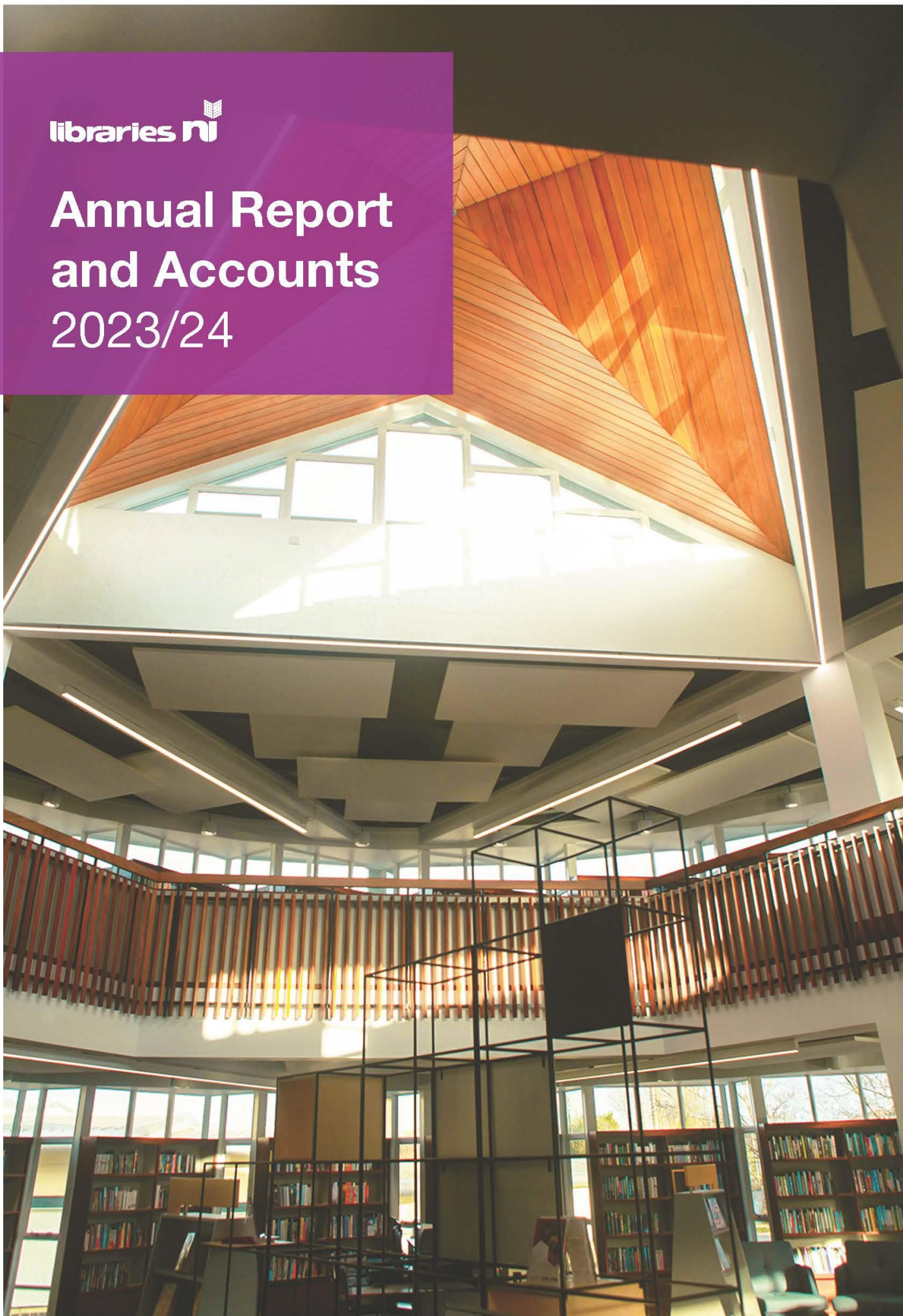


libraries  NI

Annual Report and Accounts 2023/24



Libraries NI

The Northern Ireland Library Authority

Annual Report and Accounts For the year ended 31 March 2024

Laid before the Northern Ireland Assembly
under Schedule 1, clauses 16 and 17 of the Libraries Act (Northern Ireland) 2008
by the Department for Communities on 22 November 2024

OGL

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Any enquiries should be sent to businesssupport@librariesni.org.uk or in writing to Business Support 2nd Floor, Portadown Library, 24 - 26 Church Street, Portadown, BT62 3LQ.

This publication is also available on our website at www.librariesni.org.uk

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FOREWORD



I am pleased to present this Annual Report and Accounts for the year 2023/24. The Report includes an overview of the programme of work to fulfil the Authority's terms of reference, deliver its Business Plan, and continue to be responsive to the environment in which it operates, at the very heart of Northern Ireland's communities.

The constrained public finances which persisted throughout 2023/24 combined with a period of exceptional inflationary cost increases created significant additional pressures for the public library service and made it one of the most challenging years we have faced and impacted on our capacity to plan and deliver services. Regrettably, this necessitated the introduction of financial control measures which remained in place for much of the year, with the service not being able to buy books until January 2024 and only after the allocation of in-year funding by the Department for Communities.

Despite all of the challenges and constraints, libraries continued to deliver a wide range of services, free events, activities and resources that makes a difference to the lives of people in our local communities. Some highlights from the year are set out below and in more detail in this Annual Report.

During 2023/24, we delivered a full programme of core activity sessions across the whole of the library network, including the ever popular Rhythm and Rhyme sessions, which continued to attract substantial numbers of children, parents and carers. Other activities for children included class visits, the Summer reading challenges and spaces for homework and exam revision; while activities for adults included Reading Groups, GOT IT, Creative Writing, Knit and Natter, and Tea and Newspapers.

The opportunity to access services and resources and the importance of genuine digital choices and inclusion remains high on our agenda. Throughout 2023/24, Libraries NI offered a range of programmes and activities aimed at facilitating digital inclusion, helping people to get online, access resources effectively and safely, connect with services and develop their digital and information literacy skills through learning opportunities and support from our staff.

Working with partners adds another important dimension to the work we do. In 2023/24 this, included the highly successful and well established BookWeek NI, delivered in partnership with BBC Northern Ireland which celebrated the benefits and pleasures of reading and of course the importance of libraries. This year saw the introduction of music to libraries through a new collaboration with the Ulster Orchestra, while the partnership with the Open University continues to grow and develop providing access to a range of educational resources such as the OpenLearn platform. We also worked with charity partners including Action Mental Health, Macmillan Cancer Support and participated in Save the Children Christmas Jumper Day. We are grateful to all of the partner organisations who work with us and enable us to deliver so much more.

Libraries NI was pleased to continue its Board Members within the public participation in the Boardroom Apprentice programme in 2023/24. This innovative programme provides individuals who wish to become and third sectors the opportunity to gain practical experience, training and support through a non-voting placement with a host Board.

Especially in these difficult and challenging times, it is important to recognise the tremendous work carried out by our staff right across the service on a daily basis. All staff, led by the Senior Management Team, are to be commended for their continuing commitment, professionalism and consistently high levels of achievement in delivering a top-quality public library service in Northern Ireland.

I am ever conscious that the success of our service to our communities depends also on the continuing co-operation with many organisations within the public, community, voluntary and trade union sectors. In particular, I wish to thank the Minister and Departmental officials, whose support continues to be vital in enabling the Authority to operate successfully in such a difficult and challenging environment during the year under review. I also wish to thank the Chief Executive for his experienced and steady leadership during a most challenging year.

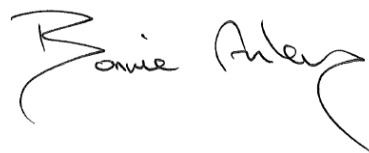
Throughout the year, the Board and its several committees continued to meet in person and on a hybrid basis to ensure that the governance and oversight of Libraries NI continued uninterrupted. In this regard I would like to record my gratitude to my fellow Board Members for their continued support and their dedication to the work of the Northern Ireland public library service in what has been another challenging year.

During 2023/24 we saw some significant changes to the membership of the Libraries NI Board with the tenures of

some nine members coming to an end. I would like to pay particular thanks to Professor Bernard Cullen, for his leadership as Chairperson of the Board of Libraries NI and his contribution to the public library service over the past nine years. I also wish to give sincere thanks to Councillor Cheryl Brownlee, Alderman Thomas Burns, Councillor Peter Johnston, Mrs Deirdre Kenny, Councillor Donal Lyons, Councillor Cathal Mallaghan, Mr Harry Reid, Dr Margaret Ward and Councillor Billy Webb, for their valued contribution to the Libraries NI Board over many years and to wish them every success in the future.

I have very much enjoyed my new role as Chairperson of Libraries NI since my appointment as Chairperson in January 2024. I would like to extend my personal gratitude to the Chief Executive, Board colleagues and staff, both at the Department and Libraries NI, for extending me such a warm welcome.

Each day, I am reminded of the vital role local libraries play as an inclusive and welcoming space for everyone. I am proud to be part of Libraries NI, in protecting what we offer as a valued resource and to ensure we continue as a much-needed support to community wellbeing.



Ms Bonnie Anley
Chairperson
Date: 17 October 2024

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PERFORMANCE REPORT

Performance Overview

This Overview aims to provide sufficient information to allow the reader to understand the organisation, its purpose, the key risks to the achievement of its objectives and how it has performed during the year.

Chief Executive's Statement

In the absence of the NI Executive the Department for Communities was unable to set an opening budget for Libraries NI and the financial year 2023/24 commenced with an indicative resource allocation of £27,486,000, subsequently revised to £29,013,000 in May 2023. While this provided a contingency planning envelope to allow spend to be incurred the continuing impacts of inflation combined with a reduction in the resource baseline from 2022/23 (£29,125,000) gave rise to an extremely challenging financial environment. The indicative allocation was confirmed as the annual budget allocation in June 2023 necessitating the introduction of a range of financial control measures and a constrained approach to service delivery for much of the year with the opening book stock budget being set at an historic low of £260,000.

A further £1,200,000 and £1,000,000 of earmarked stock funding was released by the Department for Communities in December 2023 and February 2024 respectively, along with £600,000 to address staff related pressures. The confirmed budget of £31,813,000 facilitated a spend on library stock of £2,961,000 in 2023/24, compared to £2,334,000 in 2022/23.

In 2023/24, reported net expenditure for the year was £38,728,000. After subtracting non-cash expenditure and other expenditure not counting against budget, recurrent net expenditure was £31,415,000 against an adjusted allocated budget of £31,813,000.

Capital expenditure was £7,425,000 within an allocated budget of £7,508,000.

The capital allocation allowed for the delivery of several projects started in 2022/23, as well as expenditure on a number of new minor works and small estates projects, including further investment in replacement IT systems, services and infrastructure and the progression of a replacement library facility in Fivemiletown. In addition, a range of projects aimed at contributing positively to addressing climate change issues were undertaken including exemplar projects to refurbish existing properties in Bessbrook, Ballymoney and Killyleagh designed to create low energy buildings meeting the Passivhaus Institute EnerPhit standards.

Despite the difficulties and pressures created by the uncertain and constrained funding situation, staff across the organisation have continued to work hard to maintain a high standard of service to library customers. The fact that the majority of Key Performance Indicators (KPIs) were achieved, and in many cases exceeded, is testimony to the professionalism and commitment of our staff. I want to place on record my sincere appreciation to staff across the service, in both frontline and support services, for the contribution that they have made to the delivery of the 2023/24 Business Plan and for their continued support in difficult and challenging times.

This Annual Report gives a flavour of the range of programmes, activities and services which have taken place during the year to support delivery against our key outcomes and corporate objectives.

Recognising that the most significant opportunities to improve life opportunities exist in the form of early interventions, activities aimed at children and young people are a key element of the work we do. Core programmes such as Rhythm and Rhyme, designed to help develop pre-literacy and early learning skills, continued to be popular attracting substantial numbers of children and their parents and carers. Support and resources within library settings as well as online resources, providing tools, tips and fun learning activities, were available to give parents and carers increased confidence to support their young children with the early stages of reading and emotional development and to help improve, over the longer term, educational outcomes.

As a statutory partner Libraries NI continued to engage with all eleven Community Planning Partnerships across each Council area contributing to the review and update of community plans and statements of progress while helping to deliver on long-term community planning objectives.

Supporting literacy and promoting a love of reading remains at the core of our work and it was disappointing that for much of the financial year, due to the budgetary position, we were unable to purchase new book stock and reading materials. We were greatly relieved when the Department was able to allocate funding for book stock late in the year and this allowed us to begin buying books again. Availability of a wide choice of reading materials in a range of formats (physical books, eBooks, eMagazines and audiobooks) is an expectation of library customers and is fundamentally important to our role in promoting reading and literacy.

Our work is informed by the Department for Communities Building Inclusive Communities Strategy, community planning and wider government priorities. A key focus of our Corporate Plan 2020-2024 is the contribution that libraries make to social, community and economic wellbeing as community hubs where people can access a wide variety of learning, information and social resources that make a difference to their quality of life in both the short and long term.

The library network is strategically important to service delivery and our reach into and connection with communities across Northern Ireland. This is particularly important in relation to the work we do in partnership with others, including organisations across government departments, public bodies and the voluntary and private sectors. In this way Libraries NI continues to play its role in supporting the delivery of other services, providing local access points and helping customers to connect with information and services that contribute to social and economic wellbeing. All of this is only made possible by our dedicated and professional staff who are committed to delivering high standards of service and providing help and support to assist people using libraries, no matter what their background or circumstances.

I am grateful to the Chairperson and the Board of Libraries NI for their continued interest in, and support for, the public library service over the past year. In particular I would wish to pay tribute to our former Chairperson, Professor Bernard Cullen, for his work and contribution to the library service over the past nine years. There is no

doubt that the next few years will continue to be challenging and like all public bodies, Libraries NI will need to continue to change, improve and become more efficient in what it does.

Our Purpose

The Northern Ireland Library Authority, known as Libraries NI, was established as a body corporate on 1 April 2009 and its functions are laid down in The Libraries Act (Northern Ireland) 2008. The primary duty of Libraries NI is to provide a comprehensive and efficient public library service for persons living, working or studying in Northern Ireland. In doing so the organisation is required to:

- ensure that facilities are available for the borrowing of, or reference to, library materials sufficient in number, range and quality to meet the general requirements of adults and children (whether by keeping adequate stocks, by arrangements with other bodies concerned with library services or by any other means)
- have regard to the desirability of:
 - encouraging both adults and children to make full use of the library service
 - providing advice as to the use of the library service and making available such bibliographical and other information as may be required by persons using the service
 - promoting literacy and lifelong learning
 - maintaining a collection of library materials relevant to the cultural heritage of Northern Ireland
 - making library premises available for cultural and community activities
 - meeting any special requirements of adults and children by any appropriate means.

Our Corporate Goals

Our corporate goals are articulated through three outcome areas and eleven associated strategic actions and are set out in the Libraries NI Corporate Plan 2020 – 24.

Outcome area:

A shared, inclusive public library service supporting communities and societal wellbeing

Strategic actions:

- Provide a customer focused public library service to people living, working or studying in Northern Ireland which contributes to societal wellbeing
- Create strong mutually beneficial regional and local partnerships, including with other public services and community planning partners, to develop libraries as access points for a wide range of services

- Reduce barriers to library use especially for those at risk of being socially excluded
 - Raise awareness and increase understanding of library services with customers, the general public and stakeholders.
- Inspired, informed and literate children and adults**
- Promote reading, literacy and lifelong learning through delivery of resources, services, programmes, activities and initiatives for children and adults
 - Provide access to Heritage resources and services to the widest possible audience
 - Improve digital services, access and literacy
 - Promote access to information, information literacy and support children and adults to become more informed citizens.
- Effective Governance and delivery**
- Maintain an effective organisational and governance framework and support and develop our people to enable delivery of high quality public services
 - Make best use of available resources to support identified priorities and deliver an effective and valued public library service
 - Develop and implement an Outcome Based Accountability (OBA) approach to business planning and performance measurement.

The Libraries NI outcome areas and strategic actions provide the context and framework for delivery of priorities and services with more detailed annual objectives and targets being set in the Annual Business Plan to ensure the aspirations and ambitions articulated in the four-year Corporate Plan are achieved. Both the Business and Corporate Plans are closely linked to wider government priorities with the aim of making a lasting and sustainable contribution to improving the societal wellbeing of individuals and communities in Northern Ireland.

In seeking to deliver against the outcome areas and strategic actions, we maintain a focus on services through the library network and online in a number of areas including:

- **Children and Young People**

The most significant opportunities to improve people's health, wellbeing and life opportunities exist in the form of early interventions particularly, though not exclusively, designed for children and young people. Services and programmes for children and young people are a key element in Libraries NI's approach to promoting a lifelong love of reading and writing, enhancing language development and improving literacy levels, thereby addressing issues associated with poverty and social exclusion.

- **Cultural Heritage**

Libraries have a long tradition of collecting and preserving material which relates to our cultural heritage. Access to cultural heritage, both local and national can enrich society through nurturing creativity, imagination, reflecting our past and a sense of place and this can help promote community cohesion and increase knowledge and understanding of cultural diversity. Our Heritage collections include books, maps, archives, newspapers, journals, microfilm and other materials, and complements collections held by other institutions. The Collections are developed through ongoing acquisition, curation, preservation and conservation, and are used to widen access and increase participation through programming and initiatives delivered by the Cultural Heritage Service.

- **Digital, Information and Learning Services**

Libraries have a critical role to play in the provision of lifelong learning opportunities and helping to promote greater equality of access to the skills, confidence, technology and connectivity necessary to operate safely in an increasingly online and digital world. Libraries provide free access to broadband, Wi-Fi and computers. Library staff support customers in accessing online services and have the skills to recognise customer needs to help them navigate through, and make sense of, the myriad of resources that are available. The provision of Digital learning opportunities and helping people develop digital and information literacy skills remains a priority for the service.

- **Support for Health and Wellbeing**

Libraries promote health literacy and positive well-being through the provision and signposting of accessible health related information through eResources and book format including Shelf Help and Read Yourself Well, through partnerships, information clinics, events and programmes. The health and well-being benefits of reading and of social programmes are well documented. The library network provides welcoming, locally accessible and stigma-free environments for health promoting activities.

- **Shared, Safe Spaces for Culture and Creative Development**

Libraries are uniquely placed as cultural hubs within communities offering access to a range of Culture, Arts, creativity and as gateways to wider cultural activities locally. With a network of 98 libraries, a reach into and across diverse local communities and the flexibility to respond to local needs, the cultural experiences that libraries offer reach people who may not normally participate and help develop a love for and appreciation of the arts. Libraries are also perfectly placed to help more people access art and high quality participatory activities, helping to ignite a lifelong interest in or pursuit of arts, culture, heritage and creativity.

Libraries NI has Gallery Spaces in a number of libraries equipped with professional hanging systems and museum quality exhibition cases. On an ongoing basis the Gallery Spaces host a diverse mix of artists - amateur, students, emerging, professional, groups and collectives exhibiting art, photography, sculpture, crafts across the range of genres and mediums.

- **Reading and Reader Development**

Reading is an essential life skill, a gateway to learning and information, a source of enjoyment, inspiration and relaxation. Research demonstrates that developing a love of reading is important for children's life chances and is one of the most effective ways of leveraging social change. Reading expands knowledge, vocabulary, leads to more developed oracy, language and writing skills and can help improve analytical and thinking skills, focus and concentration. Research also shows that reading and taking part in social reading activities such as reading groups has a beneficial effect on health and wellbeing, including mental health, self-esteem, confidence and stress reduction. The value of reading stretches far beyond the benefits to the individual.

Active promotion of reading for pleasure and activities associated with reading is at the heart of our reader development programming encouraging people of all ages to read, to read more widely and to get more from their reading. It enriches lives by improving confidence and enjoyment of reading, opening up reading choices and opportunities to share reading experiences.

Delivery of library operations and services are structured around a number of Service Development Teams , including the Network of Libraries, Collections, Online Services and Service Support, Customer Experience and Customer Groups.

Our Customer Promise

The Staff Customer Promise – welcoming, supportive, learning, fun and connecting was implemented in 2022/23 and continues to be embedded within our approach to the overall customer experience in our libraries, services and resources.

Staff Customer Promise

Welcoming

We will foster a warm and friendly atmosphere creating safe and trusted locations.

Learning

We will provide learning opportunities and nurture our customers so they can thrive, achieve or simply be inspired to try something new.



Supportive

We will listen to each customer to help us understand and respond to their individual needs.

Connecting

We will communicate with each other and other organisations to build relationships which help to develop our customer offer.

Fun

We will facilitate a variety of events encouraging communities to come together, forging friendships and reducing loneliness.

Key Issues and Risks

The constrained public finances which persisted throughout 2023/24 combined with a period of exceptional inflationary cost increases created significant additional risk and pressures for the public library service, making it one of the most challenging years we have faced.

Managing the financial challenges required the introduction of financial control measures which remained in place for much of the year, placing significant strain on many aspects of the organisation, including the scope and quality of service delivery and our ability to meet the statutory requirement to deliver a comprehensive and efficient public library service.

Libraries NI continues to engage with the Department for Communities to secure a more realistic and sustainable approach to funding that will support delivery of statutory library services.

The level of uncertainty about longer term planning, investment and constraints on public finances represent risks that are likely to continue to impact into 2024/25 and will be monitored and where possible actions taken to manage and mitigate them.

Going Concern

Libraries NI is an Executive Non-Departmental Public Body, sponsored by the Department for Communities (DfC), having been established by statute under the Libraries Act (NI) 2008. Libraries NI received its core resource and capital funding from the DfC during 2023/24, and an indicative allocation has been made for 2024/25. While the financial environment remains challenging, Libraries NI is of the opinion that the going concern basis of preparation of the Annual Report and Accounts is appropriate. Libraries NI is not aware of any events which would impact upon the entity's status as a going concern. For these reasons Libraries NI has adopted the going concern basis in preparing the Annual Report and Accounts.

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PERFORMANCE REPORT

Performance Analysis

This section of the Performance Report provides an analysis and summary of performance against key targets and performance indicators.

How we measure performance

The performance management framework consists of:

- the Corporate Plan which sets out the corporate objectives linked to relevant priorities in the draft Programme for Government and the Department's strategies for the public library service
- an annual Business Plan which sets out the actions to be taken and the associated targets
- Key Performance Indicators which are used to report quarterly at Board level and to the Department on progress.

Information on performance is drawn from a range of sources. A statistician, seconded from the Northern Ireland Statistics and Research Agency (NISRA), worked closely with senior management to maintain and support a database which is used to hold data on Libraries NI activities. Financial information is taken from the audited Financial Statements. Other management information is extracted from information systems which are subject to regular internal audit.

During 2023/24, Libraries NI continued to deliver against corporate goals, strategic objectives, targets and key performance indicators. The 2023/24 Business Plan was implemented in a continuing period of financial, societal and economic uncertainty while constrained public finances made it one of the most challenging years faced requiring a significant focus throughout the year on managing within a much reduced level of funding.

All branch libraries delivered a full range of library services and the achievement against targets and KPIs reflects the good progress made in this regard during 2023/24. The performance against targets and objectives is all the more impressive given the budget and financial challenges and uncertainty in-year.

The targets set for loans and renewals was met while e-loans, at 1,976,326 against the target of 1,000,000 represented an exceptionally strong performance and a significant increase on the 2022/23 figure of 1,467,331. Overall the level of borrowing for the online offering for eBooks, eMagazines and audiobooks made up some 37.6% of all loans and issues for the year. During 2023/24 the focus on driving up membership numbers continued with 80,370 new members joining and the number of active members at 253,887 exceeding the target of 240,000 reflecting another commendable performance.

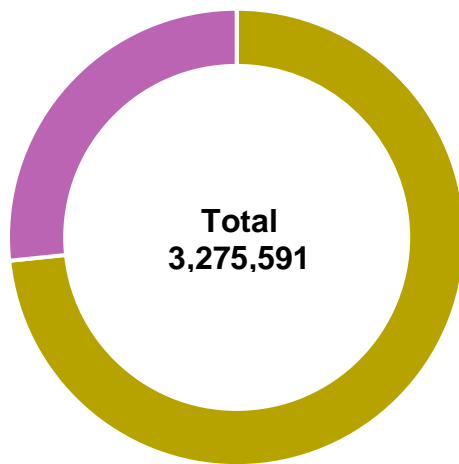
The resource underspend at 1.25% marginally exceeded the target of minimising underspend to within 1% of budget reflecting the difficulties of managing annual expenditure within a challenging and fluctuating financial environment. The 1.18% underspend in capital was also marginally outside the target and highlights the challenges of delivering projects which span more than one financial year while operating within a single year funding landscape. The KPI target relating to sickness absence at 12.70 FTE days lost did not meet the target of 11.50 FTE days, it did

nevertheless represent an improvement on the previous year (13.90 FTE days lost), with long term absence rates continuing to impact. All other KPIs and targets for 2023/24 were achieved and details are set out in the table below.

Performance Analysis and Summary

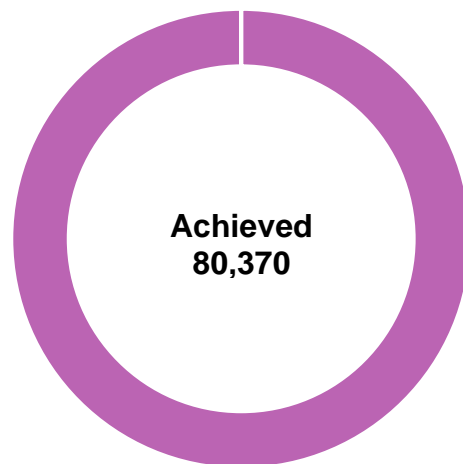
A shared, inclusive public library service supporting communities and societal wellbeing

No. of loans and renewals against target of 3,000,000



■ Loans ■ Renewals

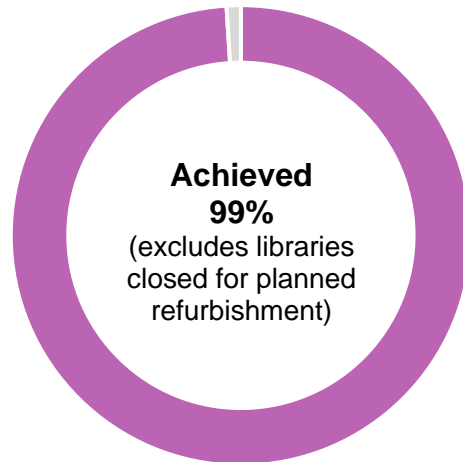
No. of new members against target of 50,000



No. of active members against target of 240,000



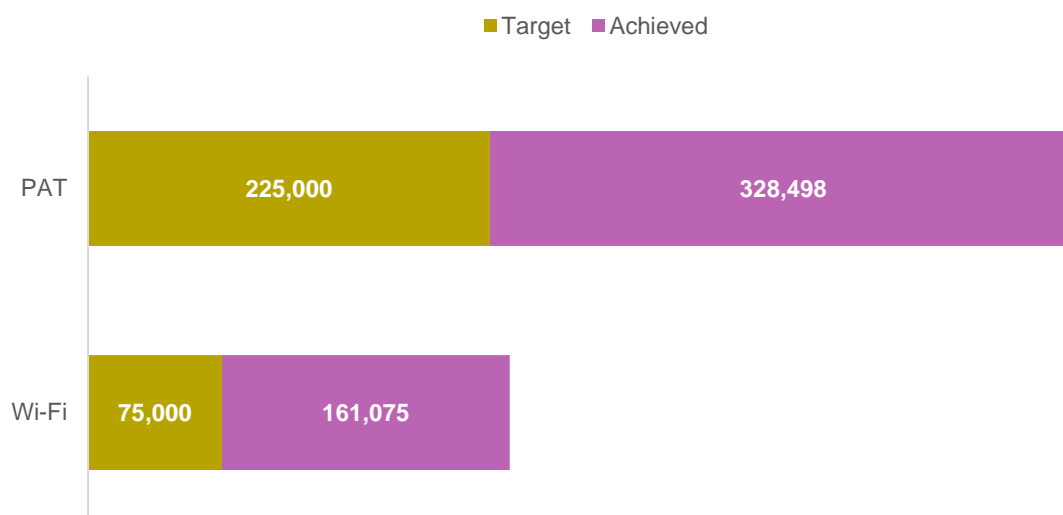
Target: 95% of branch libraries reopened and/or providing services



No. of eLoans against target		
	2023/24	2022/23
Target	1,000,000	1,400,000
eBooks incl. eAudiobooks	936,613	839,531
eMagazines	709,298	341,585
eNewspapers	330,415	286,215
Total	1,976,326	1,467,331
Performance % against target	197.63%	104.81%

Inspired, informed and literate children and adults

No. of Wi-Fi/Public Access Terminal uses - measured against targets of:
 Wi-Fi - 75,000
 PAT - 225,000



Effective Governance and delivery

Annual net spend (resource and capital) will be within budget.

Underspend will be minimised (<1%)

Not achieved – Resource Budget: (1.25% underspend against 1% target)		Not achieved – Capital Budget: (1.10% underspend against 1% target)	
2023/24 Budget	£31,813,000	2023/24	£7,508,000
Year End Spend	£31,415,000	Year End Spend	£7,425,000

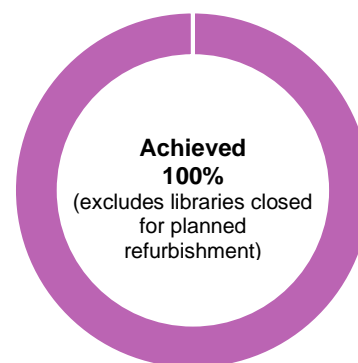
Participation in reading challenges - measured against target of 20,000 packs



No. of learning opportunities to improve digital literacy - measured against target of 500



95% of branch libraries providing Wi-Fi/Public Access Terminals



Capital and minor works programmes will be implemented in accordance with the agreed timetable and budget.	The 2023/24 capital and minor works programme was delivered in line with agreed timescales and budgets.
Reduce overall sickness absence levels, FTE days lost, to 11.50 days or less (from baseline figure of 13.90 days at 31 March 2023).	Not achieved – Composite Average FTE days lost as of 31 March 2024 was 12.70 days (1.2 FTE days or 10% higher than the 2023/24 target of 11.50 days).
95% of ICT service provision standards will be met.	Achieved – as at 31 March 2024, 98% of ICT service provision standards were met.
95% of Internal Audit service targets and standards will be met.	Achieved – all Internal Audit Service targets and standards have been met.

Development and Performance

The following paragraphs provide highlights of events and activities delivered in 2023/24 and serve to illustrate the reach, diversity and breadth of library services.

Supporting People, Supporting Communities – Welcoming, Trusted Community Spaces

Through the network of libraries we continued to offer welcoming, free and inclusive spaces to our diverse range of customers, helping combat loneliness and social isolation, contributing to positive health and wellbeing, supporting life opportunities and learning and promoting literacy and oracy through our range of services, resources, facilities, programmes, events and activities. The role of libraries in supporting people and communities was epitomised through the signposting of information on the cost of living crisis, facilitating the launch of Belfast City Council's cost of living guidance in Belfast Central Library, the launch of the Chatty Library in Dungannon, Magherafelt and Cookstown libraries providing information and a space to talk about loneliness and promoting the Department for Communities Make the Call service.

Other events and activities included partnering with Kith & Kin Financial Wellbeing Social Enterprise delivering sessions in libraries on topics such as the menopause, motherhood, divorce and separation, illness, women's pensions and individual financial consultations. Positive Ageing Month in October promoted active ageing while a collaboration with Compassionate Communities NI saw the introduction of Death Positive Libraries, incorporating book collections with content aimed at removing the barriers to talking about death and dying and the launch of the book Positively Palliative, Stories of Care, Loss and Love a collection of personal stories and poems from various contributors expressing their journey of palliative care with their loved ones. National Empathy Day on 8 June, saw children encouraged to become "Empathy Superheros" with reading groups focusing on titles from the Empathy Lab curated booklists and a diverse range of storytelling, creative writing, empathy resolutions, empathy, altruism and volunteering workshops also delivered.

Rural communities remain a priority with services and access to library resources delivered to people living in rural areas through designated rural libraries, Out of Hours libraries, mobile and Homecall services.

Collections – Reading and Reader Development and Cultural Heritage

Libraries NI continued to promote Reading and Reader Development and the works of local, national and international authors. There was an increased emphasis on online promotion with two new Podcast series delivered where reading groups in Northern Ireland were able to connect and meet with reading groups across the world including Woodstock Library in Belfast, England, upstate New York and Ontario, Canada. Reading Groups from Derry, Northern Ireland and Derry New Hampshire, USA also participated in Reading Across The Pond 2.

Adult Reading Groups

How Many?

130 groups
1,299 sessions
9,235 attendees
952 titles in
reading group collection

How Well?

Focus group feedback:

**Sessions are
welcoming,
friendly and fun**

Sessions provide company

**It's a luxury to have
someone else choosing
books for me**

Been coming for 10 years
gives me great continuity
in my reading, made new
friends and even the
'homework' is enjoyable.

So What?

“ Good to reconnect with others
and takes readers outside their
reading comfort zone. ”

“ The group filled a void when I
moved here, a like-minded
community of people. ”

“ I moved away but when I came
back I was able to knit into the
group easily. ”

“ Wouldn't miss it for the world!
Regular meeting time is great.
Takes me out of my comfort
zone and broadens my outlook.
Exposes me to other genres
and authors. ”

“ It's a non-judgemental space,
accepting of me whether I've
finished the book or not. ”

“ I love that we all read the same
book but can have different
perspectives - we learn to
respect each others' opinions. ”

“ I am excited each month to
hear about what everyone else
thinks of the book. ”

“ Takes me out of my comfort
zone and broadens my outlook. ”

To Celebrate Books and Reading we delivered BookWeek NI with our partner BBC NI, featured on the BBC Radio 2 Zoe Ball show, participated in festivals and national initiatives, including AE Russell, Armagh and National Crime Reading Month. We delivered cross border book clubs with Cavan and Leitrim libraries and collaborated with the Crime Writers Association, the Education Authority and Queen's University Belfast.

The 2023 Big Summer Read children's challenge themed Ready Steady Read! delivered promotional resources for 20,000 children with 172,645 loans achieved during the reading challenge period. Other initiatives involved a celebration of Shakespeare Week in March and participation in the national BookTrust Storytime Prize with children voting for their favourite book to determine the nation's prizewinning title.

A tour of Cultural Heritage exhibitions in partnership with the Public Record Office of Northern Ireland (PRONI), as part of the PRONI 100 celebration, provided local access to unique records, archives and documents. This included the original Belfast Good Friday Agreement, a letter from Seamus Heaney to fellow poet John Hewitt in September 1966 following the publication of Heaney's poem Death of a Naturalist, a passenger book of shipping agent J & J Cooke listing the names of those leaving Foyle Port for Philadelphia, Québec and St. John, New Brunswick, an early map of Enniskillen, statements from survivors of the MV Princess Victoria disaster and a photograph of the famous greyhound Master McGrath.

Ireland and the Birth of Europe Exhibition was launched in Bangor Carnegie Library while on European Heritage Open Day we offered tours of Belfast Central Library giving the public an opportunity to learn about the history of the building, highlighting its architecture and giving participants the opportunity to view some of the special collections.

The Castlereagh: Life and Legacy Exhibition in Newtownards Library celebrated the life and legacy of Viscount Castlereagh to mark the 200th anniversary of his death.

As part of our programme of engagement the British Film Institute (BFI) Replay video streaming platform was launched making thousands of digitised 20th century programmes accessible through the library network.

Heritage Week was celebrated in March with the headline online event Tales from the Townlands delivered by Dr Frances Kane and Professor Keith Lilley from Queen's University Belfast (QUB) and a workshop showcasing the Theatre Collection with an online and physical exhibition which was the outcome of research carried out by a QUB Internship. Falls Road Library hosted a placenames event by Dr Brian Devlin who gave a brief history of language on the island of Ireland while Lurgan Library hosted two events celebrating Ulster Scots music, a talk and a family heritage taster session.

Digital Choices and Digital Inclusion Activities

Over 800 Digital Inclusion Activities were offered through libraries, including during Get Online Week, launched by Dr Jayne Brady, Head of the Northern Ireland Civil

Service, which saw 57 Go On IT events and courses delivered across the library network. The range of courses, programmes and activities included 1-2-1 eClinics, shopping online, scam awareness, using tablet devices such as iPads, and Safer Internet Day promoting safer online activity, scam awareness, privacy and safer shopping online. Libraries NI also worked with BT/EE to engage with customers to promote new digital technologies and provide information on the Landline Switch Off 2025. Further digital learning opportunities were provided as part of our programme to support the annual Belfast Festival of Learning with sessions including an author visit and two science workshops from the Royal Academy of Engineering.

Children and Young People

In December, following public and stakeholder engagement and with a focus on younger library customers and families, the reimaged Children's Library at Whiterock was launched by the Northern Ireland Commissioner for Children and Young People (NICCY), Chris Quinn with MLAs, the Department of Education, the Department for Communities, primary school pupils and other stakeholders in attendance. The NICCY Exhibition 'For Every Child...Every Right' continues to tour libraries providing information and opportunity for young people to learn about their rights.

Combatting child poverty remains an important societal issue and Libraries NI continues to play its role by promoting free resources, support and activities for children, often in conjunction with partners such as Lisburn and Castlereagh City Council through initiatives like Community Planning. This included celebrating Northern Ireland Science Festival in Cregagh and Whiterock libraries in February with Science Starz and STEM ambassadors facilitating interactive science workshops, for children aged 8 - 11 years and STEM themed storytime sessions in Banbridge and Lisburn City libraries.

Working with our charity partner Action Mental Health, on the theme My Voice Matters children were encouraged to share their thoughts and feelings with the aim of improving their mental wellbeing during Children's Mental Health Week in February. We promoted the Reading Agency Reading Well collections and Action Mental Health produced a series of infographics highlighting 5 Ways to Wellbeing for children and this was streamed on our social media platforms. Baby Yoga taster sessions were launched in Lisburn City Library.

Children's Reading Groups

How Many?

42 groups
356 sessions
1,714 attendees

So What?

“ Social - Discussing the book, being creative (craft session - an unexpected benefit!), meeting others, independence and the space to be herself. ”

“ Helps their understanding of the book. Makes reading fun by doing complimentary activities. They've also made new friends. ”

“ Socialising - Encourages them to speak openly and encourages discussion. ”

“ Sharing her love of reading with like-minded people she wouldn't otherwise have met. ”

How Well?

Parent's responses showed that:

69% of the respondent's children joined because they **like** and **love** reading.

25% joined with the aim of **improving** reading skills.

91% of parents have noticed improvement in the child's reading ability since attending.

.....
Have you noticed if your child's reading has improved since coming along?

“Yes absolutely.”

“Yes, they have a broader range of vocabulary.”

“It has given him a broader range of authors and developed the range of books he reads, so definitely yes!”

“Yes, it has improved his reading level and encouraged him to read more.”

Is there anything you would change about the reading group or any other comments?

“Yes - there could be MORE sessions.”

“Staff are brilliant, books are well chosen. Thank you very much!”

“It is tremendous support for the kids. Keep it going!”

Diversity and Equality of Access

During 2023/24 Libraries NI worked with The Executive Office to plan and prepare for the implementation of new legislation which will deliver universal access to free period products through the library network. Refugee Week took place in a range of libraries in June 2023 with Compassion as its central theme and entailed delivery of welcome events, a Rhythm and Rhyme session in Ukrainian and in partnership with the Red Cross NI an afternoon fun session for refugees was held in Belfast Central Library. In September we celebrated the accreditation of Ormeau Road Library as our first Library of Sanctuary with a stakeholder launch featuring multi-cultural storytelling, partner information stands and the promotion of Libraries NI services and resources. Libraries NI participated for the first time in the Belfast Pride Parade with library services and information promoted via a mobile library float and a library membership stall at the Pride Village.

Libraries NI marked Holocaust Memorial Day on 27 January 2024 and events this year included the launch of the Ambassadors for Peace Project, The Power of Words Exhibition and in addition libraries facilitated the Northern Ireland War Memorial Museum Holocaust themed reminiscence sessions.

Working in partnership with the Ulster Scots Agency and the Ulster Scots Community Network a series of 21 Ulster Scots Events were delivered in 16 libraries based around the Ulster Scots language, creative writing, genealogy and music. We hosted Seachtain na Gaeilge le Energia International Irish language Festival activities including workshops based on storytelling, basics of Irish Language, Irish place names and common words in a range of libraries.

The theme for Good Relations Week in September was 'Together' we can make a difference in breaking down barriers and building more inclusive communities. In partnership, Libraries NI delivered, hosted and facilitated more than 20 events including, Disability on the Record a PRONI exhibition, a reading by Canadian children's author Heather Bradley from her new picture book "We Both Speak English but...", the Carnegie UK Trust, Engaging Libraries project 'Turning Heads' exhibition, visits from local Syrian communities in partnership with Empowering Refugees and Newcomer Organisations and a coffee morning with the Link Family and Community Centre in Newtownards.

Engaging with Creativity and Creative Spaces

An art exhibition showcasing the work of service users from the Carlisle House Substance Use Treatment Centre and the Gray's Court Move-On Supported Living 'Hope' Project was launched in Belfast Central Library in February. An intergenerational, multi-cultural music and storytelling event featuring the African Drumming Circle and Storyteller in partnership with Antrim and Newtownabbey Borough Council was attended by over 30 people from a range of countries and backgrounds. A Lambeg Drum and Ulster Scots storytelling session was also delivered through the same partnership. Polish National Independence Day was celebrated in Bangor Carnegie Library while a number of creative workshops were delivered in the Omagh Library and surrounding area by local Libraries NI creative resident author and

illustrator, Clive MacFarland. We were delighted when Clive's book "Standing on One Leg is Hard" was shortlisted for the Irish Book Awards.

Gallery Spaces in 37 libraries were in continuous use and highlights from 2023/24 include Dickens: Irish Friends and Family Ties, Collectible Tins from the Past, Embracing Emotions, Inspiring Hope (exhibition of art by prisoners), Remembering the Great War, Wellness through Nature, Fishermen of Kilkeel, advantAGE – Celebrating the Third Age (photography) and Celebration of Art.

Organisations including the Arts Council NI, and the Office of Public Works loaned work from their collections to deliver on their funding objectives. In addition, The British Library, Living Knowledge Network curated the Fantasy Fiction exhibition which toured libraries during the year.

Greening Our Libraries

Libraries NI continues to work towards climate change goals and in 2023/24 became a signatory to the Chartered Institute of Library and Information Professionals (CILIP) UK Green Library Manifesto which aligns with the United Nations Sustainable Development Goals in the design of services. The Seed Library Club initiative expanded through a new partnership with the Garvagh and District Development Association and Social Farms and Gardens while programmes supporting the environment and biodiversity, including Climate Change exhibitions, Wildflower Planting, Community Gardening Clubs and Migratory Bird projects, continued to be developed and implemented in a range of libraries. To coincide with the centenary of the Mourne Wall, Mourne Heritage Trust hybrid events were delivered to over 130 people with the talks recorded and made available on the Libraries NI YouTube channel.

The Network and Community Planning

Community Planning

Libraries NI continues to be closely involved as a statutory partner in Community Planning with senior staff participating in roles of Chairperson, Vice-Chairperson and Members of the Community Planning Strategic Partnership Boards across all 11 councils. Other staff are actively involved in sub-groups and/or action groups within the partnerships. Partners, including Libraries NI have delivered, supported and promoted programmes, projects, information, advice and guidance to contribute to promoting positive wellbeing, mitigating against social isolation and the impact of the cost of living crisis and addressing education inequalities and under achievement.

Two presentations were designed and delivered to demonstrate the role and contribution of Libraries NI in supporting people and communities, highlight the benefits of reading and the positive impact of libraries on community planning outcomes.

Positive Health and Wellbeing

On World Mental Health Day participants were invited to Go Purple with suggested activities that help support the importance of keeping minds active for good health and wellbeing. Between October 2023 and March 2024, as part of the Get Moving with Libraries NI wellbeing initiative 25 Yoga and Chi Me virtual events were delivered to over 600 participants. In February Libraries NI encouraged everyone to Give it a Go with a programme of online and in person events including line drawing and cookery demos designed to encourage and inspire people to try something new, acquire a new skill, be more active, read more, enhance overall health and wellbeing, expand knowledge or take up a hobby.

With an emphasis on studying techniques and providing advice for coping with exam anxieties the Open University (OU) Student Engagement Team visited Bangor Carnegie and Lisburn City libraries to meet with students to present options for studying with the OU as well as highlighting the courses available through the Libraries NI OU Learning Hub. A charity founded by two students in 2019, Pure Mental, visited and engaged with students studying in our libraries to improve mental health awareness.

Libraries participated in the Brew Monday initiative in January 2024 which is supported by the Samaritans and promotes positive mental health by inviting people to come to the library for tea and a chat.

During Book Week NI, there were several talks given by Open University staff including a talk by chartered neuropsychologist Dr Sinéad Eccles, encouraging people to embrace simple habits to help keep strong, sharp and independent, with a particular focus on reading which is vital for brain health and happiness.

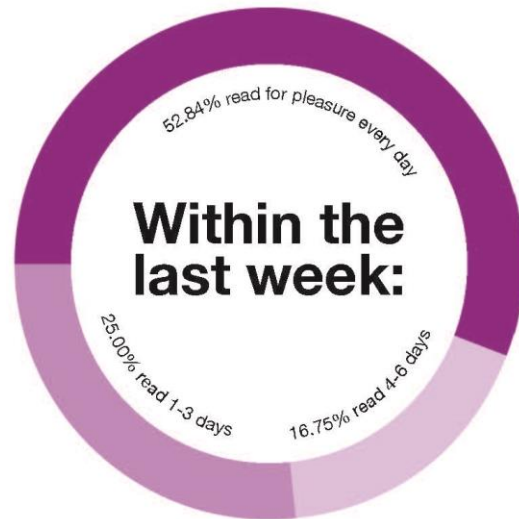
All of these events and activities, including the scorecard on the following page, demonstrate the important contribution libraries make to positive health, wellbeing and social inclusion.

Impact of Reading on Mental Health

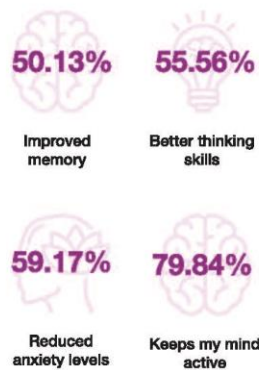
94% of those surveyed said that they read for pleasure.

71.5% strongly agree that reading has a positive impact on mental health.

73% also felt it has helped their emotional intelligence.



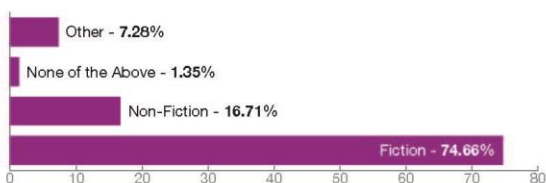
Other benefits experienced as a result of reading for pleasure include:



Materials that are read for pleasure include:



The type of books or literature, found to be most beneficial for mental health



Other Benefits include:



Stock Resources

Supporting literacy and promoting a love of reading remains at the core of our work. In 2023/24, despite not being able to buy books for much of the year, we were able, due to late in-year allocations, to spend £2,961,000 on book stock (£2,334,000 in 2022/23) in a variety of formats across a range of genres with some in different languages, reflecting the multi-cultural background of library users. This equated to a spend of £1.55 per capita, based on official 2022 mid-year population estimates, against a public library standard of £2.25. While we continue to provide a sizable eBook, eMagazines and audiobook offering, the loans and issues relating to physical books have also continued to recover from the downturn experienced during the Covid pandemic.

Working in Partnership

Libraries NI works in partnership with a diverse range of people and organisations and in 2023/24 some of the collaborations included BookWeek NI with BBC NI, School Admission clinics and Free School Meals applications with the Education Authority, Living Knowledge Network Exhibitions with the British Library. We also worked with the Department of Finance Go On IT teams, PRONI, the Ulster Orchestra and the Armstrong Storytelling Trust which funds the Libraries NI Storyteller in Residence. We carried out a number of events and activities with Action Mental Health the Libraries NI official Charity partner since June 2023 and we continued our work to support Save the Children Christmas Jumper Day and the Macmillan Coffee Morning. In September 2023 over 30 library locations hosted Macmillan coffee mornings raising over £6,000 for the charity. The event was both an opportunity to raise the profile of libraries, make a positive contribution to cancer support and promote the Macmillan Cancer Support information available to the public in all libraries.

Partnership working is reciprocal and in December we presented at the Department for Communities Well Champion Event to showcase how the Libraries NI service offer contributes to positive wellbeing. We also presented, on the national stage, at the Libraries Connected, Open Access Libraries Webinar in October and provided an overview of the Out of Hours model of delivery exploring aspects such as additional access to libraries outside of staffed hours, the funding streams and criteria for use.

Library Celebrations and Anniversaries

Three libraries celebrated significant birthdays with their communities and stakeholders, including the Bronte Library, Rathfriland (50th anniversary), Tandragee Library (50th anniversary) and Belfast Central Library which marked its 135th anniversary. To celebrate the Belfast Central Library anniversary, a special designed booklet (available on the Libraries NI website: www.librariesni.org.uk) was created illustrating the history of Belfast Central Library in 135 objects, celebrating the people, architecture and collections associated with it.

Liaison with Library Services Elsewhere and Professional Library Organisations

Libraries NI continued to participate in, be represented on and liaise with national and international Library Authorities and Library and Information professional bodies and organisations, including CILIP UK, CILIP Ireland, Libraries Connected, British Library, Library Association of Ireland (LAI), Local Government Management Agency, Libraries Ireland, Scottish Library and Information Council (SLIC) and the National Authorities on Public Libraries in Europe (NAPLE) Forum.

Libraries NI presented at a Libraries Connected Advisory Committee meeting in March on our role as a single library authority in Northern Ireland. Other topics discussed at the various forums during the 2023/4 year included the Sanderson Report on Public Libraries in England, eBook licensing, and libraries in the post Covid era. The Director of Library Services participated in the successful revalidation of the PgDip/MSc in Library and Information Management course at Ulster University in September and in March we commenced participation in a research study led by Northumbria University on the cultural rituals of death and dying and our Death Positive Libraries initiative.

Marketing and Communications

With financial constraints during 2023/24 and changes to opening hours, ensuring customers were kept informed was critical and this was done through multiple channels such as social media, the website and local press. Against this financial backdrop, it was also crucial for customers to be aware of the services still available at libraries and to ensure that key initiatives and events were promoted as planned.

The introduction of new infrastructure on Meta (Facebook), restructured to be co-terminus with District Council areas, played a significant role in keeping customers updated with local news as well as targeted and relevant library information. The online presence of these pages saw growth throughout the year, with Libraries in Newry, Mourne and Down becoming the first regional page with more than 10,000 followers.

The Council area social media pages served as a vital platform for sharing information from community planning partners and other government organisations and Libraries NI regional information was likewise shared on partner platforms. This was supported by the creation of presentations and designed leaflets and posters for staff community outreach programmes, and for partnership working with other organisations.

On the digital front, the transition to Google Analytics 4 was made to enhance the infrastructure of the website for future analysis of the site's performance and user engagement. There were also improvements on the use of email communications, including sending welcome emails to new customers and reaching out to inactive customers to encourage them to re-engage with library services. The website also underwent other key developments in the background, such as integrating Search Engine Optimisation (SEO) software, establishing platforms for subscription emails and developing Room Hire pages.

Throughout the year, there were campaigns across the website, social media platforms and in libraries to attract new customers and to promote the use of library services including eResources. For example, the 'Get the Library Habit' campaign was

followed up by the 'Go Digital' campaign, which resulted in increased use of eResources.

Assets

Although the scale of activities to maintain and improve our estates infrastructure continued to be constrained by the availability of resources a range of projects were delivered, including the following:

- construction work re-commenced for a replacement library building in Fivemiletown
- low carbon retrofit and refurbishment projects to achieve the EnerPHit standard commenced at Ballymoney, Bessbrook and Killyleagh libraries
- Waterside Library benefited from a refresh of internal finishes and replacement of a defective heating system
- fire detection and alarm systems were upgraded at Ballymena Regional Administration Centre and Antrim Library
- projects to replace the roof covering at Castlederg and Creggan libraries were delivered with internal finishes, ceilings and lighting being upgraded in parallel
- work commenced at Ballynahinch Library to upgrade the roof covering, rooflights, ceiling tiles, lighting, and the fire detection system
- the external lighting was replaced at Armagh Regional Administration Centre
- the heating boiler at Holywood Library was upgraded and essential maintenance works to the flue serving the oil fired boilers at Enniskillen Library were completed
- new CCTV systems were introduced to Downpatrick and Richhill libraries.

Finance, Payroll and Procurement

Libraries NI was a designated body for the purposes of the Whole of Government Accounts for the financial year 2022/23, and the Whole of Government Accounts (WGA) consolidation exercise for 2022/23 was completed during 2023/24.

The indicative 2023/24 resource allocation was initially insufficient to meet the full needs of the service and the influence of high inflation created significant pressures for the organisation necessitating the introduction of a range of financial control measures. While the release of supplementary funding in December 2023 and again in February 2024 combined with these control measures allowed the organisation to remain within its budget, this placed significant stress on the service throughout 2023/24.

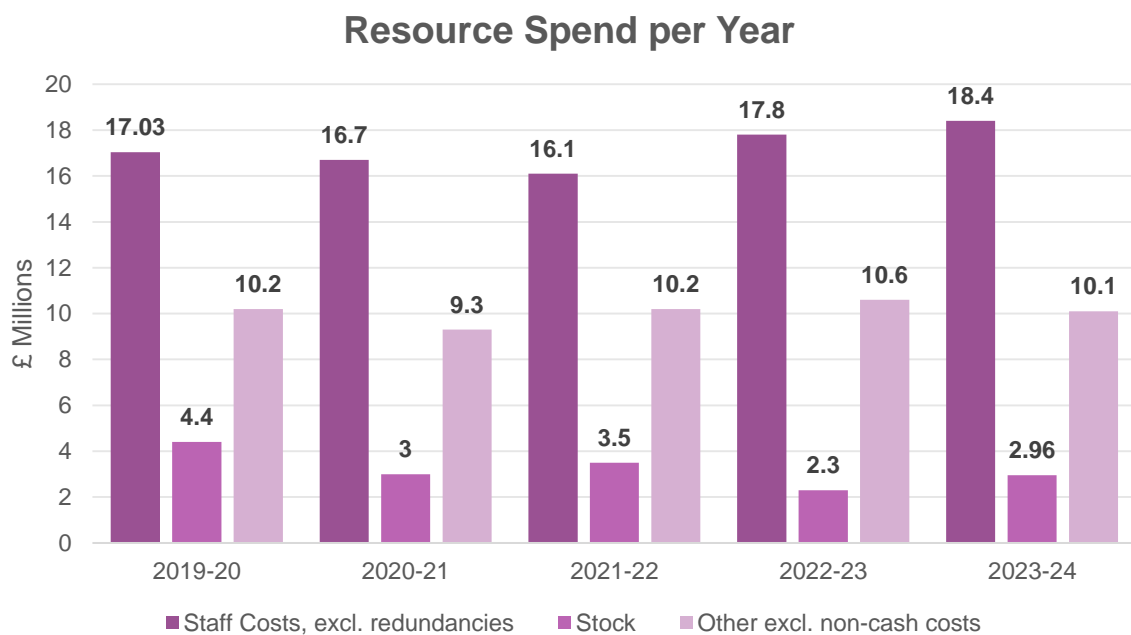
Following implementation of a new payroll system in April 2022, the Payroll Team continued to work with the Intelligent Customer Unit (ICU) and the Managed Services provider teams to develop and successfully bed-in the new system. The payroll team continued to provide payroll services for the Maze Long Kesh Development Corporation and the Armagh Observatory and Planetarium.

Following on from work carried out in 2022/23 the new core financial accounting system, Microsoft Business Central, went live on 1 April 2023. The Finance and Library Services teams responded to the many challenges associated with the change and the system has operated successfully throughout the year. During 2023/24 further developments were progressed on budgeting and reporting systems, and on integrations with the cash and stock modules of the library management system. In January 2024 five library branches commenced taking card payments, and lessons learned from this pilot will inform the rollout during 2024/25.

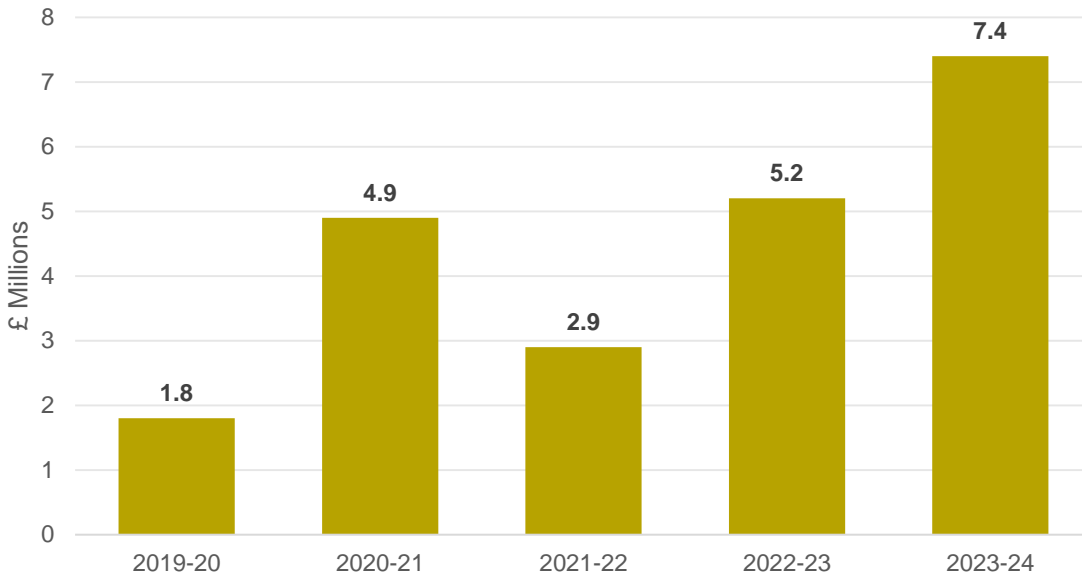
The Procurement Team conducted a number of in-house procurements and supported managers on larger procurement exercises by liaising between Libraries NI management and the Education Authority CoPE, the Construction and Procurement Delivery CoPE and the Procurement Team in DfC, to deliver value for money and propriety in the procurement of goods and services.

During the year the Finance and Payroll teams completed the bi-annual 2022/23 National Fraud Initiative data matching exercise on payroll and supplier payments. Data matches were investigated, and results reported through the online NFI system. No frauds were identified through the process.

The following tables show longer-term spend trends in relation to resource and capital.



Capital Additions per Year



During 2023/24 82% of supplier invoices were paid within 10 working days (2022/23 82%) and 97% were paid within 30 days (2022/23 98%).

Human Resources

The HR department is responsible for the coordination of staff-related functions for Libraries NI. It has key functional areas pertaining to resourcing, equality and diversity, induction, learning and development, employee relations, and the health, wellbeing and engagement of staff. The HR department works closely with other departments to ensure compliance with government legislation, to support the development of our people and create an inclusive workplace culture.

Resourcing

During 2023/24 there were 28 recruitment exercises carried out with a total of 121 application forms received. This compared to 123 recruitment exercises carried out in the previous year when a total of 995 applications were received.

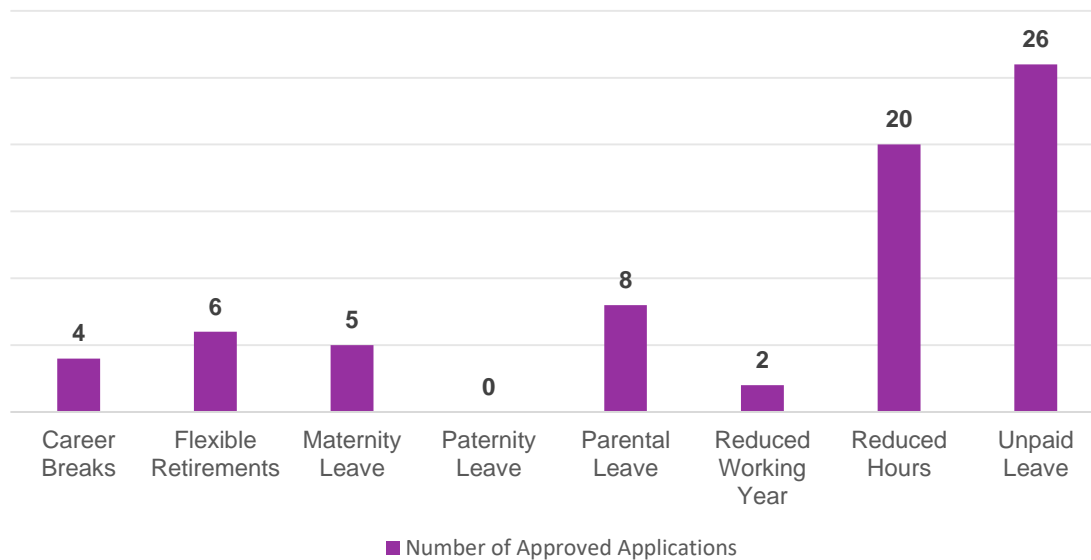
Agency Support

Agency supply was obtained under the Libraries NI Temporary Agency Worker Framework. In 2023/24, HR processed a total of 195 requests for agency workers, equating to 47 full-time posts for the year. Agency workers were used predominantly to support short-term business needs including sickness cover, project backfill and vacancies. The majority of requests were for customer service roles at first entry recruitment grade.

Employee Relations

Libraries NI is committed to providing a range of flexible working arrangements which create more inclusive, diverse and productive workplaces that suit both the needs of the organisation and its staff and has a range of policy and procedures to support staff. During 2023/24, 71 applications for Work Life Balance adjustments were approved, as shown by type in the following graph (73 applications were approved in 2022/23).

Work Life Balance: April 2023 - March 2024



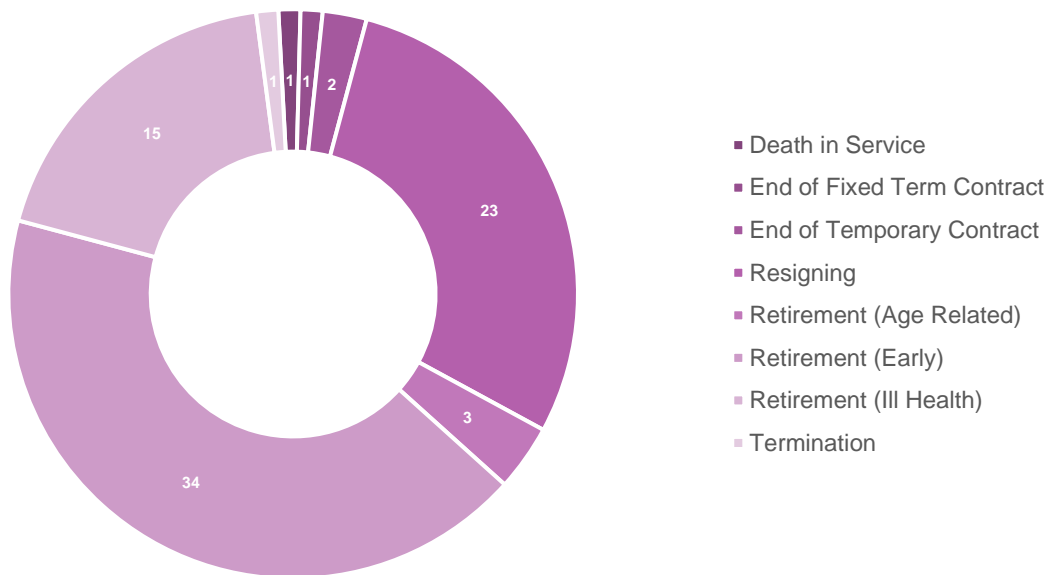
Employee Engagement and Trade Union Relationships

Employee engagement and Trade Union consultation takes place regularly in Libraries NI to promote and support a culture motivated to contribute to organisational success, engendering positive employment relationships and an enhanced sense of employee wellbeing. Libraries NI works closely with recognised Trade Unions through the forum of a Negotiating Committee which formally meets quarterly and includes representation from the recognised independent Trade Unions and Management. In 2023/24, time off with pay equating to FTE 2.52 staff was granted to staff to attend industrial relations duties.

Leavers

During 2023/24, 80 staff left the employment of Libraries NI. The reasons are shown in the chart below. This was an increase of 31% from 2022/23, when 61 employees left employment with Libraries NI.

Leavers 2023/24



Pension

During 2023/24, HR reassessed pension contribution bandings for all staff who were members of the Northern Ireland Local Government Officers' Superannuation Scheme (NILGOSC). Following reassessment, all members were notified of their specific pension contribution rate. This resulted in 109 pension banding changes being processed. Twelve members returning from an authorised unpaid period of absence were notified of their eligibility to apply to pay Additional Pension Contributions (APC) to cover lost pension. Five members took up this opportunity.

Health and Wellbeing

During 2023/24, HR Health and Wellbeing continued to provide staff with a work environment and opportunities that encouraged and enabled them to lead healthy lives and make choices that support their overall wellbeing inside and outside of work.

Libraries NI provides access to a wide range of health and wellbeing information and initiatives which are regularly communicated through the Health and Wellbeing team and Libraries NI communications network. This included information about employee assistance programmes, support agencies and material to promote and support good mental health, Menopause Awareness, a healthy lifestyle and access to not-for-profit private healthcare and staff engagement days.

HR continues to work collaboratively with managers and trade unions to manage sickness absence and provide a supportive employee culture. Libraries NI saw a decrease in its overall absence rates compared to the previous year. Libraries NI Managing Attendance at Work Policy, access to Occupational Health and Employee Assistance and the development of line managers continues to play an important role in the proactive support of employees and management of attendance at work.

In 2023/24, the confidential counselling service provided by Inspire Workplaces was accessed by employees on 109 occasions compared to 107 during 2022/23. Human Resource facilitated 12 eye tests. The Occupational Health Service is accessed under the Education Authority CoPE and provided by Birmingham Hospital Saturday Fund (BHSF). During 2023/24, 168 medical assessments were attended by 123 employees and were predominantly facilitated in person. Of the 168 referrals, 109 related to employees who were absent from work through illness and 52 were for various other health related matters/concerns and seven pre-employment medical checks were completed. Some employees attended more than one medical assessment. In 2023/24 medical referrals increased by 19.15% when compared to 2022/23.

Following medical assessment, workplace adjustments were facilitated for 62 employees, 41* on a temporary basis and 36* on a permanent basis and 30 employees returned to work through a phased return to work programme. All remaining cases were kept under review resulting in a return to work or ill health retirement or redeployment. (*fifteen staff had both a temporary and permanent adjustment).

Staff Learning and Development

In-house learning and development continued to play a key role in equipping staff with the necessary information and support to deliver their roles. During 2023/24 a range of training programmes were delivered both virtually and in-person by various teams. Topics included delivering Rhythm and Rhyme, procurement, recruitment and selection and managing attendance.

Delivery of other training interventions were facilitated by external resources, including First Aid at Work, Safeguarding, Workplace Investigations and specific training to support individual learning needs was also facilitated.

Staff were given the opportunity to attend a range of professional development courses, workshops and conferences. These included: CILIP/LAI Joint Conference, Edge Conference, Harkin Conference and CIPD NI Annual Conference.

The Service Level Agreement with the Centre for Applied Learning for access to their suite of online learning modules continued to be used during 2023/24 both for mandatory modules (Fire Safety Awareness, Responsible for Information, Health and Safety Awareness, Data Protection) as well as providing opportunities for staff to enhance their knowledge through a range of learning resources. These included Customer Care - Managing Customer Expectations, Managing Personal Stress and Resilience, Effective Time Management, Dealing with Difficult Situations and Unconscious Bias.

Information Systems

The major information systems maintained and supported during 2023/24 in Libraries NI were:

- a Public Access Network which delivers services to library users and includes:
 - provision of public access computer terminals (public computers), including appropriate technology to facilitate use by people with

disabilities and wireless (Wi-Fi) access in libraries to support the use of customers' own devices

- a Virtual Library on a multi-platform basis to enable 24/7 access to library services outside the library environment, including a suite of electronic information resources e.g., eBooks and downloadable audiobooks
- a Radio Frequency Identification (RFID) enabled Library Management System delivering a more integrated approach to resource management and facilitating self-service facilities for library users including an Out of Hours service in selected locations
- a corporate network and suite of business applications to facilitate the work of the Finance, Human Resources and Assets Management departments

2023/24 saw further significant progress in the delivery of the e3 managed service contract which had commenced in October 2022. Major implementation achievements during the year included:

- new Library Management, Finance and HR Systems going live in the early part of the year
- a new printing solution was implemented in all locations
- a full laptop refresh was completed for relevant staff
- new RFID systems were implemented which ensures all libraries now provide self-service kiosks with the ability to release and pay for print jobs
- open+ People Cameras were installed in 14 locations
- a number of virtual library applications were introduced, and improvements introduced to the Libraries NI website
- the design for all Libraries NI systems to move to the cloud (Azure) was completed.

The e3 project implementation phase will continue in 2024/25 with plans in place for the introduction of new and improved corporate applications and further hardware refresh. All Libraries NI systems and services are delivered through managed service contracts administered by the Libraries NI Intelligent Customer Unit with an extensive list of performance criteria and service levels monitored each month. Due to the number of new systems and applications being implemented during the reporting period there was some disruption to day to day services but this was kept to a minimum.

Sustainability

As a public body tasked with operating and maintaining a large, diverse portfolio of properties and vehicles, our approach to sustainability and our environmental impact is carefully considered as we work to reduce our carbon footprint in line with the targets set by government in the Climate Change Act 2022. We have adopted a holistic approach to sustainability balancing social, economic and environmental costs to ensure our activities do not contribute negatively to environmental issues and our

Environmental Policy supports the work undertaken to manage energy consumption and CO₂ emissions and to comply with best practice and statutory requirements.

Playing an active role in the Department for Communities Climate Change Working Group we have continued to collaborate closely with DfC and other government agencies to develop and contribute to collective approaches to addressing climate change issues. Although subject to resourcing constraints activities which had positive impacts continued to be delivered:

- although the historic trend for our greenhouse gas emissions continues to show a significant decrease the 2023/24 CO₂ emissions from the Libraries NI estate saw a marginal increase of some 0.86% to 2022/23 reflecting the full return of normal business activities and occupancy levels in libraries following the pandemic
- all new major construction projects received a sustainable design brief with appropriate design parameters and criteria including sustainable and legal timber sourcing, site waste management plans and promotion of the Achieving Excellence in Construction initiative. New buildings were designed to include measures to minimise energy in construction and in use, eliminate pollution and minimise waste, preserve and enhance biodiversity, conserve water resources, and make the best use of local transport links. In line with the Department's policy, all new construction projects were set a target of achieving a Building Research Establishment Environmental Assessment Method (BREEAM) 'Excellent' rating to describe the building's environmental performance
- supported by funding from the Department for the Economy major construction projects were undertaken at Ballymoney, Bessbrook and Killyleagh libraries. In addition to enhancing internal and external facilities at the libraries, these projects were designed to provide facilities which would consume less energy in use and meet EnerPhit standards. These standards developed by the Passivhaus Institute specifically to address the challenges of adapting and retrofitting existing buildings to achieve a high energy efficiency rating require improvements to the building envelope, such as insulation, airtightness, and triple glazed windows as well as the installation of energy efficient heating, cooling, and heat recovery systems. On completion the expected total combined reduction in carbon outputs from the three properties is estimated to be some 20 tonnes per annum which will have the additional benefit of significantly reducing running costs
- following the discontinuation of all fluorescent T5 and T8 lighting fittings in the UK in line with government environmental initiatives, all new instances of defective light fittings arising in libraries are being replaced with an LED equivalent which will have a significant impact on energy consumption over the course of the next few years. Belfast Central Library ground floor lending area received a complete upgrade to LED fittings which has greatly improved the level of lighting and reduced running costs
- statutory servicing and maintenance was carried out to all heating appliances across the library estate to ensure all systems were running at optimum efficiency

- energy assessments were undertaken, Display Energy Certificates and Energy Performance Certificates together with Air Conditioning Inspection Certificates were supplied to all appropriate sites with 100% of all applicable properties receiving a non-default rating
- seven new stock, operational and Homecall vehicles were commissioned in 2023/24 fitted with EURO6 compliant engines and an AdBlue exhaust additive system, increasing fuel efficiency and reducing our nitrogen dioxide and diesel particulate emissions
- the Libraries NI Capital Project Manager received training and qualified as a Passivhaus assessor/consultant.



Dr Jim O'Hagan
Chief Executive

Date: 17 October 2024

ACCOUNTABILITY REPORT

Corporate Governance Report

Directors' Report

The Board of Libraries NI, when fully constituted, comprises a Chairperson and up to 18 Members, of whom a majority are Councillors, within the meaning of the Local Government Act (Northern Ireland) 1972. All Members of the Board are appointed by the Minister of the Sponsor Department. As at 31 March 2024 there were seven Board Members and a non-executive Chairperson and the Department for Communities has indicated it will make five further appointments to the Libraries NI Board.

Details of the Libraries NI Board Members can be found at page 54.

Organisational Structure

In the period covered by this Annual Report, Libraries NI was structured on the basis of the Chief Executive's Department and two Directorates, as detailed in the following paragraphs.

Chief Executive's Department

The Chief Executive's Department provides services to Board Members, other Departments, libraries and the general public and comprises:

- the Board Secretariat, which provides administrative and secretarial support for the Board and the Audit and Risk Assurance Committee
- Internal Audit, which provides assurance to the Chief Executive, as Accounting Officer, on the adequacy and effectiveness of the organisation's systems of risk management, control and governance.

Library Services Directorate

Director: Adrienne Adair

The Director of Library Services is responsible for the leadership, management, development and delivery of high quality, effective and efficient services to the public through:

- the Public Library Network, comprising branch, mobile and heritage libraries and related online and outreach services
- the service priorities, which are concerned with:
 - encouraging people to read, to read more widely and to get more from their reading
 - providing services and programmes which encourage children to become confident readers who enjoy reading
 - promoting digital inclusion through supported access to computers and Wi-Fi and to skills development opportunities
 - preserving, promoting and improving the accessibility of important material related to our cultural heritage
 - providing and supporting formal and informal learning experiences and opportunities for children and adults

- providing people with access to current and relevant information in printed and online formats and developing information literacy skills
- facilitating greater community participation in, and access to, cultural activities
- providing access to information and activities which promote health and wellbeing
- Resources and Bibliographic Services which include the acquisition and cataloguing of stock, the request and inter-library loan service and the exploitation, editing, circulation, promotion and disposal of stock
- Marketing and Communications which is concerned with internal and external communications and promotion, developing the Libraries NI brand and market research.

Business Support

Director: Desmond Miskelly

The Director of Business Support is responsible for the leadership, management, development and delivery of a range of services which support the provision of high-quality public library services:

- the Assets Management Unit is responsible for the management, maintenance and development of the organisation's physical assets including land, property and vehicles and for progressing capital development programmes
- the Finance Unit, consisting of Finance, Payroll and Procurement, is responsible for the provision of quality financial information to support decision-making, with the aim of meeting financial targets and reporting requirements, while complying with corporate governance requirements in relation to financial and procurement matters
- the Human Resources Unit is responsible for advice, support and guidance on employment practices, people management, health and wellbeing, trade union and staff engagement and staff learning and development issues, with the aim of achieving a skilled, motivated, flexible and diverse workforce
- Information Systems comprising of:
 - the Intelligent Customer Unit (ICU) which is responsible for managing the delivery of all services relating to electronic library information systems through the e3 contract
 - the Information and Communications Technology (ICT) Unit which is responsible for the support of information systems in Libraries NI
 - Information Governance which ensures that Libraries NI fulfils its responsibilities in respect of the requirements of Freedom of Information and Data Protection legislation and implements best practice in the discipline of records management
 - Business Analysis which ensures that Libraries NI is provided with appropriate management information and produces official statistics.

Register of Interests

None of the Board Members, members of the key management staff or other related parties have undertaken any material transactions with Libraries NI during the year.

A Register of Members' Interests and a Register of Interests of the Chief Executive and Directors has been published on the Libraries NI website (www.librariesni.org.uk) and can also be inspected on application to the Chief Executive's Department.

Libraries NI have arrangements in place to manage the reporting on and recording of conflicts of interest, details of the policy and process governing the management of conflicts of interests is available on the Libraries NI website (www.librariesni.org.uk).

Personal Data

There were no incidents of personal data loss during 2023/24 which required notification to the Information Commissioner.

Corporate Governance Arrangements

Libraries NI, through its Committee structure, maintains and reviews the system of internal control within the organisation by continually monitoring the service being provided to customers to ensure that it meets its objectives. The Chairperson of the Audit and Risk Assurance Committee reports to the Board on audit activity, including risk management.

The organisation has complied with the terms of current relevant Dear Accounting Officer (DAO) letters issued by the Department of Finance (DoF). In particular, grant and grant in aid received from the Sponsor Department has been used for the purposes intended. There was no novel or contentious expenditure for which relevant Departmental approval was not obtained. All other financial transactions conformed to the authorities which governed them, including delegated authority to commit or incur expenditure, and approvals were sought from the Department where required.

An Anti-Fraud Policy, Fraud Response Plan, Fraud Risk Analysis, Anti-Bribery Policy and Raising a Concern (Whistleblowing) Policy are in place. In accordance with agreed procedures all suspected and proven frauds should be notified to the Sponsor Department and other relevant bodies. There were no suspected frauds reported during 2023/24.

An Internal Audit function, which is compliant with the Public Sector Internal Audit Standards (PSIAS) is in place within Libraries NI. At each meeting of the Audit and Risk Assurance Committee, the Head of Internal Audit reports on issues arising from internal audit reports and provides an opinion on the adequacy and effectiveness of the systems of risk, control and governance together with recommendations for improvement. The Head of Internal Audit's opinion is a key element of the framework of assurance that the Chief Executive needs to inform the completion of the Governance Statement.

The Libraries NI Head of Internal Audit is a qualified fraud investigator and will conduct all fraud investigations unless, by exception, additional resources or advice are required from the Department which has a Service Level Agreement (SLA) with the NICS Group Internal Audit and Fraud Investigation Service to conduct fraud investigations.

Four Audit and Risk Assurance Committee meetings were held during the year. The Chief Executive, the Director of Business Support and the Head of Internal Audit attended all meetings. Representatives of the Northern Ireland Audit Office (NIAO) and the Department are invited to attend all meetings of the Audit and Risk Assurance Committee and are provided with a full set of papers for each meeting, including copies of all Internal Audit reports.

The Board of Libraries NI, via the Audit and Risk Assurance Committee, received periodic reports concerning risk management, internal control and governance. During the year, specific attention was given to the control arrangements relating to mission critical projects.

Essential Contractual Arrangements

Procurement for the supply of goods and services, including estate-related services, is facilitated by the DfC Procurement Team, a Centre of Procurement Excellence (CoPE) or in line with procurement advice provided by a CoPE. All contracts are evaluated on a best value for money basis, which may consider cost and quality factors.

Libraries NI uses a number of collaborative framework contracts to purchase goods and services. For the period under review, Libraries NI was party to a Public-Private Partnership (PPP) contract for the provision of a serviced facility at the Lisburn City Library. Other significant contracts in force included the Public Sector Shared Network Contract, the e3 managed services contract, contracts for supply of book stock, library furniture and agency staff.

All contracts awarded by Libraries NI are a matter of public record and details are available on the Libraries NI website (www.librariesni.org.uk).

Customer Feedback

Libraries NI welcomes feedback from its customers about their experiences of our services. Feedback allows us to identify and repeat what is good, address any problems with the service, and helps us improve what we do and how we do it.

2023/24 again saw a rise in the overall number of items of feedback received to 1,029 (668 in 2022/23) reflecting the impacts of the challenging financial environment on our services and the continuing interactions between our staff and library users. The percentage of complimentary feedback remains high at 52% with customers continuing to express appreciation for services offered and received along with thanks to particular members of staff or teams of staff for excellent customer service.

Customer feedback continues to provide a valuable point of contact with those who use our services and is a source of learning for the organisation, highlighting good practice and high levels of customer service allowing the people who visit libraries or use our online resources to shape our responses and the services we deliver.

A summary of feedback received during 2023/24 is shown in the table below:

Items of feedback received:		1,029
Nature of feedback:		
	compliments	537
	complaints	315
	comments	177
Category of feedback:		
	Staff	256
	Library Services	583
	Online Services	94
	Facilities and Buildings	59
	Stock	37
Average number of days taken to respond:		3.0 days

Access to Information

Libraries NI is committed to making information about its business and how it operates available to service users, the public and staff. The specific categories of information that Libraries NI is required to publish under the terms of the Freedom of Information Act 2000 can be viewed in the About Us section of the website (www.librariesni.org.uk). Individuals are permitted, under the Data Protection Act 2018, to request a copy of the personal information that Libraries NI holds about them. Requests for information can be submitted electronically via the Freedom of Information Mailbox, the Enquiries Mailbox, and the Data Protection Mailbox on the Libraries NI website or by contacting any service point and/or office within the organisation. The majority of requests for information are dealt with routinely as part of normal business. Under the formal access to information regime, 26 requests were received under the Freedom of Information Act 2000 and 23 requests were received under the Data Protection Act 2018 during 2023/24. All requests were responded to within the appropriate legislative timescales.

Preparation of the Accounts

The Accounts are prepared in accordance with a Departmental Accounts Direction and comply with the Government Financial Reporting Manual (FReM) 2023/24. They are prepared on an accruals basis and give a true and fair view of Libraries NI's financial position and of its comprehensive net expenditure, changes in taxpayers' equity and cash flows for the financial year.

Public Sector Payment Policy – Measure of Compliance

Libraries NI's payment policy in respect of trade creditors is consistent with the

Northern Ireland Executive’s commitment to paying suppliers as quickly as possible and we aim to pay 90% of invoices within ten working days. Libraries NI is bound by the terms of the Late Payment of Commercial Debts (Interest) Act 1998, which allows suppliers to charge interest and costs in respect of undisputed invoices unpaid after 30 days. Libraries NI paid no interest charges in relation to late payment during 2023/24.

Based on invoice Date	2023/24		2022/23	
	Invoices Paid	Paid within Target %	Invoices Paid	Paid within Target %
Total invoices paid	7,766	-	9,171	-
Paid within 30 days	7,544	97%	8,946	98%
Paid within 10 days	6,350	82%	7,496	82%

Charitable Donations

Libraries NI made no donations for charitable or political purposes during the year.

Statement of Accounting Officer’s Responsibilities

Under the Libraries Act (Northern Ireland) 2008 (Paragraph 16), the Department for Communities, with the consent of Department of Finance has directed Libraries NI to prepare for each financial year resource accounts detailing the resources acquired, held or disposed of during the year and the use of resources during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of Libraries NI and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by DfC including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements
- prepare the financial statements on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Department for Communities has appointed Dr Jim O’Hagan, the Chief Executive, as Accounting Officer of Libraries NI. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which

the Accounting Officer is answerable, for keeping proper records and for safeguarding the Libraries NI assets, are set out in Managing Public Money published by the HM Treasury.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that Libraries NI's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.



Dr Jim O'Hagan
Chief Executive

Date: 17 October 2024

GOVERNANCE STATEMENT

Introduction/Scope of Responsibility

As Accounting Officer for Libraries NI, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation's statutory duties, aims, objectives and policies, whilst safeguarding the public funds and the assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money (Northern Ireland). My responsibilities as Accounting Officer are also set out in the Libraries NI Management Statement.

I am required to provide assurance in respect of expenditure incurred by Libraries NI and funded by the Sponsor Department, in delivering the agreed objectives and targets set out in the Libraries NI Corporate Plan and annual Business Plan. The Corporate and Business Plans are developed and agreed by the Board of Libraries NI taking into account Departmental priorities, identified through meetings with Departmental officials.

Compliance with Corporate Governance Best Practice

During 2023/24 the Libraries NI Board completed a review of its effectiveness and compliance, taking into account best practice guidelines in relation to corporate governance, including the Corporate Governance in Central Government Departments: Code of Good Practice. Although the Code was written specifically with government departments in mind, Libraries NI seeks to comply with it to the extent it is relevant and meaningful for it to do so as a Non-Departmental Public Body. A substantial level of compliance with the key principles of the Code was established by the review of effectiveness. In order to continue to enhance the Board's effectiveness an action plan will be implemented.

Governance Framework

The governance framework of Libraries NI comprises the following elements:

The Chief Executive is the designated **Accounting Officer** and is responsible for:

- safeguarding the public funds for which he has charge
- ensuring propriety and regularity in the handling of those public funds
- the day-to-day operation and management of the organisation, including maintaining administrative structures which enable Libraries NI to discharge its statutory responsibilities efficiently and effectively and for ensuring that all legitimate decisions of the Board are implemented.

The **Board** consists of a non-executive Chairperson and, when fully constituted, 18 other non-executive Members, of whom at any time a majority are Councillors (within the meaning of the Local Government Act (Northern Ireland) 1972). The Chairperson and Board Members are appointed by the Sponsor Department. As at 31 March 2024 there were seven Board Members and a non-executive Chairperson and the Department for Communities has indicated it will make five appointments to the Libraries NI Board.

The Board is a corporate body and its role is set out in the Management Statement drawn up by the Department in consultation with Libraries NI. The Board has corporate responsibility for ensuring that Libraries NI fulfils the aims and objectives set by the Department and for promoting the efficient, economic and effective use of staff and other resources by the organisation. In setting strategic direction, the Board takes account of Ministerial and Departmental priorities, the Draft PfG and the NICS Outcomes Delivery Plan.

The Board has agreed Standing Orders, setting out the procedures by which it transacts its business and has adopted a Code of Conduct for Board Members. Board Members complete Declarations of Interest which are published on the Libraries NI website. In addition, at each Board and Committee meeting, Board Members are required to declare if they have any actual or potential conflicts of interest associated with any matter being considered at that meeting.

No conflicts of interest were declared at any Board or Committee meetings during 2023/24.

The Board met on seven occasions during 2023/24. One meeting took the form of a workshop at which consideration was given to longer term corporate planning issues. The membership of the Board during 2023/24 was as follows:

- Ms Bonnie Anley (Chairperson from January 2024)
- Professor Bernard Cullen (Chairperson until December 2023)
- Julie Gilmour (Vice Chairperson)
- Councillor Cheryl Brownlee (Resigned 18 September 2023)
- Alderman Thomas Burns (Term ended 18 May 2023)
- Councillor Alistair Cathcart
- Councillor Peter Johnston (Resigned 29 February 2024)
- Mrs Deirdre Kenny (Term ended 30 June 2023)
- Councillor Donal Lyons (Term ended 18 May 2023)
- Councillor Cathal Mallaghan (Term ended 18 May 2023)
- Councillor Andrew McAuley
- Councillor Martin McRandal (from June 2023)
- Mrs Wendy Osborne OBE
- Mr John Peto
- Mr Harry Reid (Term ended 30 June 2023)
- Dr Margaret Ward (Term ended 30 June 2023)
- Councillor Billy Webb MBE JP (Term ended 18 May 2023)
- Miss Linda Wilson

Key issues considered by the Board during 2023/24 included the following:

- Annual Business Plan 2023/24
- Business Plan 2023/24 Progress Report
- Budget and Spending Plan 2023/24
- Update on Libraries NI's financial position and budget management options 2023/24
- Corporate Risk Register
- Annual Report and Accounts 2022/23
- Audit and Risk Assurance Committee's Annual Report 2022/23
- Bi-Annual Assurance Statements
- Annual Board Assurance Statement
- Reports from Committees and approval of policies
- e3 Programme

Libraries NI participated in The Boardroom Apprentice scheme, hosting an apprentice in a designated non-voting capacity. The scheme is aimed at providing opportunity for individuals aspiring to future membership of a Board to develop judgement and decision-making skills as well as the transfer of knowledge such as strategy, governance, audit and risk.

The **Audit and Risk Assurance Committee** is responsible for advising the Board and the Accounting Officer on the Libraries NI framework of governance, risk management and control including the governance statement and financial reporting.

The Committee provides the Board and the Accounting Officer with an annual report summarising its conclusions from the work that it has carried out during the year and providing assurance regarding the governance framework.

Membership of the Committee during 2023/24 was as follows:

- Mrs Wendy Osborne OBE (Chairperson)
- Councillor Alistair Cathcart (Vice Chairperson)
- Ms Bonnie Anley (Board Chairperson from January 2024)
- Professor Bernard Cullen (Board Chairperson until December 2023)
- Mrs Deirdre Kenny (until June 2023)
- Ms Nuala McAuley (co-opted Member until October 2023)
- Councillor Martin McRandal
- Ms Andrea Quail (co-opted Member from October 2023)
- Councillor Billy Webb MBE JP (until May 2023)

The Chief Executive, the Director of Business Support and the Head of Internal Audit attended all meetings of the Audit and Risk Assurance Committee. Representatives of the Northern Ireland Audit Office (NIAO), the External Auditors Sumer NI (formerly ASM (B) Ltd) and the Department for Communities are invited to attend all meetings

of the Audit and Risk Assurance Committee and are provided with a full set of papers for each meeting, including copies of all Internal Audit reports.

During 2023/24 the Audit and Risk Assurance Committee met on four occasions. To facilitate the discharge of its responsibilities, the Committee considered and reported to the Board on the following:

- the Internal and External Audit Strategies
- the annual and assignment specific reports from Internal Audit with assurance levels provided
- reports of the Risk Management Group and its own review of the Corporate Risk Register
- reports from the Chief Executive and Senior Management Team on procedures for monitoring Mission Critical Projects
- its review of the Assurance Statements completed by the Accounting Officer and forwarded to the Department
- reports on Direct Award Contracts
- the Accounting Officer's Governance Statement for 2022/23
- the Annual Report and Accounts and the Comptroller and Auditor General's Report to those Charged with Governance for 2022/23
- revisions and updates to various corporate governance policies and documents, including the Risk Management Policy and Strategy, the Raising Concerns Policy, the Anti-bribery Policy.

During the year the Committee carried out a review of its own effectiveness, using the National Audit Office (NAO) Self-Assessment Checklist, and determined that it was operating effectively and had added value to corporate governance and control systems.

The **Business Support Committee** makes recommendations to the Board of Libraries NI in relation to a range of issues including:

- financial matters, including setting the budget, reporting, and monitoring arrangements
- procurement and tendering arrangements
- staffing policies, procedures, and processes
- Capital investment strategies and property maintenance programmes
- management information requirements and information governance arrangements.

The membership of the Business Support Committee during 2023/24 was as follows:

- Miss Linda Wilson (Vice Chairperson to November 2023 and Chairperson from November 2023)
- Councillor Peter Johnston (Vice Chairperson from November 2023 until February 2024)
- Ms Bonnie Anley (Board Chairperson from January 2024)

- Professor Bernard Cullen (Board Chairperson until December 2023)
- Councillor Martin McRandal (from November 2023)
- Mrs Wendy Osborne OBE

During the year the Committee met on four occasions and considered and reported to the Board on a range of matters within its remit including the following:

- capital and resource budget plans and expenditure monitoring reports 2023/24
- the draft Annual Report and Accounts 2022/23
- procurement including Direct Award Contracts, prompt payment performance and contract awards
- asset and estate management activities including the capital investment and estate maintenance programme 2023/24, Health and Safety matters and public and employer liability claims
- human resources and equality matters including absence management, customer feedback and annual Equality and Good Relations Duties reporting
- delivery of and transition to the e3 managed services IT contract
- policies, policy reviews and procedures in relation business support functions.

The Committee reviewed and monitored the Service Plan relating to the work of the Business Support Directorate (i.e. Assets, Finance, Human Resources and ICT/ICU) and reviewed the related Risk Register. It also carried out an Effectiveness and Compliance review of its functions.

The **Services Committee** advises the Board on strategy and policy in relation to library provision and makes recommendations to the Board on a range of matters including:

- its statutory duty to provide a comprehensive and efficient public library service
- the facilities that should be available for the provision of a library service
- the acquisition, exploitation, retention and disposal of library stock
- encouraging full use of the library service and its facilities
- the development and implementation of service priorities
- strategic marketing and communications.

The membership of the Services Committee during 2023/24 was as follows:

- Mr John Peto (Chairperson from September 2023)
- Councillor Cathal Mallaghan (Chairperson until May 2023)
- Councillor Andrew McAuley (Vice-Chairperson)
- Ms Bonnie Anley (Chairperson of the Board from January 2024)
- Professor Bernard Cullen (Chairperson of the Board until December 2023)
- Councillor Julie Gilmour

- Mrs Deirdre Kenny (until June 2023)
- Councillor Donal Lyons (until May 2023)
- Mr Harry Reid (until June 2023)
- Dr Margaret Ward (until June 2023).

During the year the Committee met four times and considered and reported to the Board on a range of matters within its remit including the following:

- the EDGE Conference
- Fees and Charges 2024/25
- Green Libraries Manifesto
- Engagement and Participation in Community Planning
- Official Statistics 2022/23
- Effectiveness and Compliance Review
- Rural Needs Annual Report 2023/24
- Media Handling Policy
- Reading and Reader Development Strategy 2023 – 2026
- Public Library Standards 2020/21 and 2021/22.

The Committee received presentations on a number of topics including:

- Library Services to Rural Communities
- Book Week NI 2023
- Engaging with Customer Groups.

The Committee also reviewed and monitored the Services Plan relating to the work of the Services Directorate and reviewed the related Risk Register.

The **Remuneration Committee** is responsible for monitoring the annual performance objectives of the Chief Executive and Directors and for determining the appropriate levels of performance related pay to be awarded annually to the Chief Executive and Directors in accordance with their terms and conditions of employment and the agreed performance related pay scheme. Any such award must be within the limits set by the Department of Finance and approved by the Department for Communities (DfC).

The membership of the Remuneration Committee during 2023/24 was as follows:

- Professor Bernard Cullen (Chairperson of Libraries NI Board)
- Councillor Julie Gilmour (Vice Chairperson of Libraries NI Board)
- Miss Linda Wilson (Chairperson, Business Support Committee)
- Mr John Peto (Chairperson, Services Committee)
- Ms Wendy Osborne (Chairperson Audit and Risk Assurance Committee).

During 2023/24 the Committee met on two occasions and considered the following matters:

- NJC 2023/24 Pay Award for First and Second Tier Officer
- Remuneration Committee Effectiveness Review including the Scheme Specifying the Duties and Responsibilities to be Discharged and the Procedure to be followed by the Remuneration Committee
- a report from the Chairperson on the performance assessment of the Chief Executive in 2022/23 and targets set for 2023/24
- a report from the Chief Executive on the performance assessment of Directors in 2022/23 and targets set for 2023/24.

An **Information Systems Committee** had been established with the appropriate delegated decision making authority to support the procurement and implementation phases of the e3 information systems and managed services project.

As the project entered its operational phase in 2023/24 no substantive business which required the Committee's attention arose consequently the Information Services Committee did not meet during 2023/24 and it is anticipated the Committee will be formally stood down in early 2024/25.

Attendance at Board and Committee Meetings

Attendance at Board and Committee Meetings 2023/24		Board	Audit and Risk Assurance Committee	Business Support Committee	Services Committee	Remuneration Committee	Information Systems Committee	Totals	
Number of Meetings Held	1	7	4	4	4	2	0		
Ms Bonnie Anley (Chairperson)	<i>started 1 Jan 24</i>	1/1 ²	0/0 ²	1/1 ²	1/1 ²		-	3	3
Councillor Julie Gilmour (Vice-Chairperson)	-	7/7	-	-	4	2/2	-	13	13
Councillor Alistair Cathcart	-	7/7	2	-	-	-	-	9	11
Councillor Andrew McAuley	-	7/7	-	-	3/4	-	-	10	11
Councillor Martin McRandal	-	7/7	3/3 ²	3/3 ²	-	-	-	13	13
Mrs Wendy Osborne OBE	-	7/7	4	4	-	2/2	-	17	17
Mr John Peto	-	7/7	-	-	2/4	1/1 ²	-	10	12
Miss Linda Wilson	-	6/7	-	4/4	-	2	-	12	13
Ms Andrea Quail (Co-opted Member)	<i>started 11 Oct 23</i>	-	2/2 ²	-	-	-	-	2	2
Professor Bernard Cullen (Chairperson)	<i>ended 31 Dec 23</i>	6/6 ²	0/3 ²	1/2 ²	3/3 ²	2/2	-	12	16
Councillor Cheryl Brownlee	<i>ended 18 Sep 23</i>	3/4 ²	-	0/1 ²	-	-	-	3	5
Alderman Thomas Burns	<i>ended 18 May 23</i>	1/1 ²	-	0/0 ²	-	-	-	1	1
Councillor Peter Johnston	<i>ended 29 Feb 24</i>	7/7	-	3/3 ²	-	-	-	10	10
Mrs Deirdre Kenny	<i>ended 30 June 23</i>	2/2 ²	2/2 ²	-	0/1 ²	-	-	4	5
Councillor Donal Lyons	<i>ended 18 May 23</i>	1/1 ²	-	-	0/1 ²	-	-	1	2
Councillor Cathal Mallaghan	<i>ended 18 May 23</i>	1/1 ²	-	-	0/1 ²	-	-	1	2
Mr Harry Reid	<i>ended 30 June 23</i>	1/1 ²	-	-	1/1 ²	-	-	2	2
Dr Margaret Ward	<i>ended 30 June 23</i>	1/1 ²	-	-	1/1 ²	-	-	2	2
Councillor Billy Webb MBE JP	<i>ended 18 May 23</i>	1/1 ²	1/1 ²	0/0 ²	-	-	-	2	2
Ms Nuala McAuley (Co-opted Member)	<i>ended 13 Oct 23</i>	-	2/3 ²	-	-	-	-	2	3

¹ Changes to Board Membership during the year.

² Membership of Committee changed during the year. Record reflects number of meetings attended relative to membership.

The **Senior Management Team** comprises the Chief Executive, the Director of Business Support and the Director of Library Services.

Other elements of the corporate governance structure include:

- an agreed **Organisation Structure** with detailed job descriptions for staff at all levels and associated processes, including a staff appraisal scheme, to ensure that all members of staff are clear about their respective roles and responsibilities
- a **Corporate Plan** for the period 2020 - 2024
- an annual **Business Plan** approved by the Department, setting out, among other things, the vision, mission, aims and corporate objectives of Libraries NI as well as key activities and targets
- a **Board Operating Framework** which sets out the role and responsibilities of the Accounting Officer, the Board and its Committees, including matters reserved to the Board for decision-making and those delegated to Committees and the Chief Executive as Accounting Officer
- a range of **policies, strategies and procedures**, which guide the work of the organisation and are regularly reviewed
- a **Risk Management Framework**, incorporating a Risk Management Strategy, risk appetite and a Corporate Risk Horizon Scanning process is approved by the Accounting Officer and the Board through the Audit and Risk Assurance Committee. The Strategy specifies the risk management process within Libraries NI and sets out the roles and responsibilities of Members of the Board and officers
- an **Internal Audit Section**, which provides assurance to the Accounting Officer and the Board on the adequacy and effectiveness of governance arrangements
- **Assurance Statements**, completed bi-annually by the Accounting Officer based on similar stewardship statements from the Directors, who in turn receive assurances from the managers who report to them. The Accounting Officer's Assurance Statements are scrutinised by the Audit and Risk Assurance Committee and the Board. When the Board has satisfied itself as to the assurances provided in the Assurance Statement it is submitted to the Department
- an **Annual Board Assurance Statement** completed by the Chairperson and agreed by the Board, providing assurance about the exercise of his responsibilities as Chairperson and those of the Board itself.

Business Planning

During 2023/24 business planning took place in a climate of uncertainty and mounting financial pressures. A reduction in baseline resource funding combined with ongoing inflationary pressures required the introduction of expenditure control measures which limited the scale and scope of service delivery and impeded the post-Covid recovery and progress towards renewing, refocusing and re-energising library services. Within Libraries NI, business planning is an iterative process involving a number of stages including the following:

- consideration of relevant priorities in the draft Programme for Government, the Outcomes Delivery Plan, the Department's Corporate and Business Plans and Delivering Tomorrow's Libraries as well as the statutory responsibilities placed on Libraries NI by relevant legislation
- Board review of the high-level corporate objectives for continued relevance
- Senior Management Team review of performance against the previous year's targets and KPIs, identifying areas where further work might be undertaken
- Board consideration of reports on performance against the previous year's Business Plan and KPIs
- review of feedback from consultations with library users and other stakeholders
- preparation of an annual Business Plan for consideration and approval by the Board and the Department
- the development of Service Plans which translate the high-level activities and targets contained in the Business Plan into more specific activities and targets
- the setting of objectives and targets at individual staff member level through the staff appraisal process.

The Corporate and Business Plans are approved by the Department and progress in relation to agreed KPIs is discussed at regular Partnership Meetings with Departmental officials.

Risk Management

Within Libraries NI, Risk Management is designed to:

- identify and prioritise the risks to the achievement of aims, objectives and policies
- evaluate the likelihood of those risks being realised and the impact should they be realised
- manage risks efficiently, effectively and economically.

The Risk Management framework is designed to manage risk to a reasonable level and recognises that it is not possible to eliminate all risk of failure to achieve the aims, objectives and policies; it can therefore only provide reasonable, not absolute, assurance of effectiveness.

The Risk Management Group meets quarterly to review and revise the Corporate Risk Register to ensure that it remains relevant. In doing so, the Risk Management Group considers new risks that have been identified through management channels and changes in the operating environment, and the actions necessary to mitigate them as well as the success of actions taken to address existing risks.

The Corporate Risk Register is reviewed in detail at each Audit and Risk Assurance Committee meeting and is considered on a quarterly basis by the Board. The relevant Committees consider risk registers relating to Service Plans. In addition, the management of risk is discussed at the Partnership meetings held between the Sponsor Department and the Libraries NI Accounting Officer.

Training on corporate governance and risk management is provided for staff and Board Members to assist them in understanding the governance framework. The Risk Management Strategy and associated documentation is available to all staff on the Intranet. Internal Audit provides a consultancy service to managers concerning the evaluation of risks and the completion of the required documentation. Staff are held accountable for risk management through management oversight and the performance management (staff appraisal) system.

Libraries NI's risk appetite is conditioned by many issues. Among the more important of these are government statute and guidelines and the attitude of the Sponsor Department. Overall Libraries NI has adopted a "cautious" approach to the management of risk but a specific risk appetite has been identified in respect of each corporate objective and this is reflected in the Risk Management Strategy and Corporate Risk Register.

In conjunction with the Risk Management Group, Internal Audit reviewed the operation of the Risk Management Framework and made a number of recommendations to enhance the arrangements. The recommendations were considered by the Audit and Risk Assurance Committee and approved by the Board.

Fraud Risk

Libraries NI has a number of policies and associated procedures in place, designed to minimise the risk of fraud in the following areas:

- Anti-Fraud
- Anti-Bribery
- Conflicts of Interest
- Gifts and Hospitality
- Raising a Concern
- Code of Conduct for Staff
- Code of Conduct for Board Members
- Risk Management
- Finance, Cash Handling, Pay Related and Procurement.

Relevant staff have received Fraud Awareness training. The Libraries NI Head of Internal Audit is trained in fraud investigation. Additional assistance is available to investigate suspected frauds should this be required. This assistance was not required during 2023/24. There were no suspected frauds identified during 2023/24.

There was one raising concerns case raised during 2023/24. Internal Audit were asked to carry out a review of the issues raised to determine if established processes were followed and identify any lessons learned; this review is on-going.

Information Risk

Information technology remains a key area of operations for Libraries NI and a range of policies are maintained to ensure the security and integrity of information and information systems, including:

- an Information Technology Security Policy to ensure business continuity and to minimise the risk of damage by preventing security incidents and reducing impact if these were to occur
- a Corporate Acceptable Use Policy which details how Libraries NI will manage and monitor the use of its information assets and systems and the standards required from users
- a suite of security policies which set out the minimum security standards applicable to personal computers (PCs), applications, internet connectivity, servers and Wide Area and Local Area Networks within the Libraries NI IT environment
- revised records disposal and retention schedules are in place and the Data Protection Officer is available to provide guidance and support to managers at all levels throughout the organisation.

Operational responsibility for information security rests with the Information Security Manager, reporting to the Director of Business Support.

There were no incidents of personal data loss which required notification to the Information Commissioner.

Governance and Accountability

Board Members are supplied with reports and information prior to each meeting of the Board and its Committees. Quarterly management reports are also submitted to the Board by the Chief Executive, which include information on KPIs and financial information, as well as the Corporate Risk Register. In addition, the Board receives and discusses the Chief Executive's Bi-Annual Assurance Statements. The Board exercises a robust challenge function to satisfy itself regarding the quality and comprehensiveness of the information contained in these reports.

Financial information provided is subject to audit by the external auditors. Validation of KPIs and Stewardship Reporting is also included in the Internal Audit Strategy.

During 2023/24 the Chief Executive met on three occasions with Departmental officials for partnership meetings.

No ministerial directions were received during the year.

Sources of Independent Assurance

Independent assurance is provided to Libraries NI by its Internal Audit Section and by the Northern Ireland Audit Office.

Internal Audit

Internal Audit is an independent and objective appraisal function within Libraries NI which provides a service to the Board and all levels of management. Internal Audit's primary responsibility is to provide an annual assurance to the Chief Executive, as Accounting Officer, on the effectiveness of risk management, control and governance systems, by measuring and evaluating their effectiveness in achieving the organisation's objectives.

Assurance is reported by way of the Head of Internal Audit's professional opinion which is given in each assignment report and in an overall annual opinion. In the Internal Audit Annual Report and Opinion for 2023/24, the Head of Internal Audit provided an overall 'satisfactory' level of assurance on the risk, control and governance framework within Libraries NI.

Two 'limited' internal audit opinions were issued during the year. A follow-up review undertaken in relation to one of the reviews enabled the opinion to be raised to 'satisfactory'. The other area, Fleet Management, is reported in the Internal Governance Divergences section. There were no Priority One recommendations made.

The Audit and Risk Assurance Committee received a report at each meeting on the actions being taken to implement all internal audit recommendations.

An independent external assessment in 2020/21 and a self-assessment carried out in 2023/24, found the Internal Audit Service to be in compliance with Public Sector Internal Audit Standards. In addition, an agreement is in place with the NICS Group Internal Audit Service to carry out a peer review of a sample of audits completed by the Head of Internal Audit. The 2023/24 Peer Review concluded that the work undertaken in the sample examined demonstrated compliance with the Public Sector Internal Audit Standards.

Northern Ireland Audit Office

The Comptroller and Auditor General (C&AG) to the Northern Ireland Assembly is responsible for the statutory audit and certification of the Libraries NI Annual Report and Accounts. It should be noted that the NIAO has sub-contracted the external audit of the Libraries NI financial statements to Sumer NI (formerly ASM (B) Ltd).

The Certificate and Report are included in this Annual Report and Accounts document.

The C&AG certified the 2023/24 Annual Report and Accounts with an unqualified audit opinion.

Review of Effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control within Libraries NI. My review of the effectiveness of the system of internal control is informed by:

- regular performance information provided by Directors, Heads of Service, Deputy Heads of Service and Heads of Department
- advice and assurances from the Audit and Risk Assurance Committee, including its Annual Report which includes the Committee's opinion on Libraries NI's corporate governance arrangements and the management of risk
- the subsidiary Assurance Statements provided by Directors, who have responsibility for the development and maintenance of the internal control framework in their respective areas
- Internal Audit's independent and objective appraisal of risk management, control and governance arrangements operating within Libraries NI
- comments made by the external auditors in their Report to Those Charged with Governance
- information from my senior management team on progress in implementing recommendations contained in Internal Audit reports and the Report to those Charged with Governance.

Internal Governance Divergences

Prior Year Issues which remain relevant

Response to Covid-19 and Re-connecting Services

While the direct impacts of the Covid-19 pandemic had substantially subsided in 2023/24 with library services having fully resumed, the work aimed at renewing, refocusing, and re-energising services and a return to a more normal level of operational delivery was hampered by the resourcing and financial challenges which impacted in 2023/24.

Impact of change and budget cuts on staff morale and motivation

Libraries NI continues to evolve in response to the needs of our customers and to meet the resourcing and planning challenges presented by the public sector business environment. We recognise that change can also bring challenges for our people and while we continue to engage in a significant amount of positive activity to support staff's health and wellbeing, going forward a more strategic approach is required. It is therefore proposed to continue development of a Human Resources Health and Wellbeing Strategy to build on the existing provision and develop new opportunities for staff to take action and invest in their own mental and physical health.

Branch Library Managers

In June 2023 Branch Library Managers commenced industrial action short of strike in a fresh dispute about workloads and grading. Work continued with Trade Union representatives during 2023/24 to seek to find a resolution to this issue.

Strategic Planning

During 2023/24, drafting of a Business Plan for 2024/25 was commenced along with work to begin the process of developing a new Corporate Plan for the period 2025 –30. Planning took place against a backdrop of continuing uncertainty in relation to sustainable longer term funding and a pessimistic economic outlook. The draft Programme for Government and the developing priorities of DfC continue to inform planning priorities, however ongoing financial, societal and economic uncertainty makes longer term strategic planning exceptionally difficult.

Belfast Central Library

The redevelopment and restoration of Belfast Central Library remains a strategic priority for Libraries NI. Although a revised and updated Strategic Outline Case (SOC) was approved by the Minister for Communities in October 2022 the unavailability of supporting funding to progress a review and updating of the previously approved Outline Business Case (OBC) effectively stalled project development in 2023/24. It is planned to reengage with DfC and the Strategic Investment Board (SIB) in 2024, to further develop the project resourcing plan and framework to support this next stage of the development process.

Business Continuity and Capacity

The on-going budget pressures and uncertain future resourcing models continue to constrain effective business continuity responses. Mechanisms are in place to secure and if necessary, respond to issues arising from the operation of our core infrastructure (property, vehicles, Information Technology system) and business processes. However, the management of potential threats which may impact on the delivery of Library Services relies on organisational resilience and the availability of sufficient resources to respond to issues and on the flexibility and capacity within the organisation to adapt to changing circumstances. The cumulative effect of the reduction in numbers of staff over a period of years is that staffing levels are now very lean, which presents risks in respect of the organisation's ability to respond to business continuity threats.

New Issues 2023/24

A 5% reduction in the opening resource funding baseline exacerbated by inflationary pressures created significant challenges for the service in 2023/24. Managing expenditure throughout the year necessitated the application of a range of financial controls which impacted directly on the scale and scope of services provided, limiting opening hours and programming activities, reducing staffing numbers and preventing library stock procurement for much of the year. While some relief materialised late in December 2023 and February 2024 as DfC released supplementary stock funding, managing the financial challenges placed significant strain on the organisation, eroding resilience and exhausting the options for controlling expenditure without detriment to the service provision.

We continue to work closely with officials from the Department for Communities to secure adequate levels of investment to maintain and develop services and to meet our statutory obligation to deliver a comprehensive and efficient public library service.

However, the constrained outlook for public finances in 2024/25 and potential for insufficient funding allocations may impact further on our ability to maintain service levels.

Several Board member vacancies have arisen throughout 2023/24 and while it is anticipated that there will be a number of appointments to the Libraries NI Board during 2024/25 the Board continues to operate in a reduced form at a time of significant challenge; both the Services Committee and the Business Support Committee had to cancel a meeting during the year as they were not quorate. This loss of experienced Board Members presents a risk that will be managed through the appointments, training, and induction processes.

An Internal Audit review of Fleet Management resulted in a limited opinion. While Internal Audit was satisfied that Libraries NI vehicles are being maintained appropriately, weaknesses in the management and monitoring of the fleet were identified. Management accepted all the recommendations made and are in the process of implementing them.

The background is a solid purple color with several overlapping circles of varying sizes and shades of purple, creating a layered, abstract effect.

ACCOUNTABILITY REPORT

Remuneration and Staff Report

Remuneration Policy

Board Members

The Chairperson of Libraries NI is paid by Libraries NI for duties carried out as Chairperson at a rate and on such conditions determined by the Department for Communities (DfC), with the approval of the Department of Finance (DoF). Libraries NI makes payments to other Board Members in relation to their functions as Members at rates and on conditions determined by DfC. Board Members also receive travel and subsistence allowances, at rates and on conditions determined by Libraries NI subject to Departmental approval.

Chief Executive and Second Tier Officers

The remuneration of the Chief Executive and second tier officers is based on incremental salary progression within the salary range on effective performance. The Remuneration Committee approves performance pay progression to be awarded annually to the Chief Executive and second tier officers in accordance with the agreed pay scheme for Libraries NI Senior Management Team within the contractual salary pay range. The Department for Communities considers the recommendations of the Remuneration Committee and approves the pay progression to be applied. Any award of pay shall be in line with DoF Public Pay Policy.

As a result of national negotiations, the Joint National Council for local government services reached agreement on 5 May 2023 for rates of pay applicable from 1 April 2023 (covering the period 1 April 2023 to 31 March 2024) for Chief Officers (Tier 2 staff, Director and above). Approval to implement the 2023/24 pay remit for this group of staff was provided by DfC on 19 January 2024.

Remuneration (including Salary) and Pension Entitlements

The following sections provide details of the remuneration and pension interests of the Board Members and most senior management of Libraries NI.

Remuneration - Board Members (Audited Information)

		Salary £'000		Benefits in Kind (to the nearest £100)	
		2023/24	2022/23	2023/24	2022/23
Ms Bonnie Anley (Chairperson)	<i>started 1 Jan 24</i>	0 - 5	0	-	-
Councillor Cheryl Brownlee	<i>ended 18 Sep 23</i>	0 - 5	0 - 5	-	-
Alderman Thomas Burns	<i>ended 18 May 23</i>	0 - 5	0 - 5	-	-
Councillor Alistair Cathcart		0 - 5	0 - 5	-	-
Professor Bernard Cullen (Chairperson)	<i>ended 31 Dec 23</i>	5 - 10	10 - 15	-	-
Councillor Glenn Finlay	<i>ended 15 June 2022</i>	-	0 - 5	-	-
Councillor Julie Gilmour (Vice- Chairperson)		0 - 5	0 - 5	-	-
Councillor Peter Johnston	<i>ended 29 Feb 24</i>	0 - 5	-	-	-
Mrs Deirdre Kenny	<i>ended 30 June 23</i>	0 - 5	0 - 5	-	-
Councillor Donal Lyons	<i>ended 18 May 23</i>	0 - 5	0 - 5	-	-
Councillor Cathal Mallaghan	<i>ended 18 May 23</i>	0 - 5	0 - 5	-	-
Councillor Andrew McAuley		0 - 5	-	-	-
Councillor Martin McRandal		0 - 5	-	-	-
Mrs Wendy Osborne OBE		0 - 5	0 - 5	-	-
Mr John Peto		0 - 5	0 - 5	-	-
Mr Harry Reid	<i>ended 30 June 23</i>	0 - 5	0 - 5	-	-
Dr Margaret Ward	<i>ended 30 June 23</i>	0 - 5	0 - 5	-	-
Councillor Billy Webb MBE JP	<i>ended 18 May 23</i>	0 - 5	0 - 5	-	-
Miss Linda Wilson		0 - 5	0 - 5		

Remuneration (including salary) and pension entitlements – Senior Post Holders (Audited Information)

Salary figures are presented on an accruals basis in respect of service on the Senior Management Team 2023/24. Salary includes gross salary and essential travel allowance, where applicable.

Single total figure of remuneration										
Senior Management Team	Salary (£'000)		Performance Related Payments* (£'000)		Benefits in kind (to nearest £100)		Pension Benefits* (to nearest £1000)		Total (£'000)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Dr Jim O'Hagan**	115-120	130-135	-	-	-	-	46	23	160-165	155-160
Mr Desmond Miskelly**	90-95	105-110	-	-	-	-	36	85	125-130	190-195
Ms Adrienne Adair***	75-80	30-35 (Full year equivalent 70-75)	-	-	-	-	33	21	110-115	50-55
Mrs Patricia Ward****	-	10-15 (Full year equivalent 70-75)	-	-	-	-	-	(24)	-	(15)-(10)

* The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20 plus the real increase in any lump sum less the contributions made by the individual. The real increases include increases due to inflation and any increases or decreases due to transfer of pension rights.

** In 2022/23 the revised Salary Scheme for Libraries NI SMT was approved by the Department for Communities; post holders were aligned to the relevant salary point in the contractual pay range. Salary disclosed above includes arrears.

*** Ms Adrienne Adair was appointed to the post of Director of Library Services on 1 November 2022.

**** Mrs Patricia Ward retired as Director of Library Services from 30 April 2022.

Fair Pay Disclosures

Pay Ratios (Audited Information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid post holder and staff who are paid on the 25th percentile, the median and the 75th percentile.

The banded remuneration of the highest paid post holder in 2023/24 was £115,000 - £120,000 (2022/23: £130,000 - £135,000).

The relationship between the mid-point of this band and the remuneration of the organisation's workforce is set out below:

2023-24	25 th percentile	Median	75 th percentile
Total Remuneration £	23,893	23,893	28,770
Pay Ratio	4.92:1	4.92:1	4.08:1

2022-23	25 th percentile	Median	75 th percentile
Total Remuneration £	21,968	21,968	26,845
Pay Ratio	6.03:1	6.03:1	4.94:1

Total remuneration includes salary payments only. It does not include severance payments, employer pension contributions or the cash equivalent transfer values of pensions.

Remuneration ranged from £22,336 to £117,500 (2022/23 £20,441 to £132,500). No-one received remuneration in excess of the highest paid post holder.

The 2023/24 ratios are lower as the Chief Executive's remuneration in 2022/23 included arrears of pay.

Percentage Change in Remuneration

Reporting bodies are required to disclose the percentage change from the previous financial year in the salary and allowances of the highest paid director and their employees as a whole. The percentage for the highest paid director is based on the salary due in each year.

The percentage change in remuneration for the organisation is set out in the following table:

Percentage Change for:	2023/24 v 2022/23	2022/23 v 2021/22
Average employee salary and allowances	10.8%	9.2%
Highest paid Director's salary and allowances	-11.3%	30.7%*

*includes salary arrears following belated approval of an incremental pay scale.

Benefits in Kind (Audited Information)

Board Members and Senior Post Holders received no non-cash benefits (benefits in kind).

Pension Benefits – Board Members (Audited Information)

No Board Members receive pension benefits or make pension contributions in their capacity as Board Members.

Pension Benefits - Senior Post Holders (Audited Information)

	Accrued pension at pension age, as at 31/04/24 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/03/24 £'000	CETV at 31/03/23 £'000	Real increase in CETV £'000
Dr Jim O'Hagan ¹ Chief Executive	35-40 -	2.5-3.0 -	606	515	43
Mr Desmond Miskelly Director of Business	40-45 55-60	2.0-2.5 -0.5-0.0	911	823	25
Ms Adrienne Adair Director of Library Services appointed 1 November 2022	45-50 80-85	1.5-2.0 0.0-0.5	1,003	933	-

¹Dr J O'Hagan's lump sum is Nil since he joined the pension scheme after the lump sum element was discontinued

CETV and accrued pension benefit figures have been calculated taking into account inflation of 6.7% (CPI September 2023 6.7%). The real increase in CETVs are based on the factors in force at 31 March 2024. Due to changes in non-club transfer factors provided by the Government Actuary's Department during the year, the CETV calculations for 2022/23 have been re-run and provided as the starting input CETV value for the start of the 2023/24 year.

Pension Arrangements

Libraries NI's employees including Senior Post Holders belong to the Northern Ireland Local Government Officers Superannuation Committee (NILGOSC) Scheme. The NILGOSC Scheme is of the defined benefits type; the assets of the scheme being held in separate trustee-administered funds. The scheme is administered by NILGOSC, Holywood Road, Belfast. The pension costs are assessed in accordance with the advice of independent qualified actuaries using the projected unit method. Employee contribution rates are based on pensionable pay and were in the range 5.5% to 10.5% during 2023/24, as detailed below.

Band	Range	Contribution Rate
1	£0 - £16,900	5.5%
2	£16,901 - £26,000	5.8%
3	£26,001 - £43,400	6.5%
4	£43,401 - £52,800	6.8%
5	£52,801 - £104,700	8.5%
6	More than £104,700	10.5%

Libraries NI's contribution rate is determined by the fund actuary, based on a triennial valuation. The most up-to-date valuation was carried out as at 31 March 2022, at which date the funding ratio was 111%. This valuation was used to determine employer contribution rates from April 2023. As part of the March 2022 valuation, the actuary certified that for 2023/24, the employer contribution rate would be 19%, down from 19.5% for 2022/23. The contribution rates are set to meet the cost of benefits accruing during 2023/24 to be paid when members retire.

For any membership accrued before 1 April 2009, benefits accrue at a rate of 1/80th of the employee's final year pensionable pay, with an automatic tax-free lump sum of three times their annual pension. For all membership accrued from 1 April 2009, benefits accrue at a rate of 1/60th of final pensionable pay for each year of service but with no automatic lump sum (members can choose to give up some of their pension to provide a lump sum).

Since 1 April 2015, members accrue benefits normally at a rate of 1/49th of the employee's career average pensionable pay. Additional Voluntary Contributions (AVCs) may be made through the NILGOSC in-house AVC provider.

Further details about the NILGOSC pension scheme can be found at the website <https://nilgosc.org.uk/> and Notes 1 and 19 to the accounts.

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. It is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme, or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures include the value of any pension benefit in another scheme or arrangement which the individual has transferred to Libraries NI's pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015, and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The real increase in the value of the CETV

This is the increase in accrued pension due to contributions by the employer. It excludes any increases due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and is calculated using common market valuation factors for the start and end of the period.

McCloud Remedy

While NILGOSC works through the implications of implementing the McCloud remedy, it has been agreed with the DfC and NIAO that the pension benefits disclosed for 2023/24 do not take the McCloud remedy into account. It is expected these will be included in disclosures for 2024/25.

Staff Report

Staff Numbers and Costs Average Numbers Employed (Audited Information)

Staff Costs (Audited Information)

	Permanent employees 2023/24 £'000	Temporary employees 2023/24 £'000	Others 2023/24 £'000	Total 2023/24 £'000	Total 2022/23 £'000
Wages and salaries	13,283	166	1,650	15,099	14,551
Social Security Costs	1,140	11		1,151	1,062
Pension costs	2,967	23		2,990	5,440
Other staff costs			171	171	157
Total	17,390	200	1,821	19,411	21,210

Pension costs include £0.484 million in relation to non-cash current service costs (2022/23: £3.043m).

Average Number of Persons Employed (Audited Information)

The average number of Full-Time Equivalent (FTE) persons employed during the year is shown in the following table:

	Permanent employees 2023/24 FTE	Temporary employees 2023/24 FTE	Agency/Seconded 2023/24 FTE	Total 2023/24 FTE	Total 2022/23 FTE
Directly Employed	432	6	-	438	449
Other	-	-	47	47	66
Total	432	6	47	485	515

These costs and numbers include Senior Post Holders.

Staff costs above include £0.483 million which was capitalised during 2023/24 (2022/23: £0.337 million). Wages and salaries include Agency staff costs of £1.587 million (2022/23: £2.024 million). Some former public library service staff were given termination benefits by the former Education and Library Boards which were not funded, and these continue to be paid by Libraries NI. These are included in Other Staff Costs and in 2023/24 amounted to £0.171 million (2022/23: £0.157 million).

Staff Composition – Employed (Full-Time Equivalents) (Audited Information)

Females 2023/24 FTE	Males 2023/24 FTE	Total 2023/24 FTE	Females 2022/23 FTE	Males 2022/23 FTE	Total 2022/23 FTE
297	120	417	315	134	449

Gender Balance – (based on headcount) (Audited Information)

At 31 March 2024			
	Female	Male	Total
Board	8	4	12
Senior Managers	1	2	3
Employees	435	141	576

In carrying out its functions, Libraries NI has a statutory responsibility to have due regard to the need to promote equality of opportunity:

- between persons of different religious belief, political opinion, racial group, age, marital status or sexual orientation
- between men and women generally
- between persons with a disability and persons without
- between persons with dependents and persons without.

In addition, without prejudice to the above obligation, Libraries NI has regard to the desirability of promoting good relations between persons of different religious belief, political opinions or racial group.

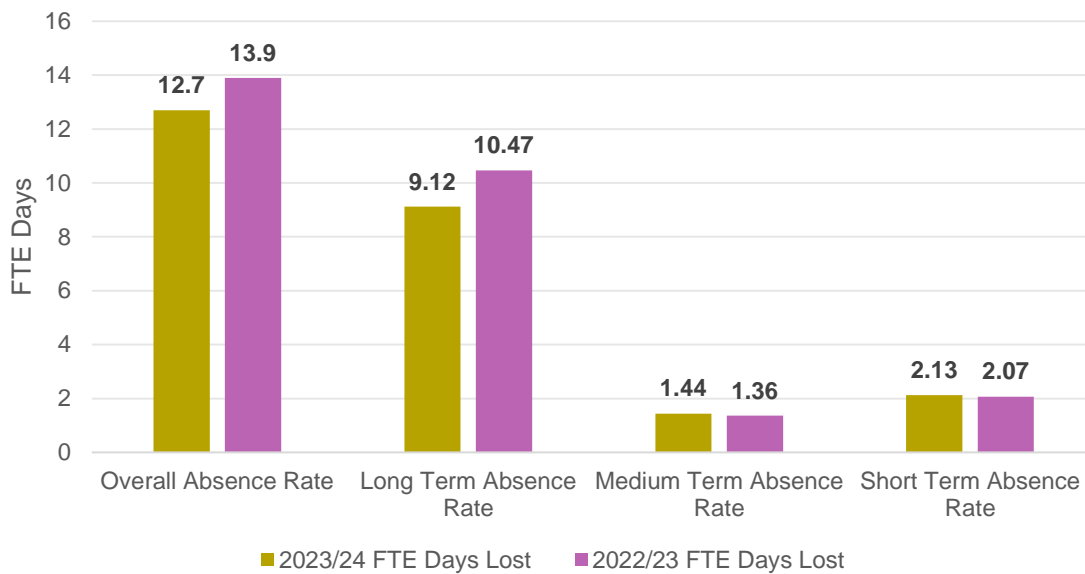
Staff Turnover

The percentage staff turnover for 2023/24 is 13.27%. This is calculated based on the number of leavers (80) divided by the average number of persons in employment (603) during the 2023/24 financial year.

Sickness Absence Data

Sickness absence is collated on a financial year. In March 2024 the composite average Full Time Equivalent (FTE) days lost through sickness absence was 12.70 days. Long term sickness accounted for the majority of days lost.

Absence Rates



Employees with a Disability

Libraries NI actively seeks applications for employment from people with a disability where the requirements of the job may be adequately performed. Where existing employees acquire a disability it is Libraries NI's policy, whenever reasonably possible, to provide continuous employment under normal terms and conditions and to provide training and career development and promotion, where appropriate.

Expenditure on Consultancy

Expenditure on consultancy during the year was £Nil (2022/23: £1,900).

Off-payroll Engagements

No "off-payroll" engagements were entered into between 1 April 2023 and 31 March 2024.

Exit Packages (Audited Information)

There were no exit packages or compensation payments for early retirement in 2023/24 (2022/23: £NIL).

Flexible Retirements (Audited Information)

Six flexible retirements were supported during 2023/24, none of which incurred costs for early release of pension to effect efficiencies.

During 2023/24, fifteen people retired early on ill-health grounds. Ill-health retirement actuarial costs are met by the pension scheme.

ACCOUNTABILITY REPORT

Assembly Accountability and
Audit Report

Statement of Losses and Special Payments

Losses (Audited information)

	2023/24	2023/24	2022/23	2022/23
	No of Cases	£'000	No of Cases	£'000
Claims abandoned	1,222	1	529	0.5
Stores losses	112,003	291	163,521	256
Total	113,225	292	164,050	256.5

Claims abandoned relate to unpaid borrower charges which are abandoned after two years. Borrower charges for late returns ceased to be applied in 2021, and charges for reservations ended from April 2023.

Stores losses for 2023/24 relate to 67,007 items of stock which were borrowed and due for return between October 2022 and September 2023, but had not been returned by year end (£159,506), and 44,996 items which were identified as being lost or missing during catalogue tidy exercises during 2023/24 (£131,312). This latter figure is higher than in the previous year as limited stock deletion exercises were conducted during 2022/23 due to the implementation of the new library management system. The number of items not returned has decreased significantly compared with the previous year (148,315 items). This is due to the 2022/23 figures being impacted by the cessation of extended borrowing periods and auto renewals during the Covid-19 pandemic.

Special Payments (Audited Information)

	2023/24	2023/24	2022/23	2022/23
	No of Cases	£'000	No of Cases	£'000
Compensation Payments	4	139	1	16
Settlement	118	576	-	-

Compensation Payments relate to Employer and Public Liability claims. Settlement relates to the resolution of a pay-related industrial dispute affecting a distinct group of staff.

Remote Contingent Liabilities (Audited Information)

A case has been lodged with the Office of Industrial Tribunals by the NIPSA trade union on behalf of its members in Libraries NI and several other public sector organisations relating to the outworkings and application of the 'McCloud' pension case judgement.

Gifts

Libraries NI made no gifts during the year.

Fees and Charges

Libraries NI generates most of its operating income from ancillary services such as photocopying, printing, room hire and recovery of shared services costs. No individual income stream is material in the context of these financial statements. Total income for the year is as disclosed in the Statement of Comprehensive Net Expenditure.

Compliance with Regularity of Expenditure Guidance (Audited)

Libraries NI's Business Plan targets for 2023/24 were approved by the Department for Communities, and within the limitations imposed by a reduced resource allocation Libraries NI has developed budgets to ensure that spend is directed to achieving these targets. Libraries NI reports monthly to the Department on spend, and quarterly on achievement of targets.

Libraries NI operated during this period within the terms of an agreed Management Statement and Financial Memorandum with the Department and subsequent Departmental letters, which set out, inter-alia, appropriate delegations of authority. Libraries NI has an internal regularity framework in place, including delegated budget authority, policies, procedures and systems for the justification and control of spend, and ex-post review of projects. Operation of the framework is kept under regular review.

During the period under review, procurement in Libraries NI was conducted within a framework of legislation and guidance from government and the NI Executive. All procurement activity was supported by a Centre of Procurement Expertise (CoPE) and all procurement activity over £5,000 was administered by either the Departmental procurement team or a CoPE. Procurement activity is subject to regular review and is reported to the Board.

I am not aware of any irregularities or divergences from guidance on regularity of expenditure.



Dr Jim O'Hagan
Chief Executive

Date: 17 October 2024

NORTHERN IRELAND LIBRARY AUTHORITY

The Certificate and Report of
The Comptroller and Auditor
General to The Northern
Ireland Assembly

NORTHERN IRELAND LIBRARY AUTHORITY

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Library Authority for the year ended 31 March 2024 under the Libraries Act (Northern Ireland) 2008. The financial statements comprise: the Statement of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of the Northern Ireland Library Authority's affairs as at 31 March 2024 and of the Northern Ireland Library Authority's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Libraries Act (Northern Ireland) 2008 and Department for Communities directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

My staff and I are independent of the Northern Ireland Library Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Northern Ireland Library Authority's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Northern Ireland Library Authority's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for the Northern Ireland Library Authority is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Board and the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

Other Information

The other information comprises the information included in the Annual Report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit certificate and report. The Board and the Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my certificate I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department for Communities' directions made under the Libraries Act (Northern Ireland) 2008; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Northern Ireland Library Authority and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing the Northern Ireland Library Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern

and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Northern Ireland Library Authority will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to examine, certify and report on the financial statements in accordance with the Libraries Act (Northern Ireland) 2008.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Northern Ireland Library Authority through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Libraries Act (Northern Ireland) 2008 and Department for Communities directions issued thereunder;
- making enquires of management and those charged with governance on the Northern Ireland Library Authority's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Northern Ireland Library Authority's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in management override of controls;

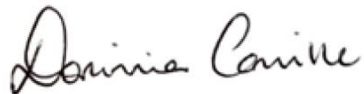
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- communicating with component auditors to request identification of any instances of non-compliance with laws and regulations that could give rise to a material misstatement of the group financial statements;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias;
 - investigating significant or unusual transactions made outside of the normal course of business; and
 - considering whether the outturn for the year gives rise to any unusual spending patterns around year end, or cash drawdowns in advance of need, given known budgetary pressures.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.



Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU

29 October 2024

FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure for the year ended 31 March 2024

	Note	2023/24 £'000	2022/23 £'000
Income			
Revenue from Contracts with Customers		(11)	(17)
Other Operating Income	4	(794)	(672)
Total Operating Income		(805)	(689)
Expenditure			
Staff Costs		18,928	20,873
Purchase of Goods and Services		13,556	13,579
Depreciation/Amortisation/Impairment		6,964	5,448
Provision Expense		86	131
Other Operating Expenditure		12	(27)
Total Operating Expenditure	3	39,546	40,004
Net Operating Expenditure		38,741	39,315
Finance (Income) / Expense	5	(13)	770
Net Expenditure for the year		38,728	40,085
Other Comprehensive Net Expenditure			
Items that will not be reclassified to net operating costs:			
Net (gain) on revaluation of property, plant and equipment	9.1	(2,756)	(7,209)
Net (gain) on revaluation of intangible assets	9.2	(94)	(87)
Net (gain) on revaluation of Heritage Assets	9.3	(5)	(2,370)
Net actuarial (gain) on pension scheme assets and liabilities	19.3	(9,934)	(30,096)
Comprehensive Net Expenditure for the year		25,939	323

All amounts above relate to continuing activities.

The notes on pages 95 to 122 form part of these accounts.

Statement of Financial Position as at 31 March 2024

	Note	2024 £'000	2023 £'000
Non-current assets			
Property, plant and equipment	6	118,038	115,076
Intangible assets	7	2,542	2,197
Heritage assets	10	12,674	12,669
Pension assets	19.1	12,302	2,666
Financial assets	11	660	719
Total non-current assets		146,216	133,327
Current assets			
Trade and other receivables	11	1,169	1,436
Cash and cash equivalents	12	933	1,342
Total current assets		2,102	2,778
Total assets		148,318	136,105
Current Liabilities			
Trade and other payables	13	(6,826)	(4,955)
Provisions	14	(83)	(131)
Total current liabilities		(6,909)	(5,086)
Total assets less current liabilities		141,409	131,019
Non-current liabilities			
Provisions	14	(206)	(145)
Pension liabilities	19.1	-	-
Other liabilities	13	(4,092)	(3,405)
Total non-current liabilities		(4,298)	(3,550)
Total assets less total liabilities		137,111	127,469
Taxpayers' equity and other reserves			
General reserve		56,445	56,536
Pension reserve		12,302	2,666
Revaluation reserve		55,690	55,598
Heritage assets reserve		12,674	12,669
		137,111	127,469

The Financial Statements on pages 91 to 94 were approved by the Board on 17 October 2024 and were signed on its behalf by:



Dr J O'Hagan

Accounting Officer:

Date: 17 October 2024

The notes on pages 95 to 122 form part of these accounts.

Statement of Cash Flows for the year ended 31 March 2024

	Note	2023/24 £'000	2022/23 £'000
Cash flows from operating activities			
Net Operating Expenditure		(38,728)	(40,085)
Adjustments for non-cash transactions	3/19ii	326	3,511
Finance expense	5	173	140
Depreciation/Amortisation	6/7	7,034	5,714
Decrease/(Increase) in trade and other receivables	11	326	(124)
Increase in trade and other payables	13	795	622
Use of Provisions	14	(73)	(16)
Net cash outflow from operating activities		(30,147)	(30,238)
Cash flows from investing activities			
Purchase of property, plant and equipment		(6,320)	(4,040)
Purchase of intangible assets	7	4	(868)
Interest on PFI	5	(85)	(55)
Proceeds of disposal of property, plant and equipment		32	63
Net cash outflow from investing activities		(6,369)	(4,900)
Cash flows from financing activities			
Grants from sponsoring department		36,673	36,731
Capital element of payments in respect of finance leases and on-SoFP PFI contracts	16/17	(478)	(312)
Interest on finance leases	5	(88)	(85)
Net financing		36,107	36,334
Net increase / (decrease) in cash and cash equivalents in the period		(409)	1,196
Cash and cash equivalents at the beginning of the period	12	1,342	146
Cash and cash equivalents at the end of the period	12	933	1,342

The notes on pages 95 to 122 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024

	Note	General Reserve £'000	Pension Reserve £'000	Revaluation Reserve £'000	Heritage Assets Reserve £'000	Total Reserves £'000
Balance at 1 April 2022		53,170	(23,757)	50,578	10,299	90,290
Changes in taxpayers' equity 2022/23						
Adjustment 1 April 2022 for peppercorn leases (IFRS16)		737	-	-	-	737
Grants from Sponsoring Department		36,731	-	-	-	36,731
Comprehensive Net Expenditure for the year		(40,085)	30,096	-	-	(9,989)
Transfers between reserves	19.2/19.5	3,673	(3,673)	-	-	-
Revaluation gains		-	-	7,296	2,370	9,666
Realised element of revaluation reserve		2,276	-	(2,276)	-	-
Auditors Remuneration – notional	3	34	-	-	-	34
Balance at 31 March 2023		56,536	2,666	55,598	12,669	127,469

Opening balance at 1 April 2023		56,536	2,666	55,598	12,669	127,469
Changes in taxpayers' equity 2023/24						
Adjustment 1 April 2023 for PFI liability (IFRS 16)		(1,130)	-	-	-	(1,130)
Grants from Sponsoring Department		36,673	-	-	-	36,673
Comprehensive Net Expenditure for the year		(38,728)	9,934	-	-	(28,794)
Transfers between reserves	19.2/19.5	298	(298)	-	-	-
Revaluation gains		-	-	2,850	5	2,855
Realised element of revaluation reserve		2,758	-	(2,758)	-	-
Auditors Remuneration – notional	3	38	-	-	-	38
Balance at 31 March 2024		56,445	12,302	55,690	12,674	137,111

The notes on pages 95 to 122 form part of these accounts.

Notes to the Accounts

1. Statement of Accounting Policies

These financial statements are prepared in accordance with the 2023/24 Government Financial Reporting Manual (FReM) issued by the Department of Finance (DoF). The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context, and include early adoption of standards not yet effective where it is judged appropriate, and with the approval of DoF.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of Libraries NI for the purpose of giving a true and fair view has been selected. The particular policies to be adopted by Libraries NI are described below. They are applied consistently in dealing with items that are considered material to the accounts.

1.1 Accounting Convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and heritage assets.

1.2 Recognition of Income and Funding

1.2.1 Departmental Funding

The main source of funding for Libraries NI is grant-in-aid. All grants-in-aid, whether for revenue or capital purposes, are treated as contributions from controlling parties giving rise to financial interest in the residual interest of Libraries NI and are credited to the SoCNE Reserve. Grant-in-aid is recognised in the financial period in which the funding is received.

1.2.2 Income from Activities

Income from activities relates to the operating activities of Libraries NI and the sale of goods and services which includes fees and charges for services provided to library users, the recovery of shared costs for premises, staff and other income. Income from fees and charges and from the sale of goods and services is recognised in the period in which fees are incurred or services are provided. Debts relating to library fees which are over two years old, having been through the normal debt collection procedure, are abandoned.

1.2.3 Grant Income

In addition to grant-in-aid, Libraries NI receives revenue grants which are credited to reserves other than where Department for Communities (DfC) and DoF approval is obtained to treat them as income in the Statement of Comprehensive Net Expenditure (SoCNE). Revenue grants received for specific purposes are shown as income in the SoCNE to the extent of matching the related expenditure incurred during the period. Any income received but not matched to related expenditure during the period is shown as deferred income on the Statement of Financial Position (SoFP).

1.3 Foreign Currency Transactions

Foreign Currency transactions are translated at the exchange rate ruling at the date of payment.

1.4 Taxation

Libraries NI is not within the scope of Corporation tax.

Libraries NI is VAT registered and input tax on purchases is generally recoverable. Income and expenditure figures are stated net of VAT.

1.5 Property, Plant and Equipment

Items of property plant and equipment costing in excess of £3,000 per individual item, which are held for use on a continuing basis in delivering Libraries NI activities, and which yield a benefit for a period of more than one year, are treated as capital expenditure in the accounts. Related items of property plant and equipment may be grouped for aggregation purposes.

1.5.1 Land and Buildings

All land and buildings are carried in the SoFP at fair value. Properties which are specialised and in operational use have been valued in Existing Use on the basis of Depreciated Replacement Cost. Full valuations are made by Land and Property Services (LPS) at a minimum every five years. In the intervening years the valuations are updated using appropriate indices provided by LPS.

Properties which were in operational use by Libraries NI but are now surplus, are stated at Existing Use Value if there are restrictions on the asset which would prevent access to the market at the reporting date.

Where there is an expectation to dispose of a property within a year, its value is reclassified and shown separately as part of current assets.

1.5.2 Other Assets

Other assets including vehicles, computers and plant/equipment are carried at fair value, and valued on a Modified Historic Cost basis. Values are updated annually using appropriate Office for National Statistics (ONS) indices and reviewed annually for impairment.

1.5.3 Assets in the Course of Construction

Assets in the course of construction are carried at cost, less any impairment. Cost includes all costs to acquire and construct the item of property, plant or equipment. On completion, property assets are reclassified at cost, and revalued. Other assets are reclassified at cost.

1.5.4 Depreciation

Depreciation is provided for all items of property, plant and equipment having a finite useful life, by allocating the cost (or revalued amount) less estimated residual value of the assets as fairly as possible to the periods expected to benefit from their use. Useful lives are estimated on a realistic basis, reviewed annually and adjusted where appropriate.

Other than as noted in the following paragraph, assets are depreciated on a straight line basis over their expected useful lives. A full month's depreciation is charged in the period of acquisition or commissioning and no depreciation is charged in the month of disposal. Completed building projects are not depreciated until brought into use.

Depreciation is not provided for on freehold land, heritage assets or on assets which are held for sale.

Useful economic lives are generally set as follows, for each class and sub-class of asset. The estimated useful lives of buildings are revised as part of the five year revaluation exercise by LPS. The useful lives of leases are set in line with the lease term. The useful lives of computer hardware or software provided under a contract will be set in line with the terms of the contract.

Asset Class	Asset Sub-Class	Asset Life
Land	Land	Not Depreciated
Buildings	Permanent Buildings	50 Years
Computers	Hardware and software	5 Years
Plant and Equipment	Music Equipment	10 Years
	Library Equipment, Other	10 Years
	Furniture and Fittings	10 Years
	Reprographics	7 Years
Vehicles	Mobile Libraries	7 Years
	Vans	5 Years

1.6 Intangible Assets

Intangible assets are non-financial non-current assets that do not have physical substance but are identifiable and are controlled by Libraries NI through custody or legal rights. Intangible assets costing in excess of £3,000 per individual item are capitalised and stated in the SoFP at fair value. Intangible assets are valued on a Modified Historical Cost basis, which is deemed to be a proxy for fair value. Valuations are updated annually using an appropriate index.

1.6.1 Amortisation

Amortisation is provided for all intangible non-current assets with a finite useful life, by allocating the cost (or revalued amount) less estimated residual value of the assets as fairly as possible to the periods expected to benefit from their use. Useful lives are estimated on a realistic basis, reviewed annually and adjusted where appropriate.

1.7 Heritage Assets

1.7.1 Stock Assets

Stock Assets are defined as, "stock items or groups of items to be retained for use by future generations because of their cultural and/or historical associations and with a value individually or as a group of over £1,000". They include the valuable book collections in Belfast Central Library, Derry Central Library, Armagh Irish and Local Studies, Ballymoney Library, Coleraine Library, Downpatrick Library, Enniskillen Library, Omagh Library and Ballymena Administrative Centre.

The Stock Assets are valued at net realisable value, and are valued every five years by professionally qualified valuers on the basis of a rolling programme of valuation. The legacy items valued at under £1,000 are periodically revalued using an index which is derived on the basis of a valuation of a sample of items. Heritage assets are reviewed each year by the Heritage Team and impaired where appropriate. Stock Assets are not depreciated as they are considered to have an infinite useful life.

1.7.2 Other Non-Operational Assets

These are defined as items or groups of items to be retained because of their cultural heritage associations, and with a value of over £1,000, other than Stock Assets. These include artworks located in library premises.

The other Non-Operational Assets are valued at net realisable value, and are valued every five years by professionally qualified valuers. They are not indexed in the interim, and are not depreciated as they are considered to have an infinite useful life, but are reviewed each year by the Heritage Team and impaired where appropriate.

1.8 Assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met when the sale is highly probable, the asset is available for immediate sale in its present condition and management is committed to the sale, which is expected to qualify for recognition as a completed sale within one year from the date of classification. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value less costs to sell. Fair value is open market value including alternative uses.

1.9 Provisions

Libraries NI provides for legal or constructive obligations which are of uncertain timing or amount at the SoFP date, on the basis of management's best estimate of the cost to settle the obligation. These estimates are made on the basis of advice from Libraries NI's legal and insurance advisors. When some or all of the costs to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

1.10 Employee Benefits

The cost of providing employee benefits is recorded in the SoCNE in the period in which the benefit is earned by the employee, rather than when it is paid or payable. This is applicable to both short and long term benefits.

1.11 Pension Scheme

Past and present employees are covered by the provisions of the Northern Ireland Local Government Officer's Superannuation Committee (NILGOSC) Scheme, which is a defined benefits scheme. The assets of the funded scheme are held in separate trustee-administered funds. Libraries NI's contribution to the fund is determined by the fund actuary based on a triennial valuation. Some former public library service staff were given termination benefits by the Education and Library Boards which were not funded, and these continue to be paid annually by Libraries NI.

Pension costs are assessed in accordance with the advice of independent qualified actuaries using the projected unit method and are accounted for on the basis of charging the cost of providing pensions over the period during which Libraries NI benefits from the employee's services. Variations from regular cost are spread over the expected average remaining working lives of members of the scheme after making allowances for future withdrawals.

The difference between the fair value of the assets held in Libraries NI's defined benefit pension scheme and the scheme's liabilities measured on an actuarial basis using the projected unit method is recognised in Libraries NI's SoFP as a pension scheme asset or liability as appropriate.

In accordance with IAS 19 Employee Benefits, the in-year movement in the defined benefit pension scheme asset or liability arising from factors other than cash contribution by Libraries NI are charged to the Statement of Comprehensive Net Expenditure.

Further detail in relation to the pension scheme is disclosed in the Remuneration and Staff Report and in Note 19 to these accounts.

1.12 Reserves

The SoCNE Reserve represents the accumulated financial position of Libraries NI. The Pension Reserve represents the cumulative balance on the Libraries NI portion of the NILGOSC pension fund. The Revaluation Reserve reflects the unrealised element of the cumulative balance of indexation and revaluation adjustments to PPE and intangible assets. The Heritage Assets Reserve represents the valuation of the Heritage Assets. Any increase or decrease in the valuation of Heritage Assets will be taken to the Heritage Assets Reserve.

Increases arising on revaluation of assets are taken to the revaluation reserve except when they reverse a revaluation decrease for the same asset previously recognised in the SoCNE, in which case it is credited to the SoCNE to the extent of the decrease previously charged there. A revaluation decrease is charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and thereafter to the SoCNE.

1.13 Leases

Libraries NI adopted IFRS 16 Leases with effect from 1 April 2022.

IFRS 16 represents a significant change in lessee accounting by removing the distinction between operating leases and finance leases and introducing a single lessee accounting model. IFRS 16 requires recognition of assets and liabilities for all leases in the Statement of Financial Position (SoFP), with exemption given to low value leases and short-term leases. The adoption of the standard results in the recognition of a right-of-use asset, representing a right to use the underlying leased asset and a lease liability, representing an obligation to make lease payments.

1.14 Private Finance Initiative (PFI) Transactions and other Service Concessions

The PFI transaction in Libraries NI is assessed against IFRIC 12, Service Concession Arrangements, as the private sector operator is contracted to provide services related to the infrastructure to the public on behalf of Libraries NI.

Libraries NI recognises the infrastructure as a non-current asset and values it in the same way as other non-current assets of that type. The liability to pay for the infrastructure is also recorded on the SoFP. The asset is depreciated over its useful economic life and the associated liability is reduced as payments are made. An imputed finance charge on the liability is recorded in subsequent years using an asset specific rate. The remainder of the PFI payments is recorded as an operating cost. Libraries NI recognised the asset when it came into use. Libraries NI has made a contribution to the operator in advance of the asset coming into use, and this contribution is shown within prepayments and amortised to the SoCNE in equal amounts over the contract term.

The accounting treatment of the PFI liability has been amended from 1 April 2023, to bring this in line with IFRS 16. The impact of this has been to increase the liability. In line with HMT guidance, a cumulative adjustment has been made to general reserves.

Libraries NI has entered into a Service Concession arrangement which is not a PFI transaction in relation to an ICT managed service. The assets are owned by Libraries NI and the operator provides the service to the public and library staff on behalf of Libraries NI. The assets are recognised as non-current assets when they are brought into use, and are depreciated over their useful lives.

1.15 Financial Instruments

Libraries NI does not hold any complex financial instruments. The only financial instruments included in the accounts are receivables and payables. Trade receivables are recognised initially at fair value less provision for impairment. A provision for impairment is made when there is evidence that Libraries NI will be unable to collect an amount due in accordance with agreed terms.

1.16 Contingent Liabilities disclosed under IAS 37

Libraries NI discloses in its accounts sufficient information in relation to events occurring before the year-end date which will probably give rise to a liability which it is

not yet possible to estimate reliably, to allow readers of the accounts to understand the nature and possible timing of the liability.

1.17 Early Departure Costs

Libraries NI meets the additional costs of pension benefits for employees who retire early by paying the required amounts in a lump sum at retirement. Libraries NI accrues for this in full at the time the early retirement becomes binding.

For some staff who retired early from the former Education and Library Boards, the additional costs of their pension benefits are paid annually. These costs are charged to SoCNE and the liability is reflected in the pension deficit, in line with other pension obligations, under IAS 19.

1.18 Accounting Standards, interpretation and amendments to published standards adopted in the year ended 31 March 2024

The accounting treatment for PFI contracts has been updated for 2023-24, to bring treatment in line with IFRS 16. There are no other standards, interpretations or amendments to published standards that became effective during 2023-24 and which are relevant to the operations of Libraries NI.

1.19 Accounting Standards, interpretations and amendments to published standards not yet effective

Management has reviewed new accounting standards, interpretations and amendments to existing standards that have been issued but are not yet effective as at 31 March 2024, and which Libraries NI has not adopted early for these accounts. IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2025. Management's assessment is that this will have minimal impact on Libraries NI's Financial Statements.

IFRS 18 (Presentation and Disclosure in Financial Statements) was issued in April 2024, replacing IAS 1 (Presentation of Financial Statements), and is effective for accounting periods beginning on or after 1 January 2027. IFRS 18 will be implemented, as interpreted and adapted for the public sector if required, from a future date (not before 2027-28) that will be determined by the UK Financial Reporting Advisory Board in conjunction with HM Treasury following analysis of this new standard.

The objective of IFRS 18 is to set out requirements for the presentation and disclosure of information in general purpose financial statements to help ensure they provide relevant information that faithfully represents an entity's assets, liabilities, equity, income and expenses. Application of the standard may have some minimal impact on the presentation of Libraries NI's accounts.

1.20 Library Lending Stock

Library lending stocks are those materials including books, audio and visual materials, and downloadable materials which are purchased for lending to and reference by borrowers. These are expensed when purchased.

2. Analysis of Operating Costs by Segment

Libraries NI operates within Northern Ireland and is managed at a corporate level as one segment. Decisions are made by the Senior Management Team and Board.

3. Operating Expenditure

	Note	2023/24 £'000	2022/23 £'000
Staff Costs:			
Wages and salaries		14,727	14,294
Social Security Costs		1,111	1,033
Pension Costs		2,919	5,389
Other Staff Costs		171	157
Premises, fixed plant and grounds		4,605	5,143
PFI Service charges		388	393
Library lending stock		2,961	2,334
Supplies and Services		5,211	5,269
Other employee expenses		142	174
Transport		241	272
Rentals under operating leases: Buildings		8	(6)
Non-cash items:			
Depreciation		6,103	4,718
Amortisation		931	997
(Profit)/Loss on disposal of property, plant and equipment		(26)	(61)
Impairment / (Reversal of impairment) of property, plant and equipment	9	(70)	(267)
Provisions provided for in year	14	86	131
Auditors' remuneration – notional		38	34
		39,546	40,004

Libraries NI purchased no non-audit services from its external auditor (the Northern Ireland Audit Office). (£1,319 in 2022/23 for non-audit services).

Further analysis of staff costs is available in the Remuneration and Staff Report.

4. Other Operating Income

	2023/24 £'000	2022/23 £'000
Fees and charges	231	206
Sale of goods and services	463	439
Grant income	96	25
Other income	4	2
	794	672

5. Finance Expense

	2023/24 £'000	2022/23 £'000
Leases	88	85
PFI	85	55
Interest (income) / expense on net pension liability	(186)	630
	(13)	770

6. Property, Plant and Equipment 2023/24

	Land £'000	Buildings £'000	Vehicles £'000	Computers £'000	Plant and Equipment £'000	Assets in Course of Construction £'000	Total £'000
Cost or valuation at 1 April 2023	13,424	103,528	2,850	3,954	3,018	3,402	130,176
Additions	-	2,232	208	-	104	4,885	7,429
Disposals	-	-	(76)	-	(20)	-	(96)
Net (Impairment) / Reversal	-	94	-	-	-	-	94
Revaluations	-	2,907	81	263	106	-	3,357
Reclassifications	-	88	-	3,280	-	(4,553)	(1,185)
At 31 March 2024	13,424	108,849	3,063	7,497	3,208	3,734	139,775
Depreciation At 1 April 2023	2	8,897	1,924	2,047	2,230	-	15,100
Charged in year	3	4,673	144	1,164	119	-	6,103
Disposals	-	-	(71)	-	(19)	-	(90)
Net Impairment / (Reversal)	-	24	-	-	-	-	24
Revaluations	-	356	55	107	82	-	600
Reclassifications	-	-	-	-	-	-	-
At 31 March 2024	5	13,950	2,052	3,318	2,412	-	21,737
Carrying amount at 31 March 2024	13,419	94,899	1,011	4,179	796	3,734	118,038
Carrying amount at 31 March 2023	13,422	94,631	926	1,907	788	3,402	115,076

6. Property, Plant and Equipment (Continued)

Asset Financing:

	Land £'000	Buildings £'000	Vehicles £'000	Computers £'000	Plant and Equipment £'000	Assets in Course of Construction £'000	Total £'000
Owned	12,338	89,929	1,011	4,179	796	3,734	111,987
Right Of Use Assets	731	1,445	-	-	-	-	2,176
On – SoFP PFI contract	350	3,525	-	-	-	-	3,875
Carrying amount at 31 March 2024	13,419	94,899	1,011	4,179	796	3,734	118,038

Land and Buildings were revalued by Land and Property Services (LPS) as at 31 March 2021, and values were updated to 31 March 2024 using indices provided by LPS.

Seventeen properties have intrinsic links to adjoining Health Trust facilities either through the sharing of common mechanical systems, access routes or building elements. The carrying amount includes £8,352,000 (2022/23: £7,488,000) in respect of such properties.

One property is identified as surplus (2022/23: 1 property). The property is located on a shared site with a Health Trust and future disposal will be through joint disposal with the Health Trust. This property was valued as at the 31 March 2024 by LPS, at fair value. The carrying amount is £30,000 (2022/23: £30,000).

IFRS 16 became effective from 1 April 2022 and as a result: 10 properties which were held as operating leases have been capitalised as Right-of-Use assets. These have been measured at the Net Present Value of unavoidable future lease payments, discounted using HM Treasury rates.

One property (land) which has been recognised prior to 1 April 2022 as a finance lease, has been reclassified as a Right-of-Use asset under IFRS16.

Four properties which were held on peppercorn leases have been recognised as Right of Use assets, and valued by LPS at Existing Use Value.

6. Property, Plant and Equipment (Continued) 2022/23

	Land £'000	Buildings £'000	Vehicles £'000	Computers £'000	Plant and Equipment £'000	Assets in Course of Construction £'000	Total £'000
Cost or valuation at 1 April 2022	13,223	92,190	2,804	3,987	3,015	2,401	117,620
Right of Use Assets	86	1,672	-	-	-	-	1,758
Additions	115	1,067	22	79	2	2,600	3,885
Disposals	-	-	(165)	(388)	(167)	-	(720)
Net (Impairment) / Reversal	-	316	9	-	-	-	325
Revaluations	-	7,547	180	278	168	-	8,173
Reclassifications	-	736	-	(2)	-	(1,599)	(865)
At 31 March 2023	13,424	103,528	2,850	3,954	3,018	3,402	130,176
Depreciation At 1 April 2022	-	3,975	1,754	1,717	2,632	-	10,078
Right of Use Assets	2	187	-	-	-	-	189
Charged in year	-	4,086	215	588	(360)	-	4,529
Disposals	-	-	(165)	(388)	(165)	-	(718)
Net Impairment / (Reversal)	-	49	9	-	-	-	58
Revaluations	-	599	111	131	123	-	964
Reclassifications	-	1	-	(1)	-	-	-
At 31 March 2023	2	8,897	1,924	2,047	2,230	-	15,100
Carrying amount at 31 March 2023	13,422	94,631	926	1,907	788	3,402	115,076
Carrying amount at 31 March 2022	13,223	88,215	1,050	2,270	383	2,401	107,542

6. Property, Plant and Equipment (Continued)

Asset Financing:

	Land £'000	Buildings £'000	Vehicles £'000	Computers £'000	Plant and Equipment £'000	Assets in Course of Construction £'000	Total £'000
Owned	12,338	89,080	926	1,907	788	3,402	108,441
Right Of Use Assets	734	1,636	-	-	-	-	2,370
On – SoFP PFI contract	350	3,915	-	-	-	-	4,265
Carrying amount at 31 March 2023	13,422	94,631	926	1,907	788	3,402	115,076

7. Intangible Assets 2023/24

	Information Technology £'000	Software Licences £'000	Total £'000
Cost or valuation at 1 April 2023	1,528	2,567	4,095
Additions	(4)	-	(4)
Net (Impairment)/Reversal	-	-	-
Revaluations	57	62	119
Reclassifications	-	1,186	1,186
As at 31 March 2024	1,581	3,815	5,396
Amortisation at 1 April 2023	25	1,873	1,898
Charged in year	306	625	931
Net Impairment/(Reversal)	-	-	-
Revaluations	11	14	25
Reclassifications	-	-	-
At 31 March 2024	342	2,512	2,854
Carrying amount at 31 March 2024	1,239	1,303	2,542
Carrying amount at 31 March 2023	1,503	694	2,197
Asset Financing:			
Owned	1,239	1,303	2,542
Carrying amount at 31 March 2024	1,239	1,303	2,542
Intangible Assets 2022/23			
Cost or valuation at 1 April 2022	-	2,169	2,169
Additions	868	-	868
Net (Impairment)/Reversal	-	-	-
Revaluations	-	193	193
Reclassifications	660	205	865
As at 31 March 2023	1,528	2,567	4,095
Amortisation at 1 April 2022	-	795	795
Charged in year	25	972	997
Net Impairment/(Reversal)	-	-	-
Revaluations	-	106	106
Reclassifications	-	-	-
At 31 March 2023	25	1,873	1,898
Carrying amount at 31 March 2023	1,503	694	2,197
Carrying amount at 31 March 2022	-	1,374	1,374
Asset Financing:			
Owned	1,503	694	2,197
Carrying amount at 31 March 2023	1,503	694	2,197

8. Financial Instruments

Financial Reporting Standard IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. As the cash requirements of Libraries NI are met through Grant-in-Aid, financial instruments play a more limited role in creating risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with Libraries NI expected purchase and usage requirements and Libraries NI is therefore exposed to little credit, liquidity or market risk.

9. Revaluation, Impairment and/or Indexation

9.1 Property, Plant and Equipment

	2023/24 £'000	2022/23 £'000
(Credited) to the SoCNE	(70)	(267)
(Credited) to Revaluation Reserve	(2,756)	(7,209)
	(2,826)	(7,476)

9.2 Intangible Assets

	2023/24 £'000	2022/23 £'000
(Credited) to Revaluation Reserve	(94)	(87)
	(94)	(87)

9.3 Heritage Assets

	2023/24 £'000	2022/23 £'000
(Credited) to the Heritage Assets Reserve	(5)	(2,370)
	(5)	(2,370)

Revaluation - Charges/Credits to the Revaluation Reserve:

Increases arising on revaluations are taken to the Revaluation Reserve except for reversals of impairments for the same asset previously recognised in expenditure, which are credited to expenditure to the extent of the decrease previously charged there. Revaluation decreases are recognised as an impairment charge to the Revaluation Reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure.

Impairment - Charges/Credits to the SoCNE:

Impairment losses are due to changes in the market value. Where necessary, assets have been written down to recoverable amounts, and the loss charged to the Revaluation Reserve to the extent that there is a balance on the reserve for the asset and thereafter, to expenditure. Where there is a reversal of the impairment loss, it is credited firstly to the Statement of Comprehensive Net Expenditure to the extent of the impairment previously charged there and thereafter, to the Revaluation Reserve.

10. Heritage Assets

	Stock Assets £'000	Other Non-Operational Assets £'000	Total £'000
Cost or valuation			
Opening balance at 1 April 2023	12,606	63	12,669
Additions	-	-	-
Losses	-	-	-
Revaluations	5	-	
Closing balance at 31 March 2024	12,611	63	12,674

	Stock Assets £'000	Other Non-Operational Assets £'000	Total £'000
Cost or valuation			
Opening balance at 1 April 2022	10,254	45	10,299
Additions	-	-	-
Losses	-	-	-
Revaluations	2,352	18	2,370
Closing balance at 31 March 2023	12,606	63	12,669

Libraries NI has an accounting policy in respect of its valuable books and collections, (termed Stock Heritage assets) and art (termed Other Non-Operational Heritage assets), and applies a capitalisation threshold of £1,000, as set out in Note 1.7. Balances include some assets valued at under £1,000 which were inherited from the former Education and Library Boards.

Libraries NI undertakes annual valuations on a rolling program, so that all assets over the threshold are revalued every 5 years. Assets under £1,000 are valued on a sampling basis. Valuations are conducted on the basis of Net Realisable Value and are carried out by experienced valuers in this field.

During the year to 31 March 2024 the collections in Enniskillen, Omagh and Derry Central libraries were valued by de Burca Rare Books Ltd.

Heritage Stock Assets are covered by the Libraries NI Heritage Policy which sets out the approach to the collection, preservation and exploitation of Heritage material. The stock is available to view by the public either on request or on open access, at a number of library locations.

11. Trade Receivables and Other Current Assets

	2023/24 £'000	2022/23 £'000
Amounts falling due within one year:		
VAT	741	826
Trade receivables	270	452
Other receivables	17	10
Prepayments and accrued income	51	58
Current part of PFI prepayment	90	90
	1,169	1,436
Amounts falling after more than one year:		
PFI Prepayment	660	719
Total	1,829	2,155

12. Cash and Cash Equivalents

	2023/24 £'000	2022/23 £'000
Balance at 1 April	1,342	146
Net change in cash and cash equivalent balances	(409)	1,196
Balance at 31 March	933	1,342
Balances held in commercial banks and cash in hand	933	1,342

This balance includes £20,381 which relates to charitable funds administered by Libraries NI, and a £5,000 bequest for Woodstock Library. An equivalent liability is included within Deferred Income.

12.1 Reconciliation of liabilities arising from financing activities

	Current Year					2024
	2023	Cash Flows	Non-cash Acquisition	Fair Value changes	IFRS16 Adoption	
Lease liabilities – Omagh	1,162	37	-	-	(6)	1,193
Lease liabilities – other leases	864	(172)	-	-	-	692
PFI liabilities	1,596	(344)	-	95	1,324	2,671
Total liabilities from financing activities	3,622	(479)	-	95	1,318	4,556

13. Trade Payables and Other Liabilities

	2023/24 £'000	2022/23 £'000
Amounts falling due within one year:		
Other taxation and social security	1	223
Trade payables	1,371	1,301
Other payables	507	42
Accruals and deferred income	4,483	2,981
Current part of lease liabilities	200	204
Current part of imputed lease element of on-SoFP PFI Contracts	264	204
	6,826	4,955
Amounts falling due after more than one year:		
Lease liabilities	1,685	1,822
Imputed lease element of on-SoFP PFI Contracts	2,407	1,583
	4,092	3,405
Total	10,918	8,360

The accounting treatment of the PFI liability has been amended from 1 April 2023 to bring this in line with IFRS 16 requirements. The impact of this has been to increase the liability. In line with HMT guidance a cumulative adjustment has been made to general reserves.

14. Provisions for Liabilities and Charges

	Employer and Public Liability Claims £'000
At 1 April 2023	276
Provided in the year	134
Provisions not required written back	(48)
Provisions utilised in the year	(73)
At 31 March 2024	289

Analysis of expected timing of cash flows

Not later than one year	83
Later than one year and not later than five years	206
Later than five years	-
At 31 March 2024	289

At 1 April 2022	162
Provided in the year	177
Provisions not required written back	(47)
Provisions utilised in the year	(16)
At 31 March 2023	276

Analysis of expected timing of cash flows

Not later than one year	131
Later than one year and not later than five years	145
Later than five years	-
At 31 March 2023	276

Employer and Public Liability Claims

These are claims against Libraries NI submitted by members of staff and/or the public in relation to accidents or incidents which have happened on or before the SoFP date. Claims which have progressed sufficiently to allow a settlement figure to be reliably estimated are included in the provision. Estimates are calculated by Libraries NI's insurance advisors based on their experience and professional judgement.

The possible timing of payments in settlement of such cases is uncertain, cases are plaintiff-driven and progress is dependent on the individual circumstances of each case. As a case progresses and more information becomes available, the estimated settlement figure may subsequently be revised up or down.

15. Capital Commitments

	31 March 2024	31 March 2023
	£'000	£'000
Contracted capital commitments at 31 March 2024 not otherwise included in these financial statements		
Building Works	1,840	-
Computer Systems	9,138	12,719
	10,978	12,719

16. Commitments Under Leases

On transition to IFRS 16 from 1 April 2022, Libraries NI changed its accounting policy, and leases which are material and for a period greater than one year have been accounted for as Right of Use assets and lease liabilities, and the difference recognised as an adjustment to opening general reserves. Right of Use assets have been valued by applying the Treasury discount rate (0.95% pa) to outflows over the lease terms.

16.1 Quantitative disclosures around Right-of-Use assets

	Land Peppercorn Leases £'000	Land Other Leases £'000	Buildings Peppercorn Leases £'000	Buildings Other Leases £'000
Right-of-Use assets under IFRS 16				
As at 1 April 2023	75	659	680	956
Additions	-	-	-	(10)
Indexation	-	-	21	32
Depreciation expense	-	(3)	(36)	(186)
Depreciation indexation	-	-	(2)	(10)
As at 31 March 2024	75	656	663	782

16.2 Lease Liabilities for Right-of-Use Assets

Libraries NI has one lease in place, in respect of land which is held on a 999 year lease, and 10 leases of duration between 3 and 25 years which have been recognised as Right-of-Use assets leases since the implementation of IFRS 16 on 1 April 2022. Total future minimum lease payments under the leases are given in the table below.

Obligations under leases for each of the following periods comprise:

	2023-24 £'000	2022-23 £'000
Land		
Not later than one year	38	42
Later than one year and not later than five years	163	166
Later than five years	38,000	38,040
	38,201	38,248
Less interest element	(37,001)	(37,077)
PV of Obligations	1,200	1,171
Buildings		
Not later than one year	166	172
Later than one year and not later than five years	409	580
Later than five years	144	150
	719	902
Less interest element	(34)	(47)

PV of Obligations	685	855
Total Present Value of Obligations	1,885	2,026
Current	200	126
Non-Current	1,685	1,900
	1,885	2,026

16.3 Quantative Disclosures around elements in the Statement of Comprehensive Net Expenditure

	2023/24 £'000	2022/23 £'000
Lease payments not included in lease liabilities	-	-
Expense related to short-term leases	8	26
	8	26

16.4 Cash Outflow for Leases

	2023/24 £'000	2022/23 £'000
Cash Outflow	214	199
Total Cash outflow for leases	214	199

16.5 Other Right-of-Use Assets

Under a series of legacy arrangements Libraries NI occupies four properties for which there are no formal arrangements and for which no rent is charged. These properties were valued in March 2021 by LPS at Existing Use Value. After indexation and depreciation, the Net Book Value at 31 March 2024 was £737,000. On transition to IFRS16, these have been treated as peppercorn leases, and included as an adjustment to opening reserves.

17. Commitments Under PFI Contracts and other service concession arrangements contracts

Libraries NI had one PFI contract in operation during the period under review, which was on-SoFP under IFRIC 12.

This contract relates to the Lisburn City Library. The contract is for the provision of a serviced building, delivered under a 25 year contract, starting in December 2005. The Unitary Payment is increased annually in line with the RPI. The building will become the property of Libraries NI at the end of the contract period when Libraries NI will acquire a 999 year leasehold on the premises for a payment of £1. Under IFRIC 12, the property is treated as if it was owned by Libraries NI.

The substance of the contract is that Libraries NI has a finance lease and that payments comprise two elements - finance lease charges and service charges. Details of the imputed finance lease charges are in Note 17.1.

The accounting treatment for PFI contracts was updated for 2023/24 to bring it in line with IFRS16. In line with the transitional arrangements, comparators have not been restated. An adjustment has been made to opening reserves.

On 29 March 2013, Libraries NI entered into a service concession contract for the supply of a managed ICT service for an initial period of five years commencing 1 May 2013, with option to extend for two years to 30 April 2020. On 26 February 2018, Libraries NI exercised this option to extend. On 7 February 2020 a contract modification notice was published in the OJEU, extending the contract to 30 September 2022.

On 11 November 2021, Libraries NI entered into a contract to become users of the Public Sector Shared Network Contract (PSSN). The PSSN is a contract between DoF NI and BT for the provision of network services to the public sector in Northern Ireland. The contract will provide Libraries NI with network and related services until 30 September 2028.

Libraries NI entered into a service concession contract for the supply of a managed ICT service for an initial period of seven years commencing 1 October 2022, with option to extend for three years to 30 September 2032.

17.1 Present value of obligations under on-SoFP PFI contracts for the following periods comprise:

	2023/24	2022/23
	£'000	£'000
Rentals due within one year	369	284
Rentals due later than one year and not later than five years	1,927	1,109
Rentals due later than five years	886	859
	3,182	2,252
<i>Less interest element</i>	(312)	(178)
Present value of obligations	2,870	2,074
Services due within one year	309	292
Services due later than one year and not later than five years	860	1,297
Services due later than five years	354	865
	1,523	2,454
Total present value of obligations	4,393	4,528

These figures represent the value of future minimum lease payments, discounted at HM Treasury's discount rate.

17.2 Charge to the Statement of Comprehensive Net Expenditure and Future Commitments

The total amount charged in the Statement of Comprehensive Net Expenditure in respect of the service element of on-SoFP PFI and other service concession arrangements transactions was £5,017,000 (2022/23: £4,773,000) and the payments to which Libraries NI is committed is as follows:

	2023/24 £'000	2022/23 £'000
Not later than one year	5,454	4,069
Later than one year and not later than five years	24,929	18,415
Later than five years	7,637	10,534
	38,020	33,018

18. Other Financial Commitments

Libraries NI has entered into no other non-cancellable financial commitments which are not leases or PFI arrangements, or other service concession arrangements as disclosed above.

19. Pension and Similar Obligations

Introduction

The disclosures in Note 19 below relate to the funded and unfunded liabilities within the Northern Ireland Local Government Officers' Pension Fund (The Fund) which is part of the Local Government Pension Scheme (Northern Ireland) (The LGPS) and certain related unfunded liabilities which are separately disclosed.

The LGPS is a funded defined benefit plan with benefits earned up to 31 March 2015 being linked to final salary. Benefits after 31 March 2015 are based on Career Average Revalued Earnings. Details of the benefits earned over the period covered by this disclosure are set out in The Local Government Pension Scheme Regulations (Northern Ireland) 2014 and The Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014.

The unfunded pension arrangements relate to termination benefits made on a discretionary basis upon early retirement in respect of members of the Local Government Pension Scheme (Northern Ireland) under the Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations (Northern Ireland) 2007.

Funding / Governance Arrangements of the LGPS

The funded nature of the LGPS requires participating employers and its employees to pay contributions into the fund, calculated at a level intended to balance the pension liabilities with investment assets. Information on the framework for calculating contributions to be paid is set out in LGPS Regulations (Northern Ireland) 2014 and the Fund's Funding Strategy Statement. The Fund was valued as at 31 March 2022. As

part of the valuation a new Rates and Adjustment Certificate was produced for the three-year period from 1 April 2023 to 31 March 2026.

The Northern Ireland Local Government Officers' Superannuation Committee (The Committee) is responsible for the governance of The Fund.

Assets

The assets allocated to the employers in The Fund are notional and are assumed to be invested in line with the investments of The Fund for the purposes of calculating the return to be applied to those notional assets over the accounting period. The Fund is large and holds a significant proportion of its assets in liquid investments. As a consequence, there will be no significant restriction on realising assets if a large payment is required to be paid from The Fund in relation to an Employer's liabilities. The assets are invested in a diversified spread of investments and the approximate split of assets for The Fund as a whole (based on data supplied by The Committee) is shown in the disclosures, split by quoted and unquoted investments.

The Committee may invest a small proportion of The Fund's investments in the assets of some of the employers participating in The Fund if it forms part of their balanced investment strategy.

The assets have been notionally allocated to each employer based on their liabilities and the funding level of the group as a whole.

Risk associated with the Fund in relation to accounting

Asset Volatility

The liabilities used for accounting purposes are calculated using a discount rate set with reference to corporate bond yields. If assets underperform this yield it will create a deficit in the accounts. The Fund holds a significant proportion of growth assets which while expected to outperform corporate bonds in the long term creates volatility and risk in the short term in relation to the accounting figures.

Changes in Bond Yield

A decrease in corporate bond yields will increase the value placed on the liabilities for accounting purposes although this will be marginally offset by the increase in the assets as a result.

Inflation Risk

The majority of the pension liabilities are linked to either pay or price inflation. Higher inflation expectations will lead to a higher liability value. The assets are either unaffected or loosely correlated with inflation meaning that an increase in inflation will increase the deficit.

Life Expectancy

The majority of The Fund's obligations are to provide benefits for the life of the member following retirement, so increases in life expectancy will result in an increase in the liabilities.

Exiting Employers

Employers who leave The Fund (or their guarantor) may have to make an exit payment to meet any shortfall in assets against their pension liabilities. If the employer (or guarantor) is not able to meet this exit payment the liability may in certain circumstances fall on other employers in The Fund. The assets at exit in respect of “orphan liabilities” may, in retrospect, not be sufficient to meet the liabilities. This risk may fall on other employers. “Orphan liabilities” are currently a small proportion of the overall liabilities in The Fund.

19.1 Assumptions

The principal assumptions used by the actuary were:

	2023/24	2022/23
Rate of increase in salaries	4.1%	4.2%
Rate of increase in pensions	2.7%	2.7%
Discount rate	4.8%	4.8%
Inflation assumption RPI	-	-
Inflation assumption CPI	2.7%	2.7%
Pension Accounts Revaluation	2.7%	2.7%

The market values of assets in the scheme were:

	2023/24 £'000	2022/23 £'000
Equities	65,110	54,660
Government Bonds	25,925	28,149
Multi Asset Credit	19,816	18,174
Corporate Bonds	6,258	4,099
Property	14,452	15,304
Cash	8,344	8,882
Other	9,089	7,379
Total	148,994	136,647
Present value of funded liabilities	(135,057)	(132,267)
Present value of unfunded liabilities	(1,635)	(1,714)
Net pension (liability)/asset	12,302	2,666

The latest formal valuation of the fund for the purpose of setting employer’s actual contributions was at 31 March 2022. The exercise was carried out by a qualified independent actuary, using the projected unit method. The valuation resulted in a surplus in the Fund for past service. Based on past service results and future service projections, the employer contribution rate has been set at 19% for the three years 2023/24, 2024/25 and 2025/26.

During 2023/24 Libraries NI made employer contributions totalling £2,253k to The Fund, £171k (2022/23 £157k) in respect of unfunded pensions and £nil (2022/23 £nil) in actuarial costs for early release of pension under exit arrangements.

19.2 Amount charged to Comprehensive Net Expenditure

	2023/24 £'000	2022/23 £'000
Current Service cost*	2,925	5,610
Past Service cost**	-	-
Total operating cost	2,925	5,610
Financing Cost		
Interest on net defined benefit liability	(186)	630
Loss/(Gain) recognised in SoCNE	2,739	6,240

* The Current Service cost includes an allowance for an accruing McCloud underpin liability for the full accounting period, and an allowance for administration expenses of £0.061m for 2023/24 (£0.063m for 2022/23). It also allows for full indexation on all Guaranteed Minimum Pension (GMP) for members whose State Pension Age is on or after 1 April 2016.

** Past service costs relate to early retirement strain on fund payments.

19.3 Remeasurements in Other Comprehensive Expenditure (OCE)

	2023/24 £'000	2022/23 £'000
Actuarial (gain)/loss on plan assets	(7,592)	19,599
Actuarial (gain) due to changes in financial assumptions	(2,000)	(62,896)
Actuarial (gain)/loss due to changes in demographic assumptions	(2,173)	837
Actuarial loss due to liability experience	1,831	12,364
Net (gain)/loss recognised in OCE	(9,934)	(30,096)
Total amount recognised in SOCNE and OCE	(7,195)	(23,856)

19.4 Reconciliation of Defined Benefit Obligation

	2023/24 £'000	2022/23 £'000
Opening Defined Benefit Obligation	133,981	176,767
Current Service Cost	2,925	5,610
Interest on pension scheme liabilities	6,333	4,901
Contributions by members	741	773
Actuarial (gain) due to changes in financial assumptions	(2,000)	(62,896)
Actuarial (gain)/loss due to changes in demographic assumptions	(2,173)	837
Actuarial loss due to liability experience	1,831	12,364
Past Service Costs (incl. curtailments)	-	-
Unfunded benefit paid	(138)	(126)
Benefit paid	(4,808)	(4,249)
Closing Defined Benefit Obligation	136,692	133,981

19.5 Reconciliation of fair value of employer assets

	2023/24 £'000	2022/23 £'000
Opening fair value of employer assets	136,647	153,010
Interest income on assets	6,519	4,271
Re-measurement gains/(losses) on assets	7,592	(19,599)
Contributions by members	741	773
Contributions by the employer	2,441	2,567
Unfunded benefits paid	(138)	(126)
Benefits Paid	(4,808)	(4,249)
Closing fair value of employer assets	148,994	136,647
Net Surplus / (Deficit) at year end	12,302	2,666

19.6 Sensitivity Analysis

IAS 19 valuation results depend critically on the principal assumptions used in the calculations.

The sensitivity of the principal assumptions used to measure the liabilities is discussed below.

The discount rate used to value the pension liabilities is prescribed under IAS 19 and the results are particularly sensitive to the discount rate. A lower discount rate increases the present value of future cashflows, increasing the liabilities. The results are also sensitive to unexpected changes in the rate of future mortality improvements. If longevity improves at a faster rate than allowed for in the assumptions then, again, a higher value would be placed on the employer's liabilities. In addition, if pensionable pay increases more than allowed for in the assumptions, the liabilities will increase. Similarly, if inflation (and therefore pension increases) is higher than assumed, the liabilities will increase.

The sensitivities regarding the principal assumptions used as at 31 March 2024 were:

	Change in assumption	Impact on Employer Liabilities	Impact on Projected Service Cost
Discount rate	Decrease by 0.1% pa Increase by 0.1%	Increase by 1.4% Decrease by 1.4%	Increase by 3% Decrease by 3%
Pension Increase	Decrease by 0.1% pa Increase by 0.1%	Decrease by 1.2% Increase by 1.2%	Decrease by 3% Increase by 3%
Rate of salaries growth	Decrease by 0.1% pa Increase by 0.1% pa	Decrease by 0.2% Increase by 0.2%	Decrease by 0.0% Increase by 0.0%
Post retirement mortality	Decrease in life expectancy of 1 year	Increase by 2.6%	Increase by 3.4%
	Increase life expectancy of 1 year	Decrease by 2.6%	Decrease by 3.4%

In each case, only the assumption noted is altered; all other assumptions remain the same.

The impact on the present value of total obligations and projected service costs of these assumptions are as follows:

Discount Rate Assumption

Adjustment to discount rate	Base figure	+0.1%	-0.1%
Present Value of Total Obligation (£M)	135.057	133.166	136.948
% Change in Present Value of Total Obligation	-	-1.4 %	1.4%
Projected Service Cost (£M)	2.916	2.829	3.003
Approx % change in Projected Service Cost	-	-3.0%	3.0%

Rate of Increase to Pensions and Rate of Revaluation of Pension Accounts

Adjustment to pensions increase rate	Base figure	+0.1%	-0.1%
Present Value of Total Obligation (£M)	135.057	136.678	133.436
% Change in Present Value of Total Obligation	-	1.2%	-1.2%
Projected Service Cost (£M)	2.916	3.003	2.829
Approx % change in Projected Service Cost	-	3.0%	-3.0%

Rate of Salaries Growth Assumption

Adjustment to salaries growth rate	Base figure	+0.1%	-0.1%
Present Value of Total Obligation (£M)	135.057	135.327	134.787
% Change in Present Value of Total Obligation	-	0.2%	-0.2%
Projected Service Cost (£M)	2.916	2.916	2.916
Approx % change in Projected Service Cost	-	-	-

Post Retirement Mortality Assumption*

Adjustment to mortality age rate assumption	Base figure	-1 year	+1 year
Present Value of Total Obligation (£M)	135.057	138.568	131.546
% Change in Present Value of Total Obligation	-	2.6%	-2.6%
Projected Service Cost (£M)	2,916	3,015	2,817
Approx % change in Projected Service Cost	-	3.4%	-3.4%

* a rating of +1 year means that members are assumed to follow the mortality pattern of the base table for an individual that is 1 year older than them.

Comment on Mortality Assumptions

The mortality assumptions reflect the length of time the benefits would be expected to be paid for. Mortality assumptions for unfunded benefits are based on the recent actual mortality experience of members within the Fund, and allow for expected future mortality improvements. Mortality assumptions for funded benefits are based on Standard SAPS S2P tables, and allow for expected future mortality improvements.

Based on these assumptions, the assumed life expectancies after retirement at age 65 are set out as follows:

	Males	Females
Future lifetime from age 65 (aged 65 at accounting date)	21.7	24.6
Future lifetime from age 65 (aged 45 at accounting date)	22.7	25.6

20. Contingent Liabilities

Libraries NI had no known contingent liabilities as at 31 March 2024.

21. Related Party Transactions

Libraries NI is a Non-Departmental Public Body (NDPB) which is sponsored by the Department for Communities (DfC).

DfC is regarded as a related party, and during 2023/24 Libraries NI had material transactions with the department. DfC is also the sponsoring body for The Armagh Observatory and Planetarium, The Arts Council NI, National Museums NI, The NI Central Investment Fund for Charities, Sport NI, The Ulster Scots Agency, The NI Commission for Children and Young People, The Commissioner for Older People NI, The Local Government Staff Commission for NI, The NI Local Government Officers Superannuation Committee, The Charity Commission NI, The Northern Ireland Housing

Executive, The NI Museums Council, Vaughan's Charitable Trust, Foras na Gaeilge, Ulster Supported Employment Limited, and the office of the Discretionary Support Commissioner. During the year Libraries NI provided services to The Armagh Observatory and Planetarium, the NI Museums Council and the Maze Long Kesh Development Corporation for which it charged a fee.

Libraries NI has had a number of material transactions with other government bodies during 2023/24. Most of these transactions have been with the Education Authority, Land and Property Services and the Health and Social Care Trusts.

During the year no Board Member, key manager, or other related party has undertaken any material transactions with Libraries NI.

A register of Board Members' interests is available and may be inspected on application to the Chief Executive's Office.

22. Events after the Reporting Period

There were no events after the reporting period impacting on these Financial Statements.

Date of authorisation for issue

The Accounting Officer authorised these financial statements for issue on 29 October 2024.