with the accompanying notes

Balance Sheet
As at 30 June 2025

	Note	2025 \$	2024 \$
Assets			
Current Assets			
Cash and cash equivalents	5.1	3,158,253	2,843,516
Trade Receivables		167,466	125,574
Prepayments		137,485	75,600
Other Assets	5.2	16,895	26,981
Total Current Assets		<u>3,480,099</u>	<u>3,071,671</u>
Non-Current Assets			
Property and Equipment	6.1	<u>8,083,588</u>	<u>8,363,088</u>
Total Non-Current Assets		<u>8,083,588</u>	<u>8,363,088</u>
Total Assets		<u>11,563,687</u>	<u>11,434,759</u>
Liabilities			
Current Liabilities			
Payables	5.3	1,004,164	494,590
Provisions	5.4	<u>1,755,902</u>	<u>1,800,566</u>
Total Current Liabilities		<u>2,760,065</u>	<u>2,295,156</u>
Non-Current liabilities			
Provisions	5.4	<u>159,946</u>	<u>148,007</u>
Total Non-Current Liabilities		<u>159,946</u>	<u>148,007</u>
Total Liabilities		<u>2,920,012</u>	<u>2,443,163</u>
Net Assets		<u>8,643,675</u>	<u>8,991,596</u>
Equity			
Members Contribution on Formation		3,922,043	3,922,043
Accumulated Surplus		4,721,632	5,069,553
Total Equity		<u>8,643,675</u>	<u>8,991,596</u>

The above balance sheet should be read with the accompanying notes

**Statement of Changes in Equity
For the Year Ended 30 June 2025**

	Total 2025 \$	Accumulated Surplus 2025 \$	Members Contribution 2025 \$
2025			
Balance at beginning of the financial year	8,991,596	5,069,553	3,922,043
Deficit for the year	(347,921)	(347,921)	-
Balance at end of the financial year	8,643,675	4,721,632	3,922,043

	Total 2024 \$	Accumulated Surplus 2024 \$	Members Contribution 2024 \$
2024			
Balance at beginning of the financial year	8,980,457	5,058,414	3,922,043
Surplus for the year	11,139	11,139	-
Balance at end of the financial year	8,991,596	5,069,553	3,922,043

The above statement of changes in equity should be read with the accompanying notes

Statement of Cash Flows
For the Year Ended 30 June 2025

	Notes	2025 \$	2024 \$
Cash flows from operating activities			
Council Contributions		11,616,449	11,232,761
Government Grants		1,914,028	1,914,028
Interest Income		233,201	193,475
Grants (GST free)		136,925	154,680
Other Income		170,708	212,288
Employee Costs		(8,442,727)	(8,284,345)
Payments to suppliers (inclusive of GST)		(2,512,550)	(3,549,261)
Net GST payments		(691,380)	(644,208)
Net cash provided by in operating activities	9.1	<u>2,424,654</u>	<u>1,229,418</u>
Cash flows from investing activities			
Proceeds from sale of Equipment		15,000	2,059
Payment for Library Stock, Information Technology & Furniture		(2,124,916)	(2,101,815)
Net cash used in investing activities		<u>(2,109,916)</u>	<u>(2,099,756)</u>
Net increase/(decrease) in cash and cash equivalents		314,737	(870,338)
Cash and cash equivalents at beginning of the year		2,843,516	3,713,854
Cash and cash equivalents at the end of the financial year	5.1	<u>3,158,253</u>	<u>2,843,516</u>
Financing arrangements	5.5		

The above statement of cash flows should be read with the accompanying notes

Statement of Capital Works
For the Year Ended 30 June 2025

	2025	2024
	\$	\$
Plant and Equipment		
Library Stock	1,809,850	1,834,278
Furniture and Equipment	76,028	62,449
IT Replacement	201,594	162,545
Motor Vehicles Replacement	37,444	40,486
Total Capital Works Expenditure	<u>2,124,916</u>	<u>2,099,758</u>
Represented by		
Asset Renewal Expenditure	2,124,916	2,099,758
Total Capital Works Expenditure	<u>2,124,916</u>	<u>2,099,758</u>

The above statement of capital works should be read with the accompanying notes

Note 1 OVERVIEW

Introduction

The Whitehorse Manningham Regional Library Corporation was established under Section 196 of the *Local Government Act 1989* by the Minister of Local Government on 12 December 1995. The Corporation's headquarters is located at 1040 Whitehorse Road, Box Hill.

Statement of compliance

These financial statements constitute a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, with the *Local Government Act 1989* (as per the transitional arrangements of the *Local Government Act 2020*) and the *Local Government (Planning and Reporting) Regulations 2014*.

The Corporation is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit entity under the Australian Accounting Standards.

Accounting policy information

a. Basis of Accounting

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported. Accounting policies applied are disclosed in sections where the related balance or financial statement matter is disclosed.

The accrual basis of accounting has been used in the preparation of these financial statements, except for the cash flow information, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

The financial statements are based on the historical cost convention unless a different measurement basis is specifically disclosed in the notes to the financial statements.

The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars. The amounts presented in the financial statements have been rounded to the nearest dollar unless otherwise specified. Minor discrepancies in tables between totals and the sum of components are due to rounding.

a. Basis of Accounting (cont.)

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the determination of depreciation for library collections, computer equipment and furniture (refer to note 6.1) and
- the determination of employee provisions (refer to note 5.4)

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

Goods and Services Tax (GST)

Income and expenses are recognised net of the amount of associated GST. Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the balance sheet.

Note 2 Analysis of our results

2.1 Performance against budget

The budget comparison notes compare the Corporation's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variances. The Corporation has adopted a materiality threshold of 10% where further explanation is warranted. Explanations have not been provided for variations below the material threshold unless the variance is considered to be material because of its nature.

These notes are prepared to meet the requirements of the transitional arrangements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2014*.

2.2 Income and Expenditure

	Budget 2025 \$	Actual 2025 \$	Variance 2025 \$	Variance 2025 %	Ref
Income					
Council Contributions	9,991,482	10,560,408	568,926	6%	
State Government Grant	1,961,879	1,914,028	(47,851)	-2%	
Other Income	124,140	133,520	9,380	8%	
Other Grants	139,451	155,652	16,201	12%	1
Transfer from Investments	244,811	-	(244,811)	-100%	2
Interest from Investments	120,000	223,114	103,114	86%	3
	12,581,763	12,986,722	404,959		
Expenditure					
Employee costs	8,534,834	8,504,415	(30,419)	-0.4%	
Depreciation	1,401,447	1,829,348	427,901	31%	4
Information Technology	439,364	485,146	45,782	10%	5
Audit and Finance Costs	45,000	39,954	(5,046)	-11%	6
Collection Resources	295,890	333,323	37,433	13%	7
Other Expenses	1,047,359	1,192,993	145,634	14%	8
Grant Expenditure	139,451	89,007	(50,444)	-36%	9
Warrandyte Library Expenses	-	300,387	300,387	100%	10
Net loss on disposal of property and equipment	483,183	560,070	76,887	16%	11
	12,386,528	13,334,643	948,115		

Note 2 Analysis of our results (cont.)

Surplus(deficit) for the year	195,235	(347,921)	(543,156)
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(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Other Grants	The Corporation received two small grants for specific projects that were unexpected.
2	Transfer from Investments	Included in 24/25 Budget in error
3	Interest from Investments	The budget amount for interest does not include the interest earned on the LSL fund. Interest from At call investments and short term fixed deposits are included. The interest rates were higher than anticipated.
4	Depreciation	The depreciation expense was influenced by a number of a factors; increased procurement of electronic resources and the higher depreciation rate associated with these resources; an error in the depreciation rate was identified in the 23/24 accounts in relation to electronic resources which was being charged at 20% instead of 50% and increased information technology expenditure associated with upgrades.
5	Information Technology	Included in the end of year figure is non capitalised assets from the IT capital budget.
6	Audit and Finance Costs	Audit and Finance Costs were less than budgeted as only one internal audit was completed in 24/25.
7	Collection Resources	Relates to collections items that are not capitalised, including some electronic resources. Cost of magazines and newspapers significantly increased this year due to supplier changes.
8	Other expenses	Unexpended areas were Utilities, Cleaning and Professional Services. Over expended areas included Insurance and ICT. Also included in this expense is the cost of additional services provided at Doncaster and The Pines Libraries which are fully funded by Manningham City Council.

Note 2 Analysis of our results (cont.)

9	Grant Expenditure	Grants are underspent due a number of projects incomplete.
10	Warrandyte Library Expenses	Income and expenditure for Warrandyte Library is not included in the Budget preparation as is funded by Manningham City Council outside of the Regional Library Agreement.
11	Net loss on disposal of property and equipment	The disposal of library stock figures for the budget are an estimate only. Minor amounts of discarded items are written off on disposal.

2.3 Capital Works

	Budget 2025 \$	Actual 2025 \$	Variance 2025 \$	Variance 2025 %	Ref
Library Stock	1,820,250	1,809,850	(10,400)	-0.6%	
Furniture & Equipment	69,615	76,028	6,413	9%	
Information Technology	190,000	201,594	11,594	6%	
Motor Vehicles	-	37,444	37,444	100%	1
Total Capital Works Expenditure	2,079,865	2,124,916	7,607		
Represented by:					
Renewal	2,079,865	2,124,916	7,607	0%	
Total Capital Works Expenditure	2,079,865	2,124,916	7,607		

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Motor Vehicles Replacement	Money was carried forward from last financial year. This funded the replacement of one pool vehicle

	2025	2024
	\$	\$

Note 3 Funding for the delivery of our services

3.1 Council Contributions

Whitehorse City Council	6,003,341	5,842,668
Manningham City Council	3,988,141	3,881,402
Manningham City Council - Warrandyte	347,145	334,349
Manningham City Council - Other projects	221,781	153,182
	<u>10,560,408</u>	<u>10,211,601</u>

3.2 Other Grants

Local Priorities Grant	101,026	101,026
Premiers Reading Challenge	35,899	35,899
Italian and Arabic storytime	16,518	26,364
Other	2,209	4,950
	<u>155,652</u>	<u>168,239</u>

Council Contributions and Grants are recognised as revenue when the Corporation obtains control over the funds.

3.3 Other Income

Overdue Charges	-	482
Photocopying Services	39,170	35,537
Other Service Charges	74,740	55,357
Sale of Products	13,645	10,273
Library Programs & Activities	2,024	8,243
Fundraising	3,941	1,383
Centrelink Paid Parental Leave	-	15,890
Insurance Payout	-	50,797
	<u>133,520</u>	<u>177,962</u>

Revenue for other income is recognised at the time of receipt.

	2025 \$	2024 \$
Note 4 The cost of delivering services		
4.1 Employee Costs		
Wages and Salaries	7,365,395	7,154,808
Annual Leave	1,720	13,546
WorkCover	67,441	65,649
Superannuation	848,813	836,647
Staff Training Expenses	61,688	55,910
Long Service Leave	159,358	197,805
Centrelink Paid Parental Leave	-	15,890
	<u>8,504,415</u>	<u>8,340,255</u>
b) Superannuation		
The Corporation made contributions to the following funds		
Defined Benefit Fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	<u>65,901</u>	<u>86,201</u>
Employer contributions payable at reporting date.	-	-
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	390,608	375,205
Employer contributions - other funds;	391,742	346,111
Active Super	-	866
AMP Super	5,525	3,894
Australian Ethical Super	-	2,207
Australian Super	82,341	64,696
Aware Super	20,085	12,702
Care Super	10,852	14,842
Centric	8,930	8,299
Colonial First State	27,574	23,501
Equip Super	6,958	8,349
First Super	2,276	1,869
Future Super	6,075	5,742
HESTA Superannuation	38,033	37,550
Hostplus/Statewide Super	43,716	38,266

	2025 \$	2024 \$
b) Superannuation (cont.)		
ING LIVING SUPER	12,131	8,592
Legal Super	7,559	-
LGIA Super	10,863	10,981
Mercer Smart Super	3,668	3,483
MLC	5,635	4,806
Netwealth	2,652	-
REST	44,075	42,455
SMSF	10,300	6,475
UNISUPER	19,726	17,398
Verve Super	12,316	16,873
VicSuper	10,452	12,266
	<u>782,350</u>	<u>721,316</u>

4.2 Depreciation

Library Stock	1,585,932	887,126
Furniture and Equipment	80,016	81,198
Computer Equipment	142,753	192,761
Motor Vehicles	20,647	25,634
	<u>1,829,348</u>	<u>1,186,719</u>

Refer to note 6.1 for a more detailed breakdown of depreciation and accounting policy.

4.3 Disposal of Assets

Library Stock

Written down value of assets written off	<u>(564,620)</u>	<u>(614,111)</u>
Loss on disposal of assets	<u>(564,620)</u>	<u>(614,111)</u>

Furniture and Equipment

Proceeds from sale of furniture and equipment	-	2,059
Written down value of assets disposed	<u>(4,028)</u>	<u>(6,928)</u>
Loss on disposal of assets	<u>(4,028)</u>	<u>(4,869)</u>

	2025 \$	2024 \$
4.3 Disposal of Assets (cont.)		
Motor Vehicles		
Proceeds from sale of motor vehicles	15,000	-
Written down value of assets sold	(6,422)	(39,973)
Gain/(Loss) on disposal of assets	8,578	(39,973)
Total loss on Disposal of Assets	(560,070)	(658,953)
4.4 Audit and Finance Costs		
Audit fee payable to Victorian Auditor General	19,600	18,900
Internal audit fees - RSM	11,750	18,150
Other finance costs	8,604	3,991
	39,954	41,041
4.5 Other Expenses		
Cleaning, Security	263,018	235,982
Utility Costs	170,666	163,342
Headquarters Costs	69,747	77,191
Couriers	79,272	76,039
Professional Services	15,314	80,679
Insurance	110,081	89,356
Office Expenses	62,390	49,251
Programs and Marketing Costs	128,306	123,881
Vehicle Maintenance	18,127	17,129
Fundraising Expenditure	3,941	4,341
Manningham Additional Hours Project	221,842	153,182
Doncaster and Bulleen Project	30,055	47,045
Staff Amenities	20,234	27,922
	1,192,993	1,145,340

	2025	2024
	\$	\$

Note 5 Investing in and financing our operations

5.1 Financial assets

(a) Cash and cash equivalents

Cash on Hand	1,500	1,500
Cash at Bank	58,073	56,384
Money Market call account	671,411	434,833
Term Deposits	942,781	933,869
Money Market - restricted LSL	1,484,488	1,416,930
Total cash and cash equivalents	3,158,253	2,843,516
Total Financial Assets	3,158,253	2,843,516

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

5.2 Other Assets

Accrued Income	16,895	26,981
Total other assets	16,895	26,981

5.3 Payables

Non Statutory Payables

Creditors	535,440	204,840
Accrued Expenses	468,724	289,750
	1,004,164	494,590

5.4 Provisions

Annual Leave

Balance at beginning of the financial year	561,924	548,378
Additional Provisions	628,335	641,652
Amounts Used	(626,615)	(628,106)
Balance at end of the financial year	563,644	561,924

	2025 \$	2024 \$
5.4 Provisions (cont.)		
Long Service Leave		
Balance at beginning of the financial year	1,386,650	1,163,282
Additional Provisions	120,519	365,461
Amounts Used	(154,966)	(142,093)
Balance at end of the financial year	<u>1,352,203</u>	<u>1,386,650</u>
(a) Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual Leave	445,338	464,397
Long Service Leave	<u>58,151</u>	<u>34,204</u>
	<u>503,489</u>	<u>498,601</u>
Current provisions expected to be settled after 12 months		
Annual Leave	118,307	97,527
Long Service Leave	<u>1,134,106</u>	<u>1,204,439</u>
	<u>1,252,413</u>	<u>1,301,966</u>
Total current employee provisions	<u>1,755,902</u>	<u>1,800,567</u>
Non current provisions		
Long Service Leave	<u>159,946</u>	<u>148,007</u>
Total non current provisions	<u>159,946</u>	<u>148,007</u>
Total Provisions	<u>1,915,848</u>	<u>1,948,574</u>

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.

Wages and salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits and annual leave expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

5.4 Provisions (cont.)

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. LSL is measured at present value. Unconditional LSL is disclosed as a current liability. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non - current liability.

Key assumptions:

• discount rate	4.20%	4.35%
• weighted average increase in employee costs	4.35%	4.45%
• settlement	7 yrs	7 yrs

5.5 Financing arrangements

The Corporation has the following funding arrangements in place as at the end of the year.

	2025	2024
	\$	\$
Bank overdraft	20,000	20,000
Credit card facilities	13,000	13,000
Total facilities	<u>33,000</u>	<u>33,000</u>
Unused facilities	<u>26,824</u>	<u>28,997</u>
	<u>26,824</u>	<u>28,997</u>

Note 6 Assets we manage

6.1 Summary of property and equipment

	Opening Asset at Cost	Opening Accumulated Depreciation	Carrying Value at 30 June 2024	Additions	Depreciation	Disposals sold	Disposals written off	Carrying Value at 30 June 2025
	\$	\$	\$	\$	\$	\$	\$	\$
Library Stock	7,920,353	(528,779)	7,391,574	1,809,850	(1,585,932) ¹	-	(564,620)	7,050,872
Furniture & Equipment	2,188,848	(1,676,553)	512,295	76,028	(80,016)	-	-	508,308
Computer Equipment	694,597	(322,883)	371,714	201,594	(142,753)	-	(4,028)	426,528
Motor Vehicles	130,094	(42,589)	87,505	37,444	(20,647)	(6,422)	-	97,880
	10,933,892	(2,570,805)	8,363,088	2,124,916	(1,829,348)	(6,422)	(568,648)	8,083,588

¹ The depreciation was higher in the 24/25 year due to as system error in the 23/24 year. Comparative not restated given materiality of adjustment.

(a) Recognition and measurement of assets

The Corporation has adopted the purchase method of accounting in relation to the measurement of the acquisition of assets, being the fair value of the assets provided as consideration at the date of acquisition plus any incidental cost attributable to the acquisition. In accordance with the Corporation's policy, the threshold limits below have been applied when recognising assets within an applicable asset class. (Same as applied in 2023/2024)

Class of asset	Threshold limit	Class of asset	Threshold limit
Library Stock	Nil Limit	Computer Equipment	\$1,000
Audio Visual	Nil Limit	Motor Vehicles	Nil Limit
Electronic Resources	Nil Limit	Furniture and Equipment	\$1,000
Computer Hardware	\$1,000		

Note 6 Assets we manage (cont.)

(b) Depreciation of non current assets

Library Stock, motor vehicles, furniture and equipment, including computer equipment and other assets having limited useful lives are systematically depreciated over their useful lives to the Corporation. Estimates of remaining useful lives and residual values are reassessed annually. Depreciation is recognised on either the straight-line basis or diminishing value basis using rates that are, unless otherwise stated, consistent with the prior year:

	Useful Life	Depreciation Basis
Library Stock	10 Years	Straight Line
Audio Visual	5 Years	Straight Line
Electronic Resources	2 Years	Straight Line
Computer Equipment	3 Years	Straight Line
Computer Hardware	5 Years	Straight Line
Motor Vehicles	4.44 Years	Diminishing
Furniture and Equipment	6.67 Years	Diminishing

(c) Repairs and maintenance

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

(d) Land and Buildings

The library branches are operated out of Council owned or leased properties. The libraries at Box Hill, Nunawading, Vermont South and Blackburn are operated from Whitehorse Council controlled, owned and maintained buildings. The libraries at Doncaster, The Pines, Warrandyte and Bulleen are operated from buildings controlled, owned or leased by Manningham Council.

Note 7 People and Relationships

7.1 Board and Key Management Remuneration

(a) Names of Key Management Personnel at the Whitehorse Manningham Regional Library Corporation for the period 1 July 2024 to 30 June 2025

Key Management Personnel

Councillors

Cr Trudy Skilbeck - City of Whitehorse (to 26 October 2024)

Cr Andrew Davenport - City of Whitehorse (to 26 October 2024)

Cr Hayley Weller - City of Whitehorse (from 11 December 2024)

Cr Peter Allan - City of Whitehorse (from 11 December 2024)

Cr Andrew Conlon - Manningham City Council

Cr Michelle Kleinert - Manningham City Council (to 26 October 2024)

Cr Jim Grivas Manningham City Council (from 11 December 2024)

Council Representatives

Ms Lisa Letic - City of Whitehorse

Ms Lee Robson - Manningham City Council

Community Representatives

Ms Nicola Nye - City of Whitehorse

Ms Dionne Dearman - Manningham City Council (to 5 January 2025)

Ms Alison Low -Manningham City Council (from 10 March 2025)

Chief Executive Officer

Ms Sally Both

(b) Remuneration of Key Management Personnel

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by the Corporation in exchange for services rendered. Remuneration of Key Management Personnel and Other senior staff is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances.

Other long-term employee benefits include long service leave, other long service benefits or deferred compensation.

Post-employment benefits include pensions, and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Board and Key Management Remuneration (cont.)

Board Members who are Councillors and Officers nominated by the Member Councils do not receive remuneration from Whitehorse Manningham Regional Library Corporation.

	2025	2024
	\$	\$
Total remuneration of key management personnel was as follows:		
Short term benefit	203,374	199,021
Other long-term benefits	4,771	(8,370)
Post-Employment Benefits	22,082	21,473
	<u>230,227</u>	<u>212,124</u>

Total remuneration of key management personnel persons were within the following band:

	No.	No.
\$210,000 - \$219,999	-	1
\$230,000 - \$239,999	1	-
	<u>1</u>	<u>1</u>

(c) Senior Officers Remuneration

A Senior Officer is an officer, other than Key Management Personnel, who:

- a) has management responsibilities and reports directly to the Chief Executive; and
- b) whose total annual remuneration exceeds \$170,000

The Corporation have no Senior Officers who fit this criteria.

7.2 Related party disclosure

(a) Transactions with related parties

Revenue

Contributions received from member councils are detailed under 3.1 Council Contributions. These payments are made quarterly in advance in July, October, January and April.

Related party disclosure (cont.)

Other Revenue received from member councils	2025	2024
	\$	\$
Manningham City Council		
Reimbursement of Warrandyte library expenses	347,145	334,349
Additional Hours Project - Doncaster/Pines Library	221,781	153,182
Additional grants for specific projects	16,518	26,364
Whitehorse City Council		
Additional grants for specific projects	2,571	5,600
Expenses		
Manningham City Council		
Warrandyte Library Expenses	300,387	295,117
Utilities reimbursement - Doncaster Library	26,016	28,600
Additional Hours Project - Doncaster/Pines Library	221,842	153,182
Return of funds for Doncaster/Bulleen Project	21,795	-
Hall hire	1,170	-
Marketing	143	404
Reimbursement door sensor - Warrandyte Library	-	
City of Whitehorse		
Headquarters Rental	68,200	68,200
Utilities reimbursement - Nunawading, Vermont South and Blackburn Libraries	51,254	56,364

(b) Loans to/from related parties

No loans were made to or received from related parties

(c) Commitments to/from related parties

There are no commitments in existence at balance date.

(d) Other Transactions - Peppercorn leases

Manningham and Whitehorse Councils provide library floor space to the Corporation. Any charges related to the leasing or maintenance of these branch libraries are not passed on to the Corporation. The councils do not charge the Corporation for these leases.

The Whitehorse Manningham Regional Library Corporation leases the headquarters space at the Box Hill and Nunawading branches for \$68,200 (2023/2024 \$68,200) per annum from City of Whitehorse on a 3 monthly basis. There is no formal tenancy agreement so it is considered to be an open ended agreement and the charge is not at commercial rate.

Other related party transactions have been considered and there are no matters to report.

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

(a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Corporation.

At the reporting date, the Corporation had no contingent assets (2023-2024: Nil).

(b) Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Corporation; or
- present obligations that arise from past events but are not recognised because:
 - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
 - the amount of the obligation cannot be measured with sufficient reliability.

The following is a potential contingencies to be considered.

Superannuation

The Corporation has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined in Note 9.2. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists. At this point in time it is not known if additional contributions will be required, their timing or potential amount.

8.2 Financial instruments

(a) Objectives and policies

The Corporation's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables) payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset and financial liability is disclosed in the financial statements. Risk management is carried out by senior management under policies approved by the Corporation. These policies include identification and analysis of the risk exposure to the Corporation and appropriate procedures, controls and risk minimisation.

8.2 Financial instruments (cont.)

(b) Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. The Corporation's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. The Corporation does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Corporation has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rate.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1989* (as per the transitional arrangements of the *Local Government Act 2020*). We manage interest rate risk by adopting an investment policy that ensures:

- diversification of investment product,
- monitoring of return on investment,
- benchmarking of returns and comparison with budget.

There has been no significant change in the Corporation's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have been significant enough during the year to have an impact on the Corporation's year end result.

(c) Credit Risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause us to make a financial loss. We have exposure to credit risk on some financial assets included in our balance sheet. To help manage this risk:

- we have a policy for establishing credit limits for the entities we deal with;
- we may require collateral where appropriate; and
- we only invest surplus funds with financial institutions which have a recognised credit rating specified in our investment policy.

The credit risk with receivables is very low as it relates to one member council.

There are no material financial assets which are individually determined to be impaired.

8.2 Financial instruments (cont.)

We may also be subject to credit risk for transactions which are not included in the balance sheet, such as when we provide a guarantee for another party.

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. The Corporation does not hold any collateral.

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of our operational liquidity requirements or we will not have sufficient funds to settle a transaction when required, we will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks the Corporation:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments; and
- monitor budget to actual performance on a regular basis

The Corporation's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in the balance sheet and the amounts related to financial guarantees disclosed, and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in the Corporation's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

8.3 Fair Value Measurement

(a) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, the Corporation believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of +1.5% in market interest rates (AUD) from year-end rates of 3.75%.

8.3 Fair Value Measurement (cont.)

These movements will not have a material impact on the valuation of the Corporations' financial assets and liabilities, nor will they have a material impact on the results of the Corporations' operations.

Fair value hierarchy

The Corporations' financial assets and liabilities are not valued in accordance with the fair value hierarchy, the Corporation's financial assets and liabilities are measured at amortised cost.

8.4 Events occurring after balance date

There are no subsequent events of which the Corporation is aware, that would affect the information provided within these Financial Statements.

Note 9 Other matters

9.1 Reconciliation of cash flows from operating activities to surplus.

	2025	2024
	\$	\$
Surplus (Deficit) for the year	(347,921)	11,139
Depreciation	1,829,348	1,186,719
Loss on Disposal of Fixed Assets	560,070	658,953
Changes in assets and liabilities		
Decrease/(Increase) in Receivables	(41,894)	(27,943)
Decrease/(Increase) in Other assets	10,086	(260)
Decrease/(Increase) in Prepayments	(61,885)	(22,503)
Increase/(Decrease) in Employee Provisions	(32,725)	132,130
Increase/(Decrease) in Payables	509,574	(708,817)
Net cash provided by operating activities	<u>2,424,654</u>	<u>1,229,418</u>

9.2 Superannuation

The Corporation makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Operating Statement when they are made or due.

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2025, this was 11.5% as required under Superannuation Guarantee (SG) legislation (2024:11%).

Defined Benefit

The Corporation does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

9.2 Superannuation (cont.)

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of the Corporation in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Funding Arrangements

The Corporation makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

As at 30 June 2024, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2024 (of which the Corporation is a contributing employer) was 105.4%.

The financial assumptions used to calculate the VBI were:

Net investment returns	5.6% pa
Salary information	3.5% pa
Price inflation (CPI)	2.7% pa

As at 30 June 2025, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2025.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%. The Corporation was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were

Net investment returns	5.7% pa
Salary information	3.5% pa
Price inflation (CPI)	2.6% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2024 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

9.2 Superannuation (cont.)

Employer contributions

(a) Regular contributions

On the basis of the results of the 2024 interim actuarial investigation conducted by the Fund Actuary, the Corporation makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2025, this rate was 11.5% of members' salaries (11.0% in 2023/24). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2023 triennial valuation.

In addition, the Corporation reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

(b) Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 98% from 26 July 2024 (previously 97%).

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including the Corporation) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

9.2 Superannuation (cont.)

The 2024 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which the Corporation is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2024 while a full investigation was conducted as at 30 June 2023.

The Fund’s actuarial investigation identified the following for the Defined Benefit category of which the Corporation is a contributing employer:

	2024 (Interim) \$m	2023 (Triennial) \$m
● A VBI surplus	108.4	85.7
● A total service liability surplus	141.4	123.6
● A discounted accrued benefits surplus	156.7	141.9

The VBI surplus means that the market value of the fund’s assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2024.

The total service liability surplus means that the current value of the assets in the Fund’s Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2024.

The discounted accrued benefit surplus means that the current value of the assets in the Fund’s Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2024.

The 2025 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2025 as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the VBI at 30 June 2025 was 110.5%The Corporation was notified of the 30 June 2025 VBI during August 2025 (2024: August 2024). The financial assumptions used to calculate this VBI were

Net investment returns	5.7% pa
Salary information	3.5% pa
Price inflation (CPI)	2.6% pa

It is anticipated that this actuarial investigation will be completed by 31 October 2025.

9.2 Superannuation (cont.)

The 2023 triennial investigation

The last triennial actuarial investigation conducted prior to 30 June 2023 was at 30 June 2020. This actuarial investigation was completed by 31 December 2020. The financial assumptions for the purposes of that investigation was:

	2023 Triennial investigation	2020 Triennial investigation
Net investment return	5.7% pa	5.7% pa
Salary inflation	3.50% pa	2.5% pa for two years and 2.75% pa thereafter
Price inflation	2.8% pa	2.0% pa

In addition to the contributions 4.1b the Corporation has paid no unfunded liability payments to Vision Super.

Note 10 Change in Accounting Policy

There have been no changes to accounting policies in the 2024-25 year.

We would like to thank the following organisations who have helped us to deliver programs and services throughout the year.



Friends of the Library (FOL), Whitehorse churches Food Network



Contact Us

Administration

1040 Whitehorse Road
Box Hill 3128
P. 9896 4333

Blackburn Library

Cnr Blackburn and
Central Roads
Blackburn 3130
P. 9896 8400

Box Hill Library

1040 Whitehorse Road
Box Hill 3128
P. 9896 4300

Bulleen Library

Bulleen Plaza
Manningham Road
Bulleen 3105
P. 9896 8450

Doncaster Library

MC Square
687 Doncaster Road
Doncaster 3108
P. 9877 8500

Nunawading Library

379 Whitehorse Road
Nunawading 3131
P. 9872 8600

The Pines Library

The Pines Shopping Centre
Cnr Blackburn and
Reynolds Roads
East Doncaster 3109
P. 9877 8550

Vermont South Library

Pavey Place
Vermont South 3133
P. 9872 8650

Warrandyte Library

Warrandyte
Community Centre
168 Yarra Street
Warrandyte 3113
P. 9895 4250