AGENDA PAPER

and

accompanying documents

for the

Ordinary Meeting of the Board

of the

Yarra Plenty Regional Library Service

Thursday 27 August 2026

at

6:00 pm

Watsonia Library

4-6 Ibbottson Street, Watsonia, VIC 3087

TO BOARD MEMBER

Yarra Plenty Regional Library Board Meeting will be held on:

DATE AND TIME:

Thursday 27 August 2026 at 6:00 pm

LOCATION:

Watsonia Library, 4-6 Ibbottson Street, Watsonia, VIC 3087

APOLOGIES:

If you cannot attend the meeting, please email dlamb@yprl.vic.gov.au

by **Monday 24 August 2026**

Chief Executive Officer

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1 Welcome and Apologies

Agata Chmielewski, City of Whittlesea | Anthony Traill is the nominated delegate on behalf of Agata Chmielewski.

2 Acknowledgement to Traditional Custodians

"YPRL acknowledges the Wurundjeri, Woi-wurrung peoples of the Kulin Nation as the Traditional Owners of this Land, paying respects to all Aboriginal and Torres Strait Islander Elders past, present and emerging who have resided in the area. We support the Uluru Statement from the Heart."

3 Disclosures of Interest, Declaration of Pecuniary and Conflict of Interest

4 Confirmation of Previous Minutes

4.1 Minutes of the Ordinary Meeting of 18 June 2026 and Circular Motion 29 June 2026

That the Board resolves to confirm the Minutes of the Ordinary Meeting of 18 June 2026 and Circular Motion 29 June 2026.

Minutes of the Meeting

of

18 June 2026 and

Circular Motion of 29 June 2026

MINUTES

Ordinary Meeting

of the

Yarra Plenty Regional Library Service Board

held on

Thursday 18 June 2026

Diamond Valley Library

Civic Drive, Greensborough VIC 3088

Table of Contents

MEMBERS

Cr Alison Champion	Banyule City Council
Cr Rick Garotti	Banyule City Council
Cr Martin Taylor	City of Whittlesea
Cr Grant Brooker	Nillumbik Shire Council
Cr Peter Perkins	Nillumbik Shire Council

OFFICERS

Nicole Rudden	CEO, Yarra Plenty Regional Library Service
Blaga Naumoski	Nillumbik Shire Council
Anthony Traill	City of Whittlesea
Robyn Ellard	Yarra Plenty Regional Library Service
Luciano Lauronce	Yarra Plenty Regional Library Service
Cherry Byford-Sibbing	Yarra Plenty Regional Library Service

GUESTS

Nicole Maslin	Banyule City Council (Observer)

MINUTES

Debbie Lamb	Yarra Plenty Regional Library Service

APOLOGIES

Cr Christine Stow	City of Whittlesea
Joseph Tabacco	Banyule City Council
Agata Chmielewski	City of Whittlesea

1 Welcome and Apologies

The meeting commenced at 5:56 pm.

Apologies were received from:

- Cr Christine Stow, City of Whittlesea
- Agata Chmielewski, City of Whittlesea. Anthony Traill is the nominated delegate
- Joseph Tabacco, Banyule City Council.

BOARD RESOLUTION

That the Board resolves to RECEIVE and NOTE the apologies.

MOVED	Cr Grant Brooker
SECONDED	Cr Peter Perkins

CARRIED

2 Acknowledgement to Traditional Custodians

"YPRL acknowledges the Wurundjeri, Woi-wurrung peoples of the Kulin Nation as the Traditional Owners of this Land, paying respects to all Aboriginal and Torres Strait Islander Elders past, present and emerging who have resided in the area. We support the Uluru Statement from the Heart."

3 Disclosures of Interest, Declaration of Pecuniary and Conflict of Interest

There were no disclosures.

4 Confirmation of Previous Minutes

4.1 Minutes of the Ordinary Meeting of 30 April 2026

Cr Martin Taylor left the meeting at 5:58 pm.

Cr Alison Champion left the meeting at 5:57 pm.

BOARD RESOLUTION

That the Board resolves to confirm the Minutes of the Ordinary Meeting of 30 April 2026.

MOVED	Cr Peter Perkins
SECONDED	Cr Grant Brooker

CARRIED

5 Actions Arising from Previous Meetings

NIL

6 Presentation of General Reports

6.1 Diamond Valley Branch Manager Presentation (NOTING)

Cr Martin Taylor returned to the meeting at 6:04 pm.

The Branch Manager from Diamond Valley delivered a presentation outlining the strong partnership it has with Nillumbik Shire Council and local schools and organisations. In addition, the manager highlighted key activities under the four Library Plan 2025-2029 priorities. The branch has no direct public transport and therefore relies heavily on programming to provide a vital pathway for community connection. The strong partnership between the branch and Nillumbik Shire Council teams ensures delivery of weekly programs to a broad range of groups across the area supporting the Connection and Wellbeing priority of the Library Plan.

The branch runs a Code Club which is one of only nine (9) clubs across Australia designated a 'Star Club' as part of Code Club Australia. Benefits of this status include access to trial projects and engagement opportunities for children.

Challenges faced by the branch include the limited public transport options and visibility from major roads due to its location. To increase visibility and awareness, the branch team have increased promotion in the local council offices, leisure centre and within the shopping plaza in Greensborough.

ACTION: It was agreed that the Nillumbik Shire Council Director and YPRL CEO will determine signage options to increase community awareness about the Diamond Valley Library.

The branch will shortly host an event in partnership with Greensborough Historical Society for the launch of a new book. The Hon. Colin Brooks MP, Member for Bundoora will officially launch the book on 8 July 2026.

BOARD RESOLUTION

THAT the Board resolves to RECEIVE and NOTE the presentation

MOVED	Cr Grant Brooker
SECONDED	Cr Peter Perkins

CARRIED

6.2 YPRL Budget 2026/2027 (DECISION)

On 30 April 2026, the YPRL Board approved the proposed budget 2026/2027 be made available to the public for comment for a period of 28 days. The budget document was made available from 3 May 2026 on the YPRL Website and within library branches. No submissions were received.

The YPRL Board was required to approve and formally adopt the budget.

No further questions

BOARD RESOLUTION

THAT the Board resolves to formally ADOPT the YPRL Budget 2026/2027.

MOVED	Cr Martin Taylor
SECONDED	Cr Peter Perkins

CARRIED

6.3 Procurement Policy 2026 (DECISION)

The YPRL Procurement Policy is reviewed annually by the Audit and Risk Committee and the YPRL Board and amended accordingly.

The Audit and Risk Committee formally endorsed the Procurement Policy for 2026 on 4 June 2026. The final draft was presented to the Board for formal approval and adoption.

Key changes to the 2026 policy were outlined to the Board. A comprehensive discussion took place regarding two areas of the policy that required further action.

Section 2.1.3 - Conflict of Interest. Board members requested that the language be strengthened in this section to be more explicit on the requirement to declare conflicts of interest and how this will subsequently be dealt with by YPRL.

Section 2.3.3 Procurement Exemptions. Following feedback and discussion, YPRL will remove some of the categories of automatic exemptions and replace with a section, "CEO Declared Exemptions" to allow the CEO to determine exemptions within the procurement process. The CEO will report all declared exemptions to the YPRL Board at the following Board meeting.

ACTION: YPRL will include Procurement Exemptions as a standing agenda item for future Board meetings.

Board members agreed to YPRL updating the policy with the feedback and amendments discussed in the meeting and re-present the policy via Circular Motion for approval and adoption prior to 30 June 2026.

BOARD RESOLUTION

THAT the Board resolves to RECEIVE and NOTE the Procurement Policy 2026 and receive via Circular Motion, the updated Procurement Policy 2026 for formal approval and adoption.

MOVED	Cr Grant Brooker
SECONDED	Cr Martin Taylor

CARRIED

6.4 Financial Management Report – Year End 30 June 2026 (NOTING)

At the April Board meeting, YPRL was asked to provide a financial management report prior to the financial year end and agreed to provide a full financial report as soon as practicable after the 30 June 2026 to the Board prior to formal auditing in September 2026.

Two queries raised included when to expect the 'Actuals' for the financial year and what the declared Surplus relates to.

YPRL will provide the full year end report at the August Board meeting. The net variances were as a result of vacancies within the organisation that remained unfilled prior to the year end.

No further queries were raised.

BOARD RESOLUTION

THAT the Board resolves to RECEIVE and NOTE the Financial Management Report – Year End 30 June 2026.

MOVED	Cr Peter Perkins
SECONDED	Cr Grant Brooker

CARRIED

6.5 CEO Report (NOTING)

Cr Alison Champion returned to the meeting at 6:48 pm.

The CEO provides a report to the Board to update them on each of the priority areas of the 2025-2029 Library Plan.

Areas highlighted for this period included the success of the annual National Simultaneous Storytime in May. Board Members were thanked for their attendance at the event, reading this year's book to a total of more than 500 participants. This is the 26th year of the initiative and it remains a popular and much loved event in YPRL's calendar.

YPRL wished to acknowledge 50 years since the City of Whittlesea joined the Heidelberg Regional Library (forerunner to YPRL) on 18 June 1976.

BOARD RESOLUTION

THAT the Board resolves to RECEIVE and NOTE the CEO Report

MOVED	Cr Grant Brooker
SECONDED	Anthony Traill

CARRIED

7 Consideration of Action on Petitions and Joint Letters

None

8 General Business

None

9 Reports from Delegates Appointed by the Board to Other Bodies

None

10 Urgent Business

None

11 Confidential Meeting

BOARD RESOLUTION

That the Board resolves that the Confidential Meeting be held in camera at 6:51 pm.

MOVED	Cr Grant Brooker
SECONDED	Cr Alison Champion

CARRIED

BOARD RESOLUTION

That the Board meeting be opened to the public at {time}.

MOVED	Cr Alison Champion
SECONDED	Cr Peter Perkins

CARRIED

The Ordinary Meeting re-commenced at {time}.

12 Meeting Closure

THERE BEING NO FURTHER BUSINESS,

THE CHAIRPERSON DECLARED THE MEETING CLOSED AT 8:18 pm

[END OF ORDINARY BOARD MEETING MINUTES]

MINUTES

Circular Motion of the

Yarra Plenty Regional Library Service Board

For Consideration of the Procurement Policy 2026

29 June 2026

Via Email

Members

MEMBERS

Cr Alison Champion	Banyule City Council
Cr Rick Garotti	Banyule City Council
Cr Christine Stow	City of Whittlesea
Cr Martin Taylor	City of Whittlesea
Cr Grant Brooker	Nillumbik Shire Council
Cr Peter Perkins	Nillumbik Shire Council

OFFICERS

Nicole Rudden	CEO, Yarra Plenty Regional Library Service
Luciano Lauronce	Yarra Plenty Regional Library Service

MINUTES

Debbie Lamb	Yarra Plenty Regional Library Service

1 Presentation of General Reports

1.1 Procurement Policy 2026 (DECISION)

Following the presentation and comprehensive discussion of the Procurement Policy 2026 under General Reports at the YPRL Board meeting on 18 June 2026, YPRL management has incorporated the Board's recommended amendments into the Policy. The revised Procurement Policy 2026 was submitted for YPRL Board approval, via this Circular Motion.

All recommended updates from the meeting on 18 June 2026 have been incorporated into the revised policy.

Board members received the agenda via Circular Motion on 25 June 2026.

BOARD RESOLUTION

THAT the Board resolves to RECEIVE, NOTE and ADOPT the Procurement Policy 2026.

MOVED	Cr Peter Perkins
SECONDED	Cr Rick Garotti

CARRIED

5 Actions Arising from Previous Meetings

JUNE 2026

6.1 Diamond Valley Library Branch Manager Presentation

Action:

YPRL CEO and Nillumbik Shire Council Director to determine signage options to increase community awareness about Diamond Valley Library

Outcome:

Signage changes instigated with Nillumbik Shire Council Traffic and Transport Team. Signage to be installed at Civic Drive at the exit off the Civic Drive/Diamond Creek Road roundabout and on approach to the smaller Civic Drive/Civic Crt roundabout.

Expected timeframe for completion will be approximately by the end of September.

Matter Concluded

6 Presentation of General Reports

Presentation of General Reports

6.1 Watsonia Branch Manager Presentation (NOTING)

Responsible Officer:	Chief Executive Officer
Author:	Robyn Ellard, Executive Manager Library Experience and Engagement
Attachments:	Nil

EXECUTIVE SUMMARY

The Acting Branch Manager from Watsonia Library will deliver a presentation to the Board that showcases the branch activities, priorities, challenges and key highlights for noting.

RECOMMENDATION

THAT the Board resolves to RECEIVE and NOTE the presentation.

REPORT

STRATEGIC RISKS

SR 09: Organisational Service Delivery - Risk of failing to meet evolving community needs or Member Council expectations

POLICY AND LEGISLATION

Nil

LINKS TO LIBRARY PLAN

Priority 1: Literacy and Learning for Life
Priority 2: Connection and Wellbeing
Priority 3: Digital Access and Innovation
Priority 4: Organisational Resilience

DECLARATIONS OF CONFLICT OF INTEREST

Under section 80C of the Local Government Act 1989 officers providing advice to the Library must disclose any interests, including type of interest.

The Responsible Officer reviewing this report, having made enquiries with the relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

END OF AGENDA ITEM

6.2 Draft Annual Report (DECISION)

Responsible Officer:	Chief Executive Officer
Author:	Robyn Ellard, Executive Manager Library Experience and Engagement
Attachments:	1. Annual Report 25-26 DRAFT for board review 2026 [**6.2.1** - 90 pages]

EXECUTIVE SUMMARY

YPRL produces an Annual Report detailing the organisation’s performance and activities throughout the preceding financial year.

The Annual Report monitors progress against YPRL’s Library Plan 2025 – 2029.

The report is for decision.

RECOMMENDATION

THAT the Board resolves to RECEIVE and APPROVE 'in principle’ the Draft Annual Report 2025 – 2026.

REPORT

BACKGROUND

Community Reach and Membership Growth

The draft Annual Report demonstrates substantial growth in YPRL's community reach and engagement.

Membership increased by 18.5 per cent to 251,488, meaning more than 55 per cent of the regional population is now a library member. This growth significantly exceeded population growth of 1.8 per cent across the region. Membership increased by 39,225 during the year and has grown by almost 61 per cent since 2022–23, when membership stood at 156,426. Active users also increased by 19.3 per cent, indicating that membership growth is translating into genuine service use and engagement.

Library visitation increased by 9.9 per cent to 1.64 million visits.

Collection Use and Digital Engagement

Total borrowing reached 3,076,023 loans, an increase of 6.5 per cent on the previous year and 14.2 per cent since 2022–23.

Growth was driven primarily by digital collections:

- Digital loans increased by 35.3 per cent to 812,635.

- Digital borrowing now accounts for approximately 26 per cent of all loans, compared with 21 per cent in the previous year.
- eAudiobooks were the most borrowed digital format, with 317,819 loans.
- Digital newspaper use increased by 98.2 per cent to 106,570 loans.
- Physical borrowing declined slightly by 1.1 per cent.

Broader digital engagement also continued to grow, with eNewsletter subscriptions increasing by 60.9 per cent to 110,200 and Wi-Fi usage reaching 147,929 sessions.

Network Expansion and Service Growth

The year included significant expansion of the library network with the opening of Rosanna Library and murnong Library.

Rosanna Library recorded more than 11,000 loans and attracted 603 new members within its first two weeks of operation. Since opening in February, murnong Library has welcomed 37,232 visits, generated 8,135 loans and attracted 1,036 new members, establishing an important service presence in the rapidly growing Donnybrook community.

The addition of these facilities increased opening hours across the network by 11.5 per cent to 884 hours per week.

Literacy, Learning and Community Participation

YPRL continued to deliver strong literacy and lifelong learning outcomes.

Storytime remained one of the organisation's most significant literacy initiatives, attracting 94,327 attendances across 2,126 sessions, averaging approximately 44 attendances per session.

The Children's Membership Campaign successfully recruited 2,438 children aged 0–12 years over a four-month period and contributed to a 12.5 per cent increase in borrowing from children's collections during the campaign.

Across the broader programs portfolio, 6,283 programs attracted 148,853 participants. While the number of programs delivered decreased slightly by 2.3 per cent, attendance increased by 3.6 per cent, demonstrating stronger participation, alignment with community demand and the ability to reach more people through targeted programs.

Strategic Context and Funding Challenges

The report also highlights ongoing pressures arising from rapid population growth, increasing service demand and inflationary costs. While community use of library services continues to grow strongly, State Government funding for public libraries has not kept pace with demand.

Securing sustainable funding therefore remains a key strategic advocacy priority for YPRL and its Member Councils.

Next steps

Following board approval, the annual report will be graphic designed to include images and selected quotes highlighting community voices and engagement. You can find the previous annual report as an example here: https://www.yprl.vic.gov.au/media/lovfd4hz/yprl_annual-report-2025_bookmarks.pdf

CONSULTATION

Senior Leadership Team

CRITICAL DATES

- **27 August 2026** – Draft Annual Report approved 'in principle' by the YPRL Board.
- **30 September 2026** – Full Annual Report submitted to the Minister for Local Government.
- **1 October 2026** – Public notice that the Annual Report has been prepared and is available for inspection.
- **7 October 2026** – Public notice that the Annual Report to be considered by the Board at the October meeting.
- **22 October 2026** – the Board to consider the Annual Report and formal adoption of the Report.

FINANCIAL IMPLICATIONS

All financial implications are included within the body of this report.

STRATEGIC RISKS

SR 04: Governance - Failure to comply with statutory obligations, policies or governance frameworks
SR 09: Organisational Service Delivery - Risk of failing to meet evolving community needs or Member Council expectations

POLICY AND LEGISLATION

Sections 131 - 133 of the *Local Government Act 1989* as amended states that a Regional Library Corporation must prepare, approve and submit an Annual Report.

LINKS TO LIBRARY PLAN

Priority 1: Literacy and Learning for Life
Priority 2: Connection and Wellbeing
Priority 3: Digital Access and Innovation
Priority 4: Organisational Resilience

DECLARATIONS OF CONFLICT OF INTEREST

Under section 80C of the Local Government Act 1989 officers providing advice to the Library must disclose any interests, including type of interest.

The Responsible Officer reviewing this report, having made enquiries with the relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

END OF AGENDA ITEM

Yarra Plenty Regional Library Annual Report 2025-2026

Acknowledgement of Country
Yarra Plenty Regional Library acknowledges the Wurundjeri Woi-wurrung peoples of the Kulin Nation, the traditional owners of this Country, paying respect to Elders past, present, and emerging, who have been an integral part of the region's history. We acknowledge the leadership of Aboriginal and Torres Strait Islander communities and the right to self-determination in the spirit of mutual understanding and respect. We support the Uluru Statement from the Heart.

Recognition of Diversity and Inclusion
Yarra Plenty Regional Library is committed to equality, inclusivity, and respect. We welcome and respect everyone in our communities irrespective of gender, sexuality, ethnicity, ability, or generation.

Bag 65 Bundoora VIC 3083
(03) 9408 7888
ypmail@yprl.vic.gov.au

***INSERT [YPRL_Logo_Footer_A4_black] ***

Contents

ABOUT US

Yarra Plenty Regional Library (YPRL) delivers public library services throughout Banyule City Council, Nillumbik Shire Council and the City of Whittlesea in Melbourne's north-east. Our network of 11 libraries, 4 community hubs, mobile and outreach services, and extensive digital resources, provides free access to information, technology and ideas to strengthen literacy, learning, digital inclusion and community participation across our region.

OUR CORPORATION

Yarra Plenty Regional Library (YPRL) is a Regional Library Corporation operating on the lands of the Wurundjeri Woi-wurrung Peoples of the Kulin Nation. The Corporation is a partnership between the three Member Councils of Banyule City Council, Nillumbik Shire Council and the City of Whittlesea, with each providing strategic leadership and shared investment to support library services across Melbourne's north-east.

Public library services in our region began operating in Heidelberg from 1899. Heidelberg City Library launched Victoria's first bookmobile service in 1954 and became Heidelberg Regional Library in 1965. Renamed Yarra Plenty Regional Library in 1985, the organisation became a Regional Library Corporation in 1996.

Today, YPRL is one of Victoria's largest regional library services providing library services to a population of more than 450,000 people. The strength of our Member Council partnership continues to deliver the benefits of regional collaboration, shared resources and long-term planning, ensuring library services remain responsive to the needs of our diverse and growing communities.

Contact Us
Bag 65 Bundoora VIC 3083
(03) 9408 7888
ypmail@yprl.vic.gov.au

***INSERT image [YPRL illustrated Map] ***
****FOR DESIGNER TO INCLUDE****

Our Plan on a Page

Our Vision

Literacy, learning, and connection are essential to community wellbeing and resilience.

Our Purpose

To provide accessible, future-focussed library services that connect people with the knowledge, tools, and support they need to grow, adapt, and participate fully in community life.

Our Objective

To advance equity, participation, and positive impact by delivering inclusive library services that respond to local needs, strengthen digital access and support learning, wellbeing and connection across all life stages.

Our Enablers

Member Councils / Community Voice
Active Partnerships / Empowered Workforce

Our Priorities

Literacy and Learning for Life / Connection and Wellbeing
Digital Access and Innovation / Organisational Resilience

Our Values

Respect for All / Integrity / Service / Empower

Message from our Chair & CEO

***INSERT image [Chair and CEO] ***

We are delighted to present the 2025-26 Yarra Plenty Regional Library (YPRL) Annual Report highlighting a year of growth and community impact.

As the incoming Chair and Chief Executive Officer, we thank former Chair Cr Grant Brooker, Chief Executive Officer Jane Cowell and Interim Chief Executive Officer Clem Gillings for their leadership and passionate support of our libraries and the communities who use and enjoy them across the region.

YPRL is a partnership between the Member Councils of Banyule City Council, Nillumbik Shire Council and the City of Whittlesea, with each providing strategic leadership and shared investment to support library services across Melbourne's north-east. This year marked 60 years of service across some of Victoria's most diverse and fast growing communities.

This year we delivered our Library Plan 2025-2029, setting the strategic direction for the library service over the next four years. Developed through engagement with Member Councils, community members, stakeholders and staff, the plan outlines a shared vision for our libraries as trusted, inclusive and future-ready community hubs and social infrastructure supporting reading, literacy, lifelong learning, digital inclusion, social connection and wellbeing.

Demand for our library services continues to grow at pace with an increase in library memberships to over 251,000 and more than 1.6 million visitors across our branches. Collection use grew to over 3 million loans for the first time since Covid-19, while our investment in digital collections saw a 98% increase in digital newspaper use, leading large percentage increases across formats including eBooks, eAudiobooks and digital magazines. Boobook, our digital library collaboration with Whitehorse Manningham Libraries and Your Library Limited, reached a huge 3.3 million loans across the libraries this year.

We expanded our network by opening Rosanna and murnong libraries. Rosanna introduced the network's first podcasting and recording studios, while murnong's co-location with Maternal and Child Health and kindergarten services has established it as an important community hub in the growth corridor of Donnybrook. Capital upgrades at Thomastown, Watsonia and Mill Park libraries, supported through partnerships with Member Councils and the Victorian Government, kept our library spaces contemporary and accessible.

With research from the Grattan Institute showing one in every three Australian children is unable to read proficiently, our role in supporting early years literacy is more important than ever. We delivered Storytime sessions to 94,327 children and their families, welcomed 2,438 new junior members through our Children's Membership Campaign, and promoted children's reading through National Simultaneous Storytime, Children's Day First Nations Storytime, and the Big Summer Read.

We supported digital and media literacy with programs addressing online safety, scams, artificial intelligence, cyber security and misinformation to help build confidence navigating digital environments.

Strong partnerships diversified and amplified our programming offerings. These included Open House Melbourne, Sydney Writers' Festival, FamilySearch, RMIT, Melbourne Polytechnic, Loyola College, Writers Victoria, the Department of Home Affairs, Public Libraries Victoria and many local community organisations.

Community wellbeing and inclusion was strengthened through a range of activities large and small. More than 400 people contributed to our large-scale collaborative exhibition *The World We Can Build*, which celebrated inclusion and belonging. Cards of Kindness invited people to share handwritten messages of support to others in the community, while Libraries After Dark supported free and accessible opportunities for people to connect, learn and engage in community life outside traditional library hours.

YPRL operates in one of Victoria's fastest-growing regions and demand for our services continues to increase rapidly. However, State Government funding for public libraries has not kept pace with population growth, inflation and rising service expectations, resulting in a growing funding gap that is increasingly being met by local councils. Public libraries play a vital role in supporting literacy, digital inclusion, lifelong learning and community wellbeing, and YPRL will continue to advocate alongside Public Libraries Victoria and our Member Councils for sustainable funding that reflects the needs of growing communities. We thank Banyule City Council, Nillumbik Shire Council and the City of Whittlesea for their ongoing investment in public libraries and their advocacy for sustainable State Government funding.

As part of our sector advocacy efforts, we welcomed ABC Radio Melbourne to Mill Park Library for a week-long Radio in Residency project. Through this, we created opportunities for library advocates, community organisations and everyday library users to share the importance and impact of libraries with a large audience across Victoria.

This report highlights the broad range of work our libraries do to provide opportunities for people at every life stage. None of it would happen without the expertise, enthusiasm and commitment of our staff and volunteers. Their dedication, professionalism and care create welcoming environments, meaningful programs, and builds lasting connections within our communities.

Today, we celebrate YPRL as a library service as strong and diverse as the people who call this region home - supported by the ongoing commitment of Banyule, Nillumbik, and Whittlesea Councils and shaped by the communities we serve.

On behalf of the Board and the whole YPRL team, we are proud to present the Yarra Plenty Regional Library Annual Report 2025–26.

Deputy Mayor Cr Rick Garotti

Banyule City Council

Chair, Yarra Plenty Regional Library Corporation Board

Nicole Rudden

Chief Executive Officer, Yarra Plenty Regional Library Corporation

The Year in Numbers

to be designed as graphics

- 251,488 Members
- 3,076,023 Loans
- 501,792 Collection Items
- 1,641,187 Library Visits
- 6,283 Events
- 148,853 Event Participants
- 2,126 Storytime Sessions
- 94,327 Storytime Attendees
- On average each library member saved $445 borrowing rather than buying books (illustrate value calculation in graphics)
- 884 library opening hours per week across the network

Digital Engagement

- 2,664,153 Website Hits
- 583,185 App Sessions
- 535,179 Catalogue Hits
- 147,929 Wi-Fi Sessions
- 110,026 Public Internet Sessions
- 110,200 eNewsletter Subscribers

Extending Our Reach

- 31,655 Mobile Library Visits
- 66,523 Mobile Library Loans
- 3,405 Home Library Deliveries
- 47 Outreach Visits
- 27,846 Community Hub Loans

Governance

Our Board

Responsibility for the provision and management of the Yarra Plenty Regional Library Corporation rests with the Yarra Plenty Regional Library Board. Representation on the Board, including the selection of delegates, is determined by the Regional Library Agreement between the three Member Councils, Banyule City Council, City of Whittlesea Council, and Nillumbik Shire Council. Responsibilities and authorities of the Board are determined as if they are a council under the Local Government Act. Board meetings are held regularly with meeting dates and agendas for each meeting published on the YPRL Website

Yarra Plenty Regional Library Corporation operates as an independent legal entity and is audited annually by the Auditor General.

INSERT BOARD PHOTOS

Deputy Mayor of Banyule City Council Cr Rick Garotti (Chair) – Banyule City Council

Cr Martin Taylor (Deputy Chair) – City of Whittlesea

Cr Grant Brooker – Nillumbik Shire Council

Mayor of Banyule City Council Cr Alison Champion – Banyule City Council

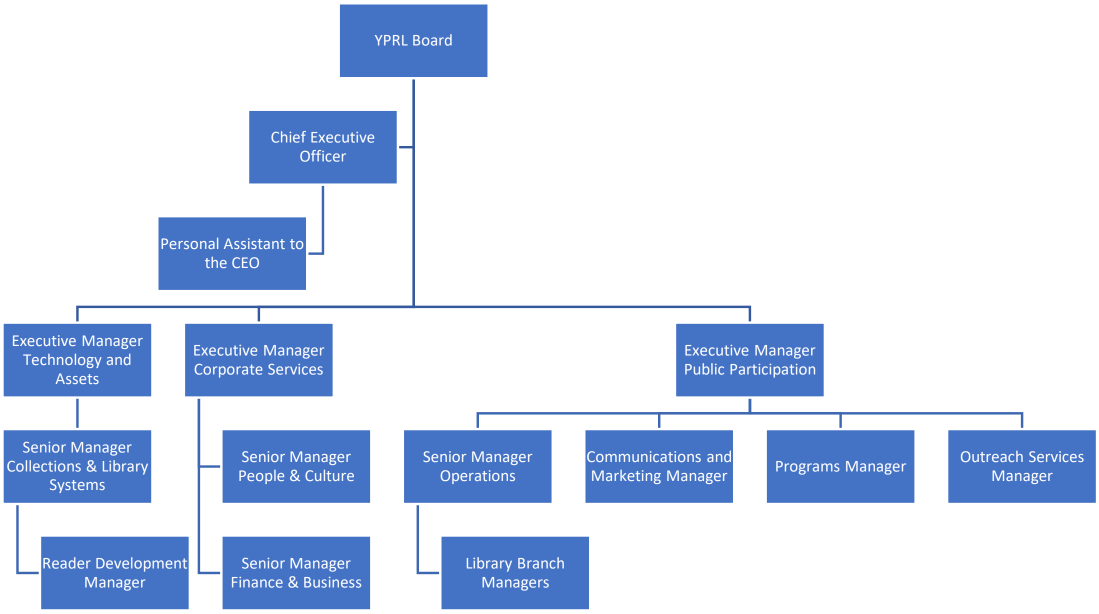
Cr Peter Perkins – Nillumbik Shire Council

Cr Christine Stow – City of Whittlesea

Attendance at Scheduled and Special Board Meetings

BOARD MEMBER	MAX. POSSIBLE NUMBER OF BOARD MEETINGS TO ATTEND	MEETINGS ATTENDED
Deputy Mayor Cr Rick Garotti (Chair)	7	7
Cr Martin Taylor (Deputy Chair)	7	7
Cr Grant Brooker	7	7
Mayor Cr Alison Champion	7	6
Cr Peter Perkins	7	6
Cr Christine Stow	7	5

Organisational Structure as at 30 June 2026 (Board to Manager Level)



Report of Operations

The Yarra Plenty Regional Library Plan 2025-2029 sets our direction for the next four years. In this report we look back over the year to map our activity against our plan priorities.

Priority 1.
Literacy and Learning for Life

Focus
YPRL supports people of all ages to build curiosity, literacy and critical thinking, enabling them to navigate change, develop strong information and media literacy, express creativity, and engage as informed citizens – through inclusive collections and access to information.

Outcome 1.1 Communities actively engage with diverse and accessible collections and learning programs that foster participation, social connection and lifelong learning

Our Collections

The Library's collections remain the core of our function. They inform, entertain, and teach our communities and anchor all our programs and activities.

This year, YPRL activated its 2026-28 Collection Development Policy, reinforcing our commitment to collections that are relevant, inclusive and responsive to community needs. Guided by community demand, diverse perspectives and emerging interests, the policy supports equitable access to information through a broad range of print, digital and accessible formats. It also strengthens representation of First Nations, LGBTQIA+, culturally diverse and local communities, helping ensure members can discover high-quality resources that support learning, literacy, recreation and cultural connection.

In 2025/26, members borrowed an extraordinary **3,076,023 items** from YPRL's physical and digital collections, the highest level of collection use in recent history. The Library maintained a collection of **501,792 physical and digital items** and added **107,031 new resources**, ensuring access to contemporary and in-demand content across a broad range of formats. YPRL's Community Language collections included more than **31,500 items in Arabic, Chinese, Greek, Hindi, Italian, Macedonian, Punjabi and Vietnamese**, providing fiction, non-fiction, magazines, newspapers and digital resources for adults, young people and children.

Demand for digital content continued to grow through the **Boobook consortium**, YPRL's shared digital library partnership with Whitehorse Manningham Libraries and Your Library Limited. Since Boobook's launch in October 2024, consortium library members have borrowed more than **3.3 million items**, demonstrating strong and sustained demand for digital collections. Loans of YPRL **digital collections grew 35.26%** this year, as members increasingly enjoy the convenience of borrowing anytime, anywhere. Film and TV streaming on Kanopy continued to be popular, with members watching **over one million minutes** of free content this year.

Targeted investment in junior fiction, graphic novels and digital resources supported reader engagement programs, while improved acquisitions processes, new supplier arrangements and a trial collection leasing program enabled popular titles to reach readers more quickly and helped ensure collections remain relevant, responsive and sustainable.

YPRL also maintained one of Victoria's largest public library book group collection providing **19,936 books** to support approximately **1,500 readers in 148 book groups**, each connecting through discussion, reflection and a shared love of books.

More than **1,000 items** were added to the YPRL Digital Archive. New additions included the Matt Dickinson Collection documenting the aftermath of Black Saturday in Whittlesea, the digitised Whittlesea Sporting History Project, *Memories of the Heidelberg Town Hall*, the Donnybrook Cemetery Collection, *Archaeology Dig at Mernda*, the Rex Smith Collection on Greensborough Football Club history, the Casa D'Abruzzo Club Collection, the Jagajaga Community Volunteer Awards Collection and YPRL archives.

Access to family history resources was significantly expanded through YPRL's new status as a FamilySearch Affiliate Library. Members can now access the world's largest genealogical repository, complementing YPRL's extensive local and family history collections. Our Family History and Research platforms saw more than **55,000 user searches** this year, with tens of thousands of documents accessed across Ancestry, Gale Primary Sources and Findmypast.

Family History and Local History

Family History Month was marked with talks, workshops and research support sessions exploring genealogy, migration and personal storytelling. Highlights included presentations by genealogy expert Craig Smith on genetic genealogy, Charlotte Chidell on writing family histories, Smita Biswas on researching family history in South Asian countries, and the Whittlesea Historical Society's exploration of local farming families. Demand for Family History Help sessions and family history groups continued to grow, while projects such as *Homeland: Treasured Objects from Afar* encouraged people to explore identity, migration and belonging through personal stories and cultural heritage.

Jobs, Skills and Career Support

Partnerships with Melbourne Polytechnic, RMIT, Skills and Job Centres and the Hume Whittlesea Local Learning and Employment Network Libraries helped to deliver programs that connected people with career guidance, employment support and practical skills development opportunities. Virtual Reality Career Exploration experiences, small business workshops and jobs and careers advice sessions helped explore pathways into education and employment.

1.2 Literacy is strengthened across all life stages through YPRL-led initiatives and partnerships

Early Years Literacy and Storytime

Storytime continued to be one of YPRL's most significant contributions to literacy development and school readiness across the region. During 2025/26, YPRL delivered **2,126 Storytime sessions** attended by **94,327 children, parents and carers**, providing opportunities for young children to develop language, literacy and social skills in welcoming and engaging environments.

Programs were delivered across branches, outreach locations, community centres and library hubs, ensuring families throughout Banyule, Nillumbik and Whittlesea had access to high-quality early literacy experiences close to home.

National Simultaneous Storytime remained a highlight of the year, bringing together more than 500 participants across the network to celebrate the joy of reading and shared storytelling. We thank our Member Councils for supporting this program and our Board Members for personally participating in Storytime reading during the day.

Through the support of our Member Councils and community partners, these programs help build literacy, learning and school readiness across the region.

StoryBox Hub

StoryBox Hub is a digital storytelling and literacy development platform for children. In August 2025, we partnered with StoryBox Hub to film at Diamond Valley Library recording author and disability advocate Eliza Hull reading *The World We Can Build*, her book co-written with Sally Rippin. A second recording featured Peter Houghton reading *Bigfoot vs Yeti* by James Foley, helping bring another Australian story to children, families and educators through the platform. StoryBox Hub use **grew 75%** this year as members logged in more than 12,500 times, enjoying thousands of local and celebrated stories.

Children's Membership Campaign

In February 2026, YPRL launched a network-wide Children's Membership Campaign to encourage children to begin their own independent library journey. In the first 6 weeks the campaign generated **1,629 new members** aged 0-12, an **increase of 320%** over the same period in the preceding year. At the end of the four-month campaign **2,426 new junior members** had joined the Library, making it one of YPRL's most successful literacy initiatives. New members received custom designed membership cards, library bags and activity packs featuring artwork by local children's authors and illustrators Emma Sjaan Beukers, Annabelle Hale, Jodi Wiley, Judith Rossell and Marc McBride. Borrowing from children's collections **increased by 12.5%** during the campaign period, while more than 200 children completed Library Passport challenges designed to encourage exploration of library collections, spaces and services.

First Nations Storytimes

First Nations Storytime is a co-designed program developed with local Aboriginal and Torres Strait Islander communities, grounded in a culturally sustaining approach to storytelling, language and connection to Country. Delivered by First Nations staff and Elders, including Aunty Sharon Hughes, sessions attracted between 50 and 120 participants and contributed to increased borrowing from our Deadly Collection.

National Aboriginal and Torres Strait Islander Children's Day celebrated First Nations storytelling under the theme of “Little Footsteps, Big Future,” honouring the journeys of First Nations children guided by culture, community, and connection to Country. More than **611 participants** attended the 14 Storytime sessions across YPRL branches, community hubs and outreach locations.

Big Summer Read

The Big Summer Read is a strategic statewide library campaign that aims to keep children reading over the summer school break to maintain their literacy skills. At YPRL, we focused on reading for pleasure and encouraging children to feel empowered through their reading choices. Children tracked books completed or days spent reading in a reading log, with more than **1,100 logs completed**. *The Big Summer Read* was complimented with school holiday activities such as a booked-out workshop with bestselling illustrator Ben Wood, creator of the popular *Real Pigeons* series.

School Holiday Programs

School holiday programs are one of YPRL's most well-attended learning initiatives. Across July, September, January and April school holiday periods, YPRL delivered more than 210 events to approximately 6,500 participants at library branches, outreach locations, community centres, hubs and the Mobile Library. Programs combined literacy, creativity and learning through a diverse range of experiences, including First Nations storytelling and cultural programs, author and illustrator events, workshops with the Australian Ballet, STEM and coding activities, citizen science programs, creative writing and illustration workshops, LEGO® Masters sessions and Science Discovery Dome experiences.

Outcome 1.3 Community members gain increased digital, media and health literacy skills, empowering informed, critical engagement in society

Digital and Media Literacy

During Scams Awareness Week in August, we hosted a series of workshops to help recognise, avoid and report scams including *Protecting Yourself Against AI Scams*, *Blocking Scammers, Protect Your Data, Fraud and Scam Prevention*, and *How to Use Facebook Marketplace*. We partnered with RMIT to deliver *Facts or Fakes: Spot the Difference Online*, presented by journalism lecturer Sushi Das, to build understanding of misinformation, disinformation and the growing influence of artificial intelligence on digital content. *Cybersecurity for Small Business*, delivered in partnership with Watsonia Traders Association, supported local business operators to better understand online threats including phishing, payment fraud, ransomware and supplier impersonation scams.

Health Literacy

YPRL supported health literacy through programs that connected people with evidence-based information and practical wellbeing strategies. As part of the *Libraries After Dark* health education series, sessions including *Diet Choices for Better Health*, *Gut Health* and *Navigating Food Allergies and Intolerances* explored nutrition, digestive health and informed decision-making around food and wellbeing. Health literacy was also supported through author events such as Matilda Boseley's discussion of ADHD, which encouraged awareness and understanding of neurodiversity through personal storytelling and practical advice.

1.4 A reading community is cultivated and supported by library collections that are well used, valued and enjoyed

Author Events

We run a rich and diverse program of author events connecting readers with local, emerging, and nationally recognised writers, illustrators, journalists and storytellers.

A Night of Crime and Mystery at Eltham Library, featured crime writers Kelly Gardiner, Sharmini Kumar and Angela Savage, and combined author discussion with theatre, trivia and audience participation to create a highly engaging evening event.

Other highlights included the launch of local author Ingrid Laguna's *Edie Tells a Lie*; author talks with bestselling crime writer Christian White, children's author Felice Arena, novelist Michelle Wright, memoirist Clara Brack, journalist and author Matilda Boseley, and local writer Kate Solly. Family History Month featured author Charlotte Chiddel, who shared insights into researching and writing family histories, while Open House Melbourne included author Sofie Laguna in a panel discussion exploring storytelling, place and identity. As part of *The World We Can Build* exhibition launch, authors Sally Rippin and Eliza Hull participated in a special event celebrating creativity, inclusion and storytelling.

Sydney Writers' Festival Live & Local

The Sydney Writers' Festival *Live & Local* program brought one of Australia's premier literary festivals to Eltham and Diamond Valley libraries. More than 130 attendees enjoyed free access to livestreamed sessions featuring celebrated authors including Dav Pilkey, Yann Martel, Stephanie Alexander and Trent Dalton. This partnership program removed geographical and financial barriers to participation in one of Australia's leading literary festivals.

Nillumbik Prize for Contemporary Writing

Diamond Valley Library was proud to host the presentation of the 2026 Nillumbik Prize for Contemporary Writing. Delivered in partnership with Nillumbik Shire Council and Writers Victoria, the biennial competition attracted 1,126 entries from writers across Australia. The awards presentation ceremony welcomed 133 attendees and featured readings, music, and the launch of an anthology featuring winning works, which was added to the Library collection. The prize continues to support creative expression, encourage participation in writing and strengthen literary culture across the region.

Reading Communities

YPRL supports reading communities through collections, book groups, literary events and opportunities for readers to connect through shared interests.

YPRL maintains one of Victoria's largest public library book group collection and supports 148 book groups to participate in discussions, share ideas and build social connections through literature. Programs such as *Reading on Country*, author conversations, literary festivals and writing events make reading both an individual and shared experience.

Priority 2: Connection and Wellbeing

YPRL creates opportunities for social connection through programs and collections where people feel welcome, included, and connected — experiencing a sense of belonging and community in spaces that celebrate diversity, value their voices, and reduce social isolation.

2.1 Library spaces and activities are inclusive, safe, accessible and adaptable, reflecting and respecting the diversity of the communities they serve

Celebrating Diverse Communities

YPRL serves one of the most diverse communities in Victoria. We celebrated this through programs that fostered cultural understanding, inclusion, reconciliation and belonging. First Nations engagement included *First Nations Storytime*, delivered in partnership with local Aboriginal and Torres Strait Islander communities and Elders including Aunty Sharon Hughes, *National Aboriginal and Torres Strait Islander Children's Day*, *Reading on Country*, the *Country Tells the Story* exhibition, and creative programs with Indigenous artists including Kristen Munro, Emma Sjaan Beukers, and Emmy Webbers. Broader multicultural and social cohesion initiatives included the *Homeland: Treasured Objects from Afar* exhibition - later highlighted at the Utah Library Conference - *Chinese Cultural Night*, and inclusive programs such as *Art is for Everyone*. To support language diversity and accessible literacy experiences we delivered 114 Storytime sessions in or incorporating languages other than English, including AUSLAN.

Accessible and Inclusive Participation

This year we piloted a *Relaxed Halloween* program for primary school-aged children and their families. The program created a welcoming and accessible experience through sensory-friendly and inclusive practices, including visual schedules and social stories, flexible participation options, enhanced pre-event support and communication, reduced group sizes, sensory regulation resources, quieter environments and facilitators experienced in delivering sensory-friendly events.

People of different abilities explored new artistic skills and connected socially through our *Art is for Everyone* facilitated by art therapist Rachel Holland.

Access to library services was improved for culturally and linguistically diverse communities with the introduction of the TIS National Interpreting Service enabling staff to communicate with people in more than 150 languages.

Supporting Safe and Welcoming Experiences

We supported LGBTQIA+ inclusion and allyship through programs such as *Allyship in Action*, delivered in partnership with Banyule City Council for the International Day Against LGBTQIA+ Discrimination, featuring a panel of LGBTQIA+ community members sharing personal experiences and perspectives. We also hosted LGBTQIA+ online book group sessions to foster inclusive and engaging literary discussion.

Youth Wellbeing

Young people aged 13-18 across the region helped shape our youth activities to foster creativity, wellbeing, career development and social connection. Highlights included *Immersive Worlds* delivered in partnership with Banyule Youth Services, *DIY Skin Care for Teens* delivered in partnership with Nillumbik Shire Council, and *Youth Takeover Night* delivered in partnership with the City of Whittlesea.

2.2 Community resilience and social inclusion are strengthened through low-barrier opportunities for engagement, volunteering and participation, empowering people to connect and contribute

Programs and Events Across the Region

YPRL delivers a significant program of community participation activities creating opportunities for learning, connection, creativity and engagement across the municipalities of Banyule, Nillumbik and Whittlesea.

YPRL delivered **6,283 programs** and events attended by **148,853 participants** this year, ranging from large-scale exhibitions and cultural celebrations to small group workshops, health information sessions, creative activities, technology support and community discussions. Together, these activities strengthened social connection while providing opportunities for people to actively participate in their communities.

The World We Can Build

The World We Can Build was a major collaborative project that encouraged people of all ages and abilities to imagine and create a more inclusive world through creativity and collaboration. Inspired by the children's book of the same name by Eliza Hull and Sally Rippin, *The World We Can Build* delivered workshops, facilitated by Fleassy Malay and LEGO® Master Annie Ronzan, where participants decorated book buildings with dwellings, landscapes and public spaces representing accessibility, inclusion and belonging. More than **400 community-created contributions** formed a large-scale exhibition at Ivanhoe Library and Cultural Hub. Contributors included Briar Hill Primary School, Rosanna Fire Station Community House, Barrbunin Beek Aboriginal Gathering Place, St John of God Accord, Islamic Museum of Australia, and Ivanhoe Primary School. The project culminated in a special event featuring authors Sally Rippin and Eliza Hull, supported by AUSLAN interpretation to maximise accessibility and participation. The exhibition attracted more than **1,500 visitors** during the week it was open. *The World We Can Build* was supported through an Australian Library and Information Association (ALIA) Community Cohesion Grant and delivered in partnership with the Department of Home Affairs' Office for Social Cohesion and Banyule City Council.

[Include images from the exhibition launch]

Stronger Together

Supported through ALIA Community Cohesion funding and the Department of Home Affairs, *Stronger Together* delivered a range of programs designed to strengthen community participation, belonging and social connection. Activities included the *Dear World* creative engagement projects, *Cards of Kindness*, *Art is for Everyone*, *Connecting with Creatives*, and *Building Resilience Against Mis- and Dis-information* workshops.

Creativity as a Connector

During Cultural Diversity Week, our *Connecting with Creatives* program, Indigenous artist Emmy Webbers was installed as Artist in Residence at Lalor Library. More than 60 participants engaged with Emmy as she created new artwork, discussed her practice, and promoted YPRL's Deadly Collection and art books. Children used Indigenous stamps to create library bags, while adults participated in a workshop to produce their own artistic work.

Libraries After Dark

Libraries After Dark aims to reduce social isolation and gambling harm by providing safe, inclusive alternatives to gambling venues through free and accessible evening events hosted outside normal library opening hours. With funding support from Public Libraries Victoria and the Victorian Government, we created activities focused on culture, creativity and wellbeing including *Chinese Cultural Night, Diet Choices for Better Health, Gut Health,* and *Navigating Food Allergies and Intolerances*.

Women of Whittlesea

Women of Whittlesea held at Whittlesea Library marked International Women's Day with a program featuring a panel of local women, including representatives from the Country Fire Authority and the Women's Shed, who shared their personal stories and experiences with more than 70 attendees. The event was delivered in partnership with the Country Women's Association.

Sustainability and Environmental Learning

Community environmental sustainability was supported through practical programs focused on household electrification, energy efficiency, repair and reuse. In partnership with REthink Nillumbik and Going Green Solutions, residents participated in workshops including *Electrification 101: Making the Switch*, helping community members understand solar, battery storage, rebates and pathways to reducing household emissions. The REthink Nillumbik program is funded by Nillumbik Shire Council in support of Council's climate action goal of net zero community emissions by 2035. Reducing waste was the focus of Thomastown Library's, *Sew, Chat and Repair* program which encouraged circular fashion and sustainable consumption by helping participants repair and repurpose existing items while building practical skills and social connections. Throughout the year our programs were run in Garden Maker Spaces and community gardens teaching environmental and sustainable practice including food swaps, garden talks, community gardening sessions, seed sharing, and healthy eating workshops.

2.3 Social isolation is reduced through outreach and expanded service delivery beyond traditional library spaces

During 2025/26, YPRL extended services beyond library buildings through its Mobile Library, Home Library Service, Outreach Service and partnerships with community organisations, bringing library services to people in their own neighbourhoods and homes.

Mobile Library Service

The Mobile Library provides an important service for communities without ready access to a library branch or hub in Banyule, Nillumbik and Whittlesea municipalities. The Mobile Library welcomed **31,655 visits**, supported **8,380 members** and facilitated **66,523 loans** throughout the year and delivered regular collection boxes to **31 kindergartens and early learning centres**, providing books, literacy resources and learning materials to children and educators.

Home Library Service

The Home Library Service ensures residents who are unable to visit a library branch remain connected to reading, information and community life. This year our team of outstanding volunteers delivered **3,405 personalised selections** of library materials to 40 customers across the region. Collections were tailored to individual interests and reading preferences to maintain a connection to books, stories and lifelong learning. Regular visits and personal interactions help reduce social isolation and ensure people remain connected to their community.

Outreach Service

YPRL's Outreach Service brings collections and library services directly to people in community settings. Throughout the year, the service visited **47 aged care facilities**, retirement villages, festivals and local events, facilitating **7,743 loans** and creating opportunities for residents to access our collections and people in familiar and accessible environments.

Sharing Stories

Through our *Sharing Stories: A YPRL Outreach Pilot*, we worked with **20 people** living in residential aged care to explore family experiences, memories and personal stories through creative activities designed to foster wellbeing and social connection. The pilot project was supported by the Australian Library and Information Association.

Technology Beyond the Branch

The Outreach Service, Mobile Library and community-based programs helped extend access to digital resources and technology support beyond traditional library locations, helping people experiencing barriers to technology access, reducing isolation and improving confidence in navigating an increasingly digital world.

Community-Based Partnerships

YPRL partnered with Catalyst Disability Training and Disability Services to welcome young adults with disabilities to library spaces where they could access facilities, build confidence, develop independent learning skills and explore employment pathways. Participants used library resources to support job searching, digital literacy and career exploration, while becoming more familiar with the library as a welcoming and safe space. The partnership also supported work experience opportunities for participants interested in careers within libraries and community services.

2.4 Strategic partnerships with Member Councils and others contribute to improved community outcomes by identifying and meeting local needs

Council Partnerships

Through its regional partnership model, YPRL worked closely with Banyule City Council, Nillumbik Shire Council and the City of Whittlesea to deliver programs that strengthened inclusion, literacy, wellbeing, sustainability, employment pathways and community connection. Collaborative initiatives included *Reading on Country*, *Allyship in Action*, *The Adaptation Game*, *the Nillumbik Prize for Contemporary Writing*, *Women of Whittlesea*, *Youth Takeover Night*, *Reflections on Australian Service*, the *Middle Years Program*, environmental sustainability programs, and jobs and skills development activities.

Open House Melbourne

YPRL partnered with Open House Melbourne for the first time during 2025/26, showcasing Eltham Library's distinct and significant architecture. The Library featured in Open House Melbourne's *Stories of the City* program, celebrating the work of its architect, Gregory Burgess. Activities included a panel discussion featuring Gregory Burgess, author Sofie Laguna, artist Siri Hayes and YPRL's Local and Family History Librarian Liz Pidgeon and a family-focused Open Play session. Later, Eltham Library hosted a screening of the documentary *Modern Melbourne: Greg Burgess* which Open House Melbourne filmed at the library.

Education and Workforce Development Partnerships

Partnerships with RMIT, Melbourne Polytechnic, Skills and Job Centres, Loyola College and the Hume Whittlesea Local Learning and Employment Network expanded learning opportunities ranging from jobs and career advice to technology exploration, digital literacy and support business workshops. These partnerships delivered specialist expertise that helped build confidence and develop new skills.

ABC Radio Melbourne Residency

One of the year's highest profile partnerships was YPRL's collaboration with ABC Radio Melbourne for a week-long *Radio in Residency* project at Mill Park Library. Through this, we created opportunities for Public Libraries Victoria, the Victorian Public Libraries Ambassador, the Australian Children's Laureate, Araluen, Big Group Hug, and everyday library users to share the importance and impact of libraries with a large audience across Victoria.

Priority 3: Digital Access and Innovation

YPRL equips people with the digital skills, confidence, and access they need to participate fully and equitably in modern life, bridging the digital divide and thriving in an increasingly complex world.

3.1 Community members have equitable access to technology and devices helping to reduce the digital divide and enabling full participation in today's connected world

YPRL helps reduce digital exclusion and ensure community members can participate fully in an increasingly digital society by providing free and equitable access to technology, digital resources and internet connectivity. In 2025-26 we hosted **147,929 Wi-Fi Sessions** and **110,026 Public Access Internet Sessions** across our library network.

Creative Technology and Digital Storytelling

We provide free access to digital tools, equipment and creative technologies across the library network. A significant addition during the year was the introduction of Podcasting and Recording Studios at Rosanna Library, creating new opportunities to explore digital storytelling, audio production, content creation and creative expression using professional-grade equipment. These facilities complement our broader creative technology and equipment offer, which includes the Design Maker Space at Ivanhoe Library and Cultural Hub, featuring 3D printers, laser cutting technology and digital design software, and the Textile & Craft Maker Space at Thomastown Library, with specialist maker equipment and creative technologies. Together, these facilities give community access to technology, equipment and creative opportunities that may otherwise be unavailable or unaffordable.

3.2 Library members have free access to digital library collections and online resources, supporting lifelong learning, research, entertainment and access to information

YPRL provides free access to expansive digital collections and online resources to remove financial and geographic barriers to information, learning and entertainment.

Growing Use of Digital Collections

Use of digital resources increased across all major formats during 2025/26, with members borrowing **812,635 digital items**, demonstrating a growing demand for flexible access to content. Growth was especially evident across digital newspaper borrowing, which increased by **98.2%** compared with the previous year, showing a strong demand for convenient access to trusted news, current affairs and global perspectives through platforms such as PressReader.

Digital Borrowing by Format

Format	2024/25	2025/26	Growth
eBooks	205,554	232,897	13.3%
eAudiobooks	268,546	317,819	18.3%
eMagazines	126,715	155,349	22.6%
eNewspapers	53,764	106,570	98.2%
Total Digital Loans	**600,815**	**812,635**	**35.3%**

eAudiobooks remained the most heavily used digital format, reflecting the growing popularity of flexible reading experiences that fit around work, study and family commitments.

Specialist Digital Resources

Beyond eBooks, eAudiobooks and digital news, members had ready access to specialist online platforms such as Kanopy for free access to films and documentaries, LinkedIn Learning for professional development and skills building, FamilySearch for family history research, and StoryBox Hub for early literacy through interactive storytelling experiences.

3.3 Digital literacy and confidence are strengthened across all age groups and community segments

As digital technologies continue to shape how people access information, communicate, learn and participate in society, YPRL works to help the community build the skills, confidence and critical thinking needed to engage safely and effectively online.

Building Community Digital Skills

YPRL delivered programs focused on everyday technology use, including iPad workshops, Facebook Marketplace sessions, and Services Australia-supported information sessions. **848 Tech Help sessions** were delivered providing one-on-one assistance tailored to individual learning needs and levels of digital experience. Together, these initiatives helped build digital confidence to participate more fully in an increasingly connected world.

Be Connected: Young Mentors

The *Be Connected: Young Mentors Program*, delivered at Watsonia Library in partnership with Loyola College, provided one-on-one support for people seeking assistance with technology. The program saw students from Loyola College mentoring older community members to increase their confidence using digital devices, accessing online services and maintaining social connections online. Meaningful intergenerational learning and student leadership opportunities were created.

Business and Workforce Capability

Partnership programs with Business Victoria, the City of Whittlesea Economic Development Team and industry experts supported local businesses and entrepreneurs to strengthen their digital capability, supporting small business growth and economic participation across the region. Programs focused on social media marketing, content creation, Google Business Profiles, audience engagement, cybersecurity and digital business planning, helping participants improve their online presence and business resilience.

Technologies and Future Skills

Children and families explored new and engaging technologies through hands-on programs featuring virtual reality, robotics, coding and STEM learning. Activities using Edison Robots, Spheros, LEGO® Spike Essential, Makey Makey and Virtual Reality encouraged experimentation, problem-solving and creativity while building confidence with technology.

3.4 Emerging technologies and data-driven insights are leveraged to enhance systems, services and user experiences

Smart Technologies Improving Service Delivery

During 2025/26, an RFID-enabled automated book sorter was installed at Mill Park Library, joining similar systems operating at Eltham, Ivanhoe and Rosanna libraries. Using RFID technology, the system automatically checks in, sorts and routes returned items for reshelving, increasing the speed of book circulation and availability while reducing manual handling for staff.

Customer Communications

The introduction of enhanced customer engagement tools enabled more targeted communication with library members based on interests, location and service usage, improving the relevance and effectiveness of library communications.

Platform	2024/25	2025/26	Growth
eNewsletter Subscribers	68,491	110,200	60.90%
Facebook Followers	8,047	8,284	2.95%
Instagram Followers	5,006	5,593	11.73%
LinkedIn Followers	1,161	1,343	15.68%

Priority 4: Organisational Resilience

Focus

YPRL has the people, tools, and infrastructure to innovate, manage complexity, and deliver sustainable, high-quality services — while driving financial efficiencies through smart resource management, strategic investment and operational agility.

Growing Our Library Network

In partnership with Banyule City Council and the City of Whittlesea, YPRL expanded its network opening two new libraries in January to provide welcoming, accessible and future-focused library services for existing and emerging communities across the region.

Rosanna Library represents a significant investment by Banyule City Council to deliver a contemporary library and community destination for local residents. The library was embraced immediately recording more than 11,000 loans and 603 new members within its first two weeks. Rosanna Library introduced YPRL's first Podcasting and Recording Studios, creating new opportunities for digital storytelling, content creation and creative expression.

Thanks to the City of Whittlesea's investment in library services and community infrastructure, murnong Library was opened in Donnybrook - one of the fastest-growing areas in Melbourne's northern corridor. murnong Library is located within the murnong Community Hub alongside Maternal and Child Health and kindergarten services and has already become a focal point in the diverse and expanding region. Since opening in February, murnong Library has welcomed 37,232 visits, issued 8,135 loans, and attracted 1,036 new members.

Supporting a Future-Ready Workforce

YPRL invested in staff capability through a comprehensive learning and development program that supports the delivery of safe, inclusive and high-quality library services.

Workplace Safety and Compliance

Training focused on workplace health and safety, child safety, equal employment opportunity, bullying and harassment prevention, fraud and corruption awareness, cybersecurity, responsible conduct and emergency preparedness. Staff also completed First Aid, CPR, defibrillator, emergency warden and Health and Safety Representative training.

In line with YPRL's Occupational Violence and Aggression Framework, both staff and volunteers completed Occupational Violence and Aggression training to strengthen their ability to recognise and respond appropriately to challenging situations while supporting their personal safety and wellbeing.

Inclusion and Community Service Excellence

Professional development strengthened staff capability in cultural safety and Aboriginal cultural competency, anti-racism, neurodiversity and autism-friendly services, trauma-informed practice, LGBTQIA+ inclusion, de-escalation techniques, mental health awareness, reader development, collections management and digital services.

Leadership and Professional Development

Staff participated in industry conferences, professional networks and specialist training opportunities, including the ALIA National Conference, ALIA New Librarians' Symposium, State Library Victoria Leadership Learning Forum and Leadership Alignment and Delivery Workshop. These opportunities strengthened leadership capability, professional knowledge and sector engagement, helping ensure YPRL remains informed by emerging trends and best practice.

Volunteers

More than **80 volunteers** support YPRL. They make a valuable contribution across the organisation through programs including the Home Library Service, *Reading Dogs, Fitness After 50, Bilingual Storytime, Tech Help*, and community programs and events. Their dedication extends the reach of library services and creates a welcoming and connected library experience across the region. We are proud of the care, dedication, and enthusiasm they bring to their roles and grateful for the contributions they make to our communities every day.

Service Recognition

YPRL recognised the contribution and dedication of 10 staff members who celebrated service milestones of 20 years or more during the year.
These achievements reflect decades of expertise, professionalism and commitment, highlighting the enduring impact of our staff in supporting library services and strengthening community connections across the region.

Governance, Accountability and Sustainability

Key governance achievements during the year included:

- Completion of the YPRL Library Plan 2025-2029
- Completion of the Board Code of Conduct

- Finalisation of the Board Meeting Procedural Local Law
- Completion of the YPRL Supplemental Agreement
- Review of the Audit and Risk Committee Charter
- Adoption of the Fraud and Corruption Control Framework and Fraud and Corruption Control Policy
- Adoption of the Occupational Violence and Aggression Policy
- Adoption of the Responsible Conduct Policy (Public)
- Adoption of the Procurement Policy
- Adoption of the 2026-28 Collection Development Policy

The Library also introduced an Occupational Violence and Aggression Framework supported by standards and guidance materials, completed and submitted its first Gender Equality Action Plan, and appointed the Australian Childhood Foundation to lead YPRL's Safeguarding Children Certification Program.

Operationally, YPRL increased use of State Purchase Contracts, delivering greater procurement efficiency while securing key courier and financial services contracts. YPRL also continued to secure external funding and partnership opportunities that support innovation and expanded community outcomes, including ALIA Community Cohesion Grants and Libraries After Dark funding.

This governance and sustainability work strengthens the regional partnership between Banyule City Council, Nillumbik Shire Council, and the City of Whittlesea, ensuring YPRL remains well placed to deliver responsive and sustainable services for growing communities.

Celebrating Milestones

Several significant milestones provided an opportunity to reflect on YPRL's history and longstanding contribution to the region.

During 2025/26, YPRL celebrated:
- **60 years of library service across the region.**
- **60 years of Ivanhoe Library**
- **50 years of partnership with the City of Whittlesea**

These milestones recognise decades of investment by our Member Councils in literacy, learning, access to information, connection, and YPRL’s enduring place in the lives of the communities it serves.

Performance Summary

Membership and Community Reach

Library overview

Indicator	2022/23	2023/24	2024/25	2025/26
Population - Regional (ABS Estimates Resident Population)	427,062	436,513	448,399	456,326
Total Members	156,426	180,592	212,263	251,488
Members as % of population	36.63%	41.37%	47.33%	55.11%
Active Users	67,243	77,163	90,790	108,324
Mobile Library Locations	13	15	15	14
Total physical collection	342,500	360,237	347,392	374,557
New physical collection items	119,802	95,396	70,794	80,173
Digital collection loans	404,309	543,542	600,815	812,635
Wi-Fi Sessions	125,694	145,601	145,349	147,929
Public Access Internet sessions	87,682	95,294	108,917	110,026
Programs total	4,605	4,962	6,428	6,283
Staff (FTE)	99.92	99.94	106.03	112.98

Services snapshot

Indicator	Measure	2022/23	2023/24	2024/25	2025/26
Total loans*	Number of Items borrowed	2,693,546	2,821,965	2,889,514	3,076,023
Program Attendance	Number of participants in programs	118,289	127,404	143,617	148,853
Visitation Total	Door count	1,277,373	1,395,569	1,493,598	1,641,187
Opening Hours	Hours per week	741	823	793	884

* Combined total of physical and digital loans

Collections and Borrowing

Collection Items	2022/23	2023/24	2024/25	2025/26
Total Physical Items	**342,500**	**360,237**	**347,392**	**374,557**
Banyule	111,197	112,149	106,952	127,946
Whittlesea	151,117	159,292	155,520	158,840
Nillumbik	80,186	88,796	84,920	87,771
Total digital Items	**60,743**	**60,802**	**157,787**	**127,235**
eBooks	39,011	35,954	74,021	50,867

eAudio	19,005	21,067	74,135	62,991
eMags	2,727	3,781	9,631	10,459
eNewspapers	1	1	2,793	2,918
Total collection (physical and digital)	**403,243**	**421,039**	**505,179**	**501,792**

Collection Loans	2022/23	2023/24	2024/25	2025/26
Total loans of physical items	**2,289,237**	**2,278,423**	**2,288,699**	**2,263,388**
Banyule	835,381	805,193	797,012	789,737
Whittlesea	776,644	782,571	805,348	801,445
Nillumbik	677,212	690,659	686,339	672,206
Total Loans of digital items	**404,309**	**543,542**	**600,815**	**812,635**
eBooks	149,394	173,672	205,554	232,897
eAudio	183,311	224,859	268,546	317,819
eMags	71,604	145,011	126,715	155,349
eNewspapers	31,591	37,625	53,764	106,570
Total Loans (physical and digital)	**2,693,546**	**2,821,965**	**2,889,514**	**3,076,023**

Turnover	2022/23	2023/24	2024/25	2025/26
Turnover all items	**6.7**	**6.7**	**5.7**	**6.1**
Physical Items	6.7	6.3	6.6	6.0
Banyule	7.5	7.2	7.5	6.2
Whittlesea	5.1	4.9	5.2	5.0
Nillumbik	8.4	7.8	8.1	7.7
Digital Items	6.7	8.9	3.8	6.4

Collection Purchases	2022/23	2023/24	2024/25	2025/26
New physical items	**93,189**	**76,833**	**70,794**	**80,173**
Banyule	37,284	24,728	22,154	29,998
Whittlesea	27,271	32,035	32,230	31,236
Nillumbik	28,634	20,070	16,410	18,939
New digital items	**6,908**	**6,985**	**41,071**	**26,858**
Total new items (physical and digital)	**100,097**	**83,818**	**111,865**	**107,031**

Library Use and Access

Library visitation					
Location	**2022/23**	**2023/24**	**2024/25**	**2025/26**	**% Change**
Diamond Valley	67,068	72,200	72,477	72,828	0.48%
Eltham	195,911	238,621	247,840	258,658	4.36%
Ivanhoe	295,509	328,625	342,138	341,436	-0.21%
Kirrip Hub			38,882	48,578	24.94%
Lalor	168,923	151,309	178,546	182,854	2.41%
Mernda		27,859	58,737	73,760	25.58%
Mill Park	173,133	192,262	187,042	195,472	4.51%
murnong	0	0	0	37,232	NA
Rosanna*	73,629	34,361	32,907	107,100	225.46%
Thomastown	102,484	115,052	101,938	100,911	-1.01%
Watsonia	133,888	157,715	150,289	133,267	-11.33%
Whittlesea	42,852	47,542	53,678	57,436	7.00%
Mobile Library	23,976	30,023	29,124	31,655	8.69%
Total Library Visits	**1,277,373**	**1,395,569**	**1,493,598**	**1,641,187**	**9.88%**

* Note the new Rosanna Library opened in January 2026, replacing the Rosanna Library Pop-up.
* Note Galada and Hurstbridge Hubs do not have a door counter

Library usage by location					
Location	**Members**	**Loans ***	**Reservations**	**Public Access Internet Sessions**	**Wi-Fi connections**
Diamond Valley	13,825	94,983	24,262	5,369	5,235
Eltham	38,481	269,313	64,101	12,117	28,439
Ivanhoe	40,162	249,035	70,378	20,713	42,040
Lalor	26,035	75,920	11,984	23,087	10,644
Mernda	10,162	83,259	24,705	3,488	5,370
Mill Park	45,145	238,617	44,519	18,429	28,345
murnong	1,036	8,135	1,843	681	1,227
Rosanna	17,711	99,504	29,160	4,018	9,730
Thomastown	14,542	51,537	11,723	10,230	5,864
Watsonia	19,974	139,090	39,050	8,764	7,912
Whittlesea	6,193	26,100	6,684	2,989	2,852
Mobile Library	8,380	66,523	8,148	141	0*
Outreach Vehicle	1,205	7,743	1,168	0*	0*

Online	7,761	825,783*	-	0*	0*
Bellfield Hub	102	2,092	989	0*	0*
Galada Hub	515	11,348	3,172	0*	0*
Kirrip Hub	208	6,512	1,590	0*	271
Hurstbridge Hub	51	7,894	5,562	0*	0*

* Physical loans

* YPRL does not provide internet/Wi-Fi services to these locations

* Figure shows both online and automatic renewals

Learning and Participation

Storytime Sessions	Sessions	Attendance
Diamond Valley	167	8,210
Eltham	369	18,613
Ivanhoe	229	15,200
Lalor	258	6,353
Mernda	55	1,601
Mill Park	332	16,986
murnong	37	1,131
Rosanna	157	10,015
Thomastown	204	4,165
Watsonia	154	8,980
Whittlesea	129	2,437
Online	0	0
Mobile Library & Outreach Service Points	35	636
Total	**2,126**	**94,327**

All Events						
Location	**Events 2023/24**	**Events 2024/25**	**Events 2025/26**	**Participants 2023/24**	**Participants 2024/25**	**Participants 2025/26**
Banyule	1,698	1,953	1,584	43,887	45,882	48,694
Nillumbik	1,031	1,370	1,527	34,307	37,454	43,321
Whittlesea	2,175	3,056	3,101	48,264	59,435	55,661
Mobile Library	42	36	69	800	694	1,159
Online	16	13	2	146	152	18
Total	**4,962**	**6,428**	**6,283**	**127,404**	**143,617**	**148,853**

Digital Access and Engagement

Social Media Followers			
Platform	**2024/25**	**2025/26**	**Growth**
eNewsletter	68,491	110,200	60.90%
Facebook	8,047	8,284	2.95%
Instagram	5,006	5,593	11.73%
LinkedIn	1,161	1,343	15.68%

Digital interactions			
Platform	**2024/25**	**2025/26**	**Growth**
Website hits	2,590,077	2,664,153	2.86%
Online catalogue	514,224	535,179	4.08%
YPRL App	519,405	583,185	12.28%

Staff

Staff Type	Number of Staff	% of Workforce
Full Time	40	21%
Part Time	125	65%
Casual	27	14%
Total	**192**	**100%**

Disclosures

Information Privacy Act

The Privacy and Data Protection Act 2014 is designed to protect the private information of individuals. The Corporation has a Privacy Policy available on the library website. No complaints were received during 2025–2026.

Freedom of Information

The Freedom of Information Act 1982 provides people with the opportunity to obtain information held by state and local government departments and authorities. The Act gives people the right to request documents relating to their personal affairs. YPRL did not receive any requests during 2025–2026.

Public Interest Disclosures

In accordance with the provisions of s. 58 of the Public Interest Disclosure Act 2012, the Corporation has a procedure for dealing with disclosures made under the Act. The Executive Manager Corporate Services is the Corporation's Protected Disclosure Coordinator. YPRL has not received any disclosures directly nor has it received any referrals from the Ombudsman during 2025–2026.

Yarra Plenty Regional Library Service

ANNUAL FINANCIAL REPORT

For the Year Ended 30 June 2026

Table of Contents

Certification of 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.

Luciano Lauronce
Principal Accounting Officer
Dated: DD/MM/YYYY
South Morang

In our opinion, the accompanying financial statements present fairly the financial transactions of the Yarra Plenty Regional Library (YPRL) for the year ended 30 June 2026 and the financial position of YPRL 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 YPRL and by the *Local Government (Planning and Reporting) Regulations 2014* to certify the financial statements in their final form.

<Councillor 1 Name>
Councillor
Dated: DD/MM/YYYY
South Morang

<Councillor 2 Name>
Councillor
Dated: DD/MM/YYYY
South Morang

Nicole Rudden

Chief Executive Officer
Dated: DD/MM/YYYY
South Morang

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Comprehensive Income Statement
For the Year Ended 30 June 2026

	Note	2026 $	2025 $
Income/Revenue			
Contributions - monetary	3.1	16,478,530	15,515,499
Grants - Operating	3.2	2,865,527	2,911,177
Grants - Capital	3.2	132,500	178,806
User fees and charges	3.3	291,150	287,632
Interest income		387,089	369,523
Other income	3.4	244,400	279,497
Total income / revenue		**20,399,196**	**19,542,134**
Expenses			
Employee costs	4.1	13,050,469	12,255,575
Materials and services	4.2	4,593,963	4,541,053
Depreciation	6.1	1,669,230	1,593,746
Depreciation – right of use assets		82,597	82,596
Utility charges		379,922	332,554
Finance costs - leases		7,366	8,769
Net loss on disposal/write-off of assets		-	350,305
Total expenses		**19,783,547**	**19,164,598**
Surplus for the year		**615,649**	**377,536**
Other comprehensive income		-	-
Total comprehensive Result		**615,649**	**377,536**

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

Yarra Plenty Regional Library Service
2025/2026 Financial Report

Balance Sheet
As at 30 June 2026

	Note	2026 $	2025 $
Assets			
Current Assets			
Cash and cash equivalents	5.1	1,365,201	312,701
Trade & other receivables	5.1	551,059	191,311
Other financial assets	5.1	5,000,000	6,500,000
Other assets		36,975	25,261
Total current assets		**6,953,235**	**7,029,273**
Non-current assets			
Bookstock, plant and equipment	6.1	5,188,173	4,738,960
Right-of-use assets	5.6	330,386	412,983
Total non-current assets		**5,518,559**	**5,151,943**
Total assets		**12,471,794**	**12,181,216**
Liabilities			
Current liabilities			
Trade and other payables	5.2	1,175,722	1,191,928
Contract and other liabilities	5.2	-	132,500
Lease liabilities	5.6	90,304	86,016
Provisions	5.3	2,064,676	2,184,025
Total current liabilities		**3,330,702**	**3,594,469**
Non-current liabilities			
Provisions	5.3	135,405	106,405
Lease liabilities	5.6	297,979	388,283
Total non-current liabilities		**433,384**	**494,688**
Total liabilities		**3,764,086**	**4,089,157**
Net assets		**8,707,708**	**8,092,059**
Equity			
Accumulated Surplus		6,779,410	6,325,073

Reserves	1,928,298	1,766,986
Total Equity	**8,707,708**	**8,092,059**

The above balance sheet should be read in conjunction with the accompanying notes.

Statement of Changes in Equity
For the Year Ended 30 June 2026

2026	**Total**	**Accumulated Surplus**	**Other Reserves**
	$	**$**	**$**
Balance at beginning of the financial year	8,092,059	6,325,073	1,766,986
Surplus for the year	615,649	615,649	-
Transfers to other reserves	-	(161,312)	161,312
Balance at end of the financial year	**8,707,708**	**6,779,410**	**1,928,298**

2025	**Total**	**Accumulated Surplus**	**Other Reserves**
	$	**$**	**$**
Balance at beginning of the financial year	7,714,523	6,834,301	880,222
Surplus for the year	377,536	377,536	-
Transfers to other reserves	-	(886,764)	886,764
Balance at end of the financial year	**8,092,059**	**6,325,073**	**1,766,986**

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

Statement of Cash Flows
For the Year Ended 30 June 2026

	Note	2026 Inflows/ (Outflows) $	2025 Inflows/ (Outflows) $
Cash flows from operating activities			
Contributions - monetary		16,117,900	15,515,499
Grants - operating		2,865,527	2,911,177
Grants - capital		-	311,306
User fees and charges		291,150	287,632
Interest received		406,783	288,845
Other receipts		225,588	276,737
Employee costs		(13,003,117)	(12,240,089)
Materials and services		(3,836,093)	(3,419,657)
Net GST payment		(911,510)	(921,027)
Other payments		(391,903)	(323,747)
Net cash provided by operating activities	**9.1**	**1,764,325**	**2,686,676**
Cash flows from investing activities			
Payments for bookstock, plant and equipment		(2,118,443)	(2,414,676)
Payment for investments		-	(1,000,000)
Proceeds from sale of investments		1,500,000	-
Net cash used in investing activities		**(618,443)**	**(3,414,676)**
Cash flows from financing activities			
Interest paid – lease liability		(7,366)	(8,769)
Repayment of lease liabilities		(86,016)	(81,881)
Net cash used in financial activities		**(93,382)**	**(90,650)**
Net decrease in cash and cash equivalents		1,052,500	(818,650)

Cash and cash equivalents at the beginning of the financial year	312,701	1,131,351
Cash and cash equivalents at the end of the financial year	**1,365,201**	**312,701**

The above cash flow statement should be read in conjunction with the accompanying notes.

Yarra Plenty Regional Library Service
2025/2026 Financial Report

Statement of Capital Works

For the Year Ended 30 June 2026

	Note	2026 $	2025 $
Bookstock			
Bookstock	6.1	1,533,138	1,495,370
Total bookstock		**1,533,138**	**1,495,370**
Plant and equipment			
Plant and equipment	6.1	585,305	519,348
Total plant and equipment		**585,305**	**519,348**
Total capital works expenditure		**2,118,443**	**2,014,718**
Represented by:			
New		280,898	18,885
Upgrade		120,654	381,985
Renewal		1,716,891	1,613,848
Total capital works expenditure		**2,118,443**	**2,014,718**

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

Notes to the Financial Report
for the Year Ended 30 June 2026

Note 1 OVERVIEW

Introduction

The Yarra Plenty Regional Library Service (YPRL) was established by an Order of the Governor in Council on 11 January 1996 and is a body corporate.

The YPRL's main office is located at Unit 6, 1 Danaher Drive, South Morang, VIC 3752.

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 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*.

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

Accounting policy information

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 the cash flow information, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

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

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

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

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

- the fair value of bookstock, and plant and equipment (refer to Note 6.1)
- the determination of depreciation for bookstock, and plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.3)

Notes to the Financial Report
for the Year Ended 30 June 2026

- 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 5.6)
- 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.

Notes to the Financial Report
for the Year Ended 30 June 2026

Note 2 Analysis of our results

2.1 Performance against budget

The performance against budget compares YPRL'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. YPRL has adopted a materiality threshold of more than $30,000 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 (as per the transitional provisions of the Local Government Act 2020),* and the *Local Government (Planning and Reporting) Regulations 2014*.

2.1.1 Income / Revenue and expenditure

Income	Budget 2025/2026 $	Actual 2025/2026 $	Budget Variance Favourable/ (Unfavourable) $	Reference
Contributions - Operating	15,859,060	16,381,730	522,670	1
Contributions – Capital	98,600	98,600	-	
Grants - Operating	2,840,027	2,865,527	25,500	
Grants - Capital	-	132,500	132,500	2
User fees and charges	258,385	291,150	32,765	3
Interest income	281,248	387,089	105,841	4
Other income	90,098	244,400	154,302	5
Total income / revenue	**19,425,618**	**20,399,196**	**973,578**	

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Expenses				
Employee costs	12,689,352	13,050,469	(361,117)	6
Materials and services	4,400,255	4,593,963	(193,708)	7
Depreciation	1,757,415	1,669,230	88,185	8
Depreciation – right of use assets	82,597	82,597	-	
Utilities charges	391,845	379,922	11,923	
Finance costs - leases	7,354	7,366	(12)	
Total expenses	**19,328,818**	**19,783,547**	**(454,729)**	
Surplus for the year	**96,800**	**615,649**	**518,849**	

Notes to the Financial Report
for the Year Ended 30 June 2026

(i) Explanation of material variations

(1) The additional year-end operating contributions are the result of YPRL service expansions at Banyule City Council (upgraded Rosanna Library) and City of Whittlesea (new murnong Mini Library). These additional contributions were offset by the associated employee costs, material & services, and utility expenses.
(2) YPRL was awarded a capital grant under the State Government's Living Libraries Infrastructure Program to support the Watsonia Library Community Room and Study Room upgrade project (refer to Capital Works note 2).
(3) Photocopy fee income exceeded budget expectations, contributing positively to overall revenue.
(4) Additional interest income as interest rate levels continued to favour YPRL investments.
(5) The favourable variance is mainly explained by the Art Invigilator Service Agreement with Banyule City Council and Workcover reimbursements. These additional funds were offset by the associated employee costs.
(6) The unfavourable variance reflects the associated costs to support the expansion of services (refer to note 1) and fulfil non-recurrent commitments (refer to note 5).
(7) The year-end unfavourable variance reflects the associated costs to support the expansion of services (refer to note 1) and the decision made in the preceding financial year to expense all purchases related to audiobooks and audiovisuals collection (Capital Works note 1).
(8) The favourable variance is attributable to the expensing of physical collections of audiobooks and audiovisual materials, which were previously capitalised in accordance with prior accounting treatment (refer to note 7 and Capital Works note 1).

2.1.2 Capital Works

	Budget 2025/2026 $	Actual 2025/2026 $	Budget Variance Favourable/ (Unfavourable) $	Reference
Bookstock	1,651,785	1,533,138	118,647	1
Plant and equipment	480,000	585,305	(105,305)	2
Total capital works expenditure	**2,131,785**	**2,118,443**	**13,342**	
Represented by:				
New	260,000	280,898	(20,898)	

Upgrade	-	120,654	(120,654)	2
Renewal	1,871,785	1,716,891	154,894	1
Total capital works expenditure	**2,131,785**	**2,118,443**	**13,342**	

(i) **Explanation of material variations**

(1) The favourable variance is attributable to the expensing of physical collections of audiobooks and audiovisual materials, which were previously capitalised in accordance with prior accounting treatment.

(2) The unfavourable year-end variance is attributable to the Watsonia Library Community Room and Study Room upgrade project which was partially funded through a capital grant from the State Government's Living Libraries Infrastructure Program.

Notes to the Financial Report
for the Year Ended 30 June 2026

Note 2.2 Analysis of YPRL results by program

YPRL delivers its functions and activities through the following programs.

Administration and management
Administration and management provide efficient, effective, and proactive support services across the library service to enable the delivery of the library service vision and mission. The provision of these services includes finance services, digital information and technology, organisational development, procurement, strategy, and program delivery.

Collections
YPRL operates a regional library collection to take advantage of efficiencies in collection management, additional diversity of offering through enhanced collection size, and resource management due to enhanced buying power and economies of scale.

Branches
YPRL operates 11branches and the mobile library service across the three-member Councils. Branches are responsible for core service delivery including customer service and patron interactions, delivery of local programs, physical management, and local curation of collections.

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

2026	Income $	Expenses $	Surplus/(Deficit) $	Grants (incl. in income) $	Total assets $
Administration and Management	20,050,807	8,162,354	11,888,453	2,940,788	7,038,897
Collections	57,239	3,203,718	(3,146,479)	57,239	2,926,909
Branches	291,150	8,417,475	(8,126,325)	-	2,505,988
	20,399,196	**19,783,547**	**615,649**	**2,998,027**	**12,471,794**

2025	Income $	Expenses $	Surplus/(Deficit) $	Grants (incl. in income) $	Total assets $
Administration and Management	19,197,263	8,394,095	10,803,168	3,032,744	7,141,095

Collections	57,239	2,893,960	(2,836,721)	57,239	2,803,994
Branches	287,632	7,876,543	(7,588,911)	-	2,236,127
	19,542,134	**19,164,598**	**377,536**	**3,089,983**	**12,181,216**

Notes to the Financial Report
for the Year Ended 30 June 2026

Note 3 Funding for the delivery of our services

3.1 Contributions - monetary

	2026 $	2025 $
Member Council's contributions	16,478,530	15,515,499
Total Contributions - monetary	**16,478,530**	**15,515,499**

The following Member Council contributions were received during the year.

Nillumbik Shire Council	3,216,805	3,197,205
Banyule City Council	6,599,410	6,046,726
City of Whittlesea	6,662,315	6,271,568
Total contributions of Member Councils	**16,478,530**	**15,515,499**

Monetary contributions are recognised as revenue when YPRL obtains control over the contributed asset.

Aggregate contributions of Member Councils

The percentage aggregate contributions of Member Councils making up the Yarra Plenty Regional Library Service is as follows:

	2026 %	2025 %
Nillumbik Shire Council	21.23	21.33
Banyule City Council	40.59	40.62
City of Whittlesea	38.18	38.05
Total aggregate contribution of Member Councils	**100.00**	**100.00**

3.2 Grants

Grants were received in respect of the following:

Summary of Grants	2026 $	2025 $
State Government grants	2,972,527	3,018,833
Other grants	25,500	71,150
Total grants received	**2,998,027**	**3,089,983**

Notes to the Financial Report
for the Year Ended 30 June 2026

(a) Operating Grants

	2026 $	2025 $
Recurrent Grants		
Recurrent - State Government		
Regional Library Service grant (i)	2,782,788	2,782,788
Premiers Reading grant	57,239	57,239
Total recurrent operating grants	**2,840,027**	**2,840,027**

(i) The Regional Library Service State Government grant was apportioned on the following basis:		
Shire of Nillumbik	465,684	465,684
City of Banyule	880,866	880,866
City of Whittlesea	1,436,238	1,436,238
Total Regional Library Service State Government grant	**2,782,788**	**2,782,788**

Non-recurrent Grants		
Non-recurrent – Other grants		
Banyule Age Friendly grant	1,500	-
Libraries After Dark grant	6,000	-
Whittlesea - Community Cohesion Program grant	9,000	-
Banyule - Community Cohesion Program grant	9,000	-
Middle Years Holiday Programs grant	-	55,000
Citizen Science Corners grant	-	650
Aged Care Reform Information Hub grant	-	6,000
Medicare 40th Anniversary grant	-	2,000
School Student Broadband Initiative (SSBI) grant	-	7,500
Total non-recurrent operating grants	**25,500**	**71,150**
Total operating grants	**2,865,527**	**2,911,177**

Notes to the Financial Report
for the Year Ended 30 June 2026

(b) Capital Grants

Non-recurrent – State Government	2026 $	2025 $
Living Library Infrastructure grant	132,500	178,806
Total non-recurrent capital grants	**132,500**	**178,806**
Total capital grants	**132,500**	**178,806**

(c) Recognition of grant income

Before recognising funding from government grants as revenue YPRL 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, YPRL:

- 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 time or over time when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, YPRL 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.

	2026 $	2025 $
Income recognised under AASB 1058 Income of Not-for-Profit Entities		
General purpose	2,865,527	2,911,177
Other specific purpose grants	132,500	178,806
Total Income Recognised under AASB 1058	**2,998,027**	**3,089,983**

(d) Unspent grants received on condition that they be spent in a specific manner

Capital		
Balance at start of year	132,500	-

Received during the financial year and remained unspent at balance date	-	132,500
Received in prior years and spent during the financial year	(132,500)	-
Balance at year end	-	**132,500**

Unspent grants are determined and disclosed on a cash basis.

Notes to the Financial Report
for the Year Ended 30 June 2026

3.3 User fees and charges

	2026 $	2025 $
Community room venue hire	115,745	128,093
Photocopy fees	154,553	139,185
Other fees and charges	20,852	20,354
Total other revenue	**291,150**	**287,632**

User fees and charges are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

3.4 Other revenue

Sale of library services	84,656	171,145
Workcover reimbursements	83,094	56,616
Other revenue	76,650	51,736
Total other revenue	**244,400**	**279,497**

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

Notes to the Financial Report
for the Year Ended 30 June 2026

Note 4 The cost of delivering services

4.1 (a) Employee costs

	2026 $	2025 $
Salaries	10,466,661	9,774,444
Superannuation	1,363,421	1,213,249
Workcover	77,902	128,956
Annual leave/Long service leave	1,142,485	1,138,926
Total Employee Costs	**13,050,469**	**12,255,575**

4.1 (b) Superannuation contributions

Contributions by YPRL to the following superannuation plans are detailed below:

Scheme	Type of scheme		
Vision Super	Defined benefit	44,666	60,688
Vision Super (Employer) %	Accumulation	539,198	501,782
Australian Super (Employer) %	Accumulation	120,598	112,056
REST Super (Employer) %	Accumulation	82,676	95,467
Uni Super (Employer) %	Accumulation	75,808	64,664
Hostplus (Employer) %	Accumulation	71,852	54,859
VIC Super (Employer) %	Accumulation	67,298	35,693
Catholic Super (Employer) %	Accumulation	34,787	31,262
CARE Super (Employer) %	Accumulation	33,991	31,258
Aware Super (Employer) %	Accumulation	27,549	30,482
Q Super (Employer) %	Accumulation	25,931	23,316
Australian Ethical Sup (Employer) %	Accumulation	16,650	19,025
SKR Superannuation Fund (Employer) %	Accumulation	15,681	16,582
Hesta (Employer) %	Accumulation	15,096	15,820
Smart Future Trust (Employer) %	Accumulation	7,007	13,605
Other funds	Accumulation	184,633	106,690

Total employer contributions	**1,363,421**	**1,213,249**

Defined benefit fund:

Employer contributions payable at the reporting date (Vision Super)	-	-

Accumulation funds:

Employer contributions payable at the reporting date	34,877	29,542

Notes to the Financial Report
for the Year Ended 30 June 2026

4.2 Materials and services

	2026 $	2025 $
Audit Fees		
- Auditors' remuneration - VAGO - audit of the financial statements	20,600	19,600
- Auditors' remuneration - Internal Audit	34,356	16,500
Bank charges	20,318	19,368
Legal services	85,991	-
Building maintenance costs	83,091	112,001
Cleaning costs	533,584	580,754
Collection content & processing costs	1,488,269	1,383,303
Consultancy costs	82,525	132,959
Courier and postage costs	161,419	143,443
Equipment and motor vehicle maintenance costs	473,744	578,190
Initiatives costs	105,785	124,753
Insurances	73,962	66,735
IT service, system communication, and license costs	776,214	714,758
Other material and service costs	71,722	91,757
Staff training and OHS	273,022	191,738
Printing stationary & external communications	153,235	158,424
Program costs	156,126	206,770
Total material and services	**4,593,963**	**4,541,053**

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

Notes to the Financial Report
for the Year Ended 30 June 2026

Note 5 Investing in and financing our operations

5.1 Financial assets

	2026	2025
	$	$
(a) Cash and cash equivalent assets		
Cash at bank	865,201	312,701
Term deposits	500,000	-
Total cash and cash equivalent assets	**1,365,201**	**312,701**

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less.

	2026	2025
(b) Other financial assets		
Term deposits - current	5,000,000	6,500,000
Total other financial assets	**5,000,000**	**6,500,000**
Total cash and cash equivalent assets and other financial assets	**6,365,201**	**6,812,701**

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 over 90 days to 365 days are classified as current.

(c) Trade and other receivables

Non-statutory receivable

	2026	2025
	$	$
Community organisations and financial organisations	551,059	191,311
Provision for doubtful debts	-	-
Total trade and other receivables	**551,059**	**191,311**

Short term receivables are carried at invoice amount. An allowance for expected credit losses is recognised based on past experience and other objective evidence of expected losses. Long term receivables are carried at amortised cost using the effective interest rate method.

(d) Ageing of receivables

The ageing of collectable trade and other receivables per provision matrix:

Current (not yet due)	551,059	190,660
Past due by up to 30 days	-	651
Total trade and other receivables	**551,059**	**191,311**

Notes to the Financial Report
for the Year Ended 30 June 2026

5.2 Payables, trust deposits, and contract and other liabilities

(a) Trade and other payables

Current	2026 $	2025 $
Non-statutory payables		
Payables and accruals	919,618	1,012,959
Trust deposits	1,064	927
Statutory payables		
Net GST	255,040	178,042
Total trade and other payables	**1,175,722**	**1,191,928**

(b) Contract and other liabilities

Current		
Grants received in advance - capital	-	132,500
Total contract and other liabilities	**-**	**132,500**

5.3 Provisions

2026	Annual Leave $	Long Service Leave $	Total $
Balance at beginning of financial year	849,942	1,440,488	2,290,430
Additional provisions	889,178	162,958	1,052,136
Amounts used	(926,018)	(216,467)	(1,142,485)
Balance at the end of the financial year	**813,102**	**1,386,979**	**2,200,081**

2025	Annual Leave $	Long Service Leave $	Total $
Balance at beginning of financial year	859,399	1,426,081	2,285,480
Additional provisions	877,060	266,816	1,143,876
Amounts used	(886,517)	(252,409)	(1,138,926)
Balance at the end of the financial year	**849,942**	**1,440,488**	**2,290,430**

Notes to the Financial Report
for the Year Ended 30 June 2026

	2026 $	2025 $
Current provisions expected to be wholly settled within 12 months		
Annual leave	650,482	679,954
Long service leave	277,396	288,098
	927,878	**968,052**
Current provisions expected to be wholly settled after 12 months		
Annual leave	162,620	169,988
Long service leave	974,178	1,045,985
	1,136,798	**1,215,973**
Total current employee provisions	**2,064,676**	**2,184,025**
Non-current		
Long service leave	135,405	106,405
Total non-current employee provisions	**135,405**	**106,405**
Aggregate carrying amount of employee provisions:		
Current	2,064,676	2,184,025
Non-current	135,405	106,405
Total aggregate carrying amount of employee provisions	**2,200,081**	**2,290,430**

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

Annual leave

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

- nominal value if YPRL expects to wholly settle the liability within 12 months

- present value if YPRL does not expect to wholly settle within 12 months.

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 YPRL 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:

- discount rate (4.736%) as per Department of Treasury and Finance Victoria 30/06/2026
- inflation rate (4.150%) as per Department of Treasury and Finance Victoria 30/06/2026

Notes to the Financial Report
for the Year Ended 30 June 2026

5.4 Financing Facilities

YPRL does not have any credit standby arrangements, unused loan, or credit card facilities.

5.5 Commitments

YPRL 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.

	2026 $	2025 $
Cleaning Contract Expenditure	1,588,501	1,748,970
	1,588,501	**1,748,970**

The periods expected to elapse from the reporting date to the expected date of payments are as follows:

Not later than one year	782,513	568,655
Greater than one year but not later than five years	805,988	1,180,315
	1,588,501	**1,748,970**

5.6 Leases

At inception of a contract, YPRL assesses 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 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, YPRL 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, YPRL uses an appropriate incremental borrowing rate as the discount rate.

Notes to the Financial Report

for the Year Ended 30 June 2026

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 YPRL is reasonably certain to exercise, lease payments in an optional renewal period if YPRL is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless YPRL 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	**Buildings $**	**Total $**
Balance at 1 July 2025	412,983	412,983
Additions	-	-
Depreciation charge	82,597	82,597
Balance at 30 June 2026	**330,386**	**330,386**

Lease Liabilities	**2026 $**	**2025 $**
Maturity analysis – undiscounted cash flows		
Less than one year	96,170	93,369
One to five years	305,907	402,077
Total undiscounted lease liabilities at 30 June:	**402,077**	**495,446**

Lease liabilities included in Balance Sheet 30 June:

Current	90,304	86,016
Non-current	297,979	388,283
Total lease liabilities	**388,283**	**474,299**

Short-term and low value leases

YPRL has elected not to recognise right-of-use assets and lease liabilities for short-term leases which have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than $10,000), including ICT equipment. YPRL recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Expense relating to:		
Leases of low value assets	230,731	239,927
Total short-term and low value leases	**230,731**	**239,927**

Notes to the Financial Report

for the Year Ended 30 June 2026

Non-cancellable lease commitments – Short-term and low-value leases

Commitments for minimum lease payments for short-term and low-value leases are payable as follows:

Payable:	**2026** **$**	**2025** **$**
Within one year	220,216	168,452
Later than one year but not later than five years	329,011	295,188
Total non-cancellable lease commitments – short-term and low-value leases	**549,227**	**463,640**

Notes to the Financial Report

for the Year Ended 30 June 2026

Note 6 Assets we manage

6.1 Bookstock, and plant and equipment

Movement in the carrying amounts for each class of asset between the beginning and the end of the financial year.

2025/2026	**Bookstock $**	**Plant & Equip. $**	**Total $**
At valuation 1 July 2025	6,785,909	3,701,952	10,487,861
Accumulated depreciation 1 July 2025	(3,981,915)	(1,766,986)	(5,748,901)
	2,803,994	**1,934,966**	**4,738,960**
Movements in carrying value			
Acquisition of assets at cost	1,533,138	585,305	2,118,443
Cost value of assets disposed/written-off	(1,267,932)	-	(1,267,932)
	265,206	**585,305**	**850,511**
Movements in accumulated depreciation			
Depreciation expense	(1,410,223)	(259,007)	(1,669,230)
Accumulated depreciation of assets disposed/written-off	1,267,932	-	1,267,932
	(142,291)	**(259,007)**	**(401,298)**
At valuation 30 June 2026	7,051,115	4,287,257	11,338,372
Accumulated depreciation at 30 June 2026	(4,124,206)	(2,025,993)	(6,150,199)
Carrying amount at 30 June 2026	**2,926,909**	**2,261,264**	**5,188,173**

2024/2025	**Bookstock $**	**Plant & Equip. $**	**Total $**
At valuation 1 July 2024	7,451,745	4,561,105	12,012,850
Accumulated depreciation 1 July 2024	(4,455,001)	(2,889,557)	(7,344,558)
	2,996,744	**1,671,548**	**4,668,292**
Movements in carrying value			
Acquisition of assets at cost	1,495,370	519,348	2,014,718
Cost value of assets disposed/written-off	(2,161,205)	(176,716)	(2,337,921)
	(665,835)	**342,632**	**(323,203)**
Movements in accumulated depreciation			
Depreciation expense	(1,357,182)	(236,564)	(1,593,746)
Accumulated depreciation of assets disposed/written-off	1,830,267	157,350	1,987,617

	473,085	**(79,214)**	**393,871**
At valuation 30 June 2025	6,785,909	3,701,952	10,487,861
Accumulated depreciation at 30 June 2025	(3,981,915)	(1,766,986)	(5,748,901)
Carrying amount at 30 June 2025	**2,803,994**	**1,934,966**	**4,738,960**

Notes to the Financial Report

for the Year Ended 30 June 2026

6.2 Recognition and measurement of bookstock, and plant and equipment

Acquisition

YPRL initially measures its bookstock, and plant and equipment assets at cost. The cost of an acquired asset is the fair value of the consideration that YPRL has provided 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.

Where assets are constructed by YPRL, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with YPRL's policy, the threshold limits detailed in Note 6.3 have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

6.3 Depreciation

Collection assets and plant and equipment having limited useful lives are systematically depreciated over their useful lives to YPRL in a manner which reflects consumption of the service potential embodied in those assets. Estimates of useful lives within each major asset classes are 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 useful life for each asset.

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

	Depreciation Periods	Threshold Limits
Plant & equipment	3 to 30 years	$1,000
Bookstock collection	5 years	$ -
Leasehold improvements	5 to 20 years	$ -
Art works	None	$ -

Repairs and maintenance

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

6.4 Impairment of Assets

At each reporting date, YPRL 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 to sell 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.

Notes to the Financial Report

for the Year Ended 30 June 2026

Note 7 People and relationships

7.1 YPRL and key management remuneration

(a) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing, and controlling the activities of YPRL. The Councillors, Chief Executive Officer and Executive Managers are deemed KMP.

Details of persons holding the position of key management personnel, at any time during the year are:

Board Members	2026 No.	2025 No.
Alison Champion (Banyule City Council)	1	1
Rick Garotti (Banyule City Council)	1	1
Christine Stow (City of Whittlesea)	1	1
Martin John Taylor (City of Whittlesea)	1	1
Grant Brooker (Nillumbik Shire Council)	1	1
Peter Perkins (Nillumbik Shire Council)	1	1
Stevan Kozmevski (City of Whittlesea)	-	1
Lydia Wilson (City of Whittlesea)	-	1
Agata Chmielewski (City of Whittlesea)	-	1
Karen Egan (Nillumbik Shire Council)	-	1
Total Board Members	**6**	**10**
Council Delegates		
Corrienne Nichols – Resigned June 2026	1	1
Blaga Naumoski – Appointed May 2026	1	-
Joseph Tabacco	1	1
Anthony Traill	1	1
Agata Chmielewski	1	1
Total Council Delegates	**5**	**4**
Executive Management Personnel		
Chief Executive Officer – Nicole Rudden (Appointed November 2025)	1	-
Executive Manager - Public Participation - Robyn Ellard	1	1
Executive Manager – Corporate Services – Luciano Lauronce	1	1
Executive Manager – Technology & Assets – Cherry Byford-Sibbing	1	-
Interim Chief Executive Officer – Clemence Gillings (July-November 2025)	1	-
Chief Executive Officer – Jane Cowell (Resigned October 2025)	1	1
Executive Manager – Technology & Assets – Sajeeva Tennekoon (Resigned May 2026)	1	1

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Executive Manager – Corporate Services – Kate Karrasch	-	1
Total Executive Management Personnel	**7**	**5**
Total Key Management Personnel	**18**	**19**

Notes to the Financial Report

for the Year Ended 30 June 2026

(b) Remuneration of Key Management Personnel

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by YPRL, or on behalf of the YPRL, 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.

Total remuneration of key management personnel was as follows:

	2026 $	**2025 $**
Short-term employee benefits	912,198	862,268
Other long-term employee benefits	15,748	18,404
Post-employment benefits	93,763	87,884
Total	**1,021,709**	**968,556**

The numbers of key management personnel whose total remuneration from the YPRL, fall within the following bands:

	2026 No.	**2025 No.**
NIL	11	14
$80,000 – $89,999	1	-
$90,000 – $99,999	1	-
$120,000 – $129,999	1	-
$150,000 - $159,999	1	1
$180,000 – $189,999	2	2

$190,000 - $199,999	1	1
$230,000 – $239,999	-	1
	18	**19**

(c) Remuneration of other senior staff

Other senior staff are officers of YPRL, other than Key Management Personnel, whose total remuneration exceeds $170,000 and who report directly to a member of the KMP.

At YPRL, there were no other senior staff who met the above criteria for the financial year 2025/2026.

Notes to the Financial Report

for the Year Ended 30 June 2026

(d) Transactions with related parties

During the period YPRL entered into the following transactions (Excl GST) with related parties.

Expenditure	**2026 $**	**2025 $**
Branch utilities (Ivanhoe, Rosanna, Watsonia) paid to Banyule City Council	124,275	102,281
Eltham Electricity paid to Nillumbik Shire Council	71,019	54,591
Rosanna Pop-Up Lease and Rates expenses paid to Banyule City Council	28,924	61,356
LSL Transfer paid to Banyule City Council	24,491	-
Recruitment Consultancy Charges paid to Nillumbik Shire Council	22,577	-
Building Permit/Rates/Waste Management paid to Banyule City Council	7,200	
Fuel, MV Repairs, Training & Other paid to City of Whittlesea	2,483	22,451
Room hires paid to City of Whittlesea	1,000	-
Fire detector maintenance paid to City of Whittlesea	1,000	
Diamond Valley Outdoor Area fit out paid to Nillumbik Shire Council	-	75,000
LSL Transfer paid to City of Whittlesea	-	7,039
Vehicle Running Cost & Other paid to Banyule City Council	-	3,975
Contribution for Probity Services for Cleaning Tender paid to Banyule City Council	-	2,559
Room hires paid to Nillumbik Shire Council	-	206
Total Related Party Expenditure	**282,969**	**329,458**

Revenue		
Council Library Contribution received from City of Whittlesea	6,662,315	6,271,568
Council Library Contribution received from Banyule City Council	6,599,410	6,046,726
Council Library Contribution received from Nillumbik Shire Council	3,216,805	3,197,205
Ivanhoe cleaning cost reimbursement received from Banyule City Council	75,973	118,963
Art Invigilator reimbursement received from Banyule City Council	63,237	-
Lalor Toy Library contribution received from City of Whittlesea	5,413	5,413
Other monies received from Banyule City Council	4,281	4,233
Other monies received from City of Whittlesea	2,239	1,316
Banyule Age Friendly Grant received from Banyule City Council	1,500	-
Other monies received from Nillumbik Shire Council	235	200

Middle Years Grant	-	55,000
Lalor Community Room contribution received from City of Whittlesea	-	3,198
Total Related Party Revenue	**16,631,408**	**15,703,822**

(e) Outstanding balances with related parties

	2026 $	2025 $
Monies owed to Banyule City Council	38,471	62,402
Monies owed by Banyule City Council	170,097	20,387
Monies owed to Nillumbik Shire Council	11,568	7,500
Monies owed to City of Whittlesea	-	8,177
Monies owed by City of Whittlesea	248,179	153

(f) Loans to/from related parties

There are no outstanding loans to/from related parties.

(g) Commitments to/from related parties

There are no outstanding commitments to/from related parties.

Notes to the Financial Report

for the Year Ended 30 June 2026

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 non-occurrence of one or more uncertain future events not wholly within the control of YPRL.

As at 30 June 2026, YPRL 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 YPRL; 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

YPRL has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme (refer to note 9.2 Superannuation). As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Liability Mutual Insurance

YPRL is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

8.2 Australian Accounting Standards issued but not yet effective

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2026 reporting period. YPRL assesses the impact of these new standards.

The Australian Accounting Standards Board (AASB) has issued *AASB 18 Presentation and Disclosure in Financial Statements*. When applicable AASB 18 supersedes *AASB 101 Presentation of Financial Statements*. AASB 18 aims to improve how entities communicate in their financial statements, with a focus on information about financial performance in the statement of profit or loss. It is expected to result in presentation and disclosure changes, primarily to YPRL's Comprehensive Income Statement. AASB 18 is expected to first apply to YPRL for the 2028-29 financial year.

Notes to the Financial Report

for the Year Ended 30 June 2026

8.3 Financial instruments

(a) Objectives and policies

YPRL's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), and payables (excluding statutory payables). Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, 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 YPRL. These policies include identification and analysis of the risk exposure to YPRL and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of YPRL's financial instruments will fluctuate because of changes in market prices. YPRL'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.

(c) 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. YPRL 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. YPRL 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 the *Local Government Act 1989 (as per the transitional provisions of the Local Government Act 2020)*.

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

Interest rate movements have not been sufficiently significant during the year to have an impact on YPRL's year end result.

(d) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause YPRL to make a financial loss. YPRL has exposure to credit risk on some financial assets included in the balance sheet.

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

(e) Liquidity risk

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

To help reduce these risks, YPRL:

- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments; and
- monitor budget to actual performance on a regular basis.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade.

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

Notes to the Financial Report

for the Year Ended 30 June 2026

(f) Sensitivity disclosure analysis

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

– A parallel shift of -0.25% to -0.75% in market interest rates (AUD) from year-end rates of 4.35%.

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

8.4 Fair value hierarchy

YPRL's financial assets and liabilities are not valued in accordance with the fair value hierarchy.

YPRL financial assets and liabilities are measured at amortised cost.

YPRL measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. *AASB 13 Fair Value Measurement*, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.
YPRL has considered the amendments to *AASB 13 Fair Value Measurement* that apply for the 2025-26 financial year as a result of *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*. For assets, where the YPRL adopts a current replacement cost approach to determine fair value, YPRL now considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.
The *AASB 13* amendments apply prospectively, comparative figures have not been restated.
The AASB 13 amendments have not resulted in any material impacts to YPRL's financial statements.

8.5 Events occurring after balance date

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

Notes to the Financial Report

for the Year Ended 30 June 2026

Note 9 Other matters

9.1 Reconciliation of cash flows from operating activities to surplus

	2026 $	2025 $
Surplus for the year	615,649	377,536
Depreciation	1,751,827	1,676,342
Net loss on disposal/write-off of assets	-	350,305
Finance costs - leases	7,366	8,769
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(359,748)	(83,437)
(Increase)/decrease in other assets	(11,714)	135,231
Increase/(decrease) in contract and other liabilities	(132,500)	132,500
Increase/(decrease) in trade and other payables	(16,206)	84,480
Increase/(decrease) in provisions	(90,349)	4,950
Net cash provided by operating activities	**1,764,325**	**2,686,676**

9.2 Superannuation

YPRL 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 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 2026, this was 12.0% as required under Superannuation Guarantee (SG) legislation (2025: 11.5%)).

Defined Benefit

YPRL 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 YPRL 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.

For 30 June 2026 the Vested Benefits Index (VBI) for the defined benefits fund is 131.4% and in a good financial position, and therefore it is expected that there will be no change to the Defined Benefit category's funding arrangements from prior years.

In the unlikely event that the Fund Actuary determines there is a shortfall, the Fund's participating employers would be required to make an employer contribution to cover the shortfall. It is anticipated any shortfall in subsequent years would be immaterial to the Council.

Notes to the Financial Report

for the Year Ended 30 June 2026

Superannuation contributions

Contributions by YPRL (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2026 are detailed below:

Scheme	Type of Scheme	Rate	2026 $	2025 $
Vision Super	Defined Benefit	2026 12.0% 2025 11.5%	44,666	60,688
Super funds	Accumulation Fund	2026 12.0% 2025 11.5%	1,318,755	1,152,561

There were $34,877 contributions outstanding, and no loans issued from or to the above schemes as at 30 June 2026.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2027 is $45,500.

Notes to the Financial Report

for the Year Ended 30 June 2026

Note 10 Change in accounting policy

There have been no changes to accounting policies in the 2025-26 year.

6.3 End of Financial Year 2025/2026 Financial Report (DECISION)

Responsible Officer:	Chief Executive Officer
Author:	Luciano Lauronce, Executive Manager Corporate Services
Attachments:	1. Draft Financial Report 30 June 2026 [**6.3.1** - 38 pages] 2. RSD Audit Closing Report 30 June 2026 [**6.3.2** - 16 pages] 3. RSD Audit Final Management Letter 30 June 2026 [**6.3.3** - 10 pages]

EXECUTIVE SUMMARY

The draft 2025/2026 Financial Report is for the Board's consideration and resolution to adopt 'in principle', subject to RSD Audit review, YPRL Audit Committee approval and VAGO's response, for submission to the Minister for Local Government as part of the 2025-2026 Annual Report.

The report includes a Financial Summary and the draft Financial Report for financial year 2025/2026.

RECOMMENDATION

THAT the Board resolves to:

1. **RECEIVE and NOTE the End of Financial Year 2025/2026 Financial Summary.**
2. **RECEIVE and NOTE the RSD Audit Management Letter and Closing Report.**
3. **ADOPT the DRAFT 2025/2026 Financial Report 'in principle', pending RSD Audit Review, YPRL Audit and Risk Committee approval and VAGO's response, for submission to the Minister for Local Government.**
4. **ENDORSE two (2) members of the YPRL Board as signatories on the Final 2025/2026 Financial Report for submission to the Minister for Local Government.**

REPORT

BACKGROUND

2025/2026 Financial Summary

The 2025/26 financial year was characterised by stagnant State Government operating funding, a restrictive monetary policy environment as the Reserve Bank of Australia continued its efforts to return inflation to target levels, and a resilient labour market with persistently low unemployment.

The major events in the financial year were:

- Appointment of Nicole Rudden as Chief Executive Officer of YPRL.
- Expansion of library services at the upgraded Rosanna Library in Banyule and the opening of the new murnong Mini Library in the City of Whittlesea.

- The Watsonia Library Community Room and Study Room upgrade, supported in part by funding from the Victorian Government's Living Libraries Infrastructure Program.
- Investment in an automated book sorter for Mill Park Library to improve workflow efficiency, reduce manual handling, and enhance customer service outcomes.

Operating Result

As of 30 June 2026, as a result of prudent and proactive budget management, YPRL has achieved a favourable underlying operating result to budget.

	Budget 2025/2026 $	Actual 2025/2026 $	Budget Variance Favourable/ (Unfavourable) $	Reference
Income				
Contributions - Operating	15,859,060	16,381,730	522,670	1
Contributions – Capital	98,600	98,600	-	
Grants - Operating	2,840,027	2,865,527	25,500	
Grants - Capital	-	132,500	132,500	2
User fees and charges	258,385	291,150	32,765	3
Interest income	281,248	387,089	105,841	4
Other income	90,098	244,400	154,302	5
Total income / revenue	**19,425,618**	**20,399,196**	**973,578**	
Expenses				
Employee costs	12,689,352	13,050,469	(361,117)	6
Materials and services	4,400,255	4,593,963	(193,708)	7
Depreciation	1,757,415	1,669,230	88,185	8
Depreciation – right of use assets	82,597	82,597	-	
Utilities charges	391,845	379,922	11,923	
Finance costs - leases	7,354	7,366	(12)	
Total expenses	**19,328,818**	**19,783,547**	**(454,729)**	
Surplus for the year	**96,800**	**615,649**	**518,849**	

Notes

(1) The additional year-end operating contributions are the result of YPRL service expansions at Banyule City Council (upgraded Rosanna Library) and City of Whittlesea (new murnong Mini Library). These additional contributions were offset by the associated employee costs, material & services, and utility expenses.
(2) YPRL was awarded a capital grant under the State Government's Living Libraries Infrastructure Program to support the Watsonia Library Community Room and Study Room upgrade project (refer to Capital Works note 10).
(3) Photocopy fee income exceeded budget expectations, contributing positively to overall revenue.
(4) Additional interest income as interest rate levels continued to favour YPRL investments.
(5) The favourable variance is mainly explained by the Art Invigilator Service Agreement with Banyule City Council and Workcover reimbursements. These additional funds were offset by the associated employee costs.
(6) The unfavourable variance reflects the associated costs to support the expansion of services (refer to note 1) and fulfil non-recurrent commitments (refer to note 5).
(7) The year-end unfavourable variance reflects the associated costs to support the expansion of services (refer to note 1) and the decision made in the preceding financial year to expense all purchases related to audiobooks and audiovisuals collection (Capital Works note 9).
(8) The favourable variance is attributable to the expensing of physical collections of audiobooks and audiovisual materials, which were previously capitalised in accordance with prior accounting treatment (refer to note 7 and Capital Works note 9).

Capital Expenditure

As of 30 June 2026, overall capital expenditure totals $2.12m and compared favourably to budget by $13k.

	Budget 2025/2026 $	Actual 2025/2026 $	Budget Variance Favourable/ (Unfavourable) $	Reference
Bookstock	1,651,785	1,533,138	118,647	9
Plant and equipment	480,000	585,305	(105,305)	10
Total capital works expenditure	**2,131,785**	**2,118,443**	**13,342**	

Notes

(9) The favourable variance is attributable to the expensing of physical collections of audiobooks and audiovisual materials, which were previously capitalised in accordance with prior accounting treatment.

(10)The unfavourable year-end variance is attributable to the Watsonia Library Community Room and Study Room upgrade project which was partially funded through a capital grant from the State Government's Living Libraries Infrastructure Program.

Financial Sustainability ratios

YPRL defined financial indicator levels to assess its financial position at the end of each financial year, at the time of budget discussion, or when decision involves accumulated surplus or reserve funds.

Indicator	Measure	Target	Actual 2025/2026
Underlying result	Measures the ability to generate surplus in the ordinary course of business, excluding non-recurrent capital grants, non-monetary asset contributions and other contributions, to fund capital expenditure from its net result. **Calculation** Adjusted underlying surplus (or deficit)/adjusted underlying revenue	0%	1.91%
Working capital	Measures the ability to pay existing liabilities in the next 12 months. A ratio of one or more means that an entity has more cash and liquid assets than short-term liabilities. **Calculation** Current assets/current liabilities	1.3	2.09
Investment gap	This compares the rate of spending on renewing, restoring, and replacing existing assets with depreciation. Ratios higher than 1.0 indicate that spending on existing assets is faster than the depreciation rate. **Calculation** Renewal and upgrade expenditure/depreciation	0.90	1.10

Draft 2025/2026 Financial Report

The draft 2025/2026 Financial Report is for general-purpose financial report and consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general-purpose financial report complies with Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, 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 draft 2025/2026 Financial Report is accompanied with RSD Audit Financial Management Letter and Closing Report (refer to agenda item 1: External Audit Report).

CONSULTATION

Consultation was held with the Executive Leadership team.

CRITICAL DATES

General Purpose Financial Statements must be signed by two (2) nominated YPRL Board signatories, approved by VAGO and provided to the Minister for Local Government by 30 September 2026.

FINANCIAL IMPLICATIONS

All financial implications are included within the body of this report.

STRATEGIC RISKS

SR 02: Finance Governance - Failure to ensure financial sustainability
SR 04: Governance - Failure to comply with statutory obligations, policies or governance frameworks

POLICY AND LEGISLATION

Local Government Act 1989, Section 131 (2) (b) (c) (d) requires a Regional Library Corporation to prepare an audited performance statement, audited financial statements and a copy of the auditor's report on the performance statement, prepared under Section 132.

Local Government Act 1989, Section 132, Local Government Regulations (Performance and Accountability) (4) (a).

LINKS TO LIBRARY PLAN

Priority 4: Organisational Resilience

DECLARATIONS OF CONFLICT OF INTEREST

Under section 80C of the Local Government Act 1989 officers providing advice to the Library must disclose any interests, including type of interest.

The Responsible Officer reviewing this report, having made enquiries with the relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

END OF AGENDA ITEM

Yarra Plenty Regional Library Service

ANNUAL FINANCIAL REPORT

For the Year Ended 30 June 2026

Table of Contents

Certification of 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.

Luciano Lauronce
Principal Accounting Officer
Dated: DD/MM/YYYY
South Morang

In our opinion, the accompanying financial statements present fairly the financial transactions of the Yarra Plenty Regional Library (YPRL) for the year ended 30 June 2026 and the financial position of YPRL 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 YPRL and by the *Local Government (Planning and Reporting) Regulations 2014* to certify the financial statements in their final form.

<Councillor 1 Name>
Councillor
Dated: DD/MM/YYYY
South Morang

<Councillor 2 Name>
Councillor
Dated: DD/MM/YYYY
South Morang

Nicole Rudden
Chief Executive Officer
Dated: DD/MM/YYYY
South Morang

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Comprehensive Income Statement
For the Year Ended 30 June 2026

	Note	2026 $	2025 $
Income/Revenue			
Contributions - monetary	3.1	16,478,530	15,515,499
Grants - Operating	3.2	2,865,527	2,911,177
Grants - Capital	3.2	132,500	178,806
User fees and charges	3.3	291,150	287,632
Interest income		387,089	369,523
Other income	3.4	244,400	279,497
Total income / revenue		**20,399,196**	**19,542,134**
Expenses			
Employee costs	4.1	13,050,469	12,255,575
Materials and services	4.2	4,593,963	4,541,053
Depreciation	6.1	1,669,230	1,593,746
Depreciation – right of use assets		82,597	82,596
Utility charges		379,922	332,554
Finance costs - leases		7,366	8,769
Net loss on disposal/write-off of assets		-	350,305
Total expenses		**19,783,547**	**19,164,598**
Surplus for the year		**615,649**	**377,536**
Other comprehensive income		-	-
Total comprehensive Result		**615,649**	**377,536**

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

Yarra Plenty Regional Library Service
2025/2026 Financial Report

Balance Sheet
As at 30 June 2026

	Note	2026 $	2025 $
Assets			
Current Assets			
Cash and cash equivalents	5.1	1,365,201	312,701
Trade & other receivables	5.1	551,059	191,311
Other financial assets	5.1	5,000,000	6,500,000
Other assets		36,975	25,261
Total current assets		**6,953,235**	**7,029,273**
Non-current assets			
Bookstock, plant and equipment	6.1	5,188,173	4,738,960
Right-of-use assets	5.6	330,386	412,983
Total non-current assets		**5,518,559**	**5,151,943**
Total assets		**12,471,794**	**12,181,216**
Liabilities			
Current liabilities			
Trade and other payables	5.2	1,175,722	1,191,928
Contract and other liabilities	5.2	-	132,500
Lease liabilities	5.6	90,304	86,016
Provisions	5.3	2,064,676	2,184,025
Total current liabilities		**3,330,702**	**3,594,469**
Non-current liabilities			
Provisions	5.3	135,405	106,405
Lease liabilities	5.6	297,979	388,283
Total non-current liabilities		**433,384**	**494,688**
Total liabilities		**3,764,086**	**4,089,157**
Net assets		**8,707,708**	**8,092,059**
Equity			
Accumulated Surplus		6,779,410	6,325,073
Reserves		1,928,298	1,766,986
Total Equity		**8,707,708**	**8,092,059**

The above balance sheet should be read in conjunction with the accompanying notes.

Statement of Changes in Equity
For the Year Ended 30 June 2026

2026	**Total** **$**	**Accumulated Surplus** **$**	**Other Reserves** **$**
Balance at beginning of the financial year	8,092,059	6,325,073	1,766,986
Surplus for the year	615,649	615,649	-
Transfers to other reserves	-	(161,312)	161,312
Balance at end of the financial year	**8,707,708**	**6,779,410**	**1,928,298**

2025	**Total** **$**	**Accumulated Surplus** **$**	**Other Reserves** **$**
Balance at beginning of the financial year	7,714,523	6,834,301	880,222
Surplus for the year	377,536	377,536	-
Transfers to other reserves	-	(886,764)	886,764
Balance at end of the financial year	**8,092,059**	**6,325,073**	**1,766,986**

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

Statement of Cash Flows
For the Year Ended 30 June 2026

	Note	2026 Inflows/ (Outflows) $	2025 Inflows/ (Outflows) $
Cash flows from operating activities			
Contributions - monetary		16,117,900	15,515,499
Grants - operating		2,865,527	2,911,177
Grants - capital		-	311,306
User fees and charges		291,150	287,632
Interest received		406,783	288,845
Other receipts		225,588	276,737
Employee costs		(13,003,117)	(12,240,089)
Materials and services		(3,836,093)	(3,419,657)
Net GST payment		(911,510)	(921,027)
Other payments		(391,903)	(323,747)
Net cash provided by operating activities	**9.1**	**1,764,325**	**2,686,676**
Cash flows from investing activities			
Payments for bookstock, plant and equipment		(2,118,443)	(2,414,676)
Payment for investments		-	(1,000,000)
Proceeds from sale of investments		1,500,000	-
Net cash used in investing activities		**(618,443)**	**(3,414,676)**
Cash flows from financing activities			
Interest paid – lease liability		(7,366)	(8,769)
Repayment of lease liabilities		(86,016)	(81,881)
Net cash used in financial activities		**(93,382)**	**(90,650)**
Net decrease in cash and cash equivalents		1,052,500	(818,650)
Cash and cash equivalents at the beginning of the financial year		312,701	1,131,351
Cash and cash equivalents at the end of the financial year		**1,365,201**	**312,701**

The above cash flow statement should be read in conjunction with the accompanying notes.

Statement of Capital Works

For the Year Ended 30 June 2026

	Note	2026 $	2025 $
Bookstock			
Bookstock	6.1	1,533,138	1,495,370
Total bookstock		**1,533,138**	**1,495,370**
Plant and equipment			
Plant and equipment	6.1	585,305	519,348
Total plant and equipment		**585,305**	**519,348**
Total capital works expenditure		**2,118,443**	**2,014,718**
Represented by:			
New		280,898	18,885
Upgrade		120,654	381,985
Renewal		1,716,891	1,613,848
Total capital works expenditure		**2,118,443**	**2,014,718**

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

Notes to the Financial Report
for the Year Ended 30 June 2026

Note 1 OVERVIEW

Introduction

The Yarra Plenty Regional Library Service (YPRL) was established by an Order of the Governor in Council on 11 January 1996 and is a body corporate.

The YPRL's main office is located at Unit 6, 1 Danaher Drive, South Morang, VIC 3752.

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 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*.

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

Accounting policy information

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 the cash flow information, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

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

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

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

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

- the fair value of bookstock, and plant and equipment (refer to Note 6.1)
- the determination of depreciation for bookstock, and plant and equipment (refer to Note 6.1)
- the determination of employee provisions (refer to Note 5.3)

Notes to the Financial Report
for the Year Ended 30 June 2026

- 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 5.6)
- 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.

Notes to the Financial Report
for the Year Ended 30 June 2026

Note 2 Analysis of our results

2.1 Performance against budget

The performance against budget compares YPRL'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. YPRL has adopted a materiality threshold of more than $30,000 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 (as per the transitional provisions of the Local Government Act 2020),* and the *Local Government (Planning and Reporting) Regulations 2014*.

2.1.1 Income / Revenue and expenditure

	Budget 2025/2026 $	Actual 2025/2026 $	Budget Variance Favourable/ (Unfavourable) $	Reference
Income				
Contributions - Operating	15,859,060	16,381,730	522,670	1
Contributions – Capital	98,600	98,600	-	
Grants - Operating	2,840,027	2,865,527	25,500	
Grants - Capital	-	132,500	132,500	2
User fees and charges	258,385	291,150	32,765	3
Interest income	281,248	387,089	105,841	4
Other income	90,098	244,400	154,302	5
Total income / revenue	**19,425,618**	**20,399,196**	**973,578**	
Expenses				
Employee costs	12,689,352	13,050,469	(361,117)	6
Materials and services	4,400,255	4,593,963	(193,708)	7
Depreciation	1,757,415	1,669,230	88,185	8
Depreciation – right of use assets	82,597	82,597	-	
Utilities charges	391,845	379,922	11,923	
Finance costs - leases	7,354	7,366	(12)	
Total expenses	**19,328,818**	**19,783,547**	**(454,729)**	
Surplus for the year	**96,800**	**615,649**	**518,849**	

Notes to the Financial Report
for the Year Ended 30 June 2026

(i) Explanation of material variations

(1) The additional year-end operating contributions are the result of YPRL service expansions at Banyule City Council (upgraded Rosanna Library) and City of Whittlesea (new murnong Mini Library). These additional contributions were offset by the associated employee costs, material & services, and utility expenses.
(2) YPRL was awarded a capital grant under the State Government's Living Libraries Infrastructure Program to support the Watsonia Library Community Room and Study Room upgrade project (refer to Capital Works note 2).
(3) Photocopy fee income exceeded budget expectations, contributing positively to overall revenue.
(4) Additional interest income as interest rate levels continued to favour YPRL investments.
(5) The favourable variance is mainly explained by the Art Invigilator Service Agreement with Banyule City Council and Workcover reimbursements. These additional funds were offset by the associated employee costs.
(6) The unfavourable variance reflects the associated costs to support the expansion of services (refer to note 1) and fulfil non-recurrent commitments (refer to note 5).
(7) The year-end unfavourable variance reflects the associated costs to support the expansion of services (refer to note 1) and the decision made in the preceding financial year to expense all purchases related to audiobooks and audiovisuals collection (Capital Works note 1).
(8) The favourable variance is attributable to the expensing of physical collections of audiobooks and audiovisual materials, which were previously capitalised in accordance with prior accounting treatment (refer to note 7 and Capital Works note 1).

2.1.2 Capital Works

	Budget 2025/2026 $	Actual 2025/2026 $	Budget Variance Favourable/ (Unfavourable) $	Reference
Bookstock	1,651,785	1,533,138	118,647	1
Plant and equipment	480,000	585,305	(105,305)	2
Total capital works expenditure	**2,131,785**	**2,118,443**	**13,342**	
Represented by:				
New	260,000	280,898	(20,898)	
Upgrade	-	120,654	(120,654)	2
Renewal	1,871,785	1,716,891	154,894	1
Total capital works expenditure	**2,131,785**	**2,118,443**	**13,342**	

(i) **Explanation of material variations**

(1) The favourable variance is attributable to the expensing of physical collections of audiobooks and audiovisual materials, which were previously capitalised in accordance with prior accounting treatment.
(2) The unfavourable year-end variance is attributable to the Watsonia Library Community Room and Study Room upgrade project which was partially funded through a capital grant from the State Government's Living Libraries Infrastructure Program.

Notes to the Financial Report
for the Year Ended 30 June 2026

Note 2.2 Analysis of YPRL results by program

YPRL delivers its functions and activities through the following programs.

Administration and management
Administration and management provide efficient, effective, and proactive support services across the library service to enable the delivery of the library service vision and mission. The provision of these services includes finance services, digital information and technology, organisational development, procurement, strategy, and program delivery.

Collections
YPRL operates a regional library collection to take advantage of efficiencies in collection management, additional diversity of offering through enhanced collection size, and resource management due to enhanced buying power and economies of scale.

Branches
YPRL operates nine branches and the mobile library service across the three-member Councils. Branches are responsible for core service delivery including customer service and patron interactions, delivery of local programs, physical management, and local curation of collections.

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

2026	**Income**	**Expenses**	**Surplus/(Deficit)**	**Grants (incl. in income)**	**Total assets**
	$	**$**	**$**	**$**	**$**
Administration and Management	20,050,807	8,162,354	11,888,453	2,940,788	7,038,897
Collections	57,239	3,203,718	(3,146,479)	57,239	2,926,909
Branches	291,150	8,417,475	(8,126,325)	-	2,505,988
	20,399,196	**19,783,547**	**615,649**	**2,998,027**	**12,471,794**

2025	**Income**	**Expenses**	**Surplus/(Deficit)**	**Grants (incl. in income)**	**Total assets**
	$	**$**	**$**	**$**	**$**
Administration and Management	19,197,263	8,394,095	10,803,168	3,032,744	7,141,095
Collections	57,239	2,893,960	(2,836,721)	57,239	2,803,994
Branches	287,632	7,876,543	(7,588,911)	-	2,236,127
	19,542,134	**19,164,598**	**377,536**	**3,089,983**	**12,181,216**

Notes to the Financial Report
for the Year Ended 30 June 2026

Note 3 Funding for the delivery of our services

3.1 Contributions - monetary

	2026	2025
	$	$
Member Council's contributions	16,478,530	15,515,499
Total Contributions - monetary	**16,478,530**	**15,515,499**

The following Member Council contributions were received during the year.

Nillumbik Shire Council	3,216,805	3,197,205
Banyule City Council	6,599,410	6,046,726
City of Whittlesea	6,662,315	6,271,568
Total contributions of Member Councils	**16,478,530**	**15,515,499**

Monetary contributions are recognised as revenue when YPRL obtains control over the contributed asset.

Aggregate contributions of Member Councils
The percentage aggregate contributions of Member Councils making up the Yarra Plenty Regional Library Service is as follows:

	2026	2025
	%	%
Nillumbik Shire Council	21.23	21.33
Banyule City Council	40.59	40.62
City of Whittlesea	38.18	38.05
Total aggregate contribution of Member Councils	**100.00**	**100.00**

3.2 Grants
Grants were received in respect of the following:

	2026	2025
Summary of Grants	$	$
State Government grants	2,972,527	3,018,833
Other grants	25,500	71,150
Total grants received	**2,998,027**	**3,089,983**

Notes to the Financial Report
for the Year Ended 30 June 2026

(a) Operating Grants

	2026	2025
	$	$
Recurrent Grants		
Recurrent - State Government		
Regional Library Service grant (i)	2,782,788	2,782,788
Premiers Reading grant	57,239	57,239
Total recurrent operating grants	**2,840,027**	**2,840,027**
(i) The Regional Library Service State Government grant was apportioned on the following basis:		
Shire of Nillumbik	465,684	465,684
City of Banyule	880,866	880,866
City of Whittlesea	1,436,238	1,436,238
Total Regional Library Service State Government grant	**2,782,788**	**2,782,788**
Non-recurrent Grants		
Non-recurrent – Other grants		
Banyule Age Friendly grant	1,500	-
Libraries After Dark grant	6,000	-
Whittlesea - Community Cohesion Program grant	9,000	-
Banyule - Community Cohesion Program grant	9,000	-
Middle Years Holiday Programs grant	-	55,000
Citizen Science Corners grant	-	650
Aged Care Reform Information Hub grant	-	6,000
Medicare 40th Anniversary grant	-	2,000
School Student Broadband Initiative (SSBI) grant	-	7,500
Total non-recurrent operating grants	**25,500**	**71,150**
Total operating grants	**2,865,527**	**2,911,177**

Notes to the Financial Report
for the Year Ended 30 June 2026

(b) Capital Grants

Non-recurrent – State Government	**2026**	**2025**
	$	**$**
Living Library Infrastructure grant	132,500	178,806
Total non-recurrent capital grants	**132,500**	**178,806**
Total capital grants	**132,500**	**178,806**

(c) Recognition of grant income

Before recognising funding from government grants as revenue YPRL 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, YPRL:

- 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 time or over time when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, YPRL 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.

	2026	**2025**
	$	**$**
Income recognised under AASB 1058 Income of Not-for-Profit Entities		
General purpose	2,865,527	2,911,177
Other specific purpose grants	132,500	178,806
Total Income Recognised under AASB 1058	**2,998,027**	**3,089,983**

(d) Unspent grants received on condition that they be spent in a specific manner

Capital		
Balance at start of year	132,500	-
Received during the financial year and remained unspent at balance date	-	132,500
Received in prior years and spent during the financial year	(132,500)	-
Balance at year end	-	**132,500**

Unspent grants are determined and disclosed on a cash basis.

Notes to the Financial Report
for the Year Ended 30 June 2026

3.3 User fees and charges

	2026 $	2025 $
Community room venue hire	115,745	128,093
Photocopy fees	154,553	139,185
Other fees and charges	20,852	20,354
Total other revenue	**291,150**	**287,632**

User fees and charges are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

3.4 Other revenue

Sale of library services	84,656	171,145
Workcover reimbursements	83,094	56,616
Other revenue	76,650	51,736
Total other revenue	**244,400**	**279,497**

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

Yarra Plenty Regional Library Service
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Notes to the Financial Report
for the Year Ended 30 June 2026

Note 4 The cost of delivering services

4.1 (a) Employee costs

	2026	2025
	$	$
Salaries	10,466,661	9,774,444
Superannuation	1,363,421	1,213,249
Workcover	77,902	128,956
Annual leave/Long service leave	1,142,485	1,138,926
Total Employee Costs	**13,050,469**	**12,255,575**

4.1 (b) Superannuation contributions

Contributions by YPRL to the following superannuation plans are detailed below:

Scheme	Type of scheme		
Vision Super	Defined benefit	44,666	60,688
Vision Super (Employer) %	Accumulation	539,198	501,782
Australian Super (Employer) %	Accumulation	120,598	112,056
REST Super (Employer) %	Accumulation	82,676	95,467
Uni Super (Employer) %	Accumulation	75,808	64,664
Hostplus (Employer) %	Accumulation	71,852	54,859
VIC Super (Employer) %	Accumulation	67,298	35,693
Catholic Super (Employer) %	Accumulation	34,787	31,262
CARE Super (Employer) %	Accumulation	33,991	31,258
Aware Super (Employer) %	Accumulation	27,549	30,482
Q Super (Employer) %	Accumulation	25,931	23,316
Australian Ethical Sup (Employer) %	Accumulation	16,650	19,025
SKR Superannuation Fund (Employer) %	Accumulation	15,681	16,582
Hesta (Employer) %	Accumulation	15,096	15,820
Smart Future Trust (Employer) %	Accumulation	7,007	13,605
Other funds	Accumulation	184,633	106,690
Total employer contributions		**1,363,421**	**1,213,249**

Defined benefit fund:

Employer contributions payable at the reporting date (Vision Super)	-	-

Accumulation funds:

Employer contributions payable at the reporting date	34,877	29,542

Yarra Plenty Regional Library Service
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Notes to the Financial Report
for the Year Ended 30 June 2026

4.2 Materials and services

	2026 $	2025 $
Audit Fees		
- Auditors' remuneration - VAGO - audit of the financial statements	20,600	19,600
- Auditors' remuneration - Internal Audit	34,356	16,500
Bank charges	20,318	19,368
Legal services	85,991	-
Building maintenance costs	83,091	112,001
Cleaning costs	533,584	580,754
Collection content & processing costs	1,488,269	1,383,303
Consultancy costs	82,525	132,959
Courier and postage costs	161,419	143,443
Equipment and motor vehicle maintenance costs	473,744	578,190
Initiatives costs	105,785	124,753
Insurances	73,962	66,735
IT service, system communication, and license costs	776,214	714,758
Other material and service costs	71,722	91,757
Staff training and OHS	273,022	191,738
Printing stationary & external communications	153,235	158,424
Program costs	156,126	206,770
Total material and services	**4,593,963**	**4,541,053**

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

Notes to the Financial Report
for the Year Ended 30 June 2026

Note 5 Investing in and financing our operations

5.1 Financial assets

	2026	2025
	$	$
(a) Cash and cash equivalent assets		
Cash at bank	865,201	312,701
Term deposits	500,000	-
Total cash and cash equivalent assets	**1,365,201**	**312,701**

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less.

(b) Other financial assets		
Term deposits - current	5,000,000	6,500,000
Total other financial assets	**5,000,000**	**6,500,000**
Total cash and cash equivalent assets and other financial assets	**6,365,201**	**6,812,701**

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 over 90 days to 365 days are classified as current.

(c) Trade and other receivables

Non-statutory receivable

	2026	2025
	$	$
Community organisations and financial organisations	551,059	191,311
Provision for doubtful debts	-	-
Total trade and other receivables	**551,059**	**191,311**

Short term receivables are carried at invoice amount. An allowance for expected credit losses is recognised based on past experience and other objective evidence of expected losses. Long term receivables are carried at amortised cost using the effective interest rate method.

(d) Ageing of receivables

The ageing of collectable trade and other receivables per provision matrix:

Current (not yet due)	551,059	190,660
Past due by up to 30 days	-	651
Total trade and other receivables	**551,059**	**191,311**

Notes to the Financial Report
for the Year Ended 30 June 2026

5.2 Payables, trust deposits, and contract and other liabilities

(a) Trade and other payables

Current	2026 $	2025 $
Non-statutory payables		
Payables and accruals	919,618	1,012,959
Trust deposits	1,064	927
Statutory payables		
Net GST	255,040	178,042
Total trade and other payables	**1,175,722**	**1,191,928**

(b) Contract and other liabilities

Current		
Grants received in advance - capital	-	132,500
Total contract and other liabilities	**-**	**132,500**

5.3 Provisions

2026	Annual Leave $	Long Service Leave $	Total $
Balance at beginning of financial year	849,942	1,440,488	2,290,430
Additional provisions	889,178	162,958	1,052,136
Amounts used	(926,018)	(216,467)	(1,142,485)
Balance at the end of the financial year	**813,102**	**1,386,979**	**2,200,081**

2025	Annual Leave $	Long Service Leave $	Total $
Balance at beginning of financial year	859,399	1,426,081	2,285,480
Additional provisions	877,060	266,816	1,143,876
Amounts used	(886,517)	(252,409)	(1,138,926)
Balance at the end of the financial year	**849,942**	**1,440,488**	**2,290,430**

Notes to the Financial Report
for the Year Ended 30 June 2026

	2026	2025
	$	$
Current provisions expected to be wholly settled within 12 months		
Annual leave	650,482	679,954
Long service leave	277,396	288,098
	927,878	**968,052**
Current provisions expected to be wholly settled after 12 months		
Annual leave	162,620	169,988
Long service leave	974,178	1,045,985
	1,136,798	**1,215,973**
Total current employee provisions	**2,064,676**	**2,184,025**
Non-current		
Long service leave	135,405	106,405
Total non-current employee provisions	**135,405**	**106,405**
Aggregate carrying amount of employee provisions:		
Current	2,064,676	2,184,025
Non-current	135,405	106,405
Total aggregate carrying amount of employee provisions	**2,200,081**	**2,290,430**

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

Annual leave

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

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

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 YPRL 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:

– discount rate (4.736%) as per Department of Treasury and Finance Victoria 30/06/2026

– inflation rate (4.150%) as per Department of Treasury and Finance Victoria 30/06/2026

Notes to the Financial Report
for the Year Ended 30 June 2026

5.4 Financing Facilities

YPRL does not have any credit standby arrangements, unused loan, or credit card facilities.

5.5 Commitments

YPRL 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.

	2026	2025
	$	$
Cleaning Contract Expenditure	1,588,501	1,748,970
	1,588,501	**1,748,970**

The periods expected to elapse from the reporting date to the expected date of payments are as follows:

Not later than one year	782,513	568,655
Greater than one year but not later than five years	805,988	1,180,315
	1,588,501	**1,748,970**

5.6 Leases

At inception of a contract, YPRL assesses 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 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, YPRL 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, YPRL uses an appropriate incremental borrowing rate as the discount rate.

Notes to the Financial Report

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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 YPRL is reasonably certain to exercise, lease payments in an optional renewal period if YPRL is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless YPRL 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	**Buildings**	**Total**
	$	**$**
Balance at 1 July 2025	412,983	412,983
Additions	-	-
Depreciation charge	82,597	82,597
Balance at 30 June 2026	**330,386**	**330,386**

Lease Liabilities	**2026**	**2025**
	$	**$**
Maturity analysis – undiscounted cash flows		
Less than one year	96,170	93,369
One to five years	305,907	402,077
Total undiscounted lease liabilities at 30 June:	**402,077**	**495,446**

Lease liabilities included in Balance Sheet 30 June:

Current	90,304	86,016
Non-current	297,979	388,283
Total lease liabilities	**388,283**	**474,299**

Short-term and low value leases

YPRL has elected not to recognise right-of-use assets and lease liabilities for short-term leases which have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than $10,000), including ICT equipment. YPRL recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Expense relating to:		
Leases of low value assets	230,731	239,927
Total short-term and low value leases	**230,731**	**239,927**

Notes to the Financial Report

for the Year Ended 30 June 2026

Non-cancellable lease commitments – Short-term and low-value leases

Commitments for minimum lease payments for short-term and low-value leases are payable as follows:

Payable:	2026 $	2025 $
Within one year	220,216	168,452
Later than one year but not later than five years	329,011	295,188
Total non-cancellable lease commitments – short-term and low-value leases	**549,227**	**463,640**

Notes to the Financial Report

for the Year Ended 30 June 2026

Note 6 Assets we manage

6.1 Bookstock, and plant and equipment

Movement in the carrying amounts for each class of asset between the beginning and the end of the financial year.

2025/2026	Bookstock $	Plant & Equip. $	Total $
At valuation 1 July 2025	6,785,909	3,701,952	10,487,861
Accumulated depreciation 1 July 2025	(3,981,915)	(1,766,986)	(5,748,901)
	2,803,994	**1,934,966**	**4,738,960**
Movements in carrying value			
Acquisition of assets at cost	1,533,138	585,305	2,118,443
Cost value of assets disposed/written-off	(1,267,932)	-	(1,267,932)
	265,206	**585,305**	**850,511**
Movements in accumulated depreciation			
Depreciation expense	(1,410,223)	(259,007)	(1,669,230)
Accumulated depreciation of assets disposed/written-off	1,267,932	-	1,267,932
	(142,291)	**(259,007)**	**(401,298)**
At valuation 30 June 2026	7,051,115	4,287,257	11,338,372
Accumulated depreciation at 30 June 2026	(4,124,206)	(2,025,993)	(6,150,199)
Carrying amount at 30 June 2026	**2,926,909**	**2,261,264**	**5,188,173**

2024/2025	Bookstock $	Plant & Equip. $	Total $
At valuation 1 July 2024	7,451,745	4,561,105	12,012,850
Accumulated depreciation 1 July 2024	(4,455,001)	(2,889,557)	(7,344,558)
	2,996,744	**1,671,548**	**4,668,292**
Movements in carrying value			
Acquisition of assets at cost	1,495,370	519,348	2,014,718
Cost value of assets disposed/written-off	(2,161,205)	(176,716)	(2,337,921)
	(665,835)	**342,632**	**(323,203)**
Movements in accumulated depreciation			
Depreciation expense	(1,357,182)	(236,564)	(1,593,746)
Accumulated depreciation of assets disposed/written-off	1,830,267	157,350	1,987,617
	473,085	**(79,214)**	**393,871**
At valuation 30 June 2025	6,785,909	3,701,952	10,487,861
Accumulated depreciation at 30 June 2025	(3,981,915)	(1,766,986)	(5,748,901)
Carrying amount at 30 June 2025	**2,803,994**	**1,934,966**	**4,738,960**

Notes to the Financial Report

for the Year Ended 30 June 2026

6.2 Recognition and measurement of bookstock, and plant and equipment

Acquisition

YPRL initially measures its bookstock, and plant and equipment assets at cost. The cost of an acquired asset is the fair value of the consideration that YPRL has provided 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.

Where assets are constructed by YPRL, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with YPRL's policy, the threshold limits detailed in Note 6.3 have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

6.3 Depreciation

Collection assets and plant and equipment having limited useful lives are systematically depreciated over their useful lives to YPRL in a manner which reflects consumption of the service potential embodied in those assets. Estimates of useful lives within each major asset classes are 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 useful life for each asset.

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

	Depreciation Periods	Threshold Limits
Plant & equipment	3 to 30 years	$1,000
Bookstock collection	5 years	$ -
Leasehold improvements	5 to 20 years	$ -
Art works	None	$ -

Repairs and maintenance

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

6.4 Impairment of Assets

At each reporting date, YPRL 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 to sell 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.

Yarra Plenty Regional Library Service
2025/2026 Financial Report

Notes to the Financial Report
for the Year Ended 30 June 2026

Note 7 People and relationships

7.1 YPRL and key management remuneration

(a) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing, and controlling the activities of YPRL. The Councillors, Chief Executive Officer and Executive Managers are deemed KMP.

Details of persons holding the position of key management personnel, at any time during the year are:

Board Members	2026 No.	2025 No.
Alison Champion (Banyule City Council)	1	1
Rick Garotti (Banyule City Council)	1	1
Christine Stow (City of Whittlesea)	1	1
Martin John Taylor (City of Whittlesea)	1	1
Grant Brooker (Nillumbik Shire Council)	1	1
Peter Perkins (Nillumbik Shire Council)	1	1
Stevan Kozmevski (City of Whittlesea)	-	1
Lydia Wilson (City of Whittlesea)	-	1
Agata Chmielewski (City of Whittlesea)	-	1
Karen Egan (Nillumbik Shire Council)	-	1
Total Board Members	**6**	**10**
Council Delegates		
Corrienne Nichols – Resigned June 2026	1	1
Blaga Naumoski – Appointed May 2026	1	-
Joseph Tabacco	1	1
Anthony Traill	1	1
Agata Chmielewski	1	1
Total Council Delegates	**5**	**4**
Executive Management Personnel		
Chief Executive Officer – Nicole Rudden (Appointed November 2025)	1	-
Executive Manager - Public Participation - Robyn Ellard	1	1
Executive Manager – Corporate Services – Luciano Lauronce	1	1
Executive Manager – Technology & Assets – Cherry Byford-Sibbing	1	-
Interim Chief Executive Officer – Clemence Gillings (July-November 2025)	1	-
Chief Executive Officer – Jane Cowell (Resigned October 2025)	1	1
Executive Manager – Technology & Assets – Sajeeva Tennekoon (Resigned May 2026)	1	1
Executive Manager – Corporate Services – Kate Karrasch	-	1
Total Executive Management Personnel	**7**	**5**
Total Key Management Personnel	**18**	**19**

Notes to the Financial Report

for the Year Ended 30 June 2026

(b) Remuneration of Key Management Personnel

Remuneration comprises employee benefits including all forms of consideration paid, payable or provided by YPRL, or on behalf of the YPRL, 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.

Total remuneration of key management personnel was as follows:

	2026	2025
	$	$
Short-term employee benefits	912,198	862,268
Other long-term employee benefits	15,748	18,404
Post-employment benefits	93,763	87,884
Total	**1,021,709**	**968,556**

The numbers of key management personnel whose total remuneration from the YPRL, fall within the following bands:

	2026	2025
	No.	No.
NIL	11	14
$80,000 – $89,999	1	-
$90,000 – $99,999	1	-
$120,000 – $129,999	1	-
$150,000 - $159,999	1	1
$180,000 – $189,999	2	2
$190,000 - $199,999	1	1
$230,000 – $239,999	-	1
	18	**19**

(c) Remuneration of other senior staff

Other senior staff are officers of YPRL, other than Key Management Personnel, whose total remuneration exceeds $170,000 and who report directly to a member of the KMP.

At YPRL, there were no other senior staff who met the above criteria for the financial year 2025/2026.

Yarra Plenty Regional Library Service
2025/2026 Financial Report

Notes to the Financial Report
for the Year Ended 30 June 2026

(d) Transactions with related parties

During the period YPRL entered into the following transactions (Excl GST) with related parties.

	2026	2025
Expenditure	**$**	**$**
Branch utilities (Ivanhoe, Rosanna, Watsonia) paid to Banyule City Council	124,275	102,281
Eltham Electricity paid to Nillumbik Shire Council	71,019	54,591
Rosanna Pop-Up Lease and Rates expenses paid to Banyule City Council	28,924	61,356
LSL Transfer paid to Banyule City Council	24,491	-
Recruitment Consultancy Charges paid to Nillumbik Shire Council	22,577	-
Building Permit/Rates/Waste Management paid to Banyule City Council	7,200	
Fuel, MV Repairs, Training & Other paid to City of Whittlesea	2,483	22,451
Room hires paid to City of Whittlesea	1,000	-
Fire detector maintenance paid to City of Whittlesea	1,000	
Diamond Valley Outdoor Area fit out paid to Nillumbik Shire Council	-	75,000
LSL Transfer paid to City of Whittlesea	-	7,039
Vehicle Running Cost & Other paid to Banyule City Council	-	3,975
Contribution for Probity Services for Cleaning Tender paid to Banyule City Council	-	2,559
Room hires paid to Nillumbik Shire Council	-	206
Total Related Party Expenditure	**282,969**	**329,458**

	2026	2025
Revenue		
Council Library Contribution received from City of Whittlesea	6,662,315	6,271,568
Council Library Contribution received from Banyule City Council	6,599,410	6,046,726
Council Library Contribution received from Nillumbik Shire Council	3,216,805	3,197,205
Ivanhoe cleaning cost reimbursement received from Banyule City Council	75,973	118,963
Art Invigilator reimbursement received from Banyule City Council	63,237	-
Lalor Toy Library contribution received from City of Whittlesea	5,413	5,413
Other monies received from Banyule City Council	4,281	4,233
Other monies received from City of Whittlesea	2,239	1,316
Banyule Age Friendly Grant received from Banyule City Council	1,500	-
Other monies received from Nillumbik Shire Council	235	200
Middle Years Grant	-	55,000
Lalor Community Room contribution received from City of Whittlesea	-	3,198
Total Related Party Revenue	**16,631,408**	**15,703,822**

(e) Outstanding balances with related parties

	2026	2025
	$	**$**
Monies owed to Banyule City Council	38,471	62,402
Monies owed by Banyule City Council	170,097	20,387
Monies owed to Nillumbik Shire Council	11,568	7,500
Monies owed to City of Whittlesea	-	8,177
Monies owed by City of Whittlesea	248,179	153

(f) Loans to/from related parties

There are no outstanding loans to/from related parties.

(g) Commitments to/from related parties

There are no outstanding commitments to/from related parties.

Notes to the Financial Report

for the Year Ended 30 June 2026

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 non-occurrence of one or more uncertain future events not wholly within the control of YPRL.

As at 30 June 2026, YPRL 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 YPRL; 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

YPRL has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme (refer to note 9.2 Superannuation). As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Liability Mutual Insurance

YPRL is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant’s share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

8.2 Australian Accounting Standards issued but not yet effective

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2026 reporting period. YPRL assesses the impact of these new standards.

The Australian Accounting Standards Board (AASB) has issued *AASB 18 Presentation and Disclosure in Financial Statements*. When applicable AASB 18 supersedes *AASB 101 Presentation of Financial Statements*. AASB 18 aims to improve how entities communicate in their financial statements, with a focus on information about financial performance in the statement of profit or loss. It is expected to result in presentation and disclosure changes, primarily to YPRL's Comprehensive Income Statement. AASB 18 is expected to first apply to YPRL for the 2028-29 financial year.

Notes to the Financial Report

for the Year Ended 30 June 2026

8.3 Financial instruments

(a) Objectives and policies

YPRL's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), and payables (excluding statutory payables). Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, 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 YPRL. These policies include identification and analysis of the risk exposure to YPRL and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of YPRL's financial instruments will fluctuate because of changes in market prices. YPRL'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.

(c) 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. YPRL 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. YPRL 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 the *Local Government Act 1989 (as per the transitional provisions of the Local Government Act 2020)*.

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

Interest rate movements have not been sufficiently significant during the year to have an impact on YPRL's year end result.

(d) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause YPRL to make a financial loss. YPRL has exposure to credit risk on some financial assets included in the balance sheet.

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

(e) Liquidity risk

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

To help reduce these risks, YPRL:

– have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments; and

– monitor budget to actual performance on a regular basis.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade.

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

Notes to the Financial Report

for the Year Ended 30 June 2026

(f) Sensitivity disclosure analysis

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

– A parallel shift of -0.25% to -0.75% in market interest rates (AUD) from year-end rates of 4.35%.

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

8.4 Fair value hierarchy

YPRL's financial assets and liabilities are not valued in accordance with the fair value hierarchy.

YPRL financial assets and liabilities are measured at amortised cost.

YPRL measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. *AASB 13 Fair Value Measurement*, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.
YPRL has considered the amendments to *AASB 13 Fair Value Measurement* that apply for the 2025-26 financial year as a result of *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*. For assets, where the YPRL adopts a current replacement cost approach to determine fair value, YPRL now considers the inclusion of site preparation costs, disruption costs and costs to restore another entity's assets in the underlying valuation.
The *AASB 13* amendments apply prospectively, comparative figures have not been restated.
The AASB 13 amendments have not resulted in any material impacts to YPRL's financial statements.

8.5 Events occurring after balance date

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

Notes to the Financial Report

for the Year Ended 30 June 2026

Note 9 Other matters

9.1 Reconciliation of cash flows from operating activities to surplus

	2026	2025
	$	$
Surplus for the year	615,649	377,536
Depreciation	1,751,827	1,676,342
Net loss on disposal/write-off of assets	-	350,305
Finance costs - leases	7,366	8,769
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(359,748)	(83,437)
(Increase)/decrease in other assets	(11,714)	135,231
Increase/(decrease) in contract and other liabilities	(132,500)	132,500
Increase/(decrease) in trade and other payables	(16,206)	84,480
Increase/(decrease) in provisions	(90,349)	4,950
Net cash provided by operating activities	**1,764,325**	**2,686,676**

9.2 Superannuation

YPRL 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 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 2026, this was 12.0% as required under Superannuation Guarantee (SG) legislation (2025: 11.5%)).

Defined Benefit

YPRL 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 YPRL 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.

For 30 June 2026 the Vested Benefits Index (VBI) for the defined benefits fund is 131.4% and in a good financial position, and therefore it is expected that there will be no change to the Defined Benefit category's funding arrangements from prior years.

In the unlikely event that the Fund Actuary determines there is a shortfall, the Fund's participating employers would be required to make an employer contribution to cover the shortfall. It is anticipated any shortfall in subsequent years would be immaterial to the Council.

Notes to the Financial Report

for the Year Ended 30 June 2026

Superannuation contributions

Contributions by YPRL (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2026 are detailed below:

Scheme	Type of Scheme	Rate	2026 $	2025 $
Vision Super	Defined Benefit	2026 12.0% 2025 11.5%	44,666	60,688
Super funds	Accumulation Fund	2026 12.0% 2025 11.5%	1,318,755	1,152,561

There were $34,877 contributions outstanding, and no loans issued from or to the above schemes as at 30 June 2026.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2027 is $45,500.

Notes to the Financial Report

for the Year Ended 30 June 2026

Note 10 Change in accounting policy

There have been no changes to accounting policies in the 2025-26 year.

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Yarra Plenty Regional Library Service

Closing Report
For the year ended 30 June 2026

Presented to the Audit and Risk Committee on 27 August 2026

OFFICIAL

30/07/2026

Steve Schinck

Chair, Audit and Risk Committee

Yarra Plenty Regional Library Service

Closing report for the year ended 30 June 2026

Dear Mr Schinck

I enclose for your information a summary of results of our audit of the Yarra Plenty Regional Library Service. This report will be discussed at the Audit and Risk Committee meeting on 27 August 2026.

I would like to thank your executive team and staff for the time they made available to us during our audit.

Yours sincerely

Mahesh Silva

ASP Engagement Leader

RSD Audit

VAGO Audit Service Provider

Bendigo

The Victorian Auditor-General's Office (VAGO) acknowledges the Traditional Custodians of the lands and waters throughout Victoria. We pay our respects to Aboriginal and Torres Strait Islander communities, their continuing culture, and to Elders past and present.

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Contents

Summary

We have completed our audit of Yarra Plenty Regional Library Service's financial report. We performed our audit in accordance with the *Audit Act 1994* and the terms of our engagement letter and accordingly can provide a reasonable assurance opinion.

Appendix A provides context for our audit.

Types of audit opinion	
Unmodified	✓
Unmodified with Emphasis of Matter	☐
Qualified	☐
Adverse or disclaimer	☐

Expected audit opinion	We have concluded that the financial report is presented fairly under the *Local Government Act 1989*. On this basis, we expect to issue a unmodified audit opinion.
Material audit differences	We did not identify any material audit differences
Outstanding audit matters	We can conclude and issue our audit opinion when we finalise our audit process. This includes receipt of the certified statements and a management representation letter issued on the date of certification. Appendix C provides a detailed list of all outstanding audit matters.

Areas of focus and disposition of key risks

Our audit focused on the financial report balances, disclosures and areas that we rated as higher risk for material misstatement in your financial report.

Our procedures enabled us to conclude, with reasonable assurance, whether the risks resulted in a material misstatement. We summarise the outcome of our procedures in this section.

Financial report

Our key risks

We identified the following matters during planning that we consider created an elevated risk of material misstatement. We communicated these to you in our audit strategy. We have not identified any new risks.

No.	Key risk per audit strategy
1	Carrying Value of Library Lending Materials & PPE
2	Accuracy of employee benefits and valuation of employee benefits provisions

Key risk 1: Carrying Value of Library Lending Materials & PPE

Key risk/area of focus	Our audit response	Results of our key procedures
Library stock represents a significant part of the library's total assets ($2.9 million in 2025-26 financial year), with these assets carried at fair value. Accounting for additional and disposals, and the depreciation of these assets requires judgements and estimates by Management of what constitutes a capital addition, and what the estimated useful lives of the various asset categories is. Resource purchases and depreciation expense may be inaccurate due to the judgement and complexities.	We have: • reviewed the application of the asset capitalisation policy • reviewed the nature and extent of management's oversight and reviewed of the asset useful lives and depreciation expense.	• We are satisfied that the Lending materials & PPE are valued correctly, with appropriate depreciation rates being applied as at 30 June 2026. • We are satisfied with the application of the useful lives model used for book stock/collection.

Key risk 2: Accuracy of employee benefits expenses and valuation of employee benefits provisions

Key risk/area of focus	Our audit response	Results of our key procedures
Employee benefits expense and employee benefits provision form one of the largest items on YPRL's comprehensive operating statement and balance sheet. The employee benefits provision and expense requires a degree of management judgement and estimation to calculate the expected value of the balance. A number of factors contribute to a higher inherent risk for the balances, including: • use of employee timesheets and staff rostering processes. • the calculation of leave entitlements is dependent on several variables. • CPI movements and discount factors require the input of assumptions.	We have: • reviewed and assessed the effectiveness of controls and process within the payroll function. • assessed the reasonableness and consistency of key assumptions, namely the CPI rate, discount and probability factors. • reviewed management's assessment and classification of annual leave as a short-term or long-term entitlement. • Reviewed the calculation of employee benefits provisions in accordance with the requirements of AASB 119 *Employee Benefits*. • performed data analytics and substantive analytical procedures.	• We have reviewed the provision calculations prepared by management, including a detailed review of the inputs and factors used to calculate the provisions balances. • We have also performed analytical procedures to assess the reasonableness of the balances using data from the payroll and finance systems along with external data. • The results of our substantiative analytics and tests of detail indicate that the employee benefits expense and leave provisions are presented fairly.

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Key risk/area of focus	Our audit response	Results of our key procedures
• the likelihood of employees reaching unconditional service requires estimation. • management need to apply judgement in classifying employee benefit obligations as short term or long term.		

Audit findings

Below we summarise findings for the key areas about which we are required to communicate to those charged with governance.

We include any significant matters or deficiencies we identified during the audit in our final management letter. Appendix D details those findings.

Financial report

Internal control	In accordance with ASA 265 *Communicating Deficiencies in Internal Control to Those Charged with Governance and Management*, we are required to communicate in writing, significant deficiencies in internal control identified during the audit to those charged with governance on a timely basis. As part of our audit process, we consider, but do not assess or provide an opinion on, the effectiveness of your internal control framework. If we identify any significant weaknesses in internal control during our audit, we communicate them to you in our management letters. We identified no significant deficiencies in internal controls.
Fraud, irregularities or regulatory non-compliance	In accordance with ASA 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report* we are required to communicate to those charged with governance any fraud or suspected fraud we identify, unless prevented from doing so by law. When performing our risk assessments and conducting our audit procedures, we consider the risk of material misstatement in the financial report that may be due to fraud. We are not responsible for preventing or detecting fraud. Our audit procedures did not identify any specific financial report areas of fraud risk or regulatory non-compliance. We must also communicate matters relating to identified or suspected non-compliance with laws and regulations in accordance with ASA 250 *Consideration of Laws and Regulations in an Audit of a Financial Report* unless prohibited by law or regulation, or where these are clearly inconsequential. We did not identify any matters relating to non-compliance.

Waste, probity or lack of financial prudence	One of the objectives of the *Audit Act 1994* is to determine whether there has been any wastage of public resources or any lack of probity or financial prudence in the management or application of public resources in the Victorian public sector. While our financial audit procedures are not specifically designed to detect such matters, we may identify them. Our audit procedures did not identify any material issues concerning waste, probity or lack of financial prudence.
Accounting policies	Yarra Plenty Regional Library Services' material accounting policies, material transactions and/or events that occurred during the financial year are in accordance with the Australian Accounting Standards.

Appendices

Appendix A:
Audit context

Our responsibility

The *Audit Act 1994* requires the Auditor-General to:

- form an opinion on your financial report and provide a copy of the auditor's report to you
- provide a copy of the auditor's report to the:
  - Minister for Local Government, and
  - Minister for Finance where we provide a modified audit opinion, or where the Auditor-General directs.

Our independence

The Auditor-General is:

- an independent officer of the Victorian Parliament
- appointed under legislation to examine on behalf of parliament and taxpayers, the management of resources within the public sector
- not subject to the control or direction of either parliament or the government.

Appendix B: Audit differences

Financial report

Materiality

Misstatements are considered material if they individually or collectively could influence economic decisions of users of the financial report. Users could be influenced by either the amount (quantity) or the nature (quality) of the matter.

We have updated the materiality levels indicated in our audit strategy memorandum.

Overall materiality

Base	Overall materiality $	Performance materiality $	Clearly trivial threshold $
5% of total expenses for the current year	989,000	791,000	38,000

Adjusted material differences

We did not identify any material adjustments to your financial report.

Unadjusted immaterial differences

We did not identify any unadjusted differences to your financial report.

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Appendix C:
Outstanding matters

The following items are outstanding as at the date of this report and need to be resolved before we can issue our auditor’s report.

Before we issue our opinion

We are required by the Australian Auditing Standards to obtain written representations from management and those charged with governance. We must also consider events and circumstances that have arisen between the date of certification of the financial statements and when we issue our audit opinion.

Nature	Purpose	Action required	Responsibility
Certification of financial report	Statutory requirement to establish clear management responsibility for fair presentation	To be signed on adoption of the accounts by the governing body	Accountable officer and chief financial officer
Management representation letter	Confirm undertakings made by management to audit and obtain confirmatory statements to support balances and disclosures that depend on management intent	To be signed on the same date as the certification of the financial report	Accountable officer and chief financial officer
Subsequent events update	Confirm any subsequent events to audit	Provide details of significant transactions and events up to the date of signing the auditor’s report. Audit will assess for any impact on the financial report	Management and audit

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After we issue our opinion

We are required to undertake the following procedures. We will report any issues we find to your accountable officer for appropriate remedial action.

Nature	Purpose	Responsibility
Review annual report	We will review your annual report to confirm that it includes the correct version of the signed financial report and auditor's report. We will also check that all information in the annual report is materially consistent with the financial report. We request your provision to us of an electronic copy of the printers' proof of the annual report.	Management and audit
Website publication of annual report	We will review your annual report on your website to confirm that it includes the correct version of the signed financial report and auditor's report. We request your notification to us when you publish your annual report on your website.	Management and audit

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Appendix D:
Final management letter

We provide the final management letter as a separate attachment.

Links and resources

Website

Role

Strategic plan

Planned audits

Audits in progress

Fact sheet – financial audit

Financial reporting alerts

Privacy

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Yarra Plenty Regional Library Service

Final Management Letter
For the year ended 30 June 2026

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Victorian Auditor-General's Office

13 August 2026

Mr Steve Schinck
Chair, Audit and Risk Committee
Yarra Plenty Regional Library Service

Final management letter for the year ended 30 June 2026

Dear Mr Schinck

I enclose for your information the final management letter for the year ended 30 June 2026. The final management letter provides a summary of audit findings from the final phase of our audit. This letter will be discussed at the Audit and Risk Committee meeting on 27 August 2026.

I take this opportunity to thank your executive team and staff for the time they made available to us during the final phase of our audit.

Yours sincerely

Mahesh Silva
Engagement Leader
RSD Audit
VAGO Audit Service Provider
Bendigo

The Victorian Auditor-General's Office (VAGO) acknowledges the Traditional Custodians of the lands and waters throughout Victoria. We pay our respects to Aboriginal and Torres Strait Islander communities, their continuing culture, and to Elders past and present.

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Contents

Introduction

We have completed the 2026 audit and now bring to your attention our findings. This letter should be read in conjunction with our closing report presented to the Audit and Risk Committee on 27/08/2026. As part of our reporting, we include our assessment on the significance of the findings. The criteria we consider in this assessment is included in Appendix A.

Types of findings

Findings can fall into the following categories:

- internal control findings
- financial reporting findings
- business improvement opportunities

Internal control findings

As part of our audit, we assess the design and implementation of internal controls relevant to financial reporting. If we intend to rely on these controls, we test how effectively they are operating.

We communicate to you any weaknesses we identify in internal control during our audit through our management letters.

Financial reporting findings

As part of our audit, we may identify weaknesses in management's approach to financial reporting resulting in potential material misstatement. This includes, but is not limited to, non-compliance with the Australian Accounting Standards and other reporting frameworks.

Reporting and tracking internal control and financial reporting findings

As part of this communication, we include:

- our assessment as to the significance of the finding
- recommended actions
- management comments and expected implementation dates.

We have discussed all findings with management. The nature and rating of the finding determines our expectations in relation to management acceptance and our monitoring of the implementation of remedial actions.

Business improvement opportunities

While conducting our audit, we may identify opportunities for improving the efficiency and effectiveness of your entity's processes and controls. We may also identify better practice situations from across the public sector which we would like to share with you.

Given their nature, business improvement opportunities and other findings will not be tracked.

Scope of our audit

Audit scope

We did not carry out a comprehensive audit of all processes and systems of internal control you maintain or seek to uncover all deficiencies, breaches and irregularities in those systems and processes. Inherent limitations in any process and system of internal control may mean that errors or irregularities might not be detected.

As explained in the audit strategy presented to the Audit and Risk Committee in February 2026, the objective of the audit is for the Auditor-General to express an opinion on the financial report. Although the audit considers internal controls relevant to preparing the financial report, this is done to design audit procedures that are appropriate in the circumstances and not for the purpose of expressing an opinion on the effectiveness of those controls. Our planned approach, including the level of reliance on internal controls, was communicated in our audit strategy.

Reports to Parliament

The Auditor-General may include items listed in this letter in a report to Parliament. We will send you a draft of the relevant material included in this report and ask for your comments before the report is tabled in Parliament. We may specifically identify and report high rated findings in the Parliamentary reports.

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Summary of audit findings

The table below summarises all 'open' (current and prior period) management letter issues that have been resolved in the current period. Open items include all findings that are 'unresolved', 'partially resolved' or 'substantially resolved' as at the date of this letter.

Finding first raised	Reference	Findings	Rating		Classification of deficiency		Financial statement area grouping	Status	Management acceptance	Original agreed implementation date
					Internal control	Financial reporting				
Open issues (current and prior period)										
July 2026	2026.1	Current Period Finding – Payroll Variations	Low	●	-	X	Employee Benefits Expense	Resolved	Yes	June 2026
Prior period issues resolved during the period										
June 2025	2025.1	Employee Leave Provision Completeness	Low	●	-	X	Employee Benefits Provision	Resolved	Yes	August 2025

Final Management Letter
For the year ended 30 June 2026 | Victorian Auditor-General´s Office

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Detailed audit findings – open issues

Finding 2026.1: Current Period Finding 1 – Payroll Variations

Description of finding and implication	Rating	VAGO recommendation on new findings and update on open items	Management acceptance	Management response
Finding: During our detailed payroll testing, we identified one employee who, over a period of 12 pay cycles, was paid the specific engagement hourly rate instead of a standard engagement rate. This represented that the employee in question was paid at a higher hourly rate. Based on discussions with management, this discrepancy arose from a manual processing error whereby a required system update was not completed following the employee's change of employment engagement. The issue has since been corrected within the payroll system. **Implication:** If changes to employee conditions are not accurately and promptly updated in the payroll system, there is an increased risk of payroll inaccuracies.	Low	While the issue has since been rectified, we recommend that all future employee payroll changes are updated in the payroll system promptly.	Yes	**Responsible officer:** Executive Manager Corporate Services **Implementation date:** June 2026 **Management comment:** The exception identified by the auditors related to an employee who transferred from a Specific Engagement arrangement to a Standard Engagement arrangement. While the employee's role change was processed, the corresponding update to the associated pay rate was not completed within the payroll system, resulting in the employee continuing to be paid at the higher Specific Engagement hourly rate. This type of employment transition is relatively uncommon due to the nature and profile of roles typically classified under Standard Engagement arrangements. YPRL payroll controls include the review of more than ten payroll exception reports as part of each payroll processing cycle. These reports are designed to identify potential anomalies and payroll variances requiring investigation prior to payroll finalisation. One of the existing exception reports, "Band Level by Role", is specifically intended to identify instances where

Description of finding and implication	Rating	VAGO recommendation on new findings and update on open items	Management acceptance	Management response
				employees may be receiving an incorrect rate of pay relative to their assigned role. However, the report was insufficient to identify the identified scenario. Following identification of the issue, June 2026, YPRL immediately developed and implemented a new payroll exception report designed specifically to identify any discrepancies between an employee's employment engagement type and the pay rate applied within the payroll system. Finally, the employee's record was corrected in the payroll system and the overpayment to the employee was resolved before 30 June 2026.

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Business improvement opportunities

Business improvement opportunities

We identified the following business improvement opportunities during our audit:

- Our review of the fixed asset register identified a number of fully depreciated assets that remain recorded on the register. While this does not impact the reported asset balance, we recommend that management periodically review the register and remove assets that are no longer in use to ensure asset records remain accurate and up to date.

Appendix A: Rating definitions and actions

We use the following ratings for our findings:

Rating	Description of rating	Management action required
High 🔴	This issue represents: • a material misstatement in the financial report which has occurred, or an issue which could potentially result in a modified audit opinion if not addressed as a matter of urgency by the entity, or • a control weakness which could cause or is causing a major disruption of the process or the entity's ability to achieve process objectives in relation to financial reporting and compliance with relevant legislation.	This issue: • requires executive management to correct the misstatement in the financial report, or address the issue, as a matter of urgency to avoid a modified audit opinion • requires immediate management intervention with a detailed action plan to be implemented within one month.
Moderate 🟠	This issue represents: • a misstatement in the financial report that is not material and has occurred, or that may occur, the impact of which has the possibility to be material, or • a control weakness which could have or is having a moderate adverse effect on the ability to achieve process objectives and compliance with relevant legislation.	This issue: • requires management intervention with a detailed action plan implemented within three to six months.
Low 🟢	This issue represents: • a misstatement in the financial report that is likely to occur but is not expected to be material, or • a minor control weakness with minimal but reportable impact on the ability to achieve process objectives and compliance with relevant legislation.	This issue: • requires management intervention with a detailed action plan implemented within six to 12 months.

6.4 CEO Report (NOTING)

Responsible Officer:	Chief Executive Officer
Author:	Nicole Rudden, Chief Executive Officer
Attachments:	1. Dashboard Q 4 2025-2026 Final [**6.4.1** - 4 pages]

EXECUTIVE SUMMARY

The purpose of this report is to update the Board on each of the four priority areas of the YPRL Library Plan 2025-2029.

The report is for noting

RECOMMENDATION

THAT the Board resolves to RECEIVE and NOTE the CEO Report

REPORT

YPRL Library Plan 2025 - 2029

Literacy and Learning for Life

National Aboriginal and Torres Strait Islander Children's Day

Yarra Plenty Regional Library celebrated National Aboriginal and Torres Strait Islander Children's Day 2026 with 15 themed Storytimes presented across branches engaging almost 750 participants. The initiative supported children's literacy while celebrating Aboriginal and Torres Strait Islander voices, stories and cultures, helping foster identity, belonging and cultural understanding within our communities.

Aligned with the 2026 theme, Living Our Truth, the Storytimes highlighted the importance of truth-telling, intergenerational knowledge sharing and the strength of Aboriginal and Torres Strait Islander children, families and communities.

Branches featured *The Moon Story* by Marshia Cook, presented in Kriol and English. Children participated in a creative art activity inspired by the book, developed by Aboriginal artist and educator Sam Richards from Muyan Story. The program provided families with meaningful opportunities to engage with First Nations stories and cultures in welcoming and inclusive library spaces.




2026 Census Pop-up Support

YPRL hosted two Census support pop-ups at Thomastown and Lalor libraries in August, providing practical assistance to community members to complete the 2026 Census.

The Thomastown session, held on Census Day, saw significant demand, with Census staff assisting 160 people, including a number of people experiencing homelessness. Library staff provided additional support to a number of patrons and responded to approximately 100 Census-related phone enquiries in the lead-up to and during the event. The high level of demand, including people travelling from outside the area to attend, highlighted a strong community need for accessible support. Staff also noted significant anxiety among some attendees and shared feedback with the Australian Bureau of Statistics to inform future support.

The Lalor session attracted 31 participants and benefited from learnings from the Thomastown event. Both sessions received positive feedback, with Census staff and community members commending YPRL staff for their helpfulness and support.

Open House Melbourne

Open House Melbourne is an organisation that fosters appreciation of architecture, and this year Eltham Library was a part of its 'Generous City' weekend program. The panel event *'Bush Modern: Hand-Crafted Homes on the Edge of the City'* featured Architecture Media's editorial director Katelin Butler interviewing *Bush Modern* authors Jessica Lillico and Sean Fennessy. Crowd feedback was glowing with the quality and compelling nature of the conversation. Local business support was offered to Eltham Bookshop, who attended and sold a number of books on the day. The event brought new visitors to the library and showcased the ongoing cultural importance the library provides to the community by discussing a region highlight – its architecture.

L-R Katelin Butler, Jessica Lilico and Sean Fennessy

Supporting Speech and Language Development

Thomastown Library hosted local speech pathologist Anna Coates for an informative session with parents and caregivers on speech development and the important role of reading in building language and literacy skills. Anna shared practical advice and read *Where is Cheeky Monster?* by Mike Lucas and Heidi McKinnon. A question-and-answer session addressed common concerns, including reading routines, rereading favourite books and supporting children learning both English and a home language.

The session reinforced key early literacy messages shared through YPRL Storytimes and early years literacy services. Following the session, a number of attendees sought assistance from library staff to select picture and board books for their children, demonstrating the immediate value of connecting families with library collections and expertise.

Healthy Indian Plant-Based Cooking

Watsonia Library partnered with local environmental charity Green Karma Inc. to host a popular plant-based cooking demonstration, attended by 22 participants. Facilitated by plant-based chef Julia, the session showcased affordable, healthy recipes using simple pantry ingredients and locally sourced, donated and rescued produce.

Participants learned to prepare dishes including spinach dal, kitchari, carrot halva and almond-cardamom ladoos, with recipes provided to try at home. The event was fully booked, with participants enjoying the opportunity to learn new cooking skills, sample the food and connect with others while sharing the freshly prepared meal.

Yarra Plenty Heritage Group – 20 Years

Established in 2006, the Yarra Plenty Heritage Group brings together local history groups from Banyule, Nillumbik and Whittlesea, supported by Nillumbik Shire Council and YPRL. The network facilitates knowledge sharing, partnerships and collaboration on local heritage initiatives.

Over the past 20 years, members have shared expertise in research, digitisation, collection management, grants and disaster planning, while participating in site tours and collaborative projects including the Nillumbik Place Names Research Project and Nillumbik Heritage Guide.

The group continues to provide valuable learning opportunities and strengthen connections between local history groups, community organisations and Council partners.

Family History Month

YPRL's annual Family History Month program has been enthusiastically supported by the community, with sessions across the region reaching capacity. Highlights included *Behind Barbed Wire: On the Burma Railway* with author Peter Mitchell, *Researching Your European Family History*, *Unlocking AI for Family Historians*, *Researching Chinese Family History* and *Introduction to FamilySearch*. Workshops on media digitisation, virtual reality and local sporting history were also popular.

Local and Family History Librarian Liz Pidgeon presented *Organising Your Family History*, providing practical advice on managing physical and digital research records. The session also generated strong interest in establishing a regular family history group, with 12 participants keen to join. The group will launch as part of Family History Month, extending opportunities for community learning and connection.

Brewed Histories

In a first-time partnership between YPRL and the Islamic Museum of Australia, Eltham Library recently hosted this full-house session where there was a presentation about, and tasting of, international teas. The session provided community an opportunity to learn about Islamic culture and different tea varieties, as well as a chance to develop a richer tea palate. This session was also an excellent fit for our Warm Winter Reads campaign as it drew a connection between the community we build around tea and the stories we share over tea. It was also an opportunity to showcase our popular community tea table and reinforce the importance it plays to our patrons by enriching their library visits.

Practical DIY Skills

YPRL partnered with local facilitator Annie Valentine to deliver two practical workshops supporting community members to develop accessible, everyday skills.

As part of Plastic Free July, Annie facilitated a DIY Cleaning Products workshop at Diamond Valley Library, attended by 40 community members. Participants explored affordable and environmentally friendly alternatives for keeping their homes clean, made a range of cleaning products and took home recipes to continue their learning.

Annie also delivered a popular Skincare for Tweens and Teens session, with all 30 places booked and attended. The session provided young people with practical knowledge about skincare in a supportive library setting.

Both sessions received incredibly positive feedback, demonstrating strong community interest in practical, hands-on learning that builds confidence and skills participants can apply in their everyday lives.

Author talks

Recent author and cultural learning events across the network have provided opportunities for community members to connect with authors, explore new ideas and engage with library collections.

More than 80 people attended Mill Park Library's author talk with bestselling true crime author and podcaster Vikki Petraitis, who shared insights into her research and writing, followed by a Q&A and book signing. Rosanna Library welcomed 37 attendees to an engaging conversation with author and nuclear medicine physician Dr Kerry Jewell, while 64 people attended Ralph Jackman's discussion of *Detention* at Ivanhoe Library and Cultural Hub, including a strong contingent of teachers.

Diamond Valley Library also hosted the launch of *Walking the Kurrum Yallock (Plenty River): History, Heritage and Environment, Volume 2*, with a full house of more than 70 people. Launched by The Hon Colin Brooks MP, the event featured local historians Noel Withers and Anne Paul and provided an opportunity for the community to connect around the history, heritage and environment of the Plenty River.

Lalor and Whittlesea libraries also hosted acclaimed chef, author and cultural advocate Rosa Cienfuegos for two hands-on Mexican cooking workshops, achieving 90% attendance. Participants valued the opportunity to learn authentic cooking techniques while exploring Mexican culture and connecting with others. Several participants borrowed or reserved Rosa's books, demonstrating the strong link between programming and library collections.

Together, these events demonstrate the library's role in supporting literacy, learning, cultural connection, community participation and engagement with authors and collections.

Cr Grant Brooker, the Hon Colin Brooks MP, Member for Bundoora, Anne Paul, local historian and author of the book *Walking the Kurrum Yallock, the Hon Kate Thwaites MP, Member for JajaJaga and Mayor, Cr Alison Champion*

Vicki Petraitis

Ralph Jackman

Rosa Cienfuegos

YPRL Library Plan 2025 - 2029

Connection and Wellbeing

June/July 2026 School Holidays

YPRL's June/July School Holiday Program delivered 53 free events across the region, attracting over 2,080 attendances and providing diverse opportunities for children, young people and families to learn, connect and have fun. Strong participation was recorded across all branches.

There was a strong focus on First Nations culture, knowledge and perspectives through activities across the network. These included Thomastown's Bunjil and Waa mural painting, Diamond Valley's Wurundjeri wombat season sensory workshop, Ivanhoe's laser-cut clapping sticks, Mill Park's didgeridoo and First Nations cultural program, and Rosanna's First Nations library bag art. Together, these activities provided opportunities to engage with First Nations stories, cultural practices, symbols and knowledge in creative, hands-on ways, supporting cultural understanding, connection and appreciation.

Other activities included murnong and Whittlesea's childrens' yoga, Watsonia's vegetable gardening and healthy eating session, where 22 children learned about the benefits of healthy eating, and Rosanna's popular Unicorn Yoga, a wellbeing yoga adventure based on the children's picture book by Suzanne Male, who also hosted the session. Ivanhoe also hosted the interactive Museums Victoria *Ocean Wonders* exhibition, attracting 133 participants.

Innovation and STEAM activities provided further opportunities for hands-on learning and experimentation. Watsonia's Amazing Race challenged children to work together to complete a series of fun challenges and clues, while Mill Park offered Virtual Reality sessions and Eltham delivered LEGO® SPIKE Essentials sessions, with participants creating builds including boats, snow ploughs and Ferris wheels. Diamond Valley hosted a LEGO® SPIKE Prime robotics workshop delivered by Robogals, where children built and coded their own mini robots. murnong's *Paper Planes & Catapults* attracted 22 attendees, with participants using YPRL resources to design different types of paper airplanes, build mini catapults and test their creations through a series of launch challenges. The activity encouraged problem-solving, fine motor skills, experimentation and friendly collaboration.

Across the region, School Holiday programs supported creativity, problem-solving, teamwork, physical and mental wellbeing, cultural understanding and digital confidence through engaging, hands-on experiences.

Self Defence for Seniors

Twenty-five community members attended a practical self-defence and personal safety session at Thomastown library facilitated by Rick from Proactive Self Defence. The 90-minute session covered recognising and de-escalating potentially threatening situations, alongside simple physical self-defence techniques.

Participants actively engaged throughout, asking questions and sharing personal experiences of feeling unsafe in public places. The session provided practical strategies to build confidence, awareness and personal safety, with several attendees providing positive feedback at its conclusion.

Aurora After Dark

YPRL participated in the Aurora After Dark community festival at Galada Community Centre, promoting library services and membership while providing borrowing opportunities and a range of family-friendly activities. More than 200 children and their families engaged with the activities, including colouring and a Plastic Free July scavenger hunt throughout the library space. Children who borrowed a book and completed the scavenger hunt were entered into a prize draw, with two children receiving prize packs containing a book and take-home activity resources. The event attracted significantly higher attendance than anticipated, with the City of Whittlesea staff recognising the support YPRL staff provided by way of their management of the large crowd in a calm and welcoming manner.

Public Transport Safety and Awareness

Thomastown Library hosted Metro Trains Community Education Officer Matt Allen for a public transport safety and awareness session attended by 22 adults, across a variety of age cohorts. The presentation covered rail safety, myki, journey planning and accessing assistance from authorised officers and police while travelling.

The session was highly engaging, with participants asking practical questions about staying safe on public transport and building their confidence to travel independently. Feedback was very positive, with attendees valuing the clear, practical information provided.

Crafty Connections – murnong Library

Crafty Connections recently commenced at murnong Library in response to community feedback seeking more creative adult programming. The first two sessions have attracted a mix of new and experienced crafters, with participants returning for further learning and social connection.

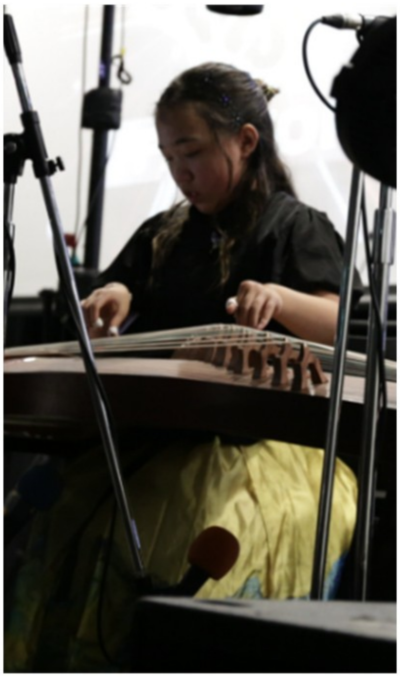
The program supports health and wellbeing by providing a welcoming space for people to connect through shared creative interests, while also encouraging lifelong learning and engagement with YPRL’s Arts and Crafts collection.

Participants have responded positively to the opportunity to socialise, develop skills and receive tailored support from library staff, with one participant noting that the program had encouraged her to explore the library’s craft collection to support her hobby.

The Jets Factor: Youth Open Mic

YPRL, in partnership with Jets Amplify, delivered another successful event this year with *The Jets Factor: Youth Open Mic*. The event welcomed 50 young people, including 40 participants and audience members, alongside 10 dedicated Amplify volunteers. A total of nine acts took to the stage, with talented young performers from across Banyule showcasing their creativity, confidence and passion to an enthusiastic crowd. YPRL contributed to the event by curating an artist-focused market, showcasing local artists and makers alongside a vibrant pop-up art exhibition in the upper ground area. Together, these elements transformed Ivanhoe Library into a lively and inspiring community space, celebrating creativity and providing opportunities for artists to connect with the local community.

- *Young performer playing electric guitar in the Library*
- *Banyule Youth Library Member playing the Guzheng*
- *The Jets Factor: Youth Open Mic, Solo performance*


A Lifetime of Stories: Senior's Memoir Project

A Lifetime of Stories, a memoir writing program for seniors, was facilitated by local writer and experienced memoir tutor Sue Gunningham across two five-week workshop series in September–October 2025 and May–June 2026. A total of 30 participants took part across the 10 sessions.

The program provided participants with an opportunity to develop their writing skills while sharing personal stories and experiences in a supportive group environment. Feedback was overwhelmingly positive, with participants highlighting the value of learning new skills, sharing stories and forming connections with others.

Importantly, 100% of respondents reported that the sessions helped them feel more connected to their community. Participants described the program as strengthening their sense of belonging, fostering friendship and providing a supportive environment to share experiences.

Sue Gunningham was highly praised for her knowledgeable and skilful facilitation, with the program demonstrating the value of storytelling as a pathway to both lifelong learning and social connection.

Welcome to Whittlesea – murnong Library

murnong Library welcomed 12 participants as part of the Welcome to Whittlesea tour, providing an opportunity to introduce newly arrived community members to YPRL services, resources and facilities. Participants particularly valued connecting with YPRL's staff member, who was able to engage with the group in Hindi and Punjabi.

The group actively participated, asking questions about placing reservations, language support and the range of resources and equipment available across the YPRL network. This included interest in specialist equipment at other branches, such as the sewing machines available at Thomastown Library, highlighting the value of helping community members understand that they can access services and resources across the entire library network, not just their local branch.

Participants expressed their appreciation for the visit, with several noting they had lived locally for months but were unaware of the range of services available through YPRL.

The visit provided a valuable opportunity to reduce barriers to library access, build connections and increase awareness of YPRL among community members who may not otherwise have engaged with the service.

Winter Market – Lalor Library

Lalor Library's Winter Market attracted nearly 600 visitors and featured 11 local makers, artists and emerging entrepreneurs, providing opportunities to connect with the community and showcase local creativity.

The market was developed through an Expression of Interest process promoted by the City of Whittlesea, attracting more than 30 applications. Free stall spaces helped reduce barriers for new businesses, while affordable food and family activities supported an inclusive and accessible event.

The market also strengthened partnerships with the Brotherhood of St Laurence, neighbourhood houses and the City of Whittlesea Arts and Museums team. Face painting and school holiday activities attracted families from across the municipality, with opportunities identified for future collaboration with local schools and showcasing student projects through library spaces.

Positive feedback highlighted the event’s welcoming atmosphere and strong community impact.

Let’s Talk About It: Dying to Know Day

Lalor Library hosted a *Let’s Talk About It* session on 5 August to mark Dying to Know Day, providing the community with an opportunity to explore end-of-life planning and informed decision-making. The session attracted 11 attendees and received overwhelmingly positive feedback, with participants describing it as informative, practical and supportive.

Renée Yerondais from Banksia Palliative Care shared her expertise on Advance Care Planning, available support services and approaches to starting conversations about end-of-life wishes with loved ones. Participants valued the welcoming environment created for discussing what can be a sensitive topic, with several sharing personal experiences that contributed to a meaningful and connected discussion.

Take-home resources, including a practical checklist, were also well received. Participants expressed interest in future sessions on Voluntary Assisted Dying and Elder Abuse Awareness, providing useful direction for future community education programming.

Media mentions (this covers the period 21 May to 17 August 2026)

Publication	Number of mentions
Star Weekly - Northern	12
774 ABC Radio Melbourne	3
Banyule eNews	3
Banyule Banner	2
Banyule Greenwrap eNews	2
City of Whittlesea Children and Families eNews	2
Environment & Sustainability in Nillumbik eNews July	2
Nillumbik eNews	2
Nillumbik Arts eNews	2
Nillumbik Disability Inclusion eNews	2
ABC Online	1
City of Whittlesea Living Green eNews	1
City of Whittlesea News	1
City of Whittlesea The Local Scoop	1
Inner FM	1
Mirage News	1
VicNews	1
Watsonia Traders Directory	1

Social media

Engagement	Followers	Reach
7,157	15,612	77,149
-5.07% decrease from the previous period	2.94% increase from the previous period	145.94% increase from the previous period

Email news*

Engagement (emails opened)	Subscribers	Reach
150,884	109,308	421,508
130.4% increase from the previous period	1.42% increase from the previous period	122.6% increase from the previous period

Combined social media and email news

Engagement	Followers	Reach
158,041	124,920	498,657

116.39% increase from the previous period	1.61% increase from the previous period	125.97% increase from the previous period

* eNews engagement and reach figures are affected by the number of newsletters sent between board meeting periods. During this period (21 May-17 August) a higher number of newsletters were distributed than in the previous period (1 April – 20 May). To create a more consistent report we will include eNews and social media reporting in the dashboard metrics, reported quarter-on-quarter. Below for comparison are the quarter-on-quarter results for eNews.

eNews Quarter on Quarter

Metric	Jan-Mar	Apr-Jun	% Change
Engagement	91,774	111,231	**21.20%**
Subscribers	100,111	110,200	**10.08%**
Reach	229,615	307,717	**34.01%**

YPRL Library Plan 2025 - 2029

Digital Access and Innovation

Building Digital Safety and Confidence

IT security specialist Tom Mason delivered two practical workshops at Watsonia and Eltham libraries, supporting community members to build confidence and skills in navigating the online environment safely.

At Watsonia, *Protect Your Identity Online* focused on practical strategies including strengthening passwords, enabling multi-factor authentication and reviewing privacy and security settings. Participants actively engaged with the content and several subsequently booked one-on-one Tech Help appointments for further support.

At Eltham, *Cyber Safety for Parents* explored the current digital landscape and how parents can support children to develop safe online habits. Topics included scam identification, artificial intelligence and strategies for guiding children’s online use.

Both sessions were well received, with participants valuing the practical advice and real-world examples. The programs strengthened digital confidence and awareness, while also highlighting the library’s Tech Help service and collection as ongoing sources of support.

The Matter of Facts Workshop

The *Matter of Facts* Workshop was developed by the Australian Broadcasting Corporation (ABC) in partnership with the Australian Library and Information Association (ALIA) and Western Sydney University. The two-hour workshop explores misinformation and disinformation and supports participants to build their understanding of emerging technologies and how to assess information in an increasingly digital environment.

The first session was delivered at Eltham Library in June, with a group who were already actively using technology and demonstrated a strong interest in developing their knowledge further. Participants were particularly responsive to discussion about the rapid development of AI, including advances in facial recognition.

Further sessions are scheduled at Ivanhoe Library, Mill Park Library, Whittlesea Library and Lalor Library on during August and September 2026.

Virtual Reality Travel – Mill Park Library

As part of Family History Month, Mill Park Library provided community members with an opportunity to experience virtual reality (VR) using YPRL's VR headsets. Participants used virtual travel applications to explore places connected to their family history, including their childhood homes and towns.

For some participants, the experience provided an opportunity to revisit places they may not otherwise be able to access. One participant was particularly delighted to virtually walk through the French street where he grew up and see how it had changed.

The session demonstrated the library's role in providing equitable access to emerging technologies that community members may not otherwise have the opportunity to experience. Strong interest in further sessions highlights the potential for VR to support digital inclusion, learning, connection and wellbeing.

Robogals – Building Digital Access and STEM Confidence

Whittlesea Library hosted Robogals for an interactive STEM session introducing children to engineering, coding and robotics. While Robogals focuses on encouraging girls and women to engage with engineering, the session was open to all genders, providing inclusive access to STEM learning. Participants explored different types of engineering, practised coding and interacted with real robots—providing hands-on access to technology that some children may not otherwise have the opportunity to experience. The session supported digital inclusion by reducing barriers to accessing emerging technologies and building confidence through practical, supported learning.

The highly engaging session encouraged curiosity, creativity and collaboration, while helping participants develop positive connections with STEM and STEAM learning.

Coding for Beginners – Mill Park Library

Mill Park Library's weekly *Coding for Beginners* sessions are regularly booked out, reflecting strong community demand for accessible digital learning. Using Scratch, children develop foundational digital skills, coding knowledge, creativity and problem-solving in a fun, supported environment.

Participants collaborate to solve coding challenges, share ideas and build confidence, with many keen to take their projects home and continue learning with family and friends. The program provides an accessible pathway for children to develop digital skills and confidence that support ongoing learning.

YPRL Library Plan 2025 - 2029

Organisational Resilience

774 ABC Radio Melbourne Residency

Between 15-19 June YPRL collaborated with 774 ABC Radio Melbourne for a week-long *Radio in Residence* project at Mill Park Library, reaching many thousands of people across Victoria. Three programs broadcast live from the library - Victorian Afternoons with Brigitte Duclos, Melbourne Mornings with Raf Epstein, and The Conversation Hour with Mary Gearin – while a journalist was embedded at the library each day to gather community stories. The residency provided a strong libraries advocacy opportunity with YPRL, Public Libraries Victoria, the Victorian Public Libraries Ambassador, the Australian Children's Laureate, Araluen, Big Group Hug and local library users all sharing stories about the important role libraries play in literacy, learning, inclusion and community wellbeing across Victoria.

The ABC residency also allowed us to expand our social media reach through collaborative posts generating thousands of views and a wave of positive comments about our libraries and librarians. Combined reach for this event across Facebook and Instagram was 79,368 with another 1,732 impressions via LinkedIn.

A highlight interview was with Ivanhoe Library Manager, Coralie Kouvelas, who spoke with Raf Epstein about how she had connected with troubled youth through a shared love of hot rods and encouraged them to use the library to find a purposeful life direction.

Social Cohesion Funding Secured 2026–27

YPRL has successfully secured $28,000 through the Australian Library and Information Association (ALIA) Social Cohesion Program, delivered in partnership with the Office for Social Cohesion, Department of Home Affairs. This funding will support the development and delivery of innovative programs across the region throughout 2026–27.

Building on the success of 12 funded programs delivered in 2025–26, the initiative will focus on strengthening social cohesion through informed participation, digital inclusion and community engagement to promote belonging, cross-cultural understanding, civic involvement and stronger social connection. Last year's highlights included *Dear World*, *Facts vs Fakes*, *The World We Can Build*, *Art is for Everyone* and *Country Tells the Story*, delivered as part of broader health literacy, cultural diversity, media literacy, and storytelling initiatives across Banyule, Nillumbik and Whittlesea.

Murrindindi and YPRL: Building a Shared Library Service Since 1996

YPRL recently acknowledged the 30-year partnership we have had with the Shire of Murrindindi. Following the Victorian local government restructure in 1994, Murrindindi had been in discussions with the Delatite Council who itself was looking at establishing a regional library service with the region based on the Shires of Mitchell, Murrindindi, Delatite, Milawa and Alpine, with a total estimated library population of 98,000 people but this did not eventuate. An alternative proposal was that Murrindindi joined forces just with the Shire of Mitchell. A petition signed by 765 Shire of Murrindindi residents was presented to a Shire of Murrindindi Council meeting in January 1996 advocating that library service continues with YPRL citing that our libraries were more convenient to visit, and that our resources were "far more extensive than other services available." YPRL also continued to provide the mobile library service to Kinglake following the local government restructure across the state of Victoria in 1994. Kinglake was formerly part of the Shire of Eltham and now part of Murrindindi. On 1 July 1996 the Shire of Murrindindi entered into a unique agreement with Yarra Plenty Regional Library to share YPRL's library management system providing all cataloguing, circulation and public access functions, including a shared database.

30 years on, the agreement with Murrindindi is a testament to the value of a continued and prosperous partnership which has been part of an ever-evolving public library service which is valued by the community.

***Beyond Age* – Building on YPRL’s Work**

In 2026, Banyule, Nillumbik and Whittlesea Councils delivered *Beyond Age*, a Seniors Rights Victoria and COTA Victoria initiative that challenges ageism and celebrates the experience, wisdom and contributions of older people through photography and storytelling.

The project was inspired by *Hindsight*, a YPRL initiative developed and delivered in 2016–17. Following the success of the original project Seniors Rights Victoria approached YPRL to seek permission to adapt the model for its *Beyond Age* campaign in support of World Elder Abuse Awareness Day. YPRL's approach to community engagement through arts and storytelling provided a strong foundation for the initiative to be adapted and delivered in a contemporary context.

A decade after *Hindsight* was first developed, its core ideas have been taken up and refreshed by YPRL's three member councils. This demonstrates the ongoing value of YPRL's program development and partnership work, and how initiatives developed by YPRL can continue to inform and support community engagement across the region over time.

https://elderabuseawarenessday.org.au/weaad-2026-beyond-age/

- Beyond Age Project launch | Banyule Council
- Beyond Age exhibition reframes ageing - Nillumbik Shire Council
- Beyond Age | City of Whittlesea

All Staff Professional Development Conference

On 24 July, YPRL staff gathered at PRACC for the All Staff Professional Development Conference. The theme for the conference was Connection, Wellbeing and Impact. We had 139 staff attend the day, with keynote presentations from Anna Burkey, CEO Australia Reads, Yuri Guzman, CIO City of Greater Dandenong and Ian Phillips, MD I & J Phillips Consulting.

Our strategic direction, as outlined in our Library Plan 2025 – 2029, was shared, with the feedback being that this session created clarity about who we are, what we do and where we are heading as an organisation.

Thank you to Cr Garotti for opening the day with his inspirational message about what libraries mean to him and his family. Thanks also to Cr Taylor, Cr Champion, Cr Brooker and Cr Stow for joining us and sharing their connections to YPRL and the positive impact that our team has on their communities every day.

The feedback from staff was that the day was a resounding success, with the overwhelming comments being that they left with a renewed energy and connection to their purpose, as well as their colleagues and the communities we serve.

In the words of one of our staff to the CEO - "I just want to share with you the impact that Friday has had on me. I just loved the day, it reminded me of my purpose and was a real reset. Thanks for the opportunity to learn, share and celebrate with my peers."

CONSULTATION

YPRL people leaders and Senior Leadership Team members

CRITICAL DATES

N/A

FINANCIAL IMPLICATIONS

All financial implications are included within the body of this report.

STRATEGIC RISKS

SR 02: Finance Governance - Failure to ensure financial sustainability
SR 04: Governance - Failure to comply with statutory obligations, policies or governance frameworks
SR 07: Organisational Infrastructure - Existing assets fail to meet the minimum service requirements
SR 09: Organisational Service Delivery - Risk of failing to meet evolving community needs or Member Council expectations

POLICY AND LEGISLATION

N/A

LINKS TO LIBRARY PLAN

Priority 1: Literacy and Learning for Life
Priority 2: Connection and Wellbeing
Priority 3: Digital Access and Innovation
Priority 4: Organisational Resilience

DECLARATIONS OF CONFLICT OF INTEREST

Under section 80C of the Local Government Act 1989 officers providing advice to the Library must disclose any interests, including type of interest.

The Responsible Officer reviewing this report, having made enquiries with the relevant members of staff, reports that no disclosable interests have been raised in relation to this report.

END OF AGENDA ITEM

OUR BUSINESS

2025/2026 Q4: 1 Apr-Jun 30

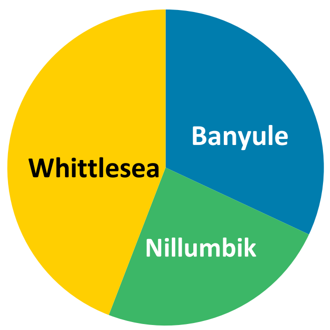
MEMBERSHIP

Total Members:
Banyule: 81,807
Nillumbik: 61,143
Whittlesea: 113,034

Active Members (Q4): 62,745

New Members: 12,447

Total Members



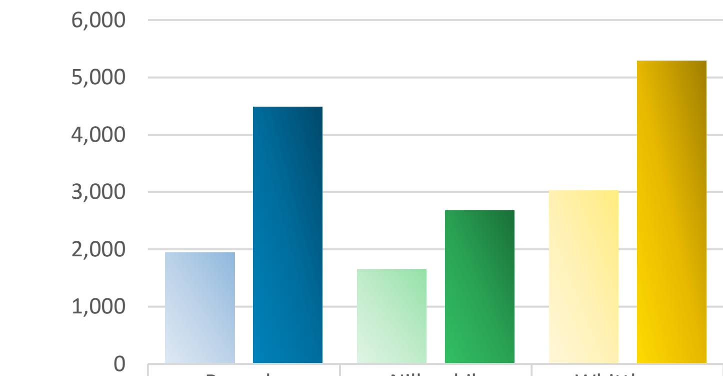
USAGE

App Hits: 162,829
Catalogue Hits: 125,618
Website Hits: 393,347

Wi-Fi Total Sessions: 47,462
Banyule: 19,718
Nillumbik: 9,929
Whittlesea: 17,815

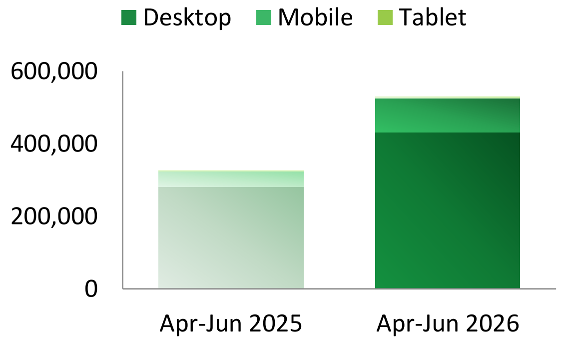
Branch Visits: 459,345

New Members Totals

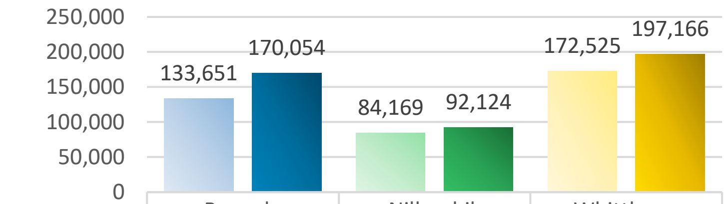


	Banyule	Nillumbik	Whittlesea
Apr-Jun 2025	1,945	1,653	3,024
Apr-Jun 2026	4,484	2,675	5,289

Website Hits



Branch Visitation



	Banyule	Nillumbik	Whittlesea
Apr-Jun 2025	133,651	84,169	172,525
Apr-Jun 2026	170,054	92,124	197,166

EVENTS

Events:	1,685	0% decrease
Attendees:	41,735	9.28% increase

Community Engagement

459,345
Library Visits

1,685 events with
41,735 attendees

Total members
255,984

School Holiday Program (April):
attracted **1,347 attendees**

Country Tells the Story
exhibition activities attracted
360 engagements
at Watsonia Library

609 people attended
author events from
April - June

OUR PEOPLE & FINANCE

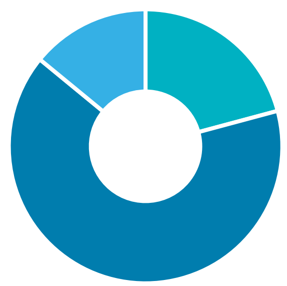
2025/2026 Q4: 1 Apr-Jun 30

STAFF

Staff Total	192
Full Time	40
Part Time	125
Casual	27
Volunteer Total	83

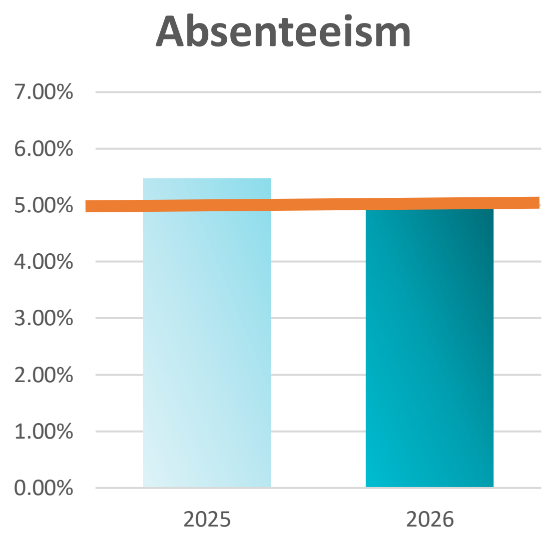
1

FTE Budget: 107.40 **FTE Actual: 112.98**



Staff Turnover: 1.03% (previously 2.2%)
Absenteeism: 5.06% (previously 5.47%)
KPI: Under 5%

	2025	2026
Training Hours Delivered	561.50	926.25
Average per Employee	3.19	4.82



FINANCES

Quarterly Financial Report

Working Capital Ratio
2.09
Minimum level 1.3

Capital Expenditure
Under budget: $13k

Underlying Operating Result Year End 2025/26
Favourable to budget: $385k

$$$ **Accounts Payable Decreased $16k**

Accounts Receivable Increased $360k

Cash Balance
$6.37 million
(in line with year end 2025/26 result and capital expenditure)

PROJECTS

● (green)	Heidelberg West Library expected opening October 2026
● (green)	Watsonia Library Community Room Upgrade. Official opening to be confirmed with the Minister for Local Government
● (green)	West Wollert Library expected opening January 2027

● (green)	On Time, On Budget
● (orange)	Delayed
● (red)	Under Evaluation

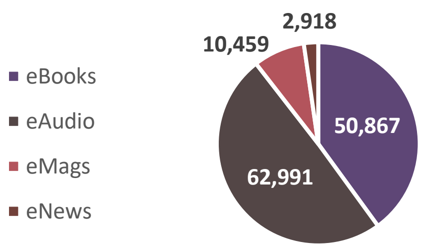
OUR ASSETS

2025/2026 Q4: 1 Apr-Jun 30

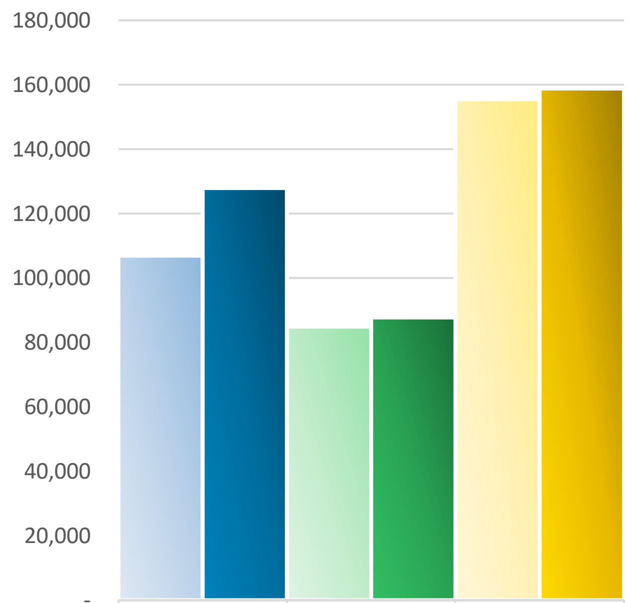
COLLECTION

Total Physical and Digital Collection:	501,792
Total Physical Items:	374,557
Total Digital Items:	127,235
Total Digital Platforms:	22
Recently Purchased Stock:	33,329

Digital Collection

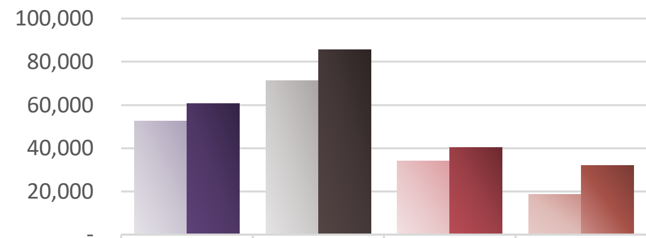


Total Physical Items



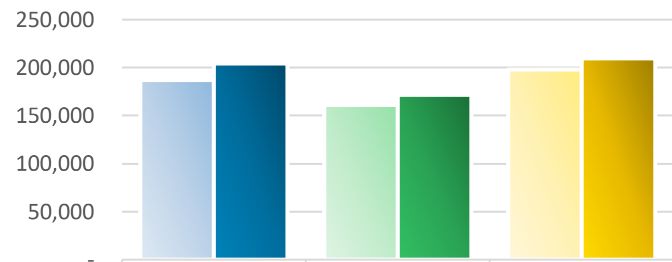
	Banyule	Nillumbik	Whittlesea
Apr-Jun 2025	106,952	84,920	155,520
Apr-Jun 2026	127,946	87,771	158,840

Digital Loans 2



	eBooks	eAudio	eMags	eNews
Apr-Jun 2025	52,570	71,199	34,200	8,708
Apr-Jun 2026	60,654	35,572	40,442	2,055

Physical Loans



	Banyule	Nillumbik	Whittlesea
Apr-Jun 2025	187,114	161,269	198,006
Apr-Jun 2026	204,279	171,798	209,564

LOANS

Total Digital Loans:	218,723	(23.79% increase)
Total Physical Loans:	585,641	(7.18% increase)
Total Loans:	804,364	(11.24% increase)

Collections Report

Ancestry usage increased by **40%** as library members discovered their family history

Digital Newspaper usage grew **71%** this quarter

Book Express loans are up **4.1%** this quarter.

Junior Readers helped young children learn to read more than **42,600 beginner books**

Readers of all ages enjoyed **40,940 comics and graphic novels** this quarter, with loans rising **81%**

FOOTNOTES

1. The growth of service points across the region has resulted in a necessary increase in FTE employees.
2. The introduction of Pressreader in 2025 has supported an increase in eNewspaper usage, which is now highlighted in the Dashboard as 'Digital Loans'.

OUR PRIORITIES

2025–2026

Priority 1: Literacy & Learning for Life

Membership

TOTAL
18.5%

That's 55% of the regional population!

NEW!
36.3%

Growth supported by children's membership campaign. **New child members has increased 69.7%**

Total Loans

3,076,023

The highest level of collection use in recent history.

This includes **physical (2,263,388)** and **digital (812,635)** loans.

Priority 2: Connection & Wellbeing

Event Attendance

5.7%

148,853 particpants

Visitation

9.9%

Book Groups

148

YPRL supports book groups (approx. 1,500 readers) with **430 different sets.**

19,936 books were read.

Priority 3: Digital Access & Innovation

YPRL eNews

60.9%

YPRL App

12.3%

Digital Loans

35.3%

eNewspapers

98.2%

Priority 4: Organisational Resilience

Celebrated 60 Years of Library Service

NEW

Rosanna Library Visits

225%

Total: 107,100

Compared to previous pop-up

NEW

murnong Library

Visits: 37,232
Loans: 8,135
Members: 1,036

Since Feb 2026

Staff Training Hours

3,583

***169.6%** increase*

7 Consideration of Action on Petitions and Joint Letters

None

8 General Business

None

9 Reports from Delegates Appointed by the Board to Other Bodies

10 Urgent Business

11 Confidential Meeting

Meeting closed to the public as per 89(2) of the *Local Government Act 1989*

12 Meeting Closure