

Annual Report 2023/24





Goldfields Library Corporation would like to acknowledge the support of our four member councils:









Goldfields Library Corporation acknowledges the Traditional Owners and Custodians of the land and waterways of our region. We recognise their living cultures and ongoing connection to Country, and pay respect to their Elders past, present and emerging.

North Central Goldfields Regional Library Corporation (trading as Goldfields Library Corporation)

Administration Hub:

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Copies of this report are available at the Corporation's administration hub. It can also be accessed electronically at ncgrl.vic.gov.au

Cover image: City of Greater Bendigo



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Message from our Chair & CEO

The Annual Report is our chance each year to reflect on the achievements, lessons, and growth of both our library service and the wonderful people who use and value it.

Goldfields Library Corporation (GLC) has set a standard in Victoria for delivering a people-centred approach to library services. When we ask patrons what they value most about their local library, the answer is often the same: the staff—those who offer a helping hand, a smile, or simply take the time to chat.

For our staff, the inverse is true. What they value most is seeing children laugh and smile at storytime, helping someone with an enquiry, or just being the person who had a meaningful conversation with a patron that day. These experiences are hard to capture in statistics or economic terms, but they speak to the heart of our approach to libraries.

Our service is about what we can do for the person who walks through the door today. It's about the individual in front of us—whether they come to the library to learn, be entertained, or simply connect with others. We strive to offer the help, resources, and space they need.

It's a unique and special business to be in, made possible largely through the funding we receive from our member councils. This service may be one of the purest forms of care councils offer their communities. It's free, open to all, and available to anyone who finds value in it.

However, funding challenges persist. The Victorian State Government has frozen funding for two consecutive years, effectively reducing its contribution while our costs continue to rise. GLC has responded to this by ensuring responsible financial management and investments that provides a buffer, maintaining service levels without putting undue pressure on member councils to cover the gap.

Yet, there are limits to how much we can continue absorbing this shortfall. The challenge of maintaining our services amid reduced funding is likely to remain an ongoing issue.

Importantly though, we are committed to investing in the most valued elements of our library—our staff, our patrons, and our commitment to an informed and literate community where ideas, opinions, and information can be freely accessed and shared.

We are where literacy and learning live. We create places for people to become neighbours, and we work every day to remove barriers so every patron can get closer to achieving their goals.

While funding challenges will always exist, the future we envision is optimistic because we know what we can accomplish when we work together. Just look through these pages of incredible events and activities that represent a small sample of what we've achieved together over the past year.

As a child-safe organisation, we don't just want children to learn to read—we want them to fall in love with reading. We don't want people to simply learn or be informed; we want them to stay curious and inventive.

Whether we're helping someone start a business, navigate a new town (or country), learn a new skill, strike up a conversation, or simply relax in a comfy, free space, the most important thing is this: everyone belongs at the library, because the library belongs to each and every one of you.



Cr. Rosie Annear Chair



Mark Hands Chief Executive Officer

About the Corporation

The North Central Goldfields Regional Library Corporation, trading as Goldfields Library Corporation, was established in January 1996 to provide a collective library service to the City of Greater Bendigo (CoGB), Loddon Shire, Macedon Ranges Shire (MRSC), and Mount Alexander Shire (MASC).

The Corporation delivers services to communities located along the Calder Highway from Boort to Gisborne, covering an area of 12,979 km². With around 100 staff, the service provides for a community of 205,000 people and has a collection of more than 250,000 items. The service is coordinated from an administration hub located in the Bendigo Library.

Our Vision

Goldfields Libraries: Your potential realised.

Our Mission

- · You belong as you are
- · We start where you are
- · A learning journey with you
- · Let's make it fun

Our Values

- Inclusion and Safety
- Curiosity and Inquiry
- · Collaboration and Cooperation

Our Priorities

Children and Young People – supporting childhood and adolescent development.

Lifelong Learning – encouraging learning at any age or stage.

Safety and Inclusion – a safe, welcoming and accessible service.

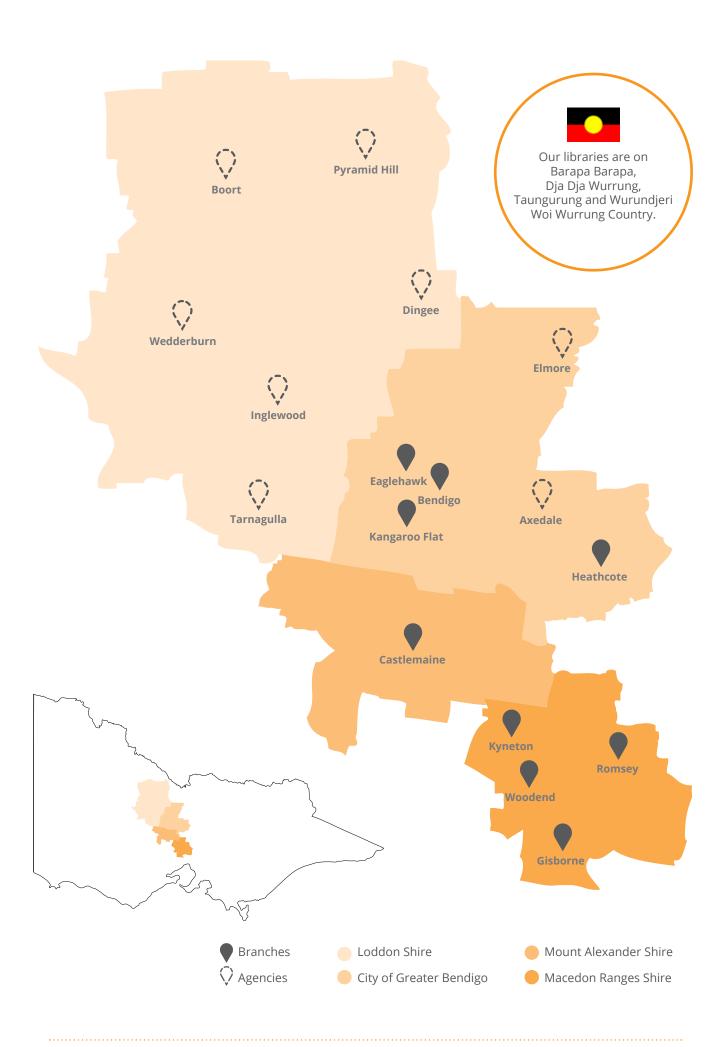
An Informed Community – an engaged, creative, informed community.

Connecting People – providing opportunity for connection both digital and physical.

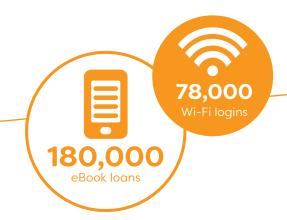
Respecting First Nations Peoples and Cultures celebrating our nation's first cultures.

A Learning Organisation – learning and growing with our community.

A Sustainable Future – playing our part in action against climate change.



)verview



COVID recovery continues

The 2023-24 year has generally marked a period of increased activity across all our services as people rediscovered the enjoyment of visiting the library and the gradual recovery from COVID continued.

The way library services are accessed and the frequency of use has seen a shift since the pandemic, with increased online activity and a change in the use of physical spaces and collections.

Membership has remained relatively static even as visitation continues to recover. A recent statewide census of library use found that one in every six users is not actually a library member. People are accessing library spaces and services that don't require a membership without signing up to borrow collection items.

Removing barriers to access

At GLC, we've minimised barriers by removing the need for a library membership for all services except borrowing physical items and some eCollection items. Logging in to Wi-Fi, booking a PC, remote printing, attending a program, or just coming in and reading or hanging out with friends requires no membership card. This conscious choice ensures that most library services are easily accessible to everyone.

We know that this means that many users have no need for a membership and utilise many of the free services without ever registering. Having said that, our usage by members has increased and is one of the highest in the state, with more than 34,000 members using library services in the last year.

Removing fines on overdue items

We've removed fines for overdue collection items and are working toward automatic renewals. Again, this is part of our effort to reduce any barriers people may have to accessing our service. We'd rather see items returned late than have someone avoid the library due to fear of fines.

Changing patterns of usage

The use of physical collections, mainly the traditional book, has seen a slower recovery than some other areas of the service. Physical item loans have slowly increased over the last two years but remain at around 75 percent of pre-lockdown numbers.

An area that has seen an increase in demand specifically links to remote working and study, with many more people booking spaces to hold online meetings or use Wi-Fi to work or study remotely. We've seen the usage of digital collections and Wi-Fi logins leap to record levels over the last two years.

eBook loans have increased to consistently deliver about 180,000 loans per year since COVID compared to 110,000 in 2018-19.

Wi-Fi usage in libraries has increased to around 78,000 logins per year from a low point of 34,000 during COVID.

Program attendance remains one of the highest in the state

After being closed for an extended period, we made a sustained effort to re-engage our communities in library life by investing in programs and events. Over the past two years, we've hosted nearly 4,500 events, with a real emphasis on welcoming our youngest library members through family and children's programs.

The response has been remarkable, with program attendance rebounding to record levels. We've seen approximately 70,000 attendees each year, surpassing pre-COVID levels of 65,000, and recovering strongly from pandemic lows of 45,000.

Children's programs, including storytimes and school holiday events, have been particularly popular, drawing over 100,000 attendees in the last two years alone. As patrons continue to change the way they use our libraries, we remain committed to adapting and providing services that meet their changing needs.

Our Communities



Goldfields Libraries manages public library services across the four municipalities of Greater Bendigo, Macedon Ranges, Mount Alexander, and Loddon.

Population growth has continued across the region, particularly in the growth corridor of Gisborne and regional Bendigo. While the region's population is gradually ageing, the pandemic has brought a notable increase in young workers and families with children.

This understanding of the trending age demographics for our community helps to shape our services.

Importantly, we can consider individual districts and tailor a very local response for our communities that can continue to shift as demographics shift. It also helps us understand some of the challenges regions might face in terms of cost of living and demand for free services such as the library, particularly from young families or retirees.

	City of Greater Bendigo	Macedon Ranges Shire	Mount Alexander Shire	Loddon Shire	
Population	125,038	52,475	20,156	7,748	
Geographic area	3,000 km ²	1,747 km ²	1,529 km²	6,694 km²	
Libraries	4 branches (Bendigo, Eaglehawk, Heathcote & Kangaroo Flat) 2 agencies (Axedale & Elmore)	4 branches (Gisborne, Kyneton, Romsey & Woodend)	1 branch (Castlemaine)	6 agencies (Boort, Dingee, Inglewood, Pyramid Hill, Tarnagulla & Wedderburn)	
Library members ¹	•	33%	49%	15%	
Key demographics	Third largest urban area in Victoria with growing populations Some townships growing rapidly (especially in the south)	Population growing Ageing population	Consistent population Diverse communities		
	Increasingly culturally, linguistically and ethnically diverse	Diverse set of communities (size and demographics)	High levels of volunteering	 issues of isolation but also high connection to community 	
	Population ageing	Commuter corridor		High levels of volunteering	

¹ Library members are those who have joined in the last two years and/or used their card to access computers, eResources and collection items in the past two years.

Branches



Agencies



Three Year Overview

Indicator	2021/22	2022/23	2023/24	% change since last year	% change over last 3 years
Population - regional (ABS ERP)	200,662	202,704	205,417	2%	2%
Library opening hours weekly	344	344	344	0%	0%
Agency opening hours weekly	120	128.5	128.5	7%	7%
Library floor space* (m²)	6,176	6,176	6,176	0%	0%
Staff EFT	50.2	52.0	54.0	8%	8%
Collection items	222,931	223,199	241,833	8%	8%
Public access internet computers	137	138	138	1%	1%
Activity					
Visits	737,852	997,145	1,202,929	21%	63%
Members	65,062	61,781	61,432	-1%	-6%
Collection utilisation	1,229,187	1,240,404	1,295,206	4%	5%
Computer bookings	28,406	36,672	38,289	4%	35%
Wireless internet access	50,147	64,746	78,925	22%	57%
Program attendance	45,364	69,781	69,707	0%	54%
Number of programs	1,662	2,223	2,232	0%	34%
Expenditure					
Total operating expenditure	\$5,543,393	\$6,033,707	\$6,518,441	8%	18%
Total capital expenditure	\$1,019,144	\$684,334	\$650,647	-5%	-36%
Capital expenditure on collections	\$525,228	\$528,529	\$539,112	2%	3%
Total collections expenditure	\$939,038	\$935,010	\$932,240	0%	-1%
Total expenditure (excludes depreciation)	\$6,562,537	\$6,718,041	\$7,169,088	7%	9%
Cost of Service					
Cost per loan	\$5.34	\$5.42	\$5.54	2%	4%
Cost per visit	\$8.89	\$6.74	\$5.96	-12%	-33%
Activity per Capita					
Loans per capita	6.1	6.1	6.3	3%	3%
Visits per capita	3.7	4.9	5.9	19%	59%
Activity per Staff Member					
Loans per EFT staff member	24,486	23,854	23,985	1%	-2%
Visits per EFT staff member	14,698	19,176	22,276	16%	52%
Activity per Opening Hour					
Loans per operating hour*	69	69	72	4%	5%
Visits per operating hour*	41	56	67	21%	63%

^{*}Excludes Agencies







Children and Young People

Supporting children, their curiosity and their joy of reading. We will support the brain development of babies, support parents as baby's first teacher and invest in best practice services for our youngest citizens. We will welcome and present opportunities for young people to have a voice as they move toward adulthood.

Providing stories that reflect the diversity of children

We remain dedicated to providing the best, most up-to-date and accessible items in our children's collection. This year, we placed special emphasis on expanding our Parenting Collection, offering parents and carers more resources that support the development of children up to six, and help tackle important life conversations.

Additionally, the popularity of graphic novels like Wings of Fire, which featured twice among our top five children's book loans, underscores our commitment to offering diverse formats that meet varied needs.

"We're having a 'Yes' day today, and our youngest asked to come to the Library as her special thing! She loves visiting the staff, borrowing books and doing activities."

Embracing digital resources for young readers

We ensure that children and young people are well represented and supported with our eResources by regularly evaluating and updating our offerings. Notably, our online resources saw significant usage increases, with Britannica Encyclopaedia up by 8.5 percent, and Busythings, our educational numeracy and literacy eResource accessed over 11,000 times. LOTE4Kids was added to our eLibrary collection in July, offering thousands of picture books in over 50 languages, each animated with English or LOTE subtitles. Altogether children's eResources usage sat at 90,815 for 2023-24.



Welcoming programs for children and parents

Storytime sessions are at the heart of our programming for children and families, consistently and actively engaging them with stories and language. We regularly celebrate special occasions, highlight diversity through themed storytimes and collaborate with local organisations to offer enriching sessions for children and families.

This year, we relaunched our 1000 Books Before School program, which was met with great enthusiasm. More than 1,300 children across the region signed up and participated this year, setting them on a path toward lifelong literacy and school readiness



With children and young people as one of the Corporation's strategic priorities and key areas of investment, we again set a new record for the number of children participating in library programs with 53,088 participants across 1,367 individual programs and events.

Our school holiday programs featured a variety of activities, including performances, author visits, STEM workshops, movies, and crafts. A standout event was the intergenerational nature journaling workshops at the Bendigo Botanical Gardens, led by artist Liz Duthie and funded by a CoGB Positive Ageing grant. This year's Big Summer Read was our most successful yet, with 963 children registering and 687 completing the challenge of reading ten books over summer.

Engaging young adults remains a challenge, but we continue to offer popular programs, including manga and zine workshops, Minecraft sessions, and the lock-in at Castlemaine Library. Highlights included Bendigo's Wear It Purple Day All-Gendered Fashion Parade, collaborations with ABC Heywire, and our Dark & Stormy series of classic horror movies.

Engaging families through outreach and interactive programs

Our outreach efforts continue to thrive, particularly in rural communities. Through partnerships with playgroups, preschools, and maternal and child health services, we deliver regular outreach storytime sessions. These sessions foster a sense of belonging for young families, promoting literacy, community engagement and parental involvement in reading with children.

This year also saw the launch of the first Loddon Shire StoryWalk® in Wedderburn. This initiative combines physical activity with storytelling, providing families and children with an interactive reading experience. Now available in all municipalities and supported by member councils and Healthy Loddon Campaspe, StoryWalks are updated quarterly to ensure ongoing enjoyment and community engagement.

"Thank you so much for this morning, my son loved it, he really love's Ange's storytime sessions. This StoryWalk is a great idea"

The StoryWalk® project was created by Anne Ferguson of Montpelier, VT and developed in collaboration with the Kellogg-Hubbard Library.



Heathcote launches innovative **Sports Equipment Library**

In December, we officially launched the Heathcote Sports Equipment Library, an initiative designed to foster inclusivity and reduce barriers to physical activity. Partnering with CoGB, and with funding from VicHealth through the Local Government Partnership, the project embodies the 'Library of Things' concept and promotes the circular economy. We look forward to expanding our Library of Things further.

"Great offer for the community, I borrowed some ball games while my granddaughter was staying with me. Will do this again when some younger ones visit."

BRAC engages young minds

Marist College students visited the BRAC Reading Room in August and posed some unexpected questions, such as: "What is the oldest book in your collection?" and "Did the person who cut the shoe-shaped holes from the cardboard cover of the (Strathfieldsaye rate) book get banned from the library?". These questions remind us that children offer unique perspectives, and it's crucial to demonstrate how we find answers together.

Upholding Child Safe Standards

As part of our Child Safe Action Plan, we have now integrated references to the Child Safe Standards into our quarterly reports. This formalised reporting process ensures we are actively working towards achieving outcomes outlined in the 11 standards. We also established an unattended children policy to clarify the responsibilities of staff and patrons around children in our libraries. This policy sets out clear expectations for parents and carers. It provides guidelines for managing unattended children when there are concerns or issues whilst ensuring that we continue to provide safe and inclusive spaces for all.

In addition to these measures, we introduced a new children's feedback form to support children's participation in decision-making and idea-sharing. Feedback so far has been both enlightening and entertaining, with comments ranging from "The library is one of my favourite places" to playful remarks like "I love cheese" and "I'm angry about burgers. But I'm happy about colouring in!"



brave enough to come to a normal Baby meeting up at the regular session.

Investing in staff to help children thrive

This year, we hired a part-time Children and Youth Programs Officer to enhance program coordination and delivery. We also continued to support our Early Years Working Group to advance our Early Years Strategy, with bi-monthly meetings and training.

Our storytime presenters had the opportunity to participate in another day of workshops and sharing at our Annual Storytimers PD day, featuring speakers such as author Trace Balla and Library Board Chair Rosie Annear. These sessions foster innovation and peer learning, contributing to our Early Years Strategy.

A chap brought his teenage son into the library to work on an assignment because they had a power outage. After about half an hour he came up to say: "I'd forgotten how cool libraries are! They are SO cool!!"



Castlemaine Library hosts Children's and Youth State seminar

This year, Castlemaine Library hosted the annual Children's and Youth Services Seminar for over 100 Public Libraries Victoria members. The event highlighted Goldfields Libraries' initiatives in the children and youth sector and included special guests MP Maree Edwards and PLV CEO Angela Savage.



Lifelong Learning

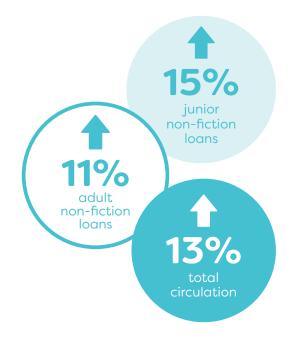
Engaging with people on their learning journey, at any and every age or ability. We will support those involved in school-based or self-directed learning. We want people to use the library at any stage in life – and to have fun doing it! We will encourage different ways to learn and create at any age or ability level. Big dreams or small achievements can all start with us.

Curating a diverse collection

We are committed to investing in a diverse and highquality collection tailored to the needs of our patrons. This year, we added 24,367 new books and physical items to the collection, along with DVDs, magazines, and newspapers.

Complementing our physical collection, we also provide access to a variety of digital resources. NewsBank offers more than 7,500 global newspapers, including many of our smaller regional papers, while other digital resources cover languages, computer and technology skills, genealogy, and children's numeracy and literacy. Our eBook, eAudiobook and eMagazine collections continue to be popular, with over 40,000 magazines read on Libby alone.

"Wonderful to see the new poetry collection – new voices, living poets. A great way to broaden the (already ace) appeal of libraries."



Meeting community needs: expanding our Library of Things

Responding to huge demand, this year, we added more Sustainable House Kits to our collection and reduced the loan time, in turn reducing wait times. We also added to our growing Library of Things collection with the Heathcote Sports Equipment Library.

eLibrary by section / area	2022/23 usage	2023/24 usage	% change
eBooks and eMagazines	92,414	136,156	47%
eLearning	86,507	85,321	-1%
eAudio and streaming	171,589	171,452	0%
Databases	37,174	21,190	-43%
Total combined usage	387.684	414,119	7%

Expanding learning opportunities through programming

Our diverse programs provide informal and incidental learning experiences for all ages, from exploring personal interests to managing everyday life online.

In today's technological world, we prioritise digital literacy to support and empower the confident use of digital devices and resources. All locations offer one-on-one IT help and various workshops covering topics like family history, scam spotting, and device use. This year, we expanded these offerings for seniors, thanks to Victorian Government funding, with a standout highlight being a creative digital bookmaking workshop led by author/illustrator Trace Balla.

We also host a variety of non-fiction author talks and guest presentations on compelling topics. This year, Jelena Dokic shared her incredible survival story, and Judy Ryan discussed safe injecting facilities. Other engaging talks included Lucas Jordan on the Great War's Chipilly Six, Anna Deacon on soft food worth sharing, and Ros Ben-Moshe on the laughter effect. Practical presentations covered topics such as tiny houses, aged housing, and attracting native fauna to your garden.

"Please invite Lee Kofman back for more! She was very insightful, practical, and inspiring. The session was well structured and kept on track without distractions,"

Genealogy and local history remain areas of strong interest, supported by our Discovering History series in collaboration with BRAC and La Trobe University. Offered both in person and online via Zoom, these sessions bring current local historical research to a broader audience, with topics including faith on the Goldfields, Heffernan of the Shamrock, and Malmsbury Bluestone.

Our partnership with Passions and Pathways continues to introduce primary-aged students to various learning pathways, including further studies, trades, and industry experiences. Memory Place sessions use bespoke reminiscing kits to encourage storytelling among seniors, while our Nature Tables spark curiosity and exploration across all ages and abilities.





Bendigo Regional Archives Centre preserves history for future learning

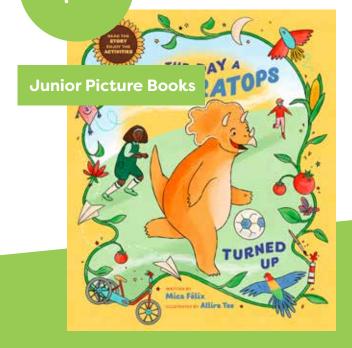
Our brilliant Bendigo Family History Group volunteers made great strides in completing a major project this year, transcribing over 41,500 rate book entries. This project required a lot of patience, dedication, and skill in reading old handwriting. As we interpret this historical information, many questions arise, and the collaborative effort to find answers benefits everyone involved. We eagerly await the next stage in which these indexes will be added to the BRAC website, enabling even more people to learn from this valuable and vital index.

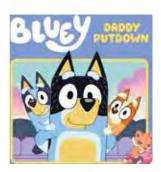
"Thank you very much for giving me the opportunity to visit the BRAC yesterday and for your valuable time spent explaining to me the historical books and records well maintained there."

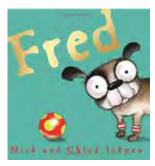
Keeping up with technology: fast, reliable and accessible

Our IT team continues to ensure all our branches are equipped with a fast, efficient and up-to-date digital environment for our communities to access in the ever-changing digital landscape. We maintain public computers with the latest software and provide a fast, reliable and safe Wi-Fi network with no barriers restricting its use. The popularity of our remote printing services continues to grow, providing a quick and convenient solution.

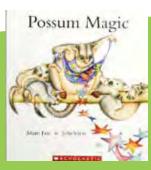
Most Popular



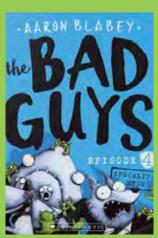




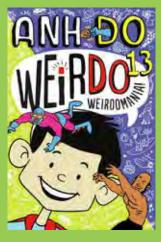


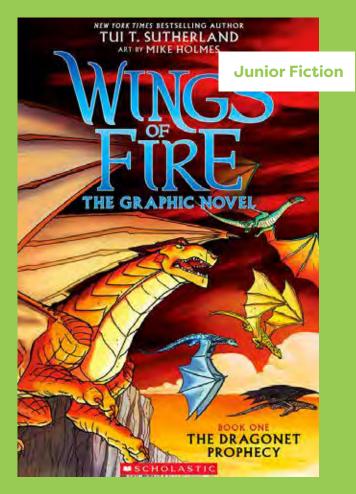












Safety and Inclusion

Offering safe spaces and resources that let people know they are important and at the centre of our service. We encourage a sense of library community and facilitate respectful interactions in our shared spaces - people relax in our libraries. We want to keep improving functional access to our libraries for people of all ages, abilities, cultural backgrounds and identities.



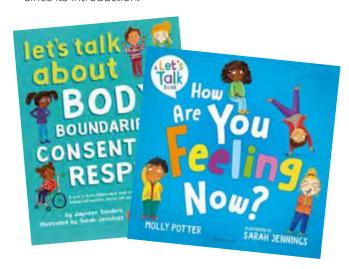
Ensuring safety and inclusion for everyone

Goldfields Libraries has strengthened its dedication to fostering a safe and respectful community through several key actions this year. We joined the Loddon Mallee Collective Action for Respect and Equality (CARE) partnership led by Women's Health Loddon Mallee (WHLM). By signing the CARE Partnership Statement of Commitment, we reinforce our efforts to prevent gender-based violence and enhance community health, safety, and resilience. This partnership also provides our staff with valuable learning resources and training opportunities to support these goals.

In addition, we launched our inaugural Reconciliation Action Plan and proudly supported local First Nations organisations by endorsing a statement advocating for respect towards Aboriginal and Torres Strait Islander Peoples in the lead-up to the Voice Referendum.

Expanding collection diversity and accessibility

Our collections team has made significant strides in expanding core items related to gender diversity, child safety, and cultural diversity. This includes both fiction and non-fiction resources that address body consent, feelings, boundaries, and safety for all ages. Additionally, we've refined our cataloguing processes to better represent and facilitate access to our neurodiversity collection and regularly update our early readers and dyslexia-friendly books. Our new language eResource, LOTE4kids, has seen 288 uses since its introduction.



These books have been a Godsend for my reading-resistant dyslexic son."

Including those outside our library spaces

Our reach has extended beyond our physical walls through collaboration with key community organisations such as neighbourhood houses, maternal child health centres, preschools, kindergartens, playgroups, primary schools, and aged care providers. These partnerships have allowed us to use trusted networks to engage people who may not typically use libraries.

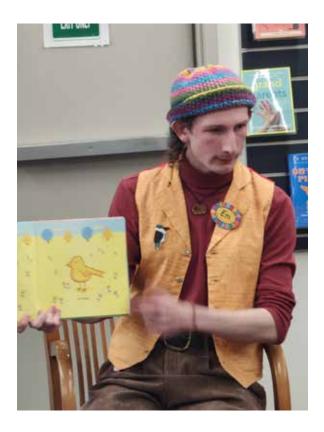
Our early years staff actively engaged children where they learn and play, visiting kindergartens, playgroups, and primary schools to read, sing, and play. This outreach fosters a love of stories and songs and supports our mission of nurturing curiosity and a passion for reading. Our intergenerational storytimes invite older individuals to sing and rhyme with children, creating enjoyable and meaningful connections across generations. Additionally, reminiscing kits are used for Memory Place sessions in aged care settings, encouraging residents to reflect on their past using physical prompts.

Home Library Service items borrowed deliveries and visits

The Home Library service has proven to be a lifeline for those unable to visit us in person due to mobility issues, health concerns, or other constraints. This service not only delivers books directly to doorsteps but also fosters meaningful connections with those who may otherwise feel isolated. It has reinforced our belief that access to knowledge and the joy of reading should be accessible to all.

Close collaboration between aged care providers and our dedicated volunteers has allowed us to identify individuals who would benefit from our services and tailor our book selections to their preferences and interests. Our network of volunteers plays a crucial role in delivering library materials, fostering meaningful connections, ensuring needs are met, and in some cases, creating important connections with people who may otherwise be isolated.

"I just wanted to come and tell you how much we appreciated you choosing books for my dad. He was reading right up until he died last year, and you were always so helpful in choosing things he liked - it's just such a wonderful service."



People-centred and safe: reflecting our community

We are dedicated to creating spaces where everyone feels safe, valued, and welcomed, and where our programs, collections, and actions reflect the diversity of our community. We celebrate this diversity by marking key dates such as Cultural Diversity Week, Pride Month, International Mother Language Day, Neurodiversity Celebration Week, IDAHOBIT, World Braille Day, World Refugee Day, World Autism Awareness Day, and more.

We aim to showcase and celebrate our community, reflecting our diverse ages, abilities, cultural backgrounds and identities. Highlights this year included:

- BRAC's Chinese Lunar New Year Exhibition showcasing the rich history of Bendigo's Chinese community through archival records.
- Gender equality storytimes, collection displays, screenings and a panel discussion supporting the 16 Days of Activism.
- Bendigo Library's Wear It Purple Day All-Gendered Fashion Parade.
- Supporting PLV's Rainbow Families Survey.
- Special storytimes celebrating cultural diversity and rainbow families.
- · Writing workshops for people with disability.
- First Nations focused offerings with local Aboriginal facilitators and partners.

Community Connector Project: supporting vulnerable community members

In July 2023, a Community Connections Worker was appointed to the Safer Communities Grant project at Bendigo Library in partnership with CoGB and Bendigo Community Health Services. This role, which has an organisation-wide impact, addresses complex patron needs beyond the scope of standard library services. The project aims to introduce practices for managing challenging interactions and offers staff training to bolster resilience. Funded by the Department of Justice and Community Safety under a Crime Prevention Grant, this 22-month initiative underscores our commitment to supporting vulnerable community members across the library network.

Key achievements so far include regular support for vulnerable individuals, improved access to urgent health care and services, and the successful deescalation of incidents, leading to reduced reliance on emergency services. This role has fostered stronger connections with local health and community services, and safety surveys have guided policy and planning efforts. Additionally, staff mentoring and training have significantly enhanced workplace safety.



"This program makes me feel confident in able to help.



Ongoing staff training and development

This year, we continued our commitment to equipping staff with the skills needed for their diverse roles, including:

- **Occasional Counsellor Training:** Recognising the trust patrons place in our staff, this training focused on building occasional counsellor and de-escalation skills. These sessions were designed for staff who, while not counsellors, often engage in personal and potentially challenging interactions.
- **Community Connections Worker Sessions:** Our Community Connections Worker led three tailored sessions on traumainformed practice and de-escalation, using insights from our library service. Feedback was very positive and indicated significant gains in staff understanding and confidence in managing challenging interactions.
- First Aid & CPR Refresher: 33 staff members completed First Aid and CPR refresher courses, ensuring all GLC sites remain well-prepared for emergencies.
- Test & Tag Project: Four staff members received training, enabling them to safely test and tag mobile electrical equipment across the region.



A safer digital service

Digital security is always a high priority for GLC. As a local government organisation, we follow cyber security guidance from state and federal departments and address any identified issues with our networks. This has led to improvements in network protection, encryption, staff and patron accounts, and communication.

We have deployed advanced email protection to scan all emails and external links, safeguarding staff from malicious emails. Digital signatures have been implemented on all our library notices to prevent impersonation attempts. The monthly patching of operating systems, applications, workstations, laptops, and iPads has become a key priority, ensuring ongoing protection for both staff and the community.

Keeping staff safe and supported

In response to increasingly challenging behaviours, all branches now have duress systems installed, providing instant alerts to police and private security. We also explored remote worker apps to support staff who work or travel alone, piloting for the Community Based Services team in 2024.

To better understand and monitor how our staff are faring in the workplace, we introduced the People at Work survey. Funded by WorkSafe and other government departments, this survey helps us assess staff psychological health, identify areas for improvement, and track progress over time.

In response to feedback, we've improved staff access to services available through our Employee Assistance Program (EAP). With two providers now contracted, staff can confidentially contact providers with priority access and no referral required. Services are available in-person, by phone and online.

An Informed Community

Offering information that enhances literacy beyond reading that includes health, financial, digital, environmental and cultural. We will help connect people with information in a variety of ways - inside our libraries, reaching outside our libraries through other services and places, and through our digitally based resources.

A new Library Plan informed by community, partners and staff

GLC is developing a new Library Plan to guide and shape our service investment and resources over the next four years. To ensure this plan is well informed and reflects the needs and desires of our community and partners, we gathered input through surveys, interviews, and workshops. Importantly, we also incorporated staff feedback to leverage their expert knowledge and daily experiences in delivering our services.

Additionally, we hosted four Future Ready Storytimes featuring dress-ups, crafts, stories, and songs, providing a fun way to capture feedback from children and families about their vision for future libraries. One memorable request was for libraries to include more unicorns and monkeys—a suggestion we're happy to consider.

We are currently collating and evaluating the community consultation results, which will inform the development of our new library plan framework.





Expanding and enhancing digital resources

This year, we introduced *Arrivals in English* to our eLibrary. This resource is designed to assist new residents and immigrants with essential language lessons and key phrases needed to access fundamental services. It covers practical topics such as asking questions at a doctor's appointment, ordering food, shopping, and banking.

Our streaming service, Beamafilm, which offers educational content and documentaries, has been heavily promoted and saw a 20 percent increase in usage.

Additionally, BorrowBox, our most popular eResource, experienced a significant rise in eBook usage, reflecting the continued diversification of information and resources accessed by our patrons.



Information sessions on The Voice to Parliament

Ensuring our communities were accurately informed and armed with factual information was a priority in the lead-up to the Voice Referendum. In addition to creating a web page with links to credible information sources and boosting our collection of books related to the Voice, First Nations advocacy, and referenda, our libraries held several sessions facilitated by constitutional rights lawyers. These sessions were well-attended and effectively kept our communities engaged in the process.

Informing and empowering through our programs

We offer programs addressing current social and topical issues to ensure access to high-quality information. Topics range from safe injecting rooms in Victoria to the effects of technology on our humanity, and legal health. Additionally, screenings of impactful documentaries like Raising Boys & Raising Girls with Steve Biddulph, Birth Time, Lake of Scars, and Revenir have been well received.

To help people keep pace with technology and use it confidently, we run workshops on avoiding and identifying scams, eSafety for teens and tweens, getting started with AI, and exploring health and wellbeing technology.



BRAC: a treasure trove of local identity and information.

Located in Bendigo Library, BRAC is an invaluable depository of local and public records. There is an incredible amount of information held that is often accessed to gather details about family history, the lives of others or the places in which people live.

Two key programs run by BRAC continue to help the community learn about what records we have, and how to access and use them. Rates, Ratbags and Rebels and Handle with Care: Bendigo Health Records have been presented several times and continue to result in people visiting the reading room or using our online resources.

"You have no idea the delight your research has provided me with. My heart is racing, in a good way. I would never have found those connections with the different spellings or locations."

















Connecting People

Creating opportunities for people to socialise and share ideas, culture and stories. We will provide avenues for both personal and virtual connection through our programs, spaces and technology. We offer an antidote to isolation and loneliness.



Technology that grows with us

This year, we enhanced our digital capabilities with significant upgrades to digital signage across all branches. New large screens have been installed or replaced, improving the delivery of digital signage messaging, program announcements, and online work and study meetings. These upgrades aim to provide dynamic information to patrons and support the growing need for online connectivity.

To support the increasing number of events in our libraries, GLC has invested in portable speaker systems for each municipality. These portable, battery-powered systems, with Bluetooth connectivity and microphones, enhance our ability to host remote and outdoor events.

Connecting with and celebrating our volunteers

Volunteering is at the heart of our library service, bringing individuals together to contribute meaningfully to the community. This year, GLC welcomed five new volunteers, bringing our total to 37 dedicated individuals who assist staff in our libraries or with the Home Library Service.

Our library agencies are further supported by a team of 14 community volunteers, including two new youth volunteers, who bring energy, enthusiasm, fresh perspectives and tech-savvy skills. Youth volunteering instils valuable life skills crucial for personal development and future career success. It also leads to job opportunities and fosters civic duty, strengthening community ties and ensuring a more engaged future generation.

In November, we hosted our annual volunteer celebration and workshop, uniting volunteers to celebrate community spirit and achievements. The workshop covered mental health, psychological safety, and GLC policy updates, ensuring volunteers are equipped to work safely. Interactive activities and personal stories reinforced the value of volunteering, leaving participants with renewed purpose and commitment.

> "I love my library volunteering work. The permanent staff are great and so helpful and supportive. Looking forward to 2024"

Connecting readers with each other and the collection

This year, we focussed on reconnecting people through enhanced support for book clubs. Our book club collection continues to grow, with a regular turnover of new titles ensuring a current and diverse selection. Goldfields Libraries now supports 150 book clubs across the region, fostering a network where readers can connect and socialise. To further support these connections, we distribute a quarterly book club newsletter, keeping readers up-to-date with the latest titles and helping them discover local book clubs and groups in their area.

We have also expanded our 'Read Now' program by increasing the availability of popular titles across all branches and agencies. This allows new titles to be accessed without reservation, reducing wait times and connecting readers with authors and books they want more efficiently.

Additionally, our investment in the collection supports various programs and community engagement. We have purchased relevant books, DVDs, magazines, and online streaming resources to complement author talks and themed discussions on topics such as gardening and sustainability, for example.



Regional Archive Centre connects archival institutions and historical interest groups

In October, as part of the Royal Historical Society of Victoria's History Month, BRAC proudly hosted a national seminar supported by the Public Record Office Victoria (PROV) and National Archives Australia on researching historical places. This event highlighted the extensive public records collections available through these organisations, offering valuable insights into Bendigo's historic sites.

Building community connections through varied programming

We program for all ages, backgrounds, and interests, valuing our role as a community connection point for those who may feel isolated. We offer regular passive programs, providing a low-key social outlet with activities including communal crafting, social scrabble, mahjong, jigsaws, and films. Structured activities include craft workshops, exercise programs for seniors, and reminiscing sessions.

We facilitate connections through diverse author talks, writing workshops, book clubs, and recently participated in the Live & Local arm of the Sydney Writers Festival. The December Card Project, in collaboration with Bendigo Health, encouraged connections with mental health inpatients during the Christmas period.

"I have seen an improvement in my brain function since I have been doing Gerifit. I was able to use the self checkouts – which I've never wanted to tackle before because I couldn't understand it. I have also been able to learn my phone number off by heart."



Meeting Pods to meet community needs for remote work and study spaces

CoGB and MASC supported a successful application to the Living Libraries Infrastructure Program, securing funding for six meeting pods. These prefabricated pods will be installed at Castlemaine and Bendigo branches in 2025, providing soundproof, bookable spaces that support study, remote working and micro-businesses.

Strengthening collaborative engagement with our member councils and media

Strong partnerships with our four member councils and other media outlets have significantly enhanced our outreach and engagement. We regularly contribute articles to Bendigo's GB Mag, Loddon's Loddon Bulletin, and Macedon Ranges' Shire Life, ensuring our updates and programs reach a broad audience. Additionally, we extend our reach through articles published in library journals and blogs, further amplifying our message within the library and information sector. This collaborative approach, combined with our regular contributions to local newspapers and newsletters, enables us to effectively connect with the community and keep them informed about our initiatives and services.



eNews continues to shine

Our eNews continues to be one of our most popular and engaging communications methods. This year, our eNewsletter reached an average of 27,500 people each month with an open rate of 32 percent. We are continuing work on our eNewsletter to streamline processes, encourage more engagement, and ensure we're giving our readers what they want.

> "I just love the e-newsletter that you send out - even if I can't get to all your wonderful events, at least I can see what's on and tell people about it!"





Kangaroo Flat Atrium Space

This year we saw the Kangaroo Flat Library atrium come alive, inspired by Cicero's wisdom: "If you have a garden and a library, you have everything you need." This vibrant new space, shaped by community contributions, features over 150 pots with scented herbs, colourful flowers, and unique plants. A mesmerising water feature, accompanied by artwork from Daikota Nelson, enhances the sensory experience. Giant games, a mature Grass Tree, accessible seating, and a new community coffee machine are also on offer. This project was supported by the Central Victoria Libraries Endowment Fund.



Connecting casual staff to the team

This year, we launched a project to better support casual staff. After gathering feedback and exploring various reporting approaches, we implemented a 12-month pilot program to connect casual staff with branch managers and teams. This initiative aims to keep casual staff informed, involved in professional development, and equipped with a clear channel for feedback and concerns.



"Kenny was good with the kids, being led by their questions. It was good to see he didn't get things right the first time, it takes lots of practice."

Respecting First Nations Peoples and Cultures

Building knowledge of and relationships with First Nations Peoples and cultures. We will introduce appropriate signage and cultural references into our spaces as well as deliver programs and collections that celebrate the stories and traditions of Aboriginal and Torres Strait Islander Peoples.

Reconciliation Action Plan for our library service

This year, we proudly launched our inaugural Reconciliation Action Plan (RAP), a Reflect RAP, with support from Reconciliation Australia, and our internal RAP Working Group. Endorsed in late March, the RAP outlines our commitment to reconciliation and guides our actions throughout the year. We continue to implement the plan's initiatives, driven by our RAP Working Group in collaboration with community partners. The full plan is available on our website.

The Wawa Biik Taungurung Cultural

Cultural learning for staff

Throughout the year, 30 staff participated in a range of cultural training opportunities, including e-learning, face-to-face sessions, and cultural immersion.

Topics included cultural competency, cultural heritage, reparative cataloguing, Aboriginal worldviews, Acknowledgement of Country, cultural self-reflections, and storytime.





Improving access to First Nations collections

We continue to source high-quality books on First Nations cultures, in First Nations languages and by contemporary Aboriginal writers as part of our regular purchasing schedule. Our collection now reflects all Traditional Owners and Custodians from the region, with each branch housing items of local relevance.

This year, we focused on expanding our children's collection with authoritative First Nations materials. Notably, Isaiah Firebrace's *Come Together: Things Every Aussie Kid Should Know About the First Peoples* became our third most borrowed children's non-fiction book. We also added two series of the University of Queensland Press' First Nations classics, reaffirming the strong contributions of Indigenous authors to our literary landscape.

To ensure these items are as accessible as possible, we continue to monitor evolving standards in First Nations cataloguing. Guided by experts at the Library of Congress, Libraries Australia, and the Australian Institute for Aboriginal and Torres Strait Islanders (AIATSIS), we are committed to reflecting current cataloguing practices and have several staff engaged in upskilling in this area.

Supporting local First Nations initiatives

The Baynton-Glenhope First Nations Learnings Group is a community-driven endeavour to learn about, and engage with, the Taungurung People as an act of Reconciliation and Truth Telling. BRAC has been pleased to support this group, an adjunct to the Baynton-Sidonia Landcare Group, through the supply of PROV guides to using and accessing records about First Nations peoples, and offers these resources to any members of the community who may be interested.



First Nations Art Project unveiled

Castlemaine Library was very proud to unveil a beautiful piece of art that was commissioned in partnership with the Friends of Castlemaine Library in February. Proud Dharug Ngiyampaa artist Donna Conley spoke at the launch about her piece titled Deep Listening, which reflects on concepts such as passing on of knowledge and teachings, the library as a space of meeting, listening and sharing, and the influence of elders across generations.

First Nations representation in our communications

We continue to integrate our commitment to respecting First Nations Peoples across all our communications. Each branch now displays a copy of the Uluru Statement from the Heart; Traditional Owners and Custodians are listed alongside addresses on our website, and our Facebook pages feature a pinned Acknowledgement of Country.

Our website hosts a dedicated webpage with links to reputable sources of information, and we regularly share information within staff bulletins, eNewsletters and social media about First Nation-led initiatives and events.



Highlighting key dates in the First Nations calendar

Aboriginal based programs are a regular part of our seasonal offerings, with National Reconciliation and NAIDOC Weeks a particular focus. Highlights include the Central Victorian Indigenous Film Festival launch, Reconciliation Reading groups, a facilitated discussion on white privilege, author events with Duane Hamacher, and Aunty Brenda Matthews, and children's performances by Kinja. The Possum Skin Cloaks also toured the region, offering hands-on experience.

Additionally, we promoted external activities across the region through our staff bulletin, eNews and social media, encouraging both staff and the wider community to participate.





A Learning Organisation

Learning from and with our communities to develop skills, innovation and new approaches. Our team are high performing professionals and continue challenging themselves to extend knowledge and experiences. We will focus on being able to change with our community and engage with them in shaping our service.

Building capacity of staff in a changing environment

Goldfields Libraries invests significantly in providing opportunities for staff to continually develop skills that address the changing needs of the patrons who use our services. We also invest in providing a safe working space and culture.

Staff development opportunities this year have included:

- All-staff professional development day, including guest speakers and peer-to-peer learning.
- Staff representation on statewide library sector Special Interest Groups, including early years, library operations (which GLC staff coordinate and convene), IT, marketing, advocacy and engagement, and local history.
- · Mental Health First Aid training.
- Community Worker sessions on traumainformed practice and person-first language.
- Early Years programming for cultural diversity and gender equity.
- ALIA national conference 2024 annual library sector conference.
- Djaara and Taungurung cultural competency training.
- Authentic engagement and co-design with the Murdoch Children's Institute.
- Communities in Control Conference: exploring the future of leadership.
- Cross cultural awareness training with Loddon Campaspe Multicultural Services.
- Parent Child Mother Goose training for the early years.
- Collections and reader advisory training supporting staff to answer enquiries about our borrowable items.



- Training on accessing the historical reference collection and data held by Goldfields Libraries and other online services.
- Gender equality training provided through the CARE partnership with WHLM.
- Participatory Community Building Workshop: a two-day intensive courtesy of CoGB where staff gained skills in community development, partnerships and co-design.
- · Occasional counsellor training.
- Psychological safety in the workplace training and associated team building programs.
- · Individual staff coaching.

Optimising technology and workspace environments

We continue to implement new technologies to create optimal and efficient service systems. This year, we upgraded public access catalogue terminals and improved library floor workstations with large, high-definition monitors on adjustable arms, enhancing customer interactions. Additional docking stations were deployed to several branches, providing a comfortable working environment for staff using laptops.

Continuing our shift towards cloud-based solutions, we have increased our use of Microsoft Teams and OneDrive, and expanded access to Microsoft Office365 to all staff. Backup systems have also moved to a cloud-based solution as part of an enhanced business continuity plan, allowing for the quick restoration of our network and services in the event of a disaster.

Gender Equality Action is an ongoing focus

GLC is now covered by the requirements of the Victorian Gender Equality Act and has started work on developing a Gender Equality Action Plan and integrating Equity Impact Assessments into projects across our service, beginning with key HR policies.

Through our partnership with the CARE program, this year, staff participated in several important training sessions on inclusive workplaces, gender equality, and menopause-friendly workplaces. The partnership also provides avenues to participate in communities of practice conversations with other organisations in the region.

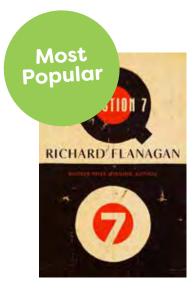
Learning from each other in a safe workspace

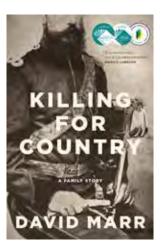
Libraries are innovative places, and many of our staff have initiated great ideas that have been supported as industry leading projects. In order to create an environment where innovation flourishes, and ideas and opinions can be respectfully presented and questioned, we promote a culture of safety, consultation and self-care.

Goldfields Libraries has developed a Workplace Safety plan that incorporates formal structures such as:

- A Staff Consultative Committee, providing an ongoing, structured approach to consider feedback from staff on workplace conditions and policy.
- Psychological safety surveys delivered every 12 months.
- An Occupational Health & Safety Committee working specifically on physical and psychological safety in the workplace.
- An Improved Employee Assistance Program with improved anonymity and quick access to contracted providers.
- Duress alarms for all branches to support staff in mitigating risk when managing patron behaviour.

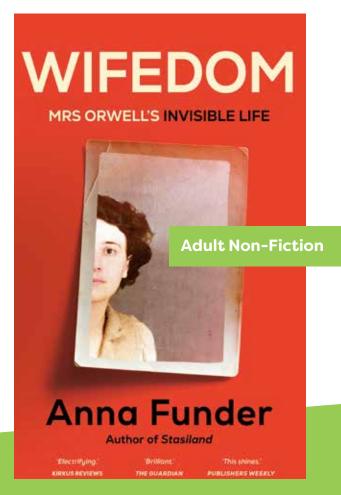


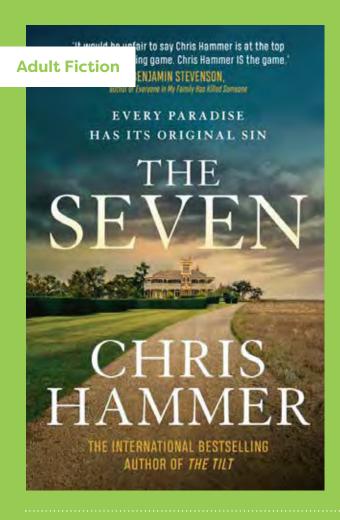


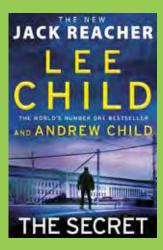


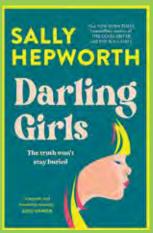


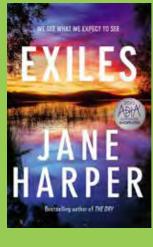


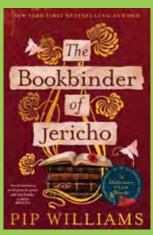






















A Sustainable Future

Working toward a positive and sustainable future with our communities. We will provide opportunities to understand the local and global environment, learn about sustainability innovations and empower community to take action to mitigate climate change. We commit to the sustainable use of resources for our operations to protect our natural environment.

Libraries have sustainability at their core

Public libraries are founded on the tenet of the share economy, and we are dedicated to supporting this model by working to reduce single-use items and providing quality collections, services, digital equipment and spaces that benefit and serve the entire community. As cost-of-living pressures mount and extreme weather becomes more prevalent, we are seeing an increase in the usage of Wi-Fi, PCs and printers, as well as people seeking shelter from the heat or the cold. In response, we've updated our policies and procedures to support a broader use of shared spaces and to remove barriers to borrowing and accessing our services and spaces.





"Weaving today was a real joy. I am always community, to learn, meet new people in general. Thank you! "

Empowering sustainable choices through programming

We offer regular programs on environmental and sustainability topics, providing information and inspiration for making meaningful changes. Bendigo Library's Sustainability Saturdays are a highlight, drawing over 800 attendees each season, engaging with presentations, workshops and children's activities centred around themes like native flora and fauna, zero waste, and slow fashion.

These events, along with author talks like Duane Hamacher's *The First Astronomers* and Andrew Skeoch's Deep Listening to Nature, celebrate the natural environment in unique ways. We've also emphasised repurposing textiles through workshops and a sustainable clothing series at Castlemaine.

Special presentations and workshops have covered topics including tiny houses, Sustainable House Kits, renewable energy, birding apps, and accessing the Victorian Government's Power Saving Bonus.

"This Library has everything!"
Patron's response to discovering we have a recycling battery service AND free sweet pea seeds at the right time of the year!

Sustainability in action in the workplace

We have scrutinised each area of our operations, moving towards more sustainable products where possible, reducing raw material use and lowering carbon footprints. In partnership with our member councils, most of our libraries now operate on extensive solar panels, and we are progressively reducing or eliminating reliance on natural gas. We've also reduced the use of plastics and paper in processing our collection and continue to explore alternatives. By integrating newer parts of the collection into our existing book club service, we have refreshed our offerings while extending the lifespan of these items.

Showcasing our commitment to sustainability

Our commitment to sustainability is featured prominently on the new sustainability page of the GLC website, where we showcase our efforts across various areas, including seed libraries, community gardens, e-waste and recycling bins, aquariums, Sustainable House Kits, and sustainable operations like paper use reduction and soft plastics recycling.

This commitment has garnered significant attention within the library sector and our communities. Two key initiatives, the Sustainable House Kits and Seed Libraries, have been particularly impactful.

Our Sustainable House Kits have sparked considerable interest, both locally and within the library sector. A recent ALIA Green blog post on these kits achieved the highest engagement levels for the site, with over 1,000 interactions on the first day of publication.

Our Seed Libraries featured in a follow-up post on the ALIA Green blog, spruiking the seed libraries we host at many of our sites across the region. These volunteer-led seed libraries operate much like traditional libraries, allowing patrons to borrow seeds, plant them with provided instructions, and eventually return seeds from the grown plants to share with others. This initiative not only promotes sustainable gardening practices, but also strengthens our community's connection to the environment.

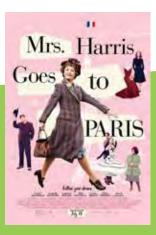
Both blog articles can be found on our website at ncgrl.vic.gov.au/asustainablefuture

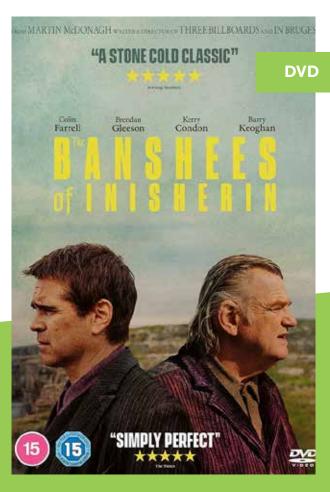






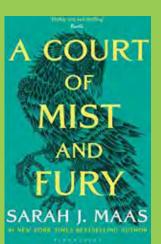


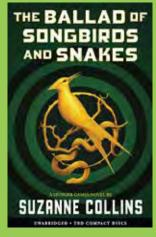


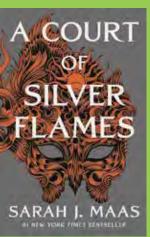












Board Members



Cr. Rod FyffeGreater Bendigo City Council



Stacy WilliamsGreater Bendigo City Council



Cr. Linda JungwirthLoddon Shire Council



Lincoln FitzgeraldLoddon Shire Council



Cr. Bill West Macedon Ranges Shire Council



Maria Weiss Macedon Ranges Shire Council



Cr. Rosie Annear Mount Alexander Shire Council (Chair)



Lisa Knight Mount Alexander Shire Council

North Central Goldfields Regional Library Corporation

Trading as **Goldfields Library Corporation**

Financial Report

For the year 1 July 2023 30 June 2024



Financial Report

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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 provisions of the Local Government Act 2020), the Local Government (Planning and Reporting) Regulations 2014, the Australian Accounting Standards and other mandatory professional reporting requirements.

Nathan Morsillo, FCPA **Principal Accounting Officer**

Date: 20/09/2024

Bendigo, Victoria

In our opinion, the accompanying financial statements present fairly the financial transactions of the North Central Goldfields Regional Library Corporation for the year ended 30 June 2024 and the financial position of the Corporation as at that date.

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

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

Stacy Williams

Board Member

20/09/2024 Date:

Bendigo, Victoria

Maria Weiss

Board Member

Date: 20/09/2024

Bendigo, Victoria

Mark Hands

Chief Executive Officer

Date: Bendigo, Victoria 20/09/2024

StagyWilliams



Independent Auditor's Report

To the Board members of North Central Goldfields Regional Library Corporation

Opinion

I have audited the financial report of North Central Goldfields Regional Library Corporation (the corporation) which comprises the:

- balance sheet as at 30 June 2024
- 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 for the year then ended
- notes to the financial statements, including material accounting policies
- certification of the financial statements.

In my opinion the financial report presents fairly, in all material respects, the financial position of the corporation as at 30 June 2024 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of the *Local Government Act 1989*, the *Local Government (Planning and Reporting) Regulations 2014* and applicable Australian Accounting Standards.

Basis for Opinion

I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

My independence is established by the *Constitution Act 1975*. 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 *Code of Ethics for Professional Accountants* (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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Board members' responsibilities for the financial report 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 *Local Government Act 1989*, the *Local Government (Planning and Reporting) Regulations 2014* 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.

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.

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.

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MELBOURNE 24 September 2024

Travis Derricott as delegate for the Auditor-General of Victoria

North Central Goldfields Regional Library Corporation Comprehensive Income Statement for the year ended 30 June 2024

	Note	2024 \$	2023 \$
Income/revenue		•	•
Member contributions	3.1	5,644,986	5,454,093
User fees, charges and fines	3.2	217,382	199,834
Grants - operating	3.3	1,612,860	1,493,370
Grants - capital	3.3	39,064	39,064
Non-monetary contributions	3.4	10,636	6,120
Interest on investments		228,650	155,527
Other income	3.6	83,108	16,895
Total income/revenue	_	7,836,686	7,364,903
Expenses			
Employee costs	4.1	5,440,668	5,096,045
Plant and equipment costs	4.2	484,499	390,894
Depreciation	4.3	832,573	897,378
Administration and maintenance charges	4.4	541,941	568,766
Depreciation - right of use assets	4.5	35,768	24,693
Finance costs - leases	4.6	8,631	8,687
Net loss on disposal of resources, plant and equipment	3.5	270	-
Other expenses	4.7	399,792	351,103
Total expenses	_	7,744,142	7,337,566
Surplus for the year	- -	92,544	27,337
Total comprehensive result	_	92,544	27,337

The above Comprehensive Income Statement should be read in conjunction with the accompanying notes.

North Central Goldfields Regional Library Corporation Balance Sheet as at 30 June 2024

	Note	2024	2023
Assets	NOLE	\$	\$
Current assets		•	•
Cash and cash equivalents	5.1	326,916	596,510
Other financial assets	5.1	4,508,711	4,005,390
Trade and other receivables	5.1	71,736	52,172
Other assets	5.2	122,739	136,759
Total current assets	_	5,030,102	4,790,831
Non-current assets	C 4	0.044.404	2 442 004
Resources, plant and equipment	6.1 5.7	2,941,424	3,112,984
Right-of-use assets	5.7	284,953 3,226,377	296,310
Total non-current assets Total assets	_	8,256,479	3,409,294 8,200,125
Total assets	_	0,230,479	0,200,123
Liabilities			
Current liabilities			
Trade and other payables	5.3	113,069	60,769
Trust funds and deposits	5.3	2,648	, -
Contract and other liabilities	5.3	120,000	249,014
Provisions	5.4	1,311,859	1,284,417
Lease liabilities	5.7	24,412	22,191
Total current liabilities		1,571,988	1,616,391
Non-current liabilities			
Provisions	5.4	157,145	144,690
Lease liabilities	5.7	286,006	290,248
Total non-current liabilities	_	443,151	434,938
Total liabilities	_	2,015,139	2,051,329
	_		
Net assets	_	6,241,340	6,148,796
Equity			
Member contributions		2,466,638	2,466,638
Accumulated surplus		2,588,073	2,520,089
Reserves	9.1	1,186,629	1,162,069
Total Equity	_	6,241,340	6,148,796
• •	_	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·

The above Balance Sheet should be read in conjunction with the accompanying notes.

North Central Goldfields Regional Library Corporation Statement of Changes in Equity for the year ended 30 June 2024

		Membe		Accumulated [Discretionary
	Note	Total	Contributions	Surplus	Reserve
2024		\$	\$	\$	\$
Balance at beginning of the financial year		6,148,796	2,466,638	2,520,089	1,162,069
Surplus for the year		92,544	-	92,544	-
Transfers to other reserves	9.1	-	-	(24,560)	24,560
Transfers from other reserves	9.1	-	-	-	-
Balance at end of the financial year	_	6,241,340	2,466,638	2,588,073	1,186,629

			Member	Accumulated	Discretionary
		Total	Contributions	Surplus	Reserve
2023		\$	\$	\$	\$
Balance at beginning of the financial year		6,121,459	2,466,638	2,528,334	1,126,487
Surplus for the year		27,337	-	27,337	-
Transfers to other reserves	9.1	-	-	(36,322)	36,322
Transfers from other reserves	9.1	_	-	740	(740)
Balance at end of the financial year	•	6,148,796	2,466,638	2,520,089	1,162,069

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

North Central Goldfields Regional Library Corporation Statement of Cash Flows for the year ended 30 June 2024

Cash flows from operating activities	Note	2024 Inflows/ (Outflows) \$	2023 Inflows/ (Outflows) \$
Member contributions		6,209,485	5,999,502
User fees, charges and fines		217,382	199,834
Grants - operating		1,483,846	1,493,370
Grants - capital		39,064	39,064
Interest received		193,371	126,239
Other receipts		83,108	16,895
Employee costs		(5,395,785)	(5,027,865)
Plant and equipment costs		(532,949)	(366,309)
Administration and maintenance charges		(635,900)	(549,778)
Other expenses		(439,771)	(351,103)
Net GST payment		(302,416)	(306,513)
Net cash provided by operating activities	9.2	919,435	1,273,336
Cash flows from investing activities			
Payments for resources, plant and equipment	C 4	(CEO C47)	(004 004)
Proceeds from sale of resources, plant and equipment	6.1	(650,647)	(684,334)
Payments for investments	3.5	(500,000)	(0.000.040)
Net cash used in investing activities		(503,323)	(2,683,842)
-	-	(1,153,970)	(3,368,176)
Cash flows from financing activities			
Interest paid - lease liability		(8,631)	(8,687)
Repayment of lease liabilities		(26,428)	(21,573)
Net cash used in financing activities		(35,059)	(30,260)
Net decrease in cash and cash equivalents			_
Cash and cash equivalents at the beginning of the financial year		(269,594)	(2,125,100)
		596,510	2,721,610
Cash and cash equivalents at the end of the financial year	5.1	326,916	596,510
The following notes also provide details on the Corporations cash position:			
Financing arrangements	5.5		

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

North Central Goldfields Regional Library Corporation Statement of Capital Works for the year ended 30 June 2024

	Note	2024 \$	2023 \$
Resources	6.1	539,112	528,529
Plant and equipment	6.1	-	-
Information technology	6.1	88,125	130,412
Office equipment, furniture and fittings	6.1	23,410	25,393
Total capital works expenditure	_	650,647	684,334
Represented by:			
Asset renewal expenditure		650,647	684,334
Total capital works expenditure		650,647	684,334

The above Statement of Capital Works should be read in conjunction with the accompanying notes.

Note 1 Overview

Introduction

The North Central Goldfields Regional Library Corporation was established by an Order of the Governor in Council on 12 January 1996 and is a body corporate. The Corporation's main office is located at 259 Hargreaves St Bendigo VIC 3550.

Statement of compliance

These financial statements are 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 the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1989* (as per the transitional provisions 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.

Material Accounting policies

1.1 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. Specific 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 statement of cash flow, 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.

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.

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.

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 fair value of resources, plant and equipment (refer to Note 6.1)
- the determination of depreciation for resources, plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.4)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities (refer to Note 3)
- the determination, in accordance with AASB 16 Leases, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.7)
- other areas requiring judgements

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 performance against budget notes compare 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 percent or at least \$10,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

These notes are prepared to meet the requirements of the Local Government Act 1989 and the Local Government (Planning and Reporting) Regulations 2014.

2.1.1 Income/revenue and expenditure

	Budget 2024	Actual 2024	Variance	Variance	
	\$	\$	\$	%	Ref
Income/revenue					
Member contributions	5,644,987	5,644,986	(1)	-%	
User, fees, charges and fines	152,394	217,382	64,988	43%	1
Grants - operating	1,523,294	1,612,860	89,566	6%	2
Grants - capital	89,000	39,064	(49,936)	-56%	3
Non-monetary contributions	2,000	10,636	8,636	432%	4
Interest on Investments	119,600	228,650	109,050	91%	5
Other income	25,941	83,108	57,167	220%	6
Total income/revenue	7,557,216	7,836,686	279,470	4%	
Expenses					
Employee costs	5,329,158	5,440,668	111,510	2%	7
Plant and equipment costs	369,981	484,499	114,518	31%	8
Depreciation	1,174,014	832,573	(341,441)	-29%	9
Administration and maintenance charges	488,956	541,941	52,985	11%	10
Depreciation - right of use assets	24,693	35,768	11,075	45%	11
Finance costs - leases	8,070	8,631	561	7%	
Net loss on disposal of resources, plant and equipment	-	270	270	100%	12
Other expenses	423,133	399,792	(23,341)	-6%	13
Total expenses	7,818,005	7,744,142	(73,863)	-1%	
Surplus/(deficit) for the year	(260,789)	92,544	353,333	135%	

(i) Explanation of material variations

Variance	
Variance	

Ref	Item	Explanation
1	User, fees, charges and fines	The Corporation received unbudgeted funds for additional programs. Also higher than predicted photocopying revenue of \$15,000 has contributed to the above budgeted revenue.
2	Grants - operating	Grants carried forward of \$120,000 from the previous financial year has resulted in higher operational grants revenue than budgeted.
3	Grants - capital	The Corporation budgeted to receive a \$50,000 grant however, the grant was received in 2022/2023 with works and milestones to be undertaken in the 2024/2025 financial year, resulting in the grant being moved to unearned income for both 2022/2023 and 2023/2024.
4	Non-monetary contributions	The Corporation received higher donations of resource assets than budget projections. The donated assets are shelf-ready and have been added to the collections.
5	Interest on Investments	During the financial year, the Corporation received and recognised high interest on investments due to investing more cash in term deposits compared to the adopted budget projections.
6	Other income	The Corporation received unbudgeted Workcover reimbursements during the year of \$68,000.
7	Employee costs	Employee costs were higher than budget projections mainly due to the backfilling of staff on leave.
8	Plant and equipment costs	The unfavourable variance is due to the purchase of furnishings for the libraries which fall under the capitalisation threshold and have been expensed rather than capitalised as budgeted. As a result operational expenditure for plant and equipment is higher than budget.
9	Depreciation	The Corporation purchased more e-resources that are expended annually, which resulted in less purchase of physical collection base reducing annual depreciation.
10	Administration and maintenance charges	Human resources legal consultant expenditure was higher than budget due to unforeseen and confidential expenditure during the financial year.
11	Depreciation - right of use assets	CPI increases on the Corporation's right of use asset agreement have resulted in a higher than predicted depreciation amount.
12	Net loss on disposal of plant, resources and equipment	The Corporation disposed of plant during the year resulting in a \$270 loss unbudgeted.
13	Other expenses	Other expenses is favourable due to reduced expenditure of processing supplies, postage and periodicals. The Corporation has invested more funds into e-resources and digital content resulting in lower expenses in freight, getting books shelf ready and reduced magazine purchases.

	orks	Budget 2024	Actual 2024	Variance	Variance	
		\$	\$	\$	%	Ref
Resources		724,815	539,112	(185,703)	- 26%	1
Plant and	equipment	50,000	-	(50,000)	-100%	2
Information	n technology	130,000	88,125	(41,875)	-32%	3
Office equi	pment, furniture and fittings	36,197	23,410	(12,787)	-35%	4
Total plan	t and equipment	941,012	650,647	(290,365)	-31%	
Represen	ted by:					
Asset rene	wal expenditure	941,012	650,647	(290,365)	-31%	
Total capi	tal works expenditure	941,012	650,647	(290,365)	-31%	
Variance Ref	lt a ma					
		Explanation				
1	Resources	During the final purchase of plurchasing an resulted in red	nysical collec d leasing cop	tions for a nevoles of popula	w approach c	of
		During the fina purchase of pl purchasing an	nysical collected leasing copused asset pon has delayerative of vehical collected asset pon has delayeracity of vehical collected.	tions for a neroies of popula urchases. ed the purchasele companies	w approach or titles. This has been see of a deliver are	of nas ery van
1	Resources	During the fina purchase of pl purchasing an resulted in red The Corporation due to the cap	nysical collected leasing copulated asset poon has delay acity of vehicelectric or hyberomore.	tions for a new pies of popula urchases. ed the purcha ele companies orid vans in Au ipment was p	w approach or titles. This hase of a deliver an ustralia.	of nas ery van nd

Note 2.2 Analysis of Corporations results by program

The Corporation delivers its functions and activities from a number of different geographical locations across the member Council's. These locations are identified at the following branch levels.

2.2.1 Branch

Regional Headquarters *

Bendigo Regional Archives Centre

Bendigo branch

Castlemaine branch

Eaglehawk branch

Gisborne branch

Heathcote branch

Kangaroo Flat branch

Kyneton branch

Romsey branch

Woodend branch

Finance and strategy provides efficient, effective and proactive support services across the Corporation to enable the delivery of policy commitments, vision and mission. The provision of these services includes finance services, digital information and technology, property and procurement, strategy and program delivery and program integration and development.

^{*} Community Based Services and Local Priorities are included in Regional Headquarters as they are delivered

^{*} from here.

2.2.2 Summary of income/revenue, expenses, assets and capital expenses by program

	Income/ revenue	Expenses	Surplus/ (deficit)	Grants included in income/ revenue	Total assets
2024	\$	\$	\$	\$	\$
Regional Headquarters	7,663,547	4,328,407	3,335,140	1,651,924	8,256,479
Bendigo Regional Archives Centre	93,630	147,750	(54,120)	-	-
Bendigo branch	19,341	1,359,249	(1,339,908)	-	-
Castlemaine branch	25,156	463,455	(438,299)	-	-
Eaglehawk branch	=	81,029	(81,029)	-	-
Gisborne branch	6,478	239,704	(233,226)	-	-
Heathcote branch	937	37,517	(36,580)	-	-
Kangaroo Flat branch	7,847	376,425	(368,578)	-	-
Kyneton branch	8,168	289,251	(281,083)	-	-
Romsey branch	6,469	222,474	(216,005)	-	-
Woodend branch	5,113	198,881	(193,768)	-	-
	7,836,686	7,744,142	92,544	1,651,924	8,256,479

	Income/ revenue	Expenses	Surplus/ (deficit)	Grants included in income/ revenue	Total assets
2023	\$	\$	\$	\$	\$
Regional Headquarters	7,208,233	4,235,697	2,972,536	1,532,434	8,200,125
Bendigo Regional Archives Centre	92,428	102,056	(9,628)	-	-
Bendigo branch	17,819	1,038,613	(1,020,794)	-	-
Castlemaine branch	16,580	477,856	(461,276)	-	-
Eaglehawk branch	-	86,985	(86,985)	-	-
Gisborne branch	5,175	238,252	(233,077)	-	-
Heathcote branch	205	49,559	(49,354)	-	-
Kangaroo Flat branch	7,395	348,296	(340,901)	-	-
Kyneton branch	7,260	309,672	(302,412)	-	-
Romsey branch	6,259	174,228	(167,969)	-	-
Woodend branch	3,549	276,352	(272,803)	-	-
	7,364,903	7,337,566	27,337	1,532,434	8,200,125

Due to the roaming collection of books and that all vehicles operate from the headquarters all assets are held at the Regional Headquarters.

Note 3 Funding for the delivery of our services 3.1 Member contributions	2024	2023
Annual member council contributions per capita Annual member contributions are recognised as revenue when the Corporation issues invoices to the member Councils.	29.44	27.49
invoices to the member Councils.	\$	\$
City of Greater Bendigo	3,410,916	3,297,881
Macedon Ranges Shire Council	1,447,484	1,401,036
Mount Alexander Shire Council	568,711	549,766
Loddon Shire Council	217,875	205,410
Total member contributions	5,644,986	5,454,093
3.2 User fees, charges and fines		
Fines	-	348
Inter library loans	2,923	1,501
Reimbursements	142,890	137,131
Book recovery	3,830	3,907
Photocopying and printing	67,739	56,947
Total user fees, charges and fines	217,382	199,834

User fees, charges and fines are recognised as revenue when the service has been provided or the Corporation has otherwise earned the income.

3.3 Funding from other levels of government		
	2024	2023
Grants were received in respect of the following:	\$	\$
Summary of grants		
State funded grants	1,601,442	1,517,428
Local funded grants	4,000	
Other grants	46,482	15,006
Total grants received	1,651,924	1,532,434
(a) Operating Grants		
Recurrent - State Government		
Library grant	1,478,364	1,478,364
Total recurrent operating grants	1,478,364	1,478,364
Non-recurrent - State Government		
Department Family Fairness and Housing - Youth Festival	2,200	-
Department Jobs Precincts - Seniors Literacy	81,814	-
Non-recurrent - Local Government		
City of Greater Bendigo - Nature Journaling	2,000	-
City of Greater Bendigo - Exercise for Older Adults	2,000	-
Non-recurrent - Other		
Good Things Foundation	-	4,000
AMIDA - Have a say	-	7,029
AMIDA - Action for independence and dignity in accommodation	-	3,977
Community Enterprise Foundation	45,000	-
Royal Society of Victoria	800	-
Pride Foundation	682	-
Total non-recurrent operating grants	134,496	15,006
Total operating grants	1,612,860	1,493,370
(b) Capital Grants		
Non-recurrent - State Government		
Premiers Reading Challenge	39,064	39,064
Total non-recurrent capital grants	39,064	39,064
Total capital grants	39,064	39,064
. •		

Grant income is recognised when the Corporation obtains control of the contribution. Control is normally obtained upon receipt or acquittal.

(c) Recognition of grant income

Before recognising funding from government grants as revenue the Corporation assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15 Revenue from Contracts with Customers. When both these conditions are satisfied, the Corporation:

- identifies each performance obligation relating to revenue under the contract/agreement
- determines the transaction price
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations, at the point in time or over time when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Corporation applies AASB 1058 Income for Not-for-Profit Entities.

Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.

	2024	2023
Income recognised under AASB 1058 Income of Not-for-Profit Entities	\$	\$
General purpose	1,517,428	1,478,364
Specific purpose grants to acquire non-financial assets	-	54,070
Other specific purpose grants	129,696	-
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	4,800	-
	1,651,924	1,532,434
(d) Unspent grants received on condition that they be spent in a specific manner		
Operating		
Balance at start of year	249,014	_
Received during the financial year and remained unspent at balance date	-	249,014
Received in prior years and spent during the financial year	129,014	-
Balance at year end	120,000	249,014
Unspent grants are determined and disclosed on a cash basis.		
3.4 Contributions		
Non-monetary	10,636	6,120
Total contributions	10,636	6,120
Contributions of non-monetary assets were received in relation to the following asset classe	9S.	
Resources	-	6,120
Information technology	8,386	-
Office equipment, furniture and fittings	2,250	-
Total non-monetary contributions	10,636	6,120

Non-monetary contributions are recognised as income at their fair value when the Corporation obtains control over the contributed asset.

3.5 Net gain/(loss) on disposal of plant, resources and equipment

	2024	2023
	\$	\$
Proceeds of sale	-	-
Written down value of assets disposed	270	-
Total net loss on disposal of plant, resources and equipment	270	-

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.

3.6 Other income

Total other income	83,108	16,895
Other		.,
Workcover reimbursements	1.770	1.997
Rental income	68,331	- 1,000
	13.007	14.898

Other income is measured at the fair value of the consideration received or receivable and is recognised when the Corporation gains control over the right to receive the income.

Note 4 The cost of delivering services		
4.1 (a) Employee costs	2024	2023
	\$	\$
Wages and salaries	4,017,215	3,846,998
Annual leave	369,346	370,868
Sick leave	161,899	201,657
Long service leave	138,418	158,842
WorkCover	198,442	22,424
Superannuation	517,606	464,953
Fringe benefits tax	8,833	8,830
Staff training/conferences	28,909	21,473
Total employee costs	5,440,668	5,096,045
(b) Superannuation The Corporation made contributions to the following funds:		
Defined benefit fund		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	22,436	23,992
	22,436	23,992
Employer contributions payable at reporting date.	-	-
Accumulation funds		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	249,984	227,776
Employer contributions - other funds	245,186	213,185
	495,170	440,961
Employer contributions payable at reporting date.	-	-
Refer to note 9.3 for further information relating to the Corporation's superannuation obligations.		
4.2 Plant and equipment costs		
Plant operating and maintenance	26,824	20,203
Resources lease	55,482	52,425
Photocopier expenses	12,663	11,409
Photocopier lease	13,800	13,800
General office equipment	95,214	46,179
Automated systems maintenance	280,516	246,878
Total plant and equipment costs	484,499	390,894

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

4.3 Depreciation	2024	2023
25p. 65iu.io.i	\$	\$
Resources	614,167	680,231
Plant and equipment	14,041	15,345
Information technology	173,447	166,572
Office equipment, furniture and fittings	30,918	35,230
Total depreciation	832,573	897,378
Refer to note 6.1 for a more detailed breakdown of depreciation charges and accounting policy.		
4.4 Administration and maintenance charges		
Administration charge	83,595	79,301
Insurances	85,789	88,331
Headquarters maintenance charge	6,650	10,825
Database costs	273,871	312,406
Consultants fees	75,800	66,474
Human resources	16,236	11,429
Total administration and maintenance charges	541,941	568,766
4.5 Depreciation - right of use assets		
Property	35,768	24,693
Total Depreciation - right of use assets	35,768	24,693
Refer to note 5.7 for a more detailed breakdown of amortisation charges and accounting policy.		
4.6 Finance costs - leases		
Interest - lease liabilities	8,631	8,687
Total finance costs	8,631	8,687

4.7 Other expenses	2024	2023
	\$	\$
Adult program promotion	19,277	21,391
Audit fees	11,200	10,750
Bank charges	5,720	3,883
Board costs	279	27
Children program promotion	40,923	25,355
Collection software	27,519	13,570
First aid	2,136	1,333
Internet expenses	67,768	69,801
Inter library loan costs	460	280
Marketing/promotion/advertising	8,708	12,790
Materials, maintenance and other consumables	1,282	3,244
Membership/sponsorships	8,122	6,089
Newspapers	24,737	23,889
Periodicals	41,575	41,685
Postage/freight	36,930	36,100
Printing and stationery	31,039	34,445
Processing supplies	24,967	14,651
Recruitment	1,389	-
Recycling/shredding collection	3,357	3,178
Rural transaction centre	39,877	26,627
Travelling	2,527	2,015
Total other expenses	399,792	351,103

Note 5 Investing in and financing our operations	2024	2023
5.1 Financial assets	\$	\$
(a) Cash and cash equivalents		
Cash on hand	2,360	2,490
Cash at bank	324,556	594,020
Total cash and cash equivalents	326,916	596,510
(b) Other financial assets		
Current		
Term deposits	4,508,711	4,005,390
Total current other financial assets	4,508,711	4,005,390
Total cash and cash equivalents and other financial assets	4,835,627	4,601,900
Intended allocations		
Although not externally restricted the following amounts have been allocated for specific future purposes by the	ne Corporation:	
- Long service leave - investments *	870,736	812,658
- Discretionary reserves (note 9.1)	1,186,629	1,162,069
Total funds subject to intended allocations	2,057,365	1,974,727

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.

Other financial assets are valued at fair value, at balance date. Term deposits are measured at original cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

Other financial assets include term deposits and those with original maturity dates of three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.

(c) Trade and other receivables

Current

Statutory receivables Net GST receivable 15,715 Non statutory receivables Interest receivable 71,736 36,457 52,172 Total current trade and other receivables 71,736

^{*} Intended allocations for long service leave is based on the former Local Government Long Service Leave Regulations 2002 and does not necessarily equate to the long service leave liability disclosed in Note 5.4 due to a different basis of calculation prescribed by the regulation. Changes to the Local Government Long Service Leave Regulations 2002 during the 2012 financial year has meant that under the regulation the requirement to maintain separate investments for long service leave balances no longer exists. As at 30 June 2024 the Corporation still maintains the investment balance under the former regulation requirements.

5.2 Non-financial assets	2024 \$	2023 \$
(a) Other assets	•	•
Prepayments	122,739	136,759
Total other assets	122,739	136,759
5.3 Payables, trust funds and deposits and contract liabilities		
(a) Trade and other payables		
Current		
Non-statutory payables	4.007	44.040
Trade payables	1,867	44,219
Accrued expenses	11,200	16,550
Statutory payables		
Net GST payable	100,002	-
Total current trade and other payables	113,069	60,769
(b) Trust funds and deposits		
Current	0.040	
Paid parental leave	2,648	
Total current trust funds and deposits	2,648_	
(c) Contract and other liabilities		
Contract liabilities		
Current	10.555	
Grants received in advance - operating	40,000	249,014
Grants received in advance - capital	80,000	-
Total contract liabilities	120,000	249,014

5.4 Provisions

4 FIUVISIONS	Annual Leave	Long Service Leave	Total
2024	\$	\$	\$
Balance at beginning of the financial year	389,261	1,039,846	1,429,107
Additional provisions	320,651	149,665	470,316
Amounts used	(325,255)	(93,916)	(419,171)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	(11,248)	(11,248)
Balance at the end of the financial year	384,657	1,084,347	1,469,004
Provisions - current	201 657	027 202	1 211 050
Provisions - non-current	384,657	927,202 157,145	1,311,859 157,145
Provisions - non-current	-	137,143	157,145
2023			
Balance at beginning of the financial year	385,561	956,308	1,341,869
Additional provisions	308,529	144,575	453,104
Amounts used	(304,829)	(75,304)	(380,133)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	-	14,267	14,267
Balance at the end of the financial year	389,261	1,039,846	1,429,107
Provisions - current	389,261	895,156	1,284,417
Provisions - non-current	-	144,690	144,690
		2024	2022
(a) Employee provisions		2024 \$	2023 \$
(a) Employee provisions Current provisions expected to be wholly settled within 12 months		Φ	φ
Annual leave		346,004	345,105
Long service leave		93,043	89,219
Long service leave		439,047	434,324
Current provisions expected to be wholly settled after 12 months			
Annual leave		38,653	44,156
Long service leave		834,159	805,937
		872,812	850,093
Total current employee provisions		1,311,859	1,284,417
Non-current			
Long service leave		157,145	144,690
Total non-current employee provisions		157,145	144,690
Aggregate carrying amount of employee provisions:			
Current		1,311,859	1,284,417
Non-current		157,145	144,690
Total aggregate carrying amount of employee provisions		1,469,004	1,429,107
		, ,,	, -,

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

5.4 Provisions (cont'd)

(a) Employee provisions

Annual leave

A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Corporation does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:

- nominal value if the Corporation expects to wholly settle the liability within 12 months
- present value if the Corporation does not expect to wholly settle within 12 months.

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. Unconditional LSL is disclosed as a current liability as the Corporation does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. 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 and measured at present value.

Key assumptions:	2024	2023
- discount rate	4.35%	4.06%
- index rate	4.45%	4.35%

5.5 Financing arrangements

The Corporation has the following funding arrangements in place as at June 30 2024.

	2024	2023
	\$	\$
Credit card facilities	23,000	23,000
Total facilities	23,000	23,000
Used facilities	4,056	2,387
Unused facilities	18,944	20,613
	23,000	23,000

5.6 Commitments

The Corporation has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

(a) Commitments for expenditure

2024	Not later than 1 year	Later than 1 year & not later than 2 years	Later than 2 years & not later than 5 years	Later than 5 years	Total
Operating	_	V	_	_	Ψ
Financial services	92,021	-	_	-	92,021
Maintenance contracts (RFID)	31,427	31,427	31,427	-	94,281
Maxsum Backup System	16,412	16,412	6,838	-	39,662
Cleaning contracts	5,873	3,920	-	-	9,793
Mechanical services	456	418	-	-	874
Fire services	82	-	-	-	82
Lifts and hoists	168	-	-	-	168
Automatic doors	74	-	-	=	74
Security services	45	45	-	-	90
Total	146,558	52,222	38,265	-	237,045

Capital

The Corporation has no outstanding capital commitments as at 30 June 2024.

2023	Not later than 1 year \$	Later than 1 year & not later than 2 years	Later than 2 years & not later than 5 years	Later than 5 years \$	Total \$
Operating					
Financial services	90,394	-	-	-	90,394
Maintenance contracts (RFID)	31,427	31,427	62,854	-	125,708
Information management contracts	9,786	-	-	-	9,786
Cleaning contracts	5,873	5,873	3,920	-	15,666
Mechanical services	240	240	220	-	700
Fire services	327	109	-	-	436
Lifts and hoists	251	168	-	_	419
	111	74	=	-	185
Automatic doors	50	50	50	_	150
Security services Total	138,459	37,941	67,044		243,444

Capital

The Corporation had no outstanding capital commitments as at 30 June 2023.

5.7 Leases

At inception of a contract, all entities would assess whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- The contract involves the use of an identified asset;
- The customer has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The customer has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

As a lessee, the Corporation recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- · any lease payments made at or before the commencement date less any lease incentives received; plus
- · any initial direct costs incurred; and
- · an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, the Corporation uses an appropriate incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments:
- · Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- · Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that the Corporation is reasonably certain to exercise, lease payments in an optional renewal period if the Corporation is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Corporation is reasonably certain not to terminate early.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Right-of-Use Assets	Property	Total
	\$	\$
Balance at 1 July 2023	296,310	296,310
Additions	24,411	24,411
Depreciation charge	(35,768)	(35,768)
Balance at 30 June 2024	284,953	284,953
Lease Liabilities	2024	2023
Maturity analysis - contractual undiscounted cash flows	\$	\$
Less than one year	32,364	30,261
One to five years	161,819	151,305
More than five years	161,819	181,566
Total undiscounted lease liabilities as at 30 June:	356,002	363,132
Lease liabilities included in the Balance Sheet at 30 June:		
Current	24,412	22,191
Non-current	286,006	290,248
Total lease liabilities	310,418	312,439

5.7 Leases (cont'd)

Short-term and low value leases

The Corporation has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment. The Corporation recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

	2024	2023
Expenses relating to:	\$	\$
Leases of low value assets	183,784	189,768
Total	183,784	189,768
Non-cancellable lease commitments - low-value leases Commitments for minimum lease payments for low-value leases are payable as follows: Payable:		
Within one year	70,739	147,501
Later than one year but not later than five years	14,445	57,989
Total lease commitments	85,184	205,490

Note 6 Assets we manage

6.1 Resources, plant and equipment

•	nt					
	Carrying amount					Carrying amoun
	30 June 2023	Additions	Contributions	Depreciation	Disposal	30 June 2024
	\$	\$	\$	\$	\$	
Resources	2,372,683	539,112	-	(614,167)	_	2,297,628
Plant and equipment	44,429	-	_	(14,041)	-	30,388
Information technology	536,845	88,125	8,386	(173,447)	(270)	459,639
Office equipment, furniture and fittings	159,027	23,410	2,250	(30,918)	-	153,769
	3,112,984	650,647	10,636	(832,573)	(270)	2,941,424
				Office	Total	
				equipment,	Resources,	
	_	Plant and		furniture and	plant and	
	Resources	Equipment	Technology	_	equipment	
	\$	\$	\$	\$	\$	
At fair value 1 July 2023	4,747,446	87,127	992,572	483,870	6,311,015	
Accumulated depreciation at 1 July 2023	(2,374,763)	(42,698)	(455,727)	(324,843)	(3,198,031)	
	2,372,683	44,429	536,845	159,027	3,112,984	
Movements in fair value						
Additions	539,112	-	88,125	23,410	650,647	
Contributions	-	-	8,386	2,250	10,636	
Disposal	-	-	(36,431)	(8,881)	(45,312)	
	539,112	-	60,080	16,779	615,971	
Movements in accumulated depreciation						
Depreciation	(614,167)	(14,041)	(173,447)	(30,918)	(832,573)	
Accumulated depreciation of disposals	-	-	36,161	8,881	45,042	
	(614,167)	(14,041)	(137,286)	(22,037)	(787,531)	
At fair value 30 June 2024	5,286,558	87,127	1,052,652	500,649	6,926,986	
Accumulated depreciation at 30 June 2024	(2,988,930)	(56,739)	(593,013)	(346,880)	(3,985,562)	
Carrying amount	2,297,628	30,388	459,639	153,769	2,941,424	

6.1 Resources, plant and equipment (cont'd)

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. Refer also to Note 8.4 for further disclosure regarding fair value measurement.

In accordance with the Corporation's policy, the threshold limits have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

	Depreciation Period	Threshold Limit
Asset recognition thresholds and depreciation periods		\$
Resources, plant and equipment		
Resources (i)	3-7 years	1
Plant and equipment	2-4 years	1,000
Information technology	4-11 years	1,000
Office equipment, furniture and fittings	5-20 years	1,000

(i) Resources comprise of the Corporation's lending and research resources including books, DVD's and CD's.

Resources are catalogued, and as items are taken out of circulation the catalogue is adjusted. Once items are fully depreciated in accordance with individual category useful lives, they are disposed of for accounting purposes from opening cost and accumulated depreciation.

Depreciation and amortisation

Plant and equipment, resources, information technology, and office equipment, furniture and fittings having limited useful lives are systematically depreciated over their useful lives to the Corporation in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

Repairs and maintenance

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.

e 7 People and relati	onships	2024 No.	202: No
7.1 Corporation and	key management remuneration		
(a) Related Partie	s (board representatives)		
City of Greater Be	ndigo	2	2
Macedon Ranges	Shire Council	2	2
Mount Alexander S	Shire Council	2	:
Loddon Shire Cou	ncil	2	:
Subsidiaries and A	ssociates		
Nil			
•	personnel (KMP) are those people with the authority and responsibility for planning, direct	ting and controlling the	e activities
Key management of the Corporation.	personnel (KMP) are those people with the authority and responsibility for planning, direct The Board Members, Chief Executive Officer and Managers are deemed KMP.	ting and controlling the	e activities
Key management of the Corporation.	personnel (KMP) are those people with the authority and responsibility for planning, direct	ting and controlling the	e activities
Key management of the Corporation. Details of KMP at a	personnel (KMP) are those people with the authority and responsibility for planning, direct The Board Members, Chief Executive Officer and Managers are deemed KMP. any time during the year are:	ting and controlling the 1 1	e activities 1 1
Key management of the Corporation. Details of KMP at a	personnel (KMP) are those people with the authority and responsibility for planning, direct The Board Members, Chief Executive Officer and Managers are deemed KMP. any time during the year are: Cr Rod Fyffe - City of Greater Bendigo	ting and controlling the 1 1 1	e activities 1 1 1
Key management of the Corporation. Details of KMP at a	personnel (KMP) are those people with the authority and responsibility for planning, direct The Board Members, Chief Executive Officer and Managers are deemed KMP. any time during the year are: Cr Rod Fyffe - City of Greater Bendigo Stacy Williams - City of Greater Bendigo	ting and controlling the 1 1 1 1	e activities 1 1 1 1
Key management of the Corporation. Details of KMP at a	personnel (KMP) are those people with the authority and responsibility for planning, direct The Board Members, Chief Executive Officer and Managers are deemed KMP. any time during the year are: Cr Rod Fyffe - City of Greater Bendigo Stacy Williams - City of Greater Bendigo Cr Bill West - Macedon Ranges Shire Council	ting and controlling the 1 1 1 1 1	e activities 1 1 1 1 1
Key management of the Corporation. Details of KMP at a	personnel (KMP) are those people with the authority and responsibility for planning, direct The Board Members, Chief Executive Officer and Managers are deemed KMP. any time during the year are: Cr Rod Fyffe - City of Greater Bendigo Stacy Williams - City of Greater Bendigo Cr Bill West - Macedon Ranges Shire Council Maria Weiss - Macedon Ranges Shire Council	ting and controlling the 1 1 1 1 1 1	e activities 1 1 1 1 1
Key management of the Corporation. Details of KMP at a	personnel (KMP) are those people with the authority and responsibility for planning, direct The Board Members, Chief Executive Officer and Managers are deemed KMP. any time during the year are: Cr Rod Fyffe - City of Greater Bendigo Stacy Williams - City of Greater Bendigo Cr Bill West - Macedon Ranges Shire Council Maria Weiss - Macedon Ranges Shire Council Cr Dan Staub - Loddon Shire Council (July 2023 to November 2023)	ting and controlling the	e activities 1 1 1 1 1 1
Key management of the Corporation. Details of KMP at a	personnel (KMP) are those people with the authority and responsibility for planning, direct The Board Members, Chief Executive Officer and Managers are deemed KMP. any time during the year are: Cr Rod Fyffe - City of Greater Bendigo Stacy Williams - City of Greater Bendigo Cr Bill West - Macedon Ranges Shire Council Maria Weiss - Macedon Ranges Shire Council Cr Dan Staub - Loddon Shire Council (July 2023 to November 2023) Cr Linda Jungwirth - Loddon Shire Council (January 2024 to June 2024)	ting and controlling the	e activities 1 1 1 1 1 - 1
Key management of the Corporation. Details of KMP at a	personnel (KMP) are those people with the authority and responsibility for planning, direct The Board Members, Chief Executive Officer and Managers are deemed KMP. any time during the year are: Cr Rod Fyffe - City of Greater Bendigo Stacy Williams - City of Greater Bendigo Cr Bill West - Macedon Ranges Shire Council Maria Weiss - Macedon Ranges Shire Council Cr Dan Staub - Loddon Shire Council (July 2023 to November 2023) Cr Linda Jungwirth - Loddon Shire Council (January 2024 to June 2024) Lincoln Fitzgerald - Loddon Shire Council	ting and controlling the	e activities 1 1 1 1 - 1 1 1
Key management of the Corporation. Details of KMP at a	personnel (KMP) are those people with the authority and responsibility for planning, direct The Board Members, Chief Executive Officer and Managers are deemed KMP. any time during the year are: Cr Rod Fyffe - City of Greater Bendigo Stacy Williams - City of Greater Bendigo Cr Bill West - Macedon Ranges Shire Council Maria Weiss - Macedon Ranges Shire Council Cr Dan Staub - Loddon Shire Council (July 2023 to November 2023) Cr Linda Jungwirth - Loddon Shire Council (January 2024 to June 2024) Lincoln Fitzgerald - Loddon Shire Council Lisa Knight - Mount Alexander Shire Council	ting and controlling the	e activities 1 1 1 1 1 1 1 1

Jess Saunders (Manager Engagement & Operations) (December 2023 to June 2024) Tara Everist (Manager Engagement & Operations) (July 2023 to November 2023)

Total Number of Key Management Personnel

Karyn Carracher (Human Resources Advisor) **Total Number of Board Members**

Clare Brown (Collections Manager)

Total of Chief Executive Officer and other Key Management Personnel

9 6 18 14

1

1

1

1

9

1

8

(c) Remuneration of Key Management Personnel

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by the Corporation, or on behalf of 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 and free or subsidised goods or services.

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.

Termination benefits include termination of employment payments, such as severance packages.

	2024 \$	2023 \$
Total remuneration of key management personnel was as follows:	Ψ	Ψ
Short-term benefits	685,362	533,275
Long-term benefits	18,026	17,954
Post employment benefits	79,508	58,670
Total	782,896	609,899
The numbers of key management personnel whose total remuneration from the Corporation and any related entities, fall within the following bands:	2024 No.	2023 No.
\$0-\$9,999	9	8
\$10,000 - \$19,999	1	-
\$20,000 - \$29,999	1	-
\$40,000 - \$49,999	-	1
\$50,000 - \$59,999	-	-
\$60,000 - \$69,999	2	-
\$70,000 - \$79,999	1	-
\$80,000 - \$89,999	-	2
\$90,000 - \$99,999	-	1
\$110,000 - \$119,999	1	-
\$120,000 - \$129,999	2	1
\$170,000 - \$179,999	1	1
	18	14

(d) Remuneration of other senior staff

Other senior staff are officers of the Corporation, other than Key Management Personnel, whose total remuneration exceeds \$170,000 and who report directly to a member of the KMP. The Corporation does not have any senior officers with an income range over \$170,000 who report directly to a member of the KMP. In 2023, the threshold for reporting senior staff remuneration was \$160,000. The Corporation did not have any senior officers with an income range over \$160,000 in 2023.

Property disclosure (a) Transactions with related parties	2024 \$	2023 \$
During the period the Corporation entered into the following transactions with related parties.		
Income		
Council contribution received from City of Greater Bendigo	3,410,916	3,297,881
Council contribution received from Macedon Ranges Shire Council	1,401,036	1,401,036
Council contribution received from Mount Alexander Shire Council	549,766	549,766
Council contribution received from Loddon Shire Council	205,410	205,410
Reimbursement for running the Bendigo Regional Archive Centre (BRAC) received from City of Greater Bendigo	93,630	92,428
Grant - Heathcote Library relocation project received from City of Greater Bendigo	_	80,000
Grant - Kangaroo Flat Library outdoor signage received from City of Greater Bendigo	_	10,000
Grant - Get Moving Program Exercise for Older Adults received from City of Greater Bendigo	2,000	2,727
Stop Motion Holiday Workshops received from Mount Alexander Shire Council	-	126
Grant - Healthy and safe workplaces and communities received from City of Greater Bendigo	12,500	-
Grant - Heathcote sports equipment received from City of Greater Bendigo	8,909	-
Grant - Nature journaling received from City of Greater Bendigo	2,000	-
Grant - Sustainable house kit received from City of Greater Bendigo	2,014	-
Grant - Sustainable house kit received from Mount Alexander Shire Council	1,007	-
Contribution - Return chutes received from Macedon Ranges Shire Council	2,250	-
Contribution - Library meeting pods received from City of Greater Bendigo	13,000	=
	5,704,438	5,639,374
Expenses		
City of Greater Bendigo - Financial Services	83,595	79,301
City of Greater Bendigo - Rent and outgoings of Headquarters at Bendigo Library	41,733	47,766
Macedon Ranges Shire Council - CPR Refresher Course	-	182
Macedon Ranges Shire Council - Pete the Plumber Performance	170	=
Tarnagulla Community Centre	160	
	125,658	127,249

(b) Outstanding balances with related parties

There were no material balances outstanding at the end of the reporting period in relation to transactions with related parties.

7.1 Corporation and key management remuneration (cont'd)

(c) Loans to/from related parties

There are no loans in existence at balance date which have been made, guaranteed or secured by the Corporation to a related party.

(d) Commitments to/from related parties

The aggregate amount of commitments in existence at balance date that have been made, guaranteed or secured by the Corporation to a related party are as follows:

The Corporation had an agreement with the Greater Bendigo City Council for accounting and financial services to be provided to 30 June 2024 for which a fee is paid. This agreement had an option to extend for a year, this extension has been executed. The agreement will expire at 30 June 2025. The Corporation also has a 10 year lease agreement for buildings with the City of Greater Bendigo which commenced on 1 July 2015, for which rental is paid.

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

(a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or nonoccurrence of one or more uncertain future events not wholly within the control of the Corporation. At balance date the Corporation is not aware of any contingent assets.

(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.

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 9.3. 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 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2024 reporting period. The Corporation assesses the impact of these new standards.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities to modify AASB 13 Fair Value Measurement, AASB 2022-10 amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-forprofit public sector entities not held primarily for their ability to generate net cash inflows. The AASB 13 modifications:

- are applicable only to not-for-profit public sector entities;
- are limited to fair value measurements of non-financial assets not held primarily for their ability to generate net cash inflows;
- are to be applied prospectively for annual periods beginning on or after 1 January 2024;
- would not necessarily change practice for some not-for-profit public sector entities; and
- do not indicate that entities changing practice in how they measure relevant assets made an error in applying the existing requirements of AASB 13.

The Corporation will assess any impact of the modifications to AASB 13 ahead of the 2024/2025 reporting period.

In December 2022 the Australian Accounting Standards Board (AASB) issued AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants. AASB 2022-6 amends AASB 101 Presentation of Financial Statements to improve the information an entity provides in its financial statements about long-term liabilities with covenants where the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The amendments in AASB 2022-6 are effective for annual periods beginning on or after 1 January 2024.

The Corporation will assess any impact of the modifications to AASB 101 ahead of the 2024/2025 reporting period.

8.3 Financial instruments

(a) Objectives and policies

The Corporation's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables) and payables (excluding statutory payables). Details of the material accounting policy information 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, financial liability and equity instrument is disclosed in the notes of 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.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of the Corporation 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 rates.

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

- diversification of investment product;
- monitoring of return on investment; and
- 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.

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause the Corporation to make a financial loss. The Corporation has exposure to credit risk on some financial assets included in the balance sheet. To help manage this risk the Corporation only invests surplus funds with financial institutions which have a recognised credit rating specified in the Corporation's investment policy.

Receivables are predominately other Local Government entities (Member Councils). Credit risk associated with the Corporations financial assets is minimal because the primary debtor are the Victorian Government and other Member Councils. Apart from the Victorian Government and Member Councils the Corporation does not have any significant credit risk exposure to a single customer or groups of customers.

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

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

8.3 Financial instruments (cont'd)

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of the Corporation's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or 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 portfolio structure that requires surplus funds to be invested within various bands of liquid investments; 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 on the face of the balance sheet 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.

(e) 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% and -1% in market interest rates (AUD) from year-end rates of 5.08%.

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

8.4 Fair value measurement

Fair value hierarchy

The Corporation's 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.

Impairment of assets

At each reporting date, the Corporation reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

8.5 Events occurring after balance date

No matters have occurred after balance date that require disclosure in the financial report.

Note 9 Other matters

9.1 Reserves	Balance at beginning of reporting period	Increase (decrease)	Balance at end of reporting period
	\$	\$	\$
2024			
Discretionary Reserves			
Plant replacement	177,918	-	177,918
Local history bequest	399,100	20,554	419,654
Defined benefits	500,000	-	500,000
Art book bequest	85,051	4,006	89,057
Total Discretionary Reserves	1,162,069	24,560	1,186,629
2023			
Discretionary Reserves			
Plant replacement	157,918	20,000	177,918
Local history bequest	385,990	13,110	399,100
Defined benefits	500,000	-	500,000
Art book bequest	82,579	2,472	85,051
Total Discretionary Reserves	1,126,487	35,582	1,162,069

Discretionary reserves

Plant Replacement Reserve

This reserve was established for future vehicle purchases.

Local History Bequest Reserve

This reserve was established when the Corporation received a Bequest to be spent on Local History.

Defined Benefits Reserve

This reserve is used to assist with the funding of any call that may be made on the Corporation as a result of shortfall in the Local Authorities Superannuation Fund Defined Benefits Plan.

Art Book Bequest Reserve

This reserve was established when the Corporation received a Bequest to be spent on Art Books.

9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)	2024 \$	2023 \$
Surplus for the year	92,544	27,337
Non-cash adjustments:		
Depreciation and amortisation	868,341	922,071
Loss on sale of resources, plant and equipment	270	-
Contributions - non-monetary assets	(10,636)	(6,120)
Finance costs - leases	8,631	8,687
Change in assets and liabilities:		
Increase in trade and other receivables	(19,564)	(47,141)
Decrease in other assets	14,020	49,170
Increase/(Decrease) in trade and other payables	52,299	(16,920)
Increase/(Decrease) in contract liabilities	(129,014)	249,014
Increase in trust funds and deposits	2,648	-
Increase in provisions	39,896	87,238
Net cash provided by operating activities	919,435	1,273,336

9.3 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 Income 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 2024, this was 11.0% as required under Superannuation Guarantee (SG) legislation (2023: 10.5%)).

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.

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.

9.3 Superannuation (cont'd)

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. A triennial actuarial investigation for the Defined Benefit category as at 30 June 2023 was conducted and completed by 31 December 2023. The vested benefit index (VBI) of the Defined Benefit category as at 30 June 2023 was 104.1%. The Corporation was notified of the 30 June 2023 VBI during August 2023. The financial assumptions used to calculate the 30 June 2023 VBI

Net investment returns 5.7% pa 3.5% pa Salary information 2.8% pa Price inflation (CPI)

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2023 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.

Employer contributions

(a) Regular contributions

On the basis of the results of the 2023 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 2024, this rate was 11.0% of members' salaries (10.5% in 2022/23). 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.

9.3 Superannuation (cont'd)

(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.

The 2023 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. 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:

	2023	2022	
	(Triennial)	(Interim)	
	\$m	\$m	
- A VBI Surplus	84.7	44.6	
- A total service liability surplus	123.6	105.8	
- A discounted accrued benefits surplus	141.9	111.9	

9.3 Superannuation (cont'd)

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 2023.

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 2023.

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 2023.

The 2024 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2024 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2024.

The VBI of the Defined Benefit category was 105.4% as at 30 June 2024. The financial assumptions used to calculate the 30 June 2024 VBI were:

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

The Corporation was notified of the 30 June 2024 VBI during August 2024.

Because the VBI was above 100%, the Defined Benefit category was in a satisfactory financial position at 30 June 2024 and it is expected that the actuarial investigation will recommend that no change will be necessary to the Defined Benefit category's funding arrangements from prior years.

The 2020 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 this investigation was:

	2020	2023
	Triennial Investigation	Triennial Investigation
Net investment returns	5.6 % pa	5.7% pa
Salary information	2.5% pa for two years and 2.75% pa thereafter	3.5% pa
Price inflation (CPI)	2.0 % pa	2.8% pa

Superannuation contributions

Contributions by the Corporation (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2024 are detailed below:

Scheme	Type of Scheme	Rate	2024	2023
			\$	\$
Vision super	Defined benefit	11.0% (2023:10.5%)	22,436	23,992
Vision super	Accumulation fund	11.0% (2023:10.5%)	249,984	227,776

There were no contributions outstanding and no loans issued from or to the above schemes at 30 June 2024.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2025 is \$29,144.

Note 10 Change in accounting policy

There have been no changes to accounting policies in the 2023/2024 year.

There are no pending accounting standards that are likely to have a material impact on the Corporation.





BRANCHES AGENCIES BENDIGO AXEDALE 251-259 Hargreaves Street Axedale Public Hall p: 5449 2700 94 McIvor Road CASTLEMAINE BOORT 212 Barker Street Boort Resource and p: 5472 1458 Information Centre 119-121 Godfrey Street EAGLEHAWK Eaglehawk Mechanics Institute DINGEE 1 Sailors Gully Road Dingee Railway Station p: 5446 7577 Bendigo-Pyramid Road GISBORNE ELMORE 8 Hamilton Street Elmore Athenaeum Hall p: 5428 3962 62 Michie Street HEATHCOTE INGLEWOOD 125 High Street Inglewood Community p: 5433 3734 Neighbourhood House Inglewood Town Hall Hub 20 Verdon Street KANGAROO FLAT 23 Lockwood Road PYRAMID HILL p: 5447 8344 Pyramid Hill Neighbourhood House Unit 5-8/43 Kelly Street KYNETON 3 Baynton Street p: 5422 1365 TARNAGULLA Tarnagulla Community Centre 8 Sandy Creek Lane ROMSEY 98 Main Street WEDDERBURN p: 5429 3086 Wedderburn Community Centre 24 Wilson Street WOODEND Cnr High & Forest Streets p: 5427 2074