

Annual Report and Accounts 2024/25



Libraries NI

The Northern Ireland Library Authority

Annual Report and Accounts For the year ended 31 March 2025

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 7 November 2025



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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 2024/25. This Report includes an overview of the work undertaken to fulfil the Authority's terms of reference, to deliver its Business Plan, and to continue to be responsive to the environment in which it operates, at the very heart of Northern Ireland's communities.

Libraries NI, continues to meet the challenge of providing excellent services within the limitations of constrained public finances. I am grateful to our Minister and his Department for their support in recognising the acute challenges that we face in delivering a top class library service to the public. This was reflected in an indicative opening 2024/25 budget of £31.189 million, with a further funding allocation of £1.4 million for book stock being particularly welcome.

Libraries continue to deliver a wide range of services, events, activities and resources, many of which are free, that make a difference to the lives of people in our local communities. Some highlights from the year are summarised below and set out in more detail later in this Report.

Books, including eBooks and audio, remain at the heart of the public library service and we received much positive

feedback from readers as a result of new books arriving on our library shelves and online. During 2024/25, 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 Big Summer Read 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.

Libraries NI also offered a range of programmes and activities aimed at facilitating digital inclusion. These programmes, and our library staff, offer support in helping people to get online, access resources effectively and safely, connect with services and develop digital and information literacy skills.

Social inclusion that reaches into the heart of our communities is a core aim for Libraries NI and will remain a key objective as we move forward next year with a new Corporate Plan. There are 98 local libraries serving both rural and urban communities offering a warm and welcoming hub for those who like to read, follow an activity and connect with others.

We are most grateful to all of the organisations we work with for their support of library activity. In 2024/25, the highly successful and well established Book Week NI, delivered in partnership with BBC Northern Ireland, celebrated the benefits and pleasures of reading and of course the importance of libraries. Highlights from Book Week included Spot the Van, as it popped up in a variety of unusual places, Ulster Orchestra performing at

Antrim Library, the launch of the Northern Ireland Contemporary Fiction Collection at Belfast Central Library.

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 Action Mental Health and Macmillan Cancer Support and delivered highly successful positive ageing events in partnership with the Commissioner for Older People. A highlight was the successful launch of the reading corner and associated book club at the Macmillan Cancer and Information Centre, Belfast City Hospital.

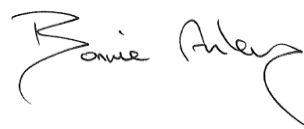
This year has witnessed some key significant improvements to our library estate. A fully refurbished library at Killyleagh opened its doors with an official launch in October 2024. We also celebrated the reopening of the award winning refurbished Ballymoney library and a stunning newly built replacement library at Fivemiletown. These redeveloped energy efficient facilities offer a new level of library service and have reinvigorated their local communities and their respective town centres.

I am so grateful to our family of dedicated and committed library staff right across the service who demonstrate their tremendous commitment on a daily basis. My sincere thanks to our Chief Executive for his experienced and steady leadership during another challenging year. Sincere thanks is due also to our able Senior Management Team, who 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 wish to thank Minister Gordon Lyons for his steady support of the work of Libraries NI throughout the year and in readily giving of his time to support our celebratory events and various programmes. I would also like to thank the officials at the Department for Communities (DfC), whose understanding of our issues and support continues to be vital in enabling the Authority to operate successfully in the provision of the public library service.

I would like to record my gratitude to my fellow Board Members for their continued support and dedication to the work of the Northern Ireland public library service in what has been another challenging year. The Board and Committees welcomed five new members and were delighted to hold a number of meetings in different libraries across the network and to have had the opportunity to meet our frontline staff working there.

I have very much enjoyed my role as Chairperson of Libraries NI this year and to have the opportunity to play a part in the provision of a library service to people and communities in Northern Ireland. 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 and societal wellbeing.



Ms Bonnie Anley
Chairperson

Date: 16 October 2025

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

Initially the DfC was unable to set an opening budget for Libraries NI and the financial year 2024/25 commenced with an interim resource allocation of £7,253,000 being made, based on 3 months of the 2023-24 opening budget. This interim arrangement was subsequently revised to an indicative opening full-year budget of £31,189,000 in June 2024. While this provided a contingency planning envelope to allow spend to be incurred the continuing impacts of inflation and the demands of maintaining public services added pressure to an already challenging financial environment. The indicative allocation was confirmed as the annual budget allocation in November 2024 necessitating a constrained approach being taken to service delivery for much of the year with the opening book stock budget initially being set at £820,000.

A further £1,400,000 of earmarked stock funding was released by the DfC in November 2024, along with £42,000 in February 2025 to address the impact of Storm Éowyn. The confirmed final budget of £32,631,000 facilitated a spend on library stock of £3,506,000 in 2024/25, compared to £2,961,000 in 2023/24.

In 2024/25, reported net expenditure for the year was £39,927,000. After subtracting non-cash expenditure and other expenditure not counting against budget, recurrent net expenditure was £32,417,000 against an adjusted allocated budget of £32,631,000

Capital expenditure was £4,383,000 within an allocated budget of £4,446,544.

The capital allocation allowed for the delivery of several projects started in 2023/24, 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 completion of a replacement library facility in Fivemiletown. Major refurbishment projects, designed to create low energy buildings meeting the Passivhaus Institute EnerPhit standards contributing positively to addressing climate change issues, were also completed in Bessbrook, Ballymoney and Killyleagh.

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 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 libraries and support services, for their work in delivering the 2024/25 Business Plan and for their continued support and valued contribution to the provision of the public library service.

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 in Libraries. Core programmes such as Rhythm and Rhyme, designed to help develop pre-literacy and early learning skills, continue to be popular attracting substantial numbers of children, their parents and carers. A wide range of books and reading materials, services, activities and other resources were provided within library settings as well as online resources, and spaces were made available in libraries to support older children to study and prepare for examinations. Libraries support children and young people, building confidence through the early stages of reading and emotional development and helping to 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, including an in-year allocation of £1.4 million by the Minister, we were able to increase spend on book stock by some £0.5 million from the previous year. It was particularly pleasing to see new books and titles appearing on library shelves. 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 and the delivery of a modern library service.

The work we do is guided by the priorities of the DfC, Community Plans and the wider framework of societal outcomes articulated through the Programme for Government. A key focus 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.

During 2024/25 we provided input to the DfC as it takes forward work on a new public library policy and in 2025/26 we will also have published a new Libraries NI Corporate Plan 2025-30 which sets out a direction of travel for the next five years as we continue delivering for people and delivering for communities.

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 support for the public library service over the past year. 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 were articulated through three outcome areas and eleven associated strategic actions as set out in the Libraries NI Corporate Plan 2020 – 24.

Outcome area:

Strategic actions:

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

- 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 including:

- **Children and Young People**

The most significant opportunity to promote inclusion and a move from poverty is to encourage children and young people's education, reading, positive health and wellbeing and overall life opportunities through actions specifically designed for this age group. Services and programmes for children and young people are a key element in Libraries NI's approach to developing a lifelong love of reading and writing, enabling enhanced language development and facilitating an understanding and knowledge in a range of literacies.

- **Reading and Reader Development**

Reading is an essential life skill, a source of enjoyment, inspiration and relaxation. 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, it opens up reading choices and provides opportunities to share reading experiences. Reader development activities include Reading Groups, Book Reviews, Festivals, and Author Events.

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.

- **Cultural Heritage**

The Cultural Heritage Collections curated and preserved for posterity allow people and communities to access a collection of library resources relevant to the cultural heritage of Northern Ireland. 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 developed through ongoing acquisition, curation, preservation and conservation, enable people and communities to engage, encounter, experience and celebrate cultural heritage, local, international and multi-cultural by participating in programming, projects and initiatives delivered by the Cultural Heritage Service.

- **Digital, Information and Learning Services**

Libraries NI plays an important role in promoting digital inclusion and digital choices by giving customers access to resources and the skills, knowledge and motivation to trust digital services and use them. The aim is to empower people and give them the confidence to engage with and function in an increasingly digital world as digital citizens. By offering access to technology, Wi-Fi and public computers, Libraries NI helps to bridge the digital divide gap created by unequal access to modern technology. The provision of digital learning opportunities also ensures the widest access to programmes, services and initiatives.

- **Support for Positive Health and Wellbeing**

Libraries promote health literacy and positive wellbeing through the provision and signposting of accessible health related information in hard copy and electronically including the Shelf Help and Read Yourself Well collections. The health and wellbeing benefits of reading and of social programmes are well documented. The library network provides welcoming, locally accessible and stigma-free environments to facilitate events and activities that contribute positively to health and societal wellbeing.

- **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. 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, 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.

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.

Key Issues and Risks

Libraries NI has identified eight significant organisational risks which are managed through the Corporate Risk Register. These fall under the following headings:

- Participation and Relevance
- Customer Expectations
- Staffing
- Corporate Governance
- Resources
- Planning
- Information Security
- Business Continuity

The key issues and risks arising in 2024 / 25 are set out below:

The funding made available to Libraries NI in 2024/25 saw some improvement from previous year's, however, delays in the setting of budgets, confirmation of allocations and release of funding by the DfC impacted on service delivery and presented a risk to be managed during the year.

Libraries NI continues to engage with the DfC to secure a more realistic and sustainable approach to funding that will meet our statutory obligation to deliver a comprehensive and efficient public library service.

The level of uncertainty about longer term planning, investment and constraints on public finances represent risks that are likely to continue to impact into 2025/26 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 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 2024/25, and an interim allocation has been made for 2025/26. 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.

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 DfC'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 DfC 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 2024/25, Libraries NI continued to deliver against corporate goals, strategic objectives, targets and key performance indicators. The 2024/25 Annual Business Plan was implemented in a continuing period of constrained public finances making it a challenging year, requiring a significant focus on careful financial management throughout the year.

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 2024/25.

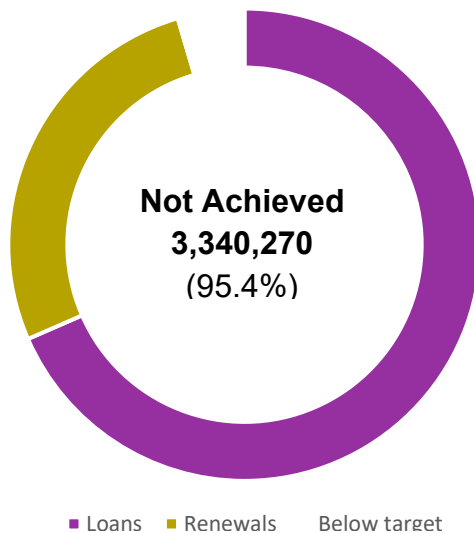
Loans and renewals at 3,500,000 was significantly higher than the previous year (2023/24 – 3,000,000) and while the target was not met the achievement of 3,340,270, or 95.4%, represents a year on year increase. Similarly a challenging stretch target of 2,500,000 was set for eLoans (2023/24 – 1,000,000) and although narrowly missed, the performance at 98.4%, or 2,459,080, represented a substantial increase on the previous year's figure (2023/24 - 1,976,326). Overall the level of borrowing for the online offering for eBooks, eMagazines and audiobooks made up some 42.4% (37.6% 2023/24) of all loans and issues for the year. During 2024/25 the focus on driving up membership numbers continued with 83,634 new members joining and the number of active members at 267,341 against a target of 300,000, reflecting an increase of 5.3% on the previous year.

The resource underspend at 0.7% while achieving the target of minimising underspend to within 1% of budget reflects the difficulties of managing annual expenditure within a challenging and fluctuating financial environment. The 1.4% underspend in capital again 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 13.58 FTE days lost did not meet the target of 10.50 FTE days or less, with long term absence rates continuing to impact.

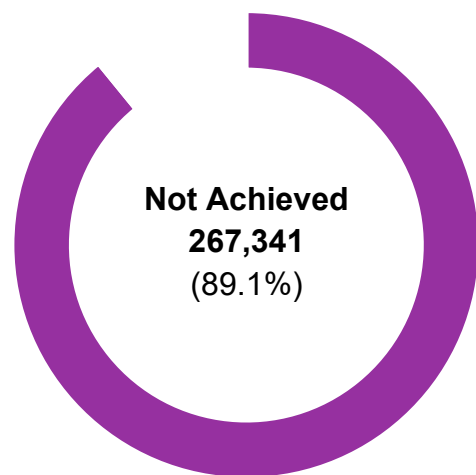
Performance Analysis and Summary

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

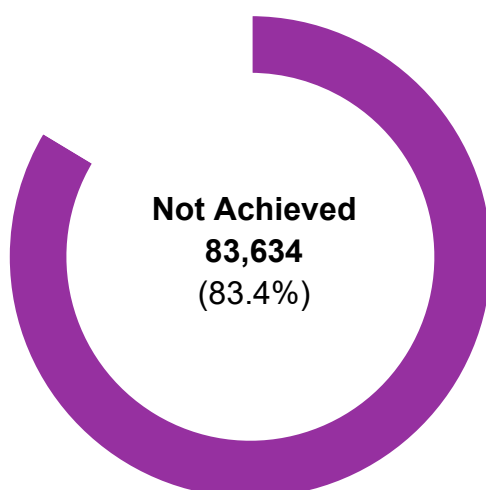
No. of loans and renewals
against target of 3,500,000



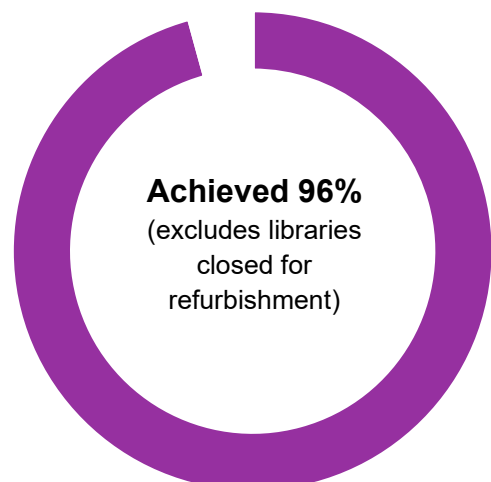
No. of active members
against target of 300,000



No. of new members against
target of 100,000

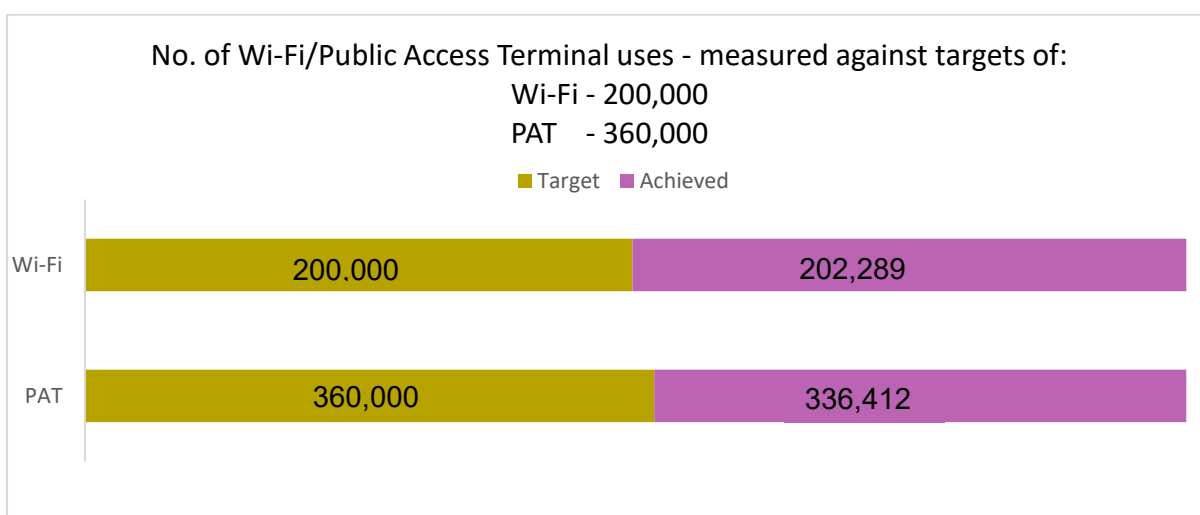


Branch libraries open and/or
providing services
Target: 95%



No. of eLoans against target		
	2024/25	2023/24
Target	2,500,000	1,000,000
eBooks incl. eAudiobooks	1,066,801	936,613
eMagazines	818,199	709,298
eNewspapers	574,080	330,415
Total	2,459,080	1,976,326
Performance % against target	98.3%	197.6%

Inspired, informed and literate children and adults

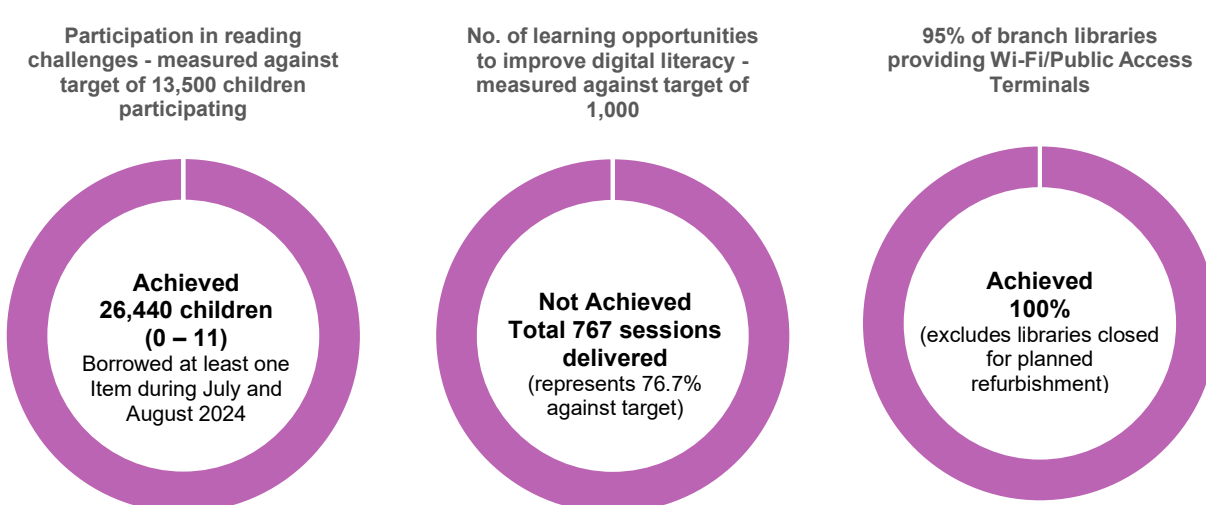


Effective Governance and delivery

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

Underspend will be minimised (<1%)

Achieved – Resource Budget: (0.66% underspend against 1% target)		Not Achieved – Capital Budget: (1.4% underspend against 1% target)	
2024/25 Budget	£32,631,000	2024/25	£4,446,544
Year End Spend	£32,416,700	Year End Spend	£4,383,157



Capital and minor works programmes will be implemented in accordance with the agreed timetable and budget.	Achieved - The 2024/25 capital and minor works programme was delivered in line with agreed timescales and financial allocations
Reduce overall sickness absence levels, FTE days lost, to 10.50 days or less (from the baseline figure of 12.70 days at 31 March 2024).	Not achieved - Composite Average FTE days lost at 31 March 2025 was 13.58 days (3.08 FTE days or 29% higher than the 2024/25 target of 10.50 days).
95% of ICT service provision standards will be met.	Achieved – as at 31 March 97.80% achieved.
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 2024/25 and serve to illustrate the reach, diversity and breadth of library services.

Celebrating Successes!

This was a very busy and successful year for Libraries NI which saw the completion of a number of library projects including, small refurbishments in Ballynahinch and Waterside libraries, three substantial retrofit refurbishments to the Passivhaus standard in Killyleagh, Bessbrook, and Ballymoney and a new, larger replacement library in Fivemiletown. Community, elected representative and stakeholder engagement events and previews were delivered allowing Libraries NI to showcase the new facilities and give attendees the opportunity to tour the new/refurbished libraries, meet the teams responsible for delivering local library services and hear about upcoming activities and programming. While all of these projects resulted in excellent library facilities a special mention goes to the Ballymoney Library which achieved national recognition as runner up in the physical category of the UK wide EDGE2025 Awards.

During Book Week on Love Your Library Day, **Bessbrook Library** held an open day welcoming stakeholders and customers to enjoy a lovely programme of events including children's sensory story times, harp music and adult storytelling.

The retrofitted **Killyleagh Library** was officially reopened by the Libraries NI Chairperson, Ms Bonnie Anley, on 6 December to coincide with the 50th anniversary of the library which originally opened in 1974. Attendees included Gawn Rowan Hamilton, Lord-Lieutenant of County Down, MLAs, Councillors, the Chairperson of Newry, Mourne and Down District Council, Councillor Pete Byrne, Board Members, local community groups and primary schools.

Tullycarnet Library also celebrated its 50th Anniversary in August 2024 with over 200 customers joining us in a family fun day to enjoy a performance by Janice Witherspoon from the Armstrong Storytelling Trust who delivered an all age storytelling session in tribute to 33 years of the Tullycarnet Yarnspinners at the library. Further positive news for the Tullycarnet area came with the launch of the Tullycarnet Place Shaping Plan in December. Libraries NI contributed to the process through an Advisory Group established by the Northern Ireland Housing Executive which brought together key stakeholders to identify and maximise existing assets within the area to deliver wider benefits over the next ten years.

We welcomed the Minister for Communities, Mr Gordon Lyons MLA and the Minister for the Economy, Mr Conor Murphy MLA to the official re-opening of the retrofitted and refurbished **Ballymoney Library** on Wednesday 2 October 2024. The Chairperson, Ms Bonnie Anley, officiated at the event which was attended by a range of Departmental stakeholders, council officials including the Mayor of Causeway Coast and Glens, Councillor Ciarán McQuillan, Community Planning partners, project architects and contractors. Orchestral music was provided by pupils from Dalriada School, the choir from Ballymoney Model Integrated Primary School performed a

range of songs and Leah Tweed former library manager and poet recited a mix of her own and other local poets' work.

In February Communities Minister, Mr Gordon Lyons, officially opened the new **Fivemiletown Library** with the event being attended by Libraries NI Board Members, elected representatives including the Chairperson of the Committee for Communities, Mr Colm Gildernew MLA, Mrs Deborah Erskine MLA, the Chair of Mid Ulster Council, Councillor Eugene McConnell, Councillors Paul Robinson and Frances Burton and a range of key stakeholders representing local business, statutory, voluntary and community organisations. During the official opening week the library held the inaugural Tracks from the Past Cultural Heritage Festival.

Friday 21 March **2025** was a truly memorable day in Banbridge Library as Her Majesty The Queen paid a special visit to celebrate books, reading and library services as part of her tour of Northern Ireland. The Queen was welcomed by Libraries NI's Chairperson, Ms Bonnie Anley, Vice-Chairperson, Councillor Julie Gilmour and Chief Executive, Dr Jim O'Hagan. The visit was a wonderful opportunity to highlight the value of libraries in local communities and the joy of reading across all ages.

During the year, we were delighted to welcome the Minister, Mr Gordon Lyons MLA, on a number of occasions, commencing in July when he visited Enniskillen Library and saw first-hand the need for investment in a new library there. Minister Lyons also visited Newtownards Library later in July to hear about the opportunity to partner with Ards and North Down Borough Council to deliver a new library and cultural centre for the people of Newtownards and the Ards Peninsula.

The Minister visited Carrickfergus Library in September 2024, on the invitation of the High Sheriff of County Antrim, Mrs Patricia Perry, for the launch of her exhibition on the History of the role of the High Sheriff and continued his support for libraries with a further visit to Carrickfergus Library in November to announce the publication of the DfC's Make the Call results 2023/24.

Supporting People, Supporting Communities – Welcoming, Trusted Community Spaces

Continuing our ethos of libraries as trusted, welcoming, inclusive, safe spaces we delivered a diverse offer of core activities, programming and initiatives. One such example was Chat and Chapters Befriending Services which enables people experiencing isolation or distress to engage in supportive discussions and to connect with PIPS Suicide Prevention Charity volunteers.

The programme for Empathy Day, 6 June, was structured around Empathy Lab's three calls to action – Read, Connect, Act, and was delivered through a host of engaging activities including empathy focused storytelling. Loneliness Awareness Week, 10 – 16 June 2024, created supportive communities through having open, honest conversations. The Death Positive Initiative, which aims to provide supportive approaches to death, dying and grief, was further extended to Magherafelt and Draperstown libraries who are now offering, in partnership with MacMillan Cancer Support, curated collections of books for all age groups with the aim of supporting

those affected by advanced illness or loss and encouraging open and honest conversations.

During Positive Ageing Month in October 2024, libraries showcased the contribution that older people make to our communities while in April 2024 the Commissioner for Older People NI (COPNI), The Open University Ireland (OU) and Libraries NI came together to share the important message of embracing a proactive approach to ageing well with Changing Attitudes to Ageing Events in Omagh and Derry Central libraries attended by over 170 people and delivered through a mix of talks, workshops and exhibitions, including South West Age Partnership, PSNI Crime Prevention, Omagh Healthy Living Network and Age NI. The events reinforced Libraries NI's commitment to promoting positive perceptions of ageing, positive wellbeing, celebrating the invaluable contributions of older adults in our communities and providing a range of services and programmes that support reading and continuous learning.

Collections – Reading and Reader Development and Cultural Heritage

Reading and Reader Development

Investing in new books and reading materials is crucial to an effective library service and during 2024/25 we spent £3,506,000 on Stock Resources which equated to £1.82 per capita, meaning the Public Library standard of £2.25 was not achieved. The new book stock purchased offers a range of reading choices and formats reflecting the broad diversity of our communities.

Libraries NI continued to deliver an eclectic programme of reading, highlighting the joy and benefits of reading for all age groups. We started the year with World Book Night, 23 April 2024, and through offering quick reads engaged with and supported reluctant readers and those with low literacy levels. Three hundred copies of World Book Night 2024 giveaway, *The Jealousy Man* by Jo Nesbo, were delivered to a range of groups and organisations including hostels and food banks and we participated in the Book Trust Storytime Prize 2025 with children and parents/carers being given the opportunity to vote nationally for the UK's favourite children's book title. In June we celebrated National Crime Writers Month with authors James Murphy and Linda Hagan. Libraries NI celebrated World Book Day in March 2025, promoting reading for pleasure for children. Local author Paddy Donnelly, the selected World Book Day author and winner of *An Post's Children's Book of the Year 2024*, recorded a series of videos featuring his World Book Day book, *Fox and Son Tailers* which was streamed to over 300 schools reaching approximately 7,800 children from across Northern Ireland and beyond. To mark the occasion, Cool FM presenter, Melissa Riddell, visited Bangor Carnegie Library to record and post a video on Cool FM's Facebook page encouraging people to visit their local library and extolling her love of books.

A new approach to the Big Summer Read 2024 saw 26,440 children (0 -11 years) borrow at least one book in the summer holidays through the Nine Book Reading Challenge. At the end of the summer the children who completed the challenge were entered into a draw to win books to the value of £90, with one winner per council area. The Big Bangor Read: Creating a Reading City was launched in the autumn and Reading for Fun, a Partnership with Queen's University Belfast, Belfast Metropolitan

College and South East Regional College was launched in February 2025 to promote reading and the positive health benefits of reading for pleasure to students.

Another very successful Book Week NI was delivered from the 21 – 27 October 2024 in partnership with BBC NI. Bookcited, a brand-new weekly podcast celebrating books, authors and readers was launched and featured local literary favourites Jan Carson, Stuart Neville, Steve Cavanagh, Wendy Erskine and Colin Bateman while Gogglebook, designed to engage families with a unique, interactive reading experience saw five families encouraged to create video diaries documenting their reactions and thoughts on book titles provided. Spot the Van, specially branded for Book Week, was photographed in various and unusual Northern Ireland locations. The Big Read Goes Big, with Colm Tóibín's Long Island, enabled brilliant book conversations, while on Love Your Library Day over 130 events – storytimes, author events and creative displays were delivered in libraries. Belfast Lord Mayor, Councillor Mickey Murray, toured Belfast Central Library and participated in the 'Secret Stories' event which showcased materials from the Fine Book Room and archives.

Another highlight of Book Week was the launch of the Northern Ireland Contemporary Fiction Collection at Belfast Central Library bringing together the rich work of local authors in one inspiring collection. The event featured book critic John Self and authors Shirley Anne MacMillan and Brian McGilloway, discussing the importance of regional storytelling. In the Special Events and Star-Studded Lineup series, Libraries hosted fantastic events, from interviews with authors like Chris Whitaker and Liz Nugent, to a live conversation with journalist Brian Rowan discussing his book Impossible Peace, part of the Ceasefire 30 initiative in Belfast Central Library. Adding a musical note, a string quartet from the Ulster Orchestra performed at Antrim Library, treating everyone to a wonderful lunchtime recital.

Cultural Heritage

The Cultural Heritage Service continued to deliver a range of programmes, projects and new initiatives from the nine major heritage collection locations as well as in other libraries across the network.

The inaugural Fivemiletown Cultural Heritage Festival, 'Tracks from the Past' début in February coincided with the official opening of the new Fivemiletown Library. In collaboration with the Public Record Office Northern Ireland (PRONI), the Mellon Centre for Migration Studies (MCMS), the William Carleton Society and the Armstrong Storytelling Trust (AST) a programme of events celebrating the stories and histories that shape the Clogher Valley and Fivemiletown community was delivered. Highlights included author Bernie McGill reading from her short story collection, 'This Train is For', while talks were delivered by Dr Patrick Fitzgerald, MCMS, 'Putting Migration into Fivemiletown History' highlighting how emigration heavily shaped the town's identity, Jack Johnston 'The Clogher Valley Railway', a PRONI Workshop on Getting Started with historical research and Nuala O'Toole and Vicky McFarland from AST, telling stories, reminiscences and sensory tales to children and adults. There were two exhibitions, The William Carleton Summer School and Your Past in Print, a workshop 'Family History – Irish 1901 and 1911 Census for Beginners' and an interactive heritage class visit showing school in days gone past. The festival ended with Crafting Worlds: Exploring Setting and Landscape in Writing, a creative writing workshop with

award-winning author, Anthony Quinn, who helped locals explore the relationship between inner and outer landscapes and how we are shaped by our sense of place. This session continued with further writing workshops on landscape and place delivered by Anthony throughout February and March 2025. During the festival there were 136 participants across 11 events, comprising 63 adults and 73 children.

Many Memories, Many Voices: Inclusion and Decolonisation in Museums and Heritage¹ was launched in Belfast Central Library in June exploring social and community heritage connected with colonialism and imperialism aiming to empower people to reflect on interactions between Northern Irish identities, memories and objects associated with these themes. An accompanying exhibition displayed artwork by Peter Surginor and contributions by participants from across Northern Ireland's communities.

European Heritage Open Day (EHOD), was celebrated with behind the scenes tours of Belfast Central Library and the Fine Book Room showcasing the architecture and resources of the library. An exhibition, All About Ballyclare, took place in Ballyclare Library and an information workshop was hosted by Mountsandel Discovery and Heritage Group, in Coleraine Library which focused on the Mountsandel area and the Mesolithic Dig Site. Blast From the Past, a local history display was available in Crumlin Library, while the Headhunters Railway Museum photographic exhibition was hosted in Enniskillen Library.

Heritage Week was celebrated in March with a diverse programme of exhibitions, film archives, talks and historical displays that brought stories, people and events that have shaped Northern Ireland to life. Among the highlights, Derry Central Library featured an exhibition titled Men at Work 1927 to 1947 while Shantallow Library invited visitors to take a historical journey along the River Foyle, exploring its significance to local communities. At Creggan Library, the stories of women balancing work and family life were celebrated and Waterside Library focussed on the emotive journeys of those who emigrated in search of new beginnings. A series of author talks with writers Wendy Erskine, Jan Carson, Martina Devin and Tony Macauley was delivered in Belfast Central Library, providing a platform for local writers to discuss the historical themes within their work and allowed library customers to engage directly with authors and delve into Northern Ireland Screen's archives celebrating the work of local writers.

Digital Choices and Digital Inclusion Activities

We continued to offer a range of digital choice and digital access offers including BT Digital Switchover Information Sessions in libraries to raise awareness and answer questions on the switch from analogue to digital. The annual Get Online Week to help empower individuals with the skills and confidence to navigate the digital world delivered a range of Go On classes and individual sessions on the themes of getting the best from your library through accessing eBooks, eAudio Books, eMagazines and eNewspapers and on using devices and online safety.

¹ Many Memories, Many Voices: Inclusion and Decolonisation in Museums and Heritage, is a partnership between Queen's University Belfast, ArtsEkta and the Irish Museums Association and supported by the Arts and Humanities Research Council, the Economic and Social Research Council and the Irish Museums Association, further information can be accessed at <https://mmmvmv.org>.

The online safety theme continued during Safer Internet Day 'Too good to be true? Keeping yourself and others safe from scams online'. Libraries participated by delivering programming and events for all age groups including Cyber Storytime, (Ballymoney and Ormeau Road libraries), Digital HelpDesk, (Coleraine and Garvagh libraries), Internet Scams and how to avoid them, (Cushendall and Limavady libraries), Personal Safety and Scam Awareness for all the family, (Lisburn City, Portrush, Portstewart and Suffolk libraries). In partnership with the Ulster Bank, Lisburn City Library hosted three workshops on Financial Foundations: Build your money skills and confidence, how to identify common financial scams, and protect yourself from fraudsters. Collaborating to Strengthen Cyber Resilience was the theme for CyberNI Week 2025, co-ordinated by the Northern Ireland Cyber Security Centre to raise awareness of cyber security Internet Scams (and how to avoid them), tips on how to stay safe online, Media Literacy: Understanding Fake News, and Internet Safety for Parents.

The newly introduced Learn at Lunch series of learning opportunities was very successful, and allowed people to enjoy 30 minute online workshops and micro-lectures on topics including, creative writing through environmental issues, writing science fiction, and photography, all delivered by experienced facilitators without anyone having to move from their desk!

Children and Young People

Libraries NI delivers specific activities for all ages of children and young people up to 16 years old. These are key to our approach to promote language development, encourage a love of reading and books, enhance creativity, and support all areas of the school curriculum. Together with the programme of formal education for children, these activities help to build empathy and resilience, support inclusion and give access to greater opportunities for societal participation and wellbeing in later life.

Belfast Central Library participated in the walk with Little Amal, a giant puppet of a ten year old Syrian refugee who represents children fleeing war, violence and persecution. We contributed a book to Little Amal for her onward journey and the recipient of Libraries NI Creative Bursary, Clive McFarland also gave a copy of his book 'Caterpillar Dreams' a story that encourages young readers to believe in themselves and follow their dreams.

In September and October 2024 on Roald Dahl Day and Harry Potter Day libraries across the network celebrated with a range of themed events and activities. Fun learning opportunities for children and young people continued with 50 Robotics Workshops in August and September helping children learn and understand coding, increase problem solving abilities and develop teamwork and collaboration skills.

Events delivered during the NI Science Festival included 12 STEM workshops using LEGO coding techniques to engage Key Stage 2 children and to support and promote STEM learning. The participating libraries were Bangor Carnegie, Belfast Central, Derry Central, Downpatrick, Dundonald, Dungannon, Dungiven, Enniskillen, Glengormley, Holywood Arches, Larne and Portadown.

The newly reimagined children's library at Whiterock delivered innovative family engagement activities promoted as Christmas Experiences.

Diversity and Equality of Access

Libraries NI again participated in Belfast Pride 2024 with colleagues, family and friends represented in the parade and promoting library membership and services to visitors to the Libraries NI stall in the Pride Village. The Pride Family Picnic enjoyed Storytime and a new LGBTQIA+ reading group was launched at Belfast Central Library. The inaugural Lurgan Pride celebration took place in October with the event complimented by activities in Lurgan Carnegie Library.

Seachtain na Gaeilge le Energia, a celebration of the Irish Language and Culture saw participating libraries offering Irish language taster sessions, traditional music workshops and storytelling and crafts for children while Leid Week/Ulster Scots Week in partnership with the DfC focused on Ulster Scots language and literature which included a presentation and question and answer session in Falls Road Library. On Burns Night, 25 January 2025, libraries took part in a commemoration of the life and works of Scottish poet Robert Burns, including Burns Night Neeps and Tatties in Coleraine and Portstewart libraries, Burns Night Rhyme Time in Newcastle Library and a celebration of the oral storytelling tradition in partnership with The Armstrong Storytelling Trust.

On Holocaust Memorial Day, 27 January 2025, the theme For a Better Future commemorated the 80th anniversary of the liberation of Auschwitz-Birkenau, the largest Nazi concentration camp complex, and the 30th anniversary of the genocide in Bosnia.

The theme of Autism Acceptance Week was colour and 21 libraries participated offering dedicated quiet time, sensory playtime, themed book displays and Rhythm and Rhyme and Storytime sessions. Global Intergenerational Week, established to address the gap between the older and younger generations, was also held in April 2024 with a range of intergenerational activities including crafts, games, Timeless Reads and Rhymes held in libraries. Lisburn City Library in partnership with the Open University, hosted a series of free holiday Spanish Language classes covering language basics, cultural insights, greetings, introductions, and practical phrases for ordering food and asking for 'La Cuenta'.

In June 2024, Lisburn City Library was delighted to welcome the Black British Ballet to perform the Windrush Ballet, a 30-minute performance depicting the story of a Caribbean family, their links with the Windrush and set to original reggae, calypso, contemporary black British music by the youth music charity Kinetika Bloco. Then in July 2024 Lisburn City Library hosted Fascinating Facts About Guide Dogs welcoming guide dogs and owners with participants given insight into the work of raising and training guide dogs. To celebrate Braille's 200th anniversary, the Royal National Institute for the Blind (RNIB) delivered events to mark Braille 200 inviting customers to note this milestone for the blind and partially sighted community.

A series of events and activities was delivered for Good Relations Week 2024, the theme was 'OpportUNITY' – a call to action to create a brighter, inclusive future for all.

International Women's Day in March featured a selection of women writers celebrating their contributions to literature across the online catalogue and digital lending platforms including inspiring children's books to empower young girls.

Community Planning

As a statutory partner on the Strategic Community Planning partnerships, Libraries NI continued to be represented and participate in all 11 community planning partnerships. The benefits of reading, the network of libraries, services, facilities and resources were promoted through council and statutory partner communication channels. In 2024/25 a number of Community Plans were reviewed and input was provided to place shaping and place plans developed for a number of localities.

Positive Health and Wellbeing

We continue to deliver a wide range of positive health and wellbeing activities and programmes, standalone or in partnership, exhibitions, information stands, online and in person programming, curated reading lists and a range of daily activities for all age groups. These include Online Yoga and Mindfulness Sessions, Mental Health Awareness Week, what is ME, Dementia Week, Men's Health Week, Loneliness Awareness Week, Brew Monday, Children's Mental Health Week and in partnership with our nominated charity Action Mental Health, Libraries NI participated in Festive Splash, Go Purple for World Mental Health Day, Children's Mental Health Awareness Week and the Big Purple Picnic, raising over £1,900 for our chosen charity.

Working in Partnership

With a network of 98 libraries and a reach into communities across Northern Ireland, Libraries NI is ideally placed as a gateway to information and services helping partnership organisations in the statutory, community and voluntary sectors to reach out and engage with the diversity of communities and their needs. During 2024/25 The Executive Office (TEO) launched Free Period Products in Libraries. Users were surveyed to feed into the evaluation of the initiative and due to its success up to £250,000 funding has been secured to deliver the initiative in 2025/26. Libraries NI has been supporting TEO at a series of road shows in shopping centres across the country to promote the free period products initiative.

The partnership with the Ulster Orchestra to bring classical music to library customers continued with performances in Antrim, Larne and Lurgan libraries.

A really special dedicated Book Club and Reading Corner was launched in collaboration with the Belfast Health and Social Care Trust at the Macmillan Cancer Information and Support Centre for patients and their families, aiming to provide emotional comfort and community support through reading. A monthly reading group, facilitated by Libraries NI has also been set up to help patients mitigate social isolation and provide opportunities to connect with other patients with a shared interest during and after their treatment. We are also delighted to let everyone know that since beginning our relationship with Macmillan Cancer Support 12 years ago, our staff have raised an incredible £128,397 through hosting Macmillan Coffee Mornings.

As part of activities and events to mark 100 years of the BBC in Northern Ireland, a special series of roadshows BBC Comes to Town visited Armagh, Coleraine, Downpatrick, Lisnaskea and Omagh libraries allowing the local community opportunities to present a weather bulletin, introduce BBC Newsline and provide commentary for a BBC Sport NI fixture.

Shared, Safe Spaces for Culture and Creative Development

Libraries NI has Gallery Spaces in 38 libraries equipped with professional hanging systems and museum quality exhibition cases. During the year we hosted 172 exhibitions ranging from sculpture, ceramic, glass, crafts, flower arranging to photography with AdvantAGE celebrating the advantages of ageing, the Rose Shaw Collection, 200 Years of Haulbowline Lighthouse, art in a range of genres and mediums by individual artists, art groups, collectives including Greba Painters Spring Exhibition, professional artist Rosie McClelland 'Kaleidoscope' and GCSE Art Work by students from St Mary's Christian Brothers Grammar School. National touring exhibitions saw Fantasy Realms of Imagination and Beyond the Bassline: 500 years of Black British Music from the British Library and a range of exhibitions on subjects including Heritage with Ireland and the Birth of Europe, Many Memories Many Voices, Glimpses of the Past, the role of the High Sheriff, Ulster Scots Place Names, Mapping Monuments, global with the Holocaust, Activism, Refugees and Positive Health and Wellbeing promoting Maternal Advocacy and Support, Family Carers 'My Perfect Day-Our Perfect Day', Mental Health Arts Festival and INSPIRED, the mental health and wellbeing charity celebrating its 65th anniversary with an exhibition bring together the stories of users and staff.

Armstrong Storytelling Trust

Libraries NI has enjoyed a long-standing and valued partnership with the Armstrong Storytelling Trust (AST), which began in 1991. Over the years, this collaboration has continued to grow, significantly enriching our programme of events and community engagement initiatives. A cornerstone of this partnership is the Storyteller in Residence role, funded and supported by AST and held by Liz Weir MBE. Liz, alongside other talented storytellers from the Trust, delivers engaging, in-person storytelling sessions in libraries across Northern Ireland — from Larne to Lurgan, Castlewellan to Creggan, and Ballymena to Banbridge.

In 2024/25 the AST funded and delivered 72 events across the Libraries NI network. These included a diverse range of activities such as storytelling sessions during Empathy Week, Book Week events, reminiscence sessions for adults and professional training for library staff.

The Yarnspinners storytelling sessions, running monthly from September to May, continue to be a popular fixture in the Libraries NI calendar. Originally launched in Tullycarnet Library, the programme now also runs in Lisburn City Library and Bangor Carnegie Library, with audience numbers growing steadily. Additional Yarnspinners sessions were held this year in Castlewellan and Carryduff libraries, further extending their reach and impact.

Professional development for library staff remains a priority, and the Trust has been instrumental in delivering high-quality storytelling training. In 2024/25 Liz Weir led sessions covering storytelling techniques, dementia-friendly engagement strategies and the use of storytelling resources to stimulate memory and connection.

This partnership continues to bring significant cultural and educational value to communities across Northern Ireland, highlighting the importance of storytelling as a tool for empathy, inclusion and lifelong learning.

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.

We hosted, facilitated and delivered a range of successful professional library organisation visits to Libraries NI including Libraries Connected Chief Executive and President in May, CILIP UK two Presidential visits, the interim Chief Executive Jo Cornish, the new Chief Executive Louis Coiffait-Gunn addressed Services Committee and we commenced initial conversations with the new Chief Executive of the Scottish Library and Information Council (SLIC).

Julie Reid, Head of Service and Chair of CILIP Ireland successfully designed and delivered 'Building for the Future' the annual CILIP Ireland/Library Association of Ireland (LAI) Joint Conference in April 2024. Sue Williamson, 2024 President of The Chartered Institute of Library and Information Professionals (CILIP) UK delivered an address 'We Live in Interesting Times' to the Board Planning Day in September 2024, drawing attention to the importance of libraries and the services they provide in communities and how they feed into the new Labour Government's five declared missions. The Chief Executive and Director of Library Services engaged with the British Library in December 2024 in a knowledge exchange session with the Chief Librarian, Head of Library Partnerships and Head of Living knowledge Network to discuss further opportunities for partnership and collaboration.

A delegation of professional librarians from the USA toured Armagh City Library and the Cultural Heritage Library in October and were impressed by the wealth of resources held while in March officers attended the annual EDGE Conference in Edinburgh where Libraries NI was awarded Runner-Up in the EDGE AWARDS 2025 Physical Category for the retrofit refurbishment of Ballymoney Library to Passivhaus accreditation.

Marketing and Communications

"Change is the only constant" in the world of marketing and this was reflected in the work of the Marketing Team throughout 2024/25. There were times of significant movement with social media platforms, due to political circumstances outside of our control, and yet there was growth in our digital landscape. LinkedIn became an

established platform for the organisation and considerable work took place to raise awareness and engagement on this platform. A clear example of how the platform was used effectively is the increased promotion of recruitment, with tailored content developed for LinkedIn and other social media channels. From using the LinkedIn platform in June 2024, there has been 16% growth in the number of followers. Year on year, Libraries NI has continued to strengthen its digital landscape, including setting up a business account to manage individual library Bing pages. The number of open digital channels that customers can review, comment and feedback to Libraries NI has also increased significantly.

Throughout the year, the subscription email platform for customers was established and early promotional emails were sent to customers. This subscription-based system on the website allows customers to opt-in to receiving emails from Libraries NI about areas of service delivery and interest in particular geographical locations. The infrastructure on the website to capture customer information was established and the first emails have been sent to promote events as well as social media promotion of the subscription page on the website.

The promotion of the estate was a key factor for stakeholder communication in particular, the refurbishment work with the EnerPHit libraries – Ballymoney, Bessbrook and Killyleagh. This was also supported by the promotion of the new Fivemiletown Library. Individual brochures were created for each library along with public relations plans to promote the environmental improvements for each new build/refurbishment. For all the libraries, there was significant work for the launch of each in terms of design, social media, video and public relations. The sustainability improvements for each library were at the forefront of all the relevant communications.

There was a small advertising campaign towards the end of the year which had some success particularly on digital platforms. Libraries NI has had limited budget to advertise in previous years and ideally the ability to advertise year on year would prove beneficial, but it was positive to see external adverts promoting the library service in key locations across Northern Ireland.

For stakeholder communication, the #MakingADifference publication was established and printed which increased awareness of the impact of Libraries NI services and events. In the first publication, along with a supporting video, the work in the Macmillan Cancer and Support Centre was highlighted along with the event in Derry Central Library delivered in partnership with the Open University and the Commissioner for Older People staff.

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 was completed for a replacement library facility in Fivemiletown
- low carbon retrofit and refurbishment projects to achieve the EnerPHit standard were completed at Ballymoney, Bessbrook and Killyleagh libraries

- a project to upgrade the roof covering, rooflights, ceiling tiles, lighting, and the fire detection system at Ballynahinch Library was delivered
- Belfast Central Library benefitted from new security gates at the main entrance portico
- heating boiler upgrades were completed at Belfast Central Library and Chichester Library

Finance, Payroll and Procurement

The interim resource allocation provided at the beginning of 2024/25 and subsequent delays in the allocation of an indicative full year opening budget and eventual confirmation of in-year budget adjustments necessitated a constrained approach being taken to service delivery which presented significant challenges for fiscal management, budgeting and procurement.

The Payroll Team continued to work with the Intelligent Customer Unit (ICU) and the IT Managed Services provider to further develop and embed the new payroll system, including a successful pilot of the Travel and Expenses module. The Payroll Team continued to provide payroll services for the Maze Long Kesh Development Corporation and the Armagh Observatory and Planetarium.

The Finance team continued to develop and embed procedures around the new core financial accounting system, Microsoft Business Central, with focus on development of the Continia document capture system for supplier invoices. Further developments were progressed on budgeting and reporting systems, using Bizview and Business Intelligence Systems. The team worked with the ICU and Service teams to deliver the roll-out of card payment functionality across the library network.

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 Commercial Business Unit in DfC, to deliver value for money and regularity in the procurement of goods and services. The Procurement Act 2023 came into force on 24 February 2025 and will apply to new tenders which commence after that date.

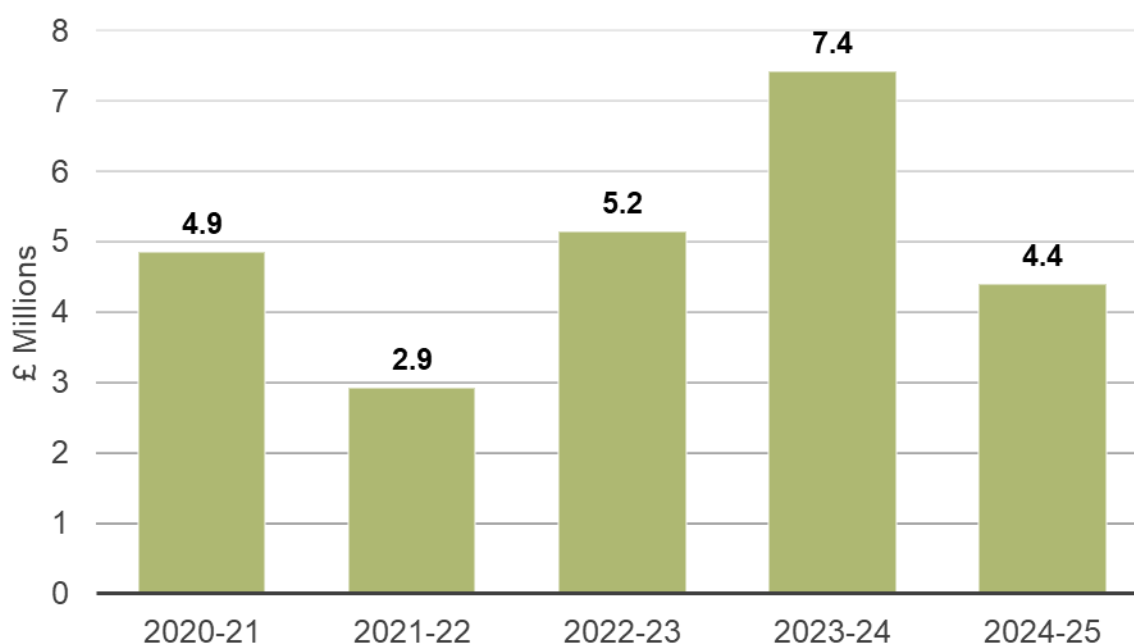
During the year the Finance and Payroll teams participated in the bi-annual 2024/25 National Fraud Initiative data matching exercise on payroll and supplier payments. Data matches were investigated, and results reported through the online NFI system. No frauds impacting Libraries NI were identified through the process. Libraries NI paid a fee of £1,382 for participation in this exercise.

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

Resource Spend per Year



Capital Additions per Year



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, organisation and staff learning and development, employee services, employee relations, and the health and wellbeing of staff. The HR department works closely with other internal and external stakeholders to ensure compliance with

government legislation, to support the development of our people and create an accessible, inclusive and engaged workplace culture.

Resourcing

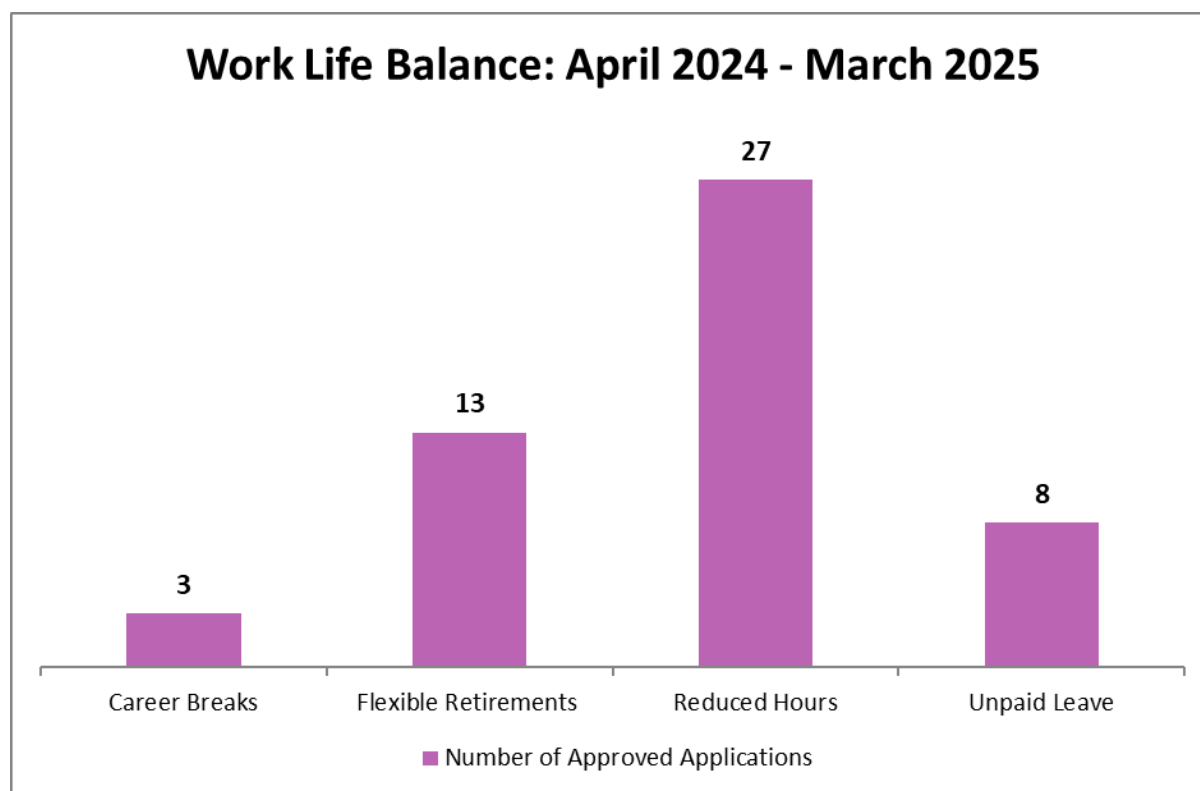
During 2024/25 there were 69 recruitment exercises carried out for 118 job vacancies with a total of 490 application forms received. This compared to 28 recruitment exercises carried out in the previous year when a total of 121 applications were received.

Agency Support

Agency supply was obtained under the Libraries NI Temporary Agency Worker Framework. In 2024/25, HR processed a total of 302 requests for agency workers, equating to 66 full-time posts for the year. Agency workers support the provision of predominantly 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 Services

Libraries NI is committed to providing a range of policy and procedures supporting flexible working arrangements in the provision of equality of opportunity and good relations for inclusive, diverse and productive workplaces that suit both the needs of the organisation and its people. During 2024/25, 51 applications for Work Life Balance adjustments were approved, as shown by type in the following graph (60 applications were approved in 2023/24).

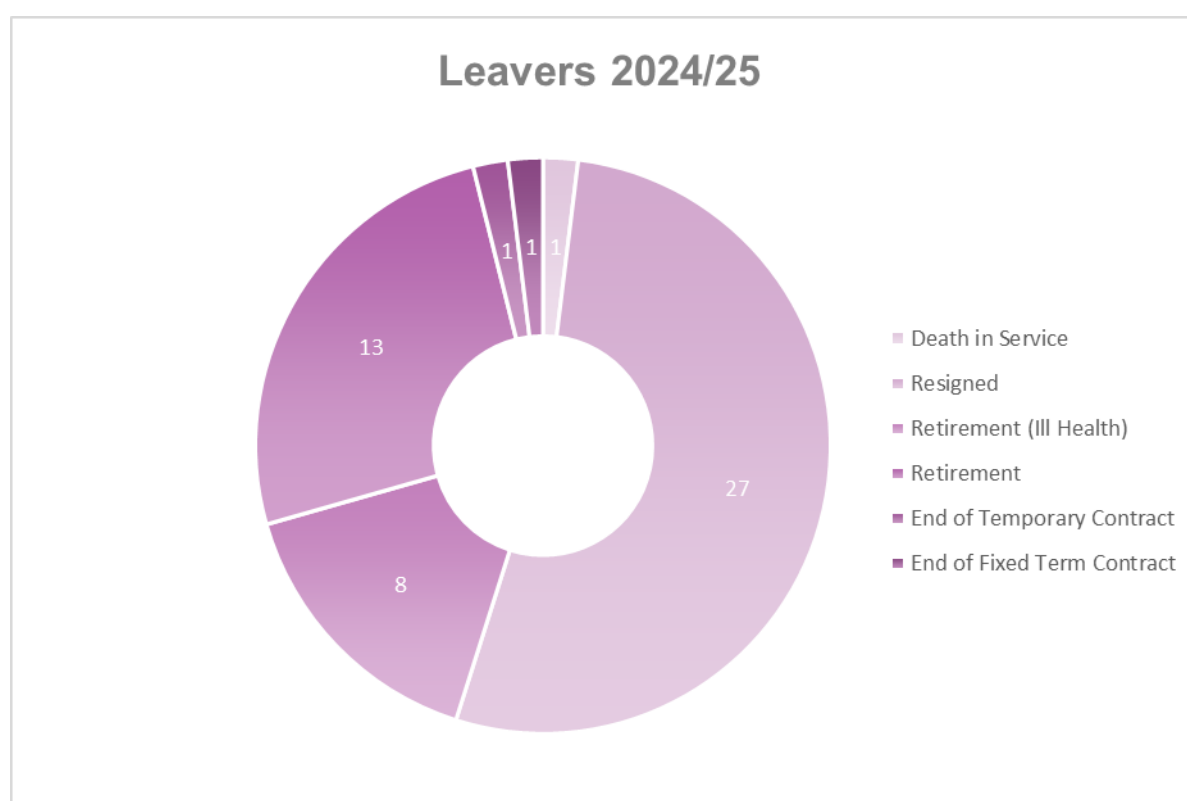


Employee Relations and Trade Union Relationships

Employee Relations and Trade Union consultation takes place regularly in Libraries NI to promote and support a workplace culture motivated to contribute to organisational success, engendering positive employment relationships and an enhanced sense of employee engagement and 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 2024/25, time off with pay equating to FTE 4.13 staff was granted to staff to attend industrial relations duties.

Leavers

During 2024/25, 51 staff left the employment of Libraries NI. The reasons are shown in the chart below. This was a decrease of 36.25% from 2023/24, when 80 employees left employment with Libraries NI.



Pension

During 2024/25, HR carried out the annual assessment of pension contribution bandings for all staff who were members of the pension scheme. Following assessment, all members were notified of their specific pension contribution rate. This resulted in 121 pension banding changes being processed. Ten members returning from an authorised period of unpaid absence were notified of their eligibility to apply to pay Additional Pension Contributions (APC) to cover lost pension. Two members took up this opportunity.

Health and Wellbeing

During 2024/25, 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.

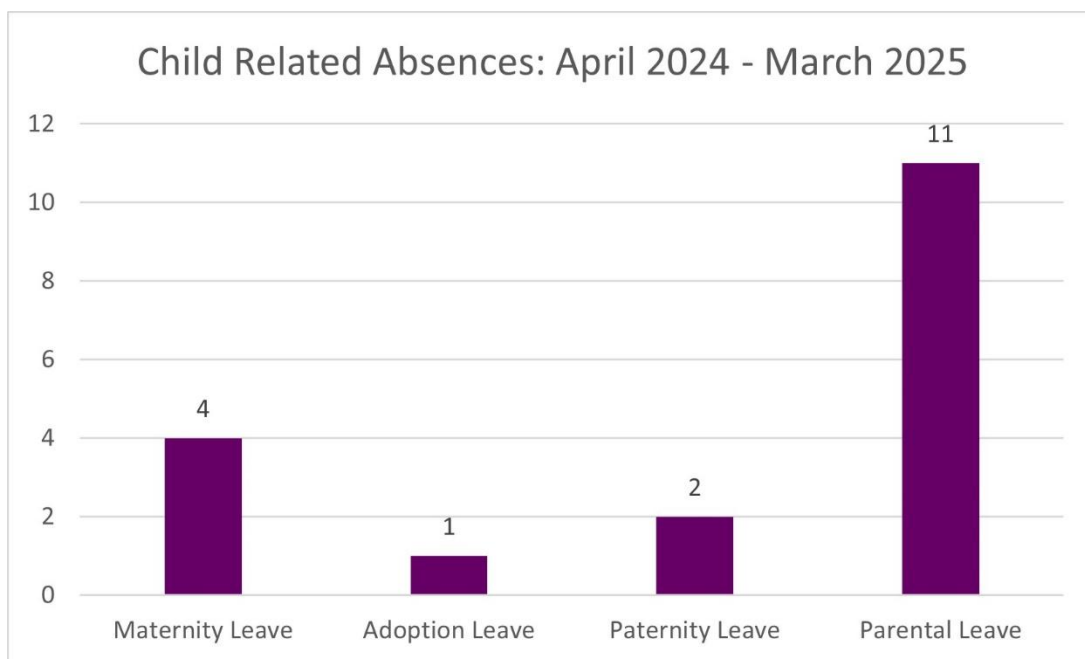
Libraries NI provides access to a wide range of health and wellbeing information and initiatives which are regularly communicated through the Health and Wellbeing team and Libraries NI communications network. This included information about employee assistance programmes, support agencies and material 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 an increase 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 2024/25, the confidential counselling service provided by LENA by Inspire (formerly Inspire Workplaces) was accessed by employees on 193 occasions compared to 109 during 2023/24. Human Resource facilitated 11 eye tests. The Occupational Health Service is accessed under the Education Authority CoPE and provided by Optima Health (formerly Birmingham Hospital Saturday Fund (BHSF)). During 2024/25, 146 medical assessments were attended by 105 employees and were predominantly facilitated in person. Of the 146 referrals, 108 related to employees who were absent from work through illness, 33 were for various other health related matters/concerns and five pre-employment medical checks were completed. Some employees attended more than one medical assessment. In 2024/25 medical referrals decreased by 13.10% when compared to 2023/24.

Following medical assessment, workplace adjustments were facilitated for 78 employees, 54* on a temporary basis and 14* on a permanent basis (*ten staff had both a temporary and permanent adjustment). Forty 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.

Libraries NI is committed to providing a range of policy and procedures supporting families in the provision of equality of opportunity and good relations for an inclusive, diverse and productive workplaces that suit both the needs of the organisation and its people. During 2024/25, 18 Child Related Absence applications were approved, as shown by type in the following graph (13 applications were approved in 2023/24).



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 2024/25 a range of training programmes were delivered both virtually and in-person by various teams. Topics included delivering of the RAISE Programme, Records Management, Health and Wellbeing, HR Processes, e3 systems and Safe and Welcoming Libraries Training.

Delivery of other training interventions were facilitated by external resources, including Reach Deck, Safeguarding, Walking Leader Training 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, CIPD NI Annual Conference, Legal Island Annual Review of Employment Law and LAI Youth Libraries Youth Conference.

The Service Level Agreement with the Northern Ireland Centre for Applied Learning provided access to online learning modules and continued to be used during 2024/25 both for mandatory training modules including Fire Safety Awareness, Data Protection, Equality and Diversity 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 2024/25 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 physical 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.

2024/25 saw further significant progress in the delivery of the e3 managed service contract which commenced in October 2022. Major implementation achievements during the year included:

- completion of the move to the cloud (Azure) environment
- a full refresh of RFID self-service kiosks in all libraries
- the introduction of card payment processing
- the design and pilot running of new public access terminals and corporate PC's.

The e3 project implementation phase will be completed in 2025/26 with plans in place for new HR systems and replacement of Public Access Terminals and Corporate PC's in all libraries. 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. The number of new systems and applications implemented during the reporting period resulted in 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. Key points to note are set out below:

- playing an active role in the DfC 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 2024/25 CO₂ emissions from the Libraries NI estate saw a marginal increase of some 0.2% compared to 2023/24
- 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 DfC'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 completed 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. Monitoring of the energy consumption following the completion of these projects has identified reductions in energy consumption of 53% at Ballymoney, 62% at Bessbrook and 47% at Killyleagh which is a significant reduction in our carbon footprint and running costs
- a further major construction project was completed at Fivemiletown to achieve a high energy efficiency rating with increased building envelope specification such as improved insulation, airtightness together with the installation of energy efficient heating. Additionally, a roof mounted wind catcher system has been installed to provide passive internal ventilation and a public electric vehicle charging point is provided which will facilitate and encourage electric vehicle use in the area
- in line with UK 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

- annual energy assessments were undertaken to provide Display Energy Certificates and Energy Performance Certificates. Air Conditioning Inspection Certificates were supplied to all appropriate sites with 100% of all applicable properties receiving a non-default rating
- following additional training, two members of the Libraries NI Assets team were accredited as Passivhaus assessors/consultants providing in-house technical expertise in the planning of future refurbishment projects



Dr Jim O'Hagan
Chief Executive

Date: 16 October 2025

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 2025 there were twelve Board Members and a non-executive Chairperson.

Details of the Libraries NI Board Members can be found at page 59.

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

Chief Executive: Dr Jim O'Hagan

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 library services to the public through:

- the Public Library Network, comprising branch, mobile and heritage libraries and related online and outreach services
- Online Services and Service Support, Customer Experience and Customer Groups supporting 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
- Collections which include Resources and Bibliographic Services, 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 Resourcing, Employee Services, Employee Relations, Health and Wellbeing, staff engagement and Organisation and Staff Learning and Development matters. The department works closely with recognised trade unions, internal and external stakeholders with the aim of achieving a skilled, motivated, flexible, accessible and inclusive workforce that promotes equality of opportunity and best practice
- 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 2024/25 which required to be notified to the Information Commissioner. During 2025/26 one personal data security matter was reported which was considered and the case closed by 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 was one suspected fraud reported during 2024/25 with a potential value of less than £100. In light of the low value, referral to the police was not considered appropriate and the case was dealt with as a disciplinary matter.

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 will conduct all fraud investigations unless, by exception, additional resources or advice are required.

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 DfC 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.

In 2024/25 there was an overall number of 673 (1029 in 2023/24) items of feedback received reflecting impacts of the challenging financial environment on our services

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.

Items of feedback received: 673

Access to Information

Preparation of the Accounts

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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 2024/25.

Based on invoice Date	2024/25		2023/24	
	Invoices Paid	Paid within Target %	Invoices Paid	Paid within Target %
Total invoices paid	8,768	-	7,766	-
Paid within 30 days	8,527	97%	7,544	97%
Paid within 10 days	7,541	86%	6,350	82%

Charitable Donations

Libraries NI made no donations for charitable or political purposes during 2024/25 (2023/24 Nil).

Statement of Accounting Officer's Responsibilities

Under the Libraries Act (Northern Ireland) 2008 (Paragraph 16), the DfC, with the consent of DoF 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 DfC has appointed 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: 16 October 2025

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 2024/25 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 2025 there were 12 Board Members and a non-executive Chairperson.

The Board is a corporate body statutory purpose and strategic objectives are set out in the Partnership Agreement drawn up by the DfC in consultation with Libraries NI. The Board has corporate responsibility for ensuring that Libraries NI fulfils the aims and objectives set by the DfC 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. The following Conflicts of Interest were recorded during 2024/25:

Meeting	Date	Conflict Raised
Board	25 April 2024	Councillor A Cathcart declared a Conflict of Interest in relation to an item on 'Recent Media coverage regarding Book stock - In Committee.' Councillor Cathcart reminded Board members of his party's affiliation as a DUP Councillor and that his input to the discussion was as a Libraries NI Board member.
Board	13 February 2025	Councillor A Cathcart and Councillor M McRandal declared a conflict of interest in respect of a matter discussed in relation to Newtownards Library
Audit and Risk Assurance Committee	15 January 2025	During a discussion on the transition to Azure / Cloud storage (a Microsoft product), Councillor G Sharvin highlighted that he works with Microsoft but this was not considered a conflict of interest as the project was now completed.

The Board met on six occasions during 2024/25. One meeting took the form of a workshop at which consideration was given to longer term corporate planning matters.

The membership of the Board during 2024/25 was as follows:

- Ms Bonnie Anley (Chairperson)
- Councillor Julie Gilmour (Vice Chairperson)
- Councillor Alistair Cathcart
- Mr Adrian Driscoll (from 1 September 2024)
- Councillor Rosie Kinnear (from 1 September 2024)
- Councillor Roisin Lynch (from 1 September 2024)
- Councillor Andrew McAuley
- Councillor Martin McRandal

- Ms Ursula O'Hare (from 1 September 2024)
- Mrs Wendy Osborne OBE
- Mr John Peto
- Councillor Gareth Sharvin (from 1 September 2024)
- Miss Linda Wilson.

Key issues considered by the Board during 2024/25 included the following:

- Annual Business Plan 2024/25
- Business Plan 2024/25 Progress Report
- Budget and Spending Plan 2024/25
- Update on Libraries NI's financial position and budget management options 2024/25
- Corporate Risk Register
- Annual Report and Accounts 2023/24
- Audit and Risk Assurance Committee's Annual Report 2023/24
- Bi-Annual Assurance Statements
- Annual Board Assurance Statement
- Reports from Committees and approval of policies
- e3 Programme.

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 2024/25 was as follows:

- Mrs Wendy Osborne OBE (Chairperson)
- Councillor Alistair Cathcart (Vice Chairperson)
- Ms Bonnie Anley (until January 2025)
- Ms Ursula O'Hare (from January 2025)
- Councillor Martin McRandal
- Councillor Gareth Sharvin (from January 2025)
- Ms Andrea Quail (co-opted Member)

In accordance with Standing Orders, the Audit and Risk Assurance Committee two-year term of office for the Chairperson (Mrs Wendy Osborne) and Vice-Chairperson (Councillor Alistair Cathcart) was due to expire in October 2024. New members had recently joined the Committee and there were changes in current members' roles in other Committees, with further changes anticipated. With this high level of change, it was agreed that the term of office for the Chairperson and Vice-Chairperson would

be extended for one year to enable new members to gain experience of the Committee and provide for a more stable position when the next election of Chairperson and Vice-Chairperson would take place. Councillor G Sharvin resigned as a Councillor from 8 September 2025 and so resigned his Board Membership from that date.

To reflect the clarity provided by the updated Audit and Risk Assurance Handbook which was issued by HMT in July 2024, it was agreed that the status of the Board Chairperson on the Audit and Risk Assurance Committee would be changed from member to attendee.

The Chief Executive, the Director of Business Support and the Head of Internal Audit attended all meetings of the Audit and Risk Assurance Committee. The Northern Ireland Audit Office (NIAO), the external auditors, Sumer NI and DfC officials 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 2024/25 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 DfC
- reports on Direct Award Contracts
- the Accounting Officer's Governance Statement for 2023/24
- the Annual Report and Accounts and the Comptroller and Auditor General's Report to those Charged with Governance for 2023/24
- revisions and updates to various corporate governance policies and documents, including the Code of Conduct for Board Members and the Conflicts of Interest 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 2024/25 was as follows:

- Miss Linda Wilson (Chairperson)
- Ms Bonnie Anley (Board Chairperson)
- Councillor Martin McRandal (Vice Chairperson from December 2024)
- Mrs Wendy Osborne OBE (until January 2025)
- Councillor Roisin Lynch (From November 2024)
- Ms Ursula O'Hare (From January 2025)
- Councillor Julie Gilmour (From January 2025)

During the year the Committee met on five 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 2024/25
- the draft Annual Report and Accounts 2023/24
- procurement including Direct Award Contracts, prompt payment performance and contract awards
- asset and estate management activities including the capital investment and estate maintenance programme 2024/25, 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, curation, promotion, 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 2024/25 was as follows:

- Mr John Peto (Chairperson)
- Councillor Andrew McAuley (Vice-Chairperson)
- Ms Bonnie Anley (Chairperson of the Board)
- Mr Adrian Driscoll (From November 2024)
- Councillor Julie Gilmour (Vice-Chairperson of the Board)
- Councillor Rosie Kinnear (From November 2024)
- Mrs Wendy Osborne (From May 2024)

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

- Customer First Strategy 2025 – 2028
- Reading and Reader Development Strategy 2024 – 2027
- Collections Development Policy
- Filming Policy
- Opening Hours Policy
- Partnership Policy
- Safe and Welcoming Libraries Policy
- Safeguarding Policy
- Social Media Policy
- Effectiveness and Compliance Review
- Fees and Charges 2025/26
- Rural Needs Annual Report 2024/25
- Libraries NI and Rural Communities

The Committee received presentations on a number of topics including:

- The Future of Public Libraries by Louis Coiffait-Gunn, Chief Executive Chartered Institute of Library and Information Professionals (CILIP)
- Library Services in the Derry City and Strabane District Council Area

- Library Services in the Belfast City Council Area
- Library Services in the Fermanagh and Omagh District Council Area

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 DoF and approved by the DfC.

The membership of the Remuneration Committee during 2024/25 was as follows:

- Ms Bonnie Anley (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)
- Mrs Wendy Osborne (Chairperson Audit and Risk Assurance Committee).

During 2024/25 the Committee met on two occasions and considered the following matters:

- NJC 2023/24 and NJC 2024/25 Pay Award for First and Second Tier Officers
- 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 2023/24 and targets set for 2024/25
- a report from the Chief Executive on the performance assessment of Directors in 2023/24 and targets set for 2024/25.

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 and no substantive business which required the Committee's attention arose, the Information Services Committee did not meet during 2024/25 and consequently was formally stood down at the Board meeting on 17 October 2024.

Attendance at Board and Committee Meetings

Board Members Attendance at Board and Committee Meetings from 1 April 2024 to 31 March 2025		Board	Audit and Risk Assurance Committee	Business Support Committee	Services Committee	Remuneration Committee	Totals	
Number of Meetings Held	¹	6	4	5	5	2		
Ms Bonnie Anley (Chairperson)	-	6/6	3/4	3/5	3/5	2/2	17	22
Councillor Julie Gilmour (Vice-Chairperson)	-	6/6	-	4/4 ²	5/5	2/2	17	17
Councillor Alistair Cathcart	-	4/6	3/4	-	-	-	7	10
Mr Adrian Driscoll	<i>started 1 Sep 24</i>	4/4 ²	-		2/3 ²	-	6	7
Councillor Rosie Kinnear	<i>started 1 Sep 24</i>	3/4 ²	-		0/3 ²	-	3	7
Councillor Roisin Lynch	<i>started 1 Sep 24</i>	4/4 ²	-	3/3 ²	-	-	7	7
Councillor Andrew McAuley	-	4/6	-	-	5/5	-	9	11
Councillor Martin McRandal	-	4/6	4/4	5/5	-	-	13	15
Ms Ursula O'Hare	<i>started 1 Sep 24</i>	3/4 ²	0/1 ²	1/2 ²	-		4	7
Mrs Wendy Osborne OBE	-	6/6	4/4	2/3 ²	3/4 ²	1/2	16	19
Mr John Peto	-	5/6	-	-	5/5	2/2	12	13
Councillor Gareth Sharvin	<i>started 1 Sep 24</i>	4/4 ²	1/1 ²	-	-	-	5	5
Miss Linda Wilson	-	5/6	-	4/5	-	2/2	11	13
Ms Andrea Quail (Co-opted Member)	-	-	4/4	-	-	-	4	4

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, with work underway on a new Corporate Plan for the period 2025 – 2030.
- an annual **Business Plan** approved by the DfC, 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 DfC
- 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

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 DfC'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, in the context of preparing a new Corporate Plan for the period 2025 – 2030.
- 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 DfC
- 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 DfC 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.

Fraud Risk

Relevant staff have received Fraud Awareness training and 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.

One suspected fraud case was reported during 2024/25. The line manager of a branch library identified that approximately £60 was missing from the income received in the branch. When the Branch Library Manager was asked about this, they admitted they had taken the money with the intention of returning it. A detailed investigation carried out by Internal Audit found that less than £30 was unaccounted for, much of which may be attributed to errors. While the Branch Library Manager admitted to taking money from the till, in light of the small value which could not be accounted for, Internal Audit considered that referral to the police was not appropriate and recommended that the case be dealt with as a disciplinary matter.

There was one raising concerns case raised during 2024/25. 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 nearing completion.

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.

During 2024/25 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.

Internal Audit reviewed the systems in place to ensure that complete, accurate and timely performance information is reported to stakeholders and provided a satisfactory opinion. Financial information provided is subject to audit by the external auditors.

During 2024/25 the Chief Executive met on two occasions with DfC 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 the Northern Ireland Audit Office provide an opinion on the Annual Report and Accounts.

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 2024/25, the Head of Internal Audit provided an overall 'satisfactory' level of assurance on the risk, control and governance framework within Libraries NI.

The incumbent Head of Internal Audit retired from the position in June 2025 and a new Head of Internal Audit was appointed and took up post in June 2025

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, Colin Glen Branch Library, 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 2024/25 Peer Review concluded that the work undertaken in the sample examined demonstrated compliance with the Public Sector Internal Audit Standards. Future peer reviews will examine compliance against the Global 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.

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

The C&AG certified the 2024/25 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 Departments
- 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

Impact of change and resourcing challenges 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. Recognising that change can also bring challenges for our people, work continues on the development of a cohesive Health and Wellbeing Strategy aimed at strengthening existing provision and developing new opportunities for staff to take action and invest in their own mental and physical health.

Branch Library Managers

A resolution to the industrial action short of strike initiated by Branch Library Managers in June 2023 was reached in August 2024.

Strategic Planning

Work took place during 2024/25 to develop a new draft Corporate Plan for the period 2025 – 2030. This plan will be brought forward for approval in 2025/26. The Programme for Government and the developing priorities of DfC, including the development of a new library policy, along with societal and economic factors will continue to inform planning priorities and approaches.

Belfast Central Library

The redevelopment and restoration of Belfast Central Library remains a strategic priority for Libraries NI. A revised and updated Strategic Outline Case (SOC) was approved by

the Minister for Communities in October 2022 and we continue to engage with DfC to further develop the project resourcing plan and framework to support this next stage of the development process.

Organisational Resilience and Capacity

The ongoing uncertainty in the funding environment continues to test the organisation's resilience, our ability to secure a stable and sustainable platform from which to deliver services, to adapt to changing circumstances and to respond to unforeseen issues. The cumulative impacts of persistent resourcing challenges and the lean operating model which has developed in response to these, has eroded flexibility and capacity within the organisation.

An Internal Audit review of Fleet Management resulted in a limited opinion. Internal Audit carried out follow-up reviews during 2024/25 and confirmed that the recommendations made to address system weaknesses had been effectively implemented. The audit opinion was therefore raised to 'satisfactory'.

New Issues 2024/25

While the quantum funding made available to the organisation in 2024/25 saw some improvement from the previous year's the delays in the setting of budgets, confirmation of allocations and release of funding by the DfC impacted on service delivery and placed unnecessary strain on the organisation. We continue to work closely with officials from the DfC to secure timely and 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 2025/26 and the potential for further delays in agreeing funding allocations may, once again, impact on our ability to deliver services.

An audit of Colin Glen Branch Library was completed in December 2024 and reported a 'limited' opinion. A follow-up review was carried out in April 2025 to determine whether the recommendations were effectively implemented. While there is evidence of improvement in the branch, there is currently no Branch Library Manager or District Manager in place, therefore, the audit opinion remains 'limited' until Internal Audit evidences that the application of controls is consistent and sustained.

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 DfC, with the approval of the 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 DfC 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 22 July 2024 for rates of pay applicable from 1 April 2024 (covering the period 1 April 2024 to 31 March 2025) for Chief Officers (Tier 2 staff, Director and above) and on 22 October 2024 for rates of pay applicable from 1 April 2024 for Chief Executive Officer. Approval to implement the 2024/25 pay remit was provided by DfC on 22 October 2024 for Chief Officers and on 13 December 2024 for the Chief Executive Officer.

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)	
		2024/25	2023/24	2024/25	2023/24
Ms Bonnie Anley (Chairperson)		10 - 15	0 – 5 (FTE 10-15)	-	-
Mr Adrian Driscoll	<i>Started 01 September 2024</i>	0 - 5	-	-	-
Councillor Rosie Kinnear	<i>Started 01 September 2024</i>	0 - 5	-	-	-
Councillor Alistair Cathcart		0 - 5	0 - 5	-	-
Councillor Roisin Lynch	<i>Started 01 September 2024</i>	0 - 5	-	-	-
Councillor Julie Gilmour (Vice-Chairperson)		0 - 5	0 - 5	-	-
Councillor Gareth Sharvin	<i>Started 01 September 2024</i>	0 - 5	-	-	-
Ms Ursula O'Hare	<i>Started 01 September 2024</i>	0 - 5	-	-	-
Councillor Andrew McAuley		0 - 5	0 - 5	-	-
Councillor Martin McRandal		0 - 5	0 - 5	-	-
Mrs Wendy Osborne OBE		0 - 5	0 - 5	-	-
Mr John Peto		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 2024/25. Salary includes gross salary only.

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)	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
Dr Jim O'Hagan	120-125	115-120	-	-	-	-	60	46	180-185	160-165
Mr Desmond Miskelly	95-100	90-95	-	-	-	-	51	36	145-150	125-130
Ms Adrienne Adair	80-85	75-80	-	-	-	-	71	33	150-155	110-115
* 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.										

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 2024/25 was £120,000 - £125,000 (2023/24: £115,000 - £120,000).

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

2024-25	25 th percentile	Median	75 th percentile
Total Remuneration £	25,183	28,163	30,060
Pay Ratio	4.86:1	4.35:1	4.08:1

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

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

The ratio to the median has decreased over the year as in 2023/24 the staff complement was such that staff at the 25th percentile and the median points were at the same grade while for 2024/25 staff at the median point were on a higher grade.

Remuneration ranged from £23,656 to £122,500 (2023/24 £22,336 to £117,500). No-one received remuneration in excess of the highest paid post holder.

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:	2024/25 v 2023/24	2023/24 v 2022/23
Average employee salary and allowances	1.4%	10.8%*
Highest paid Director's salary and allowances	4.3%	-11.3%**

* 2023/24 salary included compensation payments.

**2022/23 salary included 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 31/04/25 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/03/25 £'000	CETV at 31/03/24 £'000	Real increase in CETV £'000
Dr Jim O'Hagan ¹ Chief Executive	35-40 -	3.5-4.0 -	686	606	57
Mr Desmond Miskelly Director of Business	45-50	2.5-3.0	977	911	42
	55-60	0.0-0.5			
Ms Adrienne Adair Director of Library Services	50-55	3.5-4.0	1,056	1,003	29
	85-90	3.0-3.5			

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 CPI inflation of 1.7% at September 2024 (CPI September 2023 6.7%). The real increase in CETVs are based on the factors in force at 31 March 2025. The accrued pension and CETV figures for 2025 incorporate the McCloud underpin for eligible members. The 2024 pension and CETV figures have not been recalculated to reflect the McCloud remedy as any adjustment is a fluctuating amount until the time pensions benefits are taken.

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, Hollywood 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 2024/25, as detailed below.

Band	Range	Contribution Rate
1	£0 - £18,000	5.5%
2	£18,001 - £27,700	5.8%
3	£27,701 - £46,300	6.5%
4	£46,301 - £56,300	6.8%
5	£56,301 - £111,700	8.5%
6	More than £111,700	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 2024. As part of the March 2022 valuation, the actuary certified that for 2024/25, the employer contribution rate would be 19%, (2023/24 19%). The contribution rates are set to meet the cost of benefits accruing during 2024/25 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 service between 1 April 2009 and 31 March 2015, benefits accrue at a rate of 1/60th of final pensionable pay for each year of service. Since 1 April 2015, members accrue benefits normally at a rate of 1/49th of the employee's career average pensionable pay.

Members may choose to make Additional Voluntary Contributions (AVCs) 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

NILGOSC has advised that the Cash Equivalent Transfer Value (CETV) figures now incorporate the McCloud Underpin into calculations for eligible members, and where relevant any additions to a CETV because of an underpin will be included in pension calculations.

Staff Report

Staff Numbers and Costs Average Numbers Employed (Audited Information)

Staff Costs (Audited Information)

	Permanent employees 2024/25 £'000	Temporary employees 2024/25 £'000	Others 2024/25 £'000	Total 2024/25 £'000	Total 2023/24 £'000
Wages and salaries	11,883	345	2425	14,653	15,099
Social Security Costs	1,029	26	-	1,055	1,151
Pension costs	2,608	57	-	2,665	2,990
Other staff costs	-	-	182	182	171
Total	15,520	428	2,607	18,555	19,411

Pension costs include £0.364 million in relation to non-cash current service costs (2023/24: £0.484m).

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 2024/25 FTE	Temporary employees 2024/25 FTE	Agency/ Seconded 2024/25 FTE	Total 2024/25 FTE	Total 2023/24 FTE
Directly Employed	375	19	-	394	438
Other	-	-	66	66	47
Total	375	19	66	460	485

These costs and numbers include Senior Post Holders.

Staff costs above include £0.179 million which was charged to capital during 2024/25 (2023/24: £0.483 million). Wages and salaries include Agency staff costs of £2.353 million (2023/24: £1.587 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 2024/25 amounted to £0.176 million (2023/24: £0.171 million).

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

Females 2024/25 FTE	Males 2024/25 FTE	Total 2024/25 FTE	Females 2023/24 FTE	Males 2023/24 FTE	Total 2023/24 FTE
279	115	394	297	120	417

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

At 31 March 2025			
	Female	Male	Total
Board	7	6	13
Senior Managers	1	2	3
Employees	413	135	548

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.

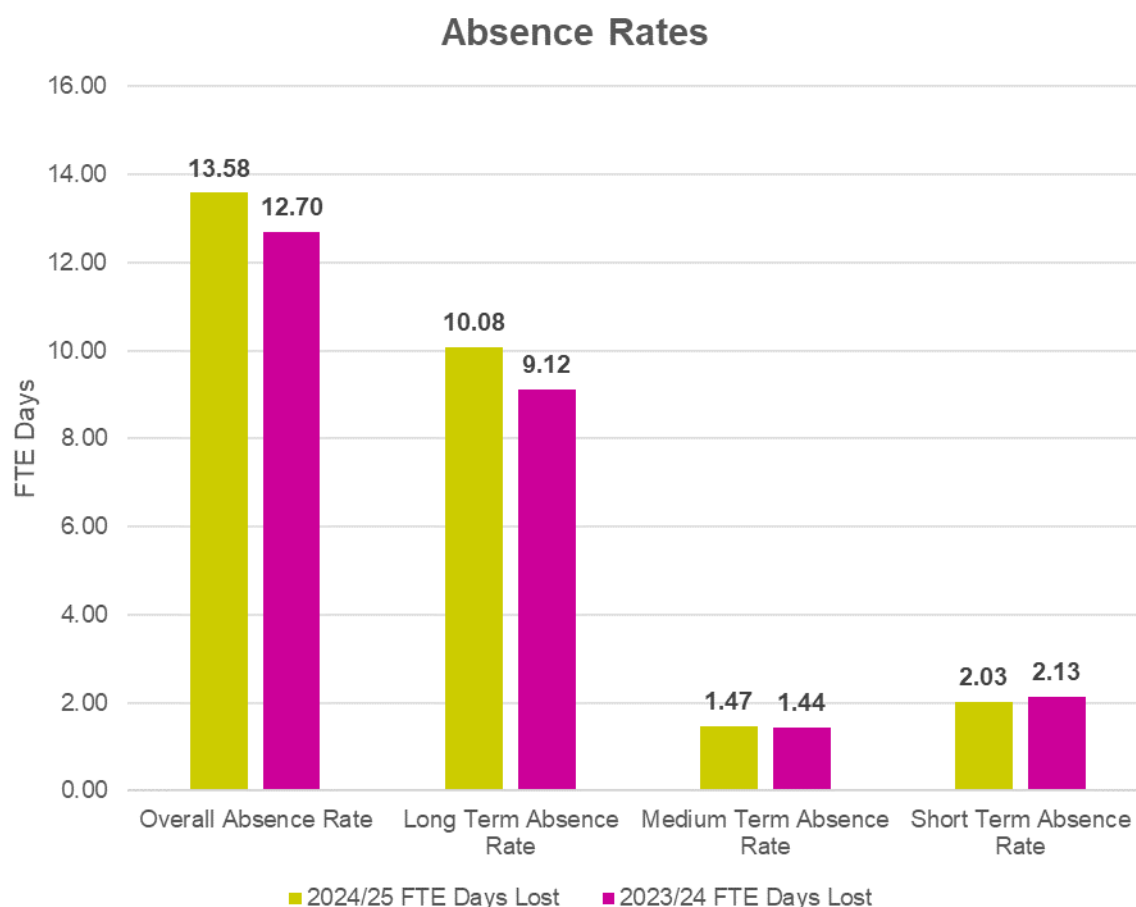
In addition, without prejudice to the above obligation, Libraries NI has regard to the desirability of promoting good relations between persons of different religious belief, political opinions or racial group.

Staff Turnover

The percentage staff turnover for 2024/25 is 10.63%. This is calculated based on the number of leavers (59) divided by the average number of persons in employment (555) during the financial year.

Sickness Absence Data

Sickness absence is collated on a financial year. In March 2025 the composite average Full Time Equivalent (FTE) days lost through sickness absence was 13.58 days. Long term sickness accounted for the majority of days lost.



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 £3,500 (2023/24 Nil)

Off-payroll Engagements

No "off-payroll" engagements were entered into between 1 April 2024 and 31 March 2025.

Exit Packages (Audited Information)

There were no exit packages and one payment of £5,485 for early release of pension in 2024/25 (2023/24: £NIL). No compensation for loss of office was paid to senior management.

Flexible Retirements (Audited Information)

Thirteen flexible retirements were supported during 2024/25, none of which incurred costs for early release of pension to effect efficiencies (2023/24 six at a cost of £Nil).

During 2024/25, eight people retired early on ill-health grounds. Ill-health retirement actuarial costs were met by the pension scheme.

ACCOUNTABILITY REPORT

Assembly Accountability and
Audit Report

Statement of Losses and Special Payments

Losses (Audited information)

	2024/25	2024/25	2023/24	2023/24
	No of Cases	£'000	No of Cases	£'000
Claims abandoned	1,929	2	1,222	1
Stores losses	261,558	433	112,003	291
Total	263,497	435	113,225	292

Claims abandoned relate to unpaid borrower charges which are abandoned after two years and irrecoverable room hire debt. Charges for book reservations ceased from April 2023.

Stores losses for 2024/25 relate to 59,952 items of stock which were borrowed and due for return between October 2023 and September 2024 but had not been returned by year end (£139,120), 201,602 items which were identified as being lost or missing during catalogue tidy exercises during 2024/25 (£288,229) and £5,700 in relation to 14 Stock Assets items which could not be found during the 2024/25 valuation exercise. The number of items not returned has decreased compared with the previous year (159,506 items). The catalogue tidy figure is higher than in the previous year as limited stock management processes were conducted during 2023/24 due to operational matters.

Special Payments (Audited Information)

	2024/25	2024/25	2023/24	2023/24
	No of Cases	£'000	No of Cases	£'000
Compensation Payments	2	16	4	139
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 (2023/24 Nil).

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 Information)

Libraries NI's Business Plan targets for 2024/25 were approved by the DfC, 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 DfC 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 DfC, which was replaced by a Partnership Agreement from 24 May 2024, 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 DfC Commercial Business Unit 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: 16 October 2025

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 2025 under the Libraries Act (Northern Ireland) 2008. The financial statements comprise: the Statements 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 2025 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;

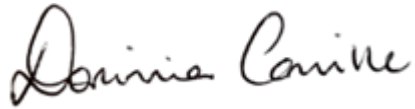
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- communicating with component auditors to request identification of any instances of non-compliance with laws 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.

A handwritten signature in black ink, reading 'Dorinnia Carville'.

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

24 October 2025

The background is a solid purple color with several overlapping circles of varying sizes. A large circle is centered in the middle of the page. Other circles are positioned in the corners and along the edges, creating a layered, geometric effect.

FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure for the year ended 31 March 2025

	Note	2024/25 £'000	2023/24 £'000
Income			
Revenue from Contracts with Customers		(18)	(11)
Other Operating Income	4	(977)	(794)
Total Operating Income		(995)	(805)
Expenditure			
Staff Costs		18,555	18,928
Purchase of Goods and Services		14,995	13,556
Depreciation/Amortisation/Impairment		7,594	6,964
Provision Expense		178	86
Other Operating Expenditure		34	12
Total Operating Expenditure	3	41,356	39,546
Net Operating Expenditure		40,361	38,741
Finance (Income) / Expense	5	(434)	(13)
Net Expenditure for the year		39,927	38,728
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	(2,533)	(2,756)
Net (gain) on revaluation of intangible assets	9.2	(96)	(94)
Net (gain) on revaluation of Heritage Assets	9.3	(11)	(5)
Net actuarial loss/(gain) on pension scheme assets and liabilities	19.3	14,059	(9,934)
Comprehensive Net Expenditure for the year		51,346	25,939

All amounts above relate to continuing activities.

The notes on pages 93 to 122 form part of these accounts.

Statement of Financial Position as at 31 March 2025

	Note	2025 £'000	2024 £'000
Non-current assets			
Property, plant and equipment	6	116,359	118,038
Intangible assets	7	3,549	2,542
Heritage assets	10	12,685	12,674
Pension assets	19.1	-	12,302
Financial assets	11	600	660
Total non-current assets		133,193	146,216
Current assets			
Assets classified as held for sale		30	-
Trade and other receivables	11	1,389	1,169
Cash and cash equivalents	12	54	933
Total current assets		1,473	2,102
Total assets		134,666	148,318
Current Liabilities			
Trade and other payables	13	(5,216)	(6,826)
Provisions	14	(115)	(83)
Total current liabilities		(5,331)	(6,909)
Total assets less current liabilities		129,335	141,409
Non-current liabilities			
Provisions	14	(337)	(206)
Pension liabilities	19.1	(1,470)	-
Other liabilities	13	(3,736)	(4,092)
Total non-current liabilities		(5,543)	(4,298)
Total assets less total liabilities		123,792	137,111
Taxpayers' equity and other reserves			
General reserve		57,072	56,445
Pension reserve		(1,470)	12,302
Revaluation reserve		55,505	55,690
Heritage assets reserve		12,685	12,674
		123,792	137,111

The Financial Statements on pages 89 to 92 were approved by the Board on 16 October 2025 and were signed on its behalf by:



Dr J O'Hagan
Accounting Officer:

Date: 16 October 2025

The notes on pages 93 to 122 form part of these accounts.

Statement of Cash Flows for the year ended 31 March 2025

	Note	2024/25 £'000	2023/24 £'000
Cash flows from operating activities			
Net Operating Expenditure		(40,361)	(38,741)
Adjustments for non-cash transactions	3/19ii	530	512
Depreciation/Amortisation	6/7	7,639	7,034
Decrease/(Increase) in trade and other receivables	11	(160)	326
(Decrease)/Increase in trade and other payables	13	(246)	795
Use of Provisions	14	(16)	(73)
Net cash outflow from operating activities		(32,613)	(30,147)
Cash flows from investing activities			
Purchase of property, plant and equipment		(4,946)	(6,320)
Purchase of intangible assets	7	(816)	4
Interest on PFI	5	(76)	(85)
Proceeds of disposal of property, plant and equipment		65	32
Net cash outflow from investing activities		(5,773)	(6,369)
Cash flows from financing activities			
Grants from sponsoring department		37,987	36,673
Capital element of payments in respect of finance leases and on-SoFP PFI contracts	16/17	(396)	(478)
Interest on finance leases	5	(84)	(88)
Net financing		37,507	36,107
Net (decrease) in cash and cash equivalents in the period		(879)	(409)
Cash and cash equivalents at the beginning of the period	12	933	1,342
Cash and cash equivalents at the end of the period	12	54	933

The notes on pages 93 to 122 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2025

	Note	General Reserve £'000	Pension Reserve £'000	Revaluation Reserve £'000	Heritage Assets Reserve £'000	Total Reserves £'000
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

Opening balance at 1 April 2024		56,445	12,302	55,690	12,674	137,111
Changes in taxpayers' equity 2024/25						
Grants from Sponsoring Department		37,987				37,987
Comprehensive Net Expenditure for the year		(39,927)	(14,059)			(53,986)
Transfers between reserves	19.2/19.5	(287)	287			-
Revaluation gains				2,629	11	2,640
Realised element of revaluation reserve		2,814		(2,814)		-
Auditors Remuneration – notional	3	40				40
Balance at 31 March 2025		57,072	(1,470)	55,505	12,685	123,792

The notes on pages 93 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 2024/25 Government Financial Reporting Manual (FReM) issued by the 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 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 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 recoverable 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 re-classified 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 (2024/25 CPI) 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 or 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 removed 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 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. Capital lifecycle payments are recorded as prepayments and transferred to PPE as required. An imputed finance charge on the liability is recorded in subsequent years using an asset specific rate. The remainder of the PFI unitary charge payment 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 2025

There are no standards, interpretations or amendments to published standards that became effective during 2024/25 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 2025, and which Libraries NI has not adopted early for these accounts.

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and 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. Libraries NI does not provide insurance contracts, and 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 financial statements.

Non-investment asset valuations: The following changes to the valuation and accounting of non-investment assets is to be included in the 2025-26 FReM for mandatory

implementation: References to assets being held for their 'service potential' and the terms 'specialised/ non-specialised' assets will be removed from the FReM. Non-investment assets will instead be described as assets held for their 'operational capacity'. This change has no impact on the valuation basis of non-investment assets, which remains Existing Use Value (EUUV). An adaptation to IAS 16 will be introduced to withdraw the requirement to revalue an asset where its fair value materially differs from its carrying value. Assets will be valued using the one of the following processes:

- a quinquennial revaluation supplemented by annual indexation
- a rolling programme of valuations over a five year cycle, with annual indexation applied to assets during the 4 intervening years
- for non-property assets only, appropriate indices
- in rare circumstances where an index is not available, a quinquennial revaluation supplemented by a desktop revaluation in year three

The option to measure intangible assets using the revaluation model is withdrawn. The carrying values of intangible assets at 31 March 2025 will be considered the historical cost at 1 April 2025.

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	2024/25 £'000	2023/24 £'000
Staff Costs:			
Wages and salaries		14,654	14,727
Social Security Costs		1,055	1,111
Pension Costs		2,665	2,919
Other Staff Costs		182	171
Premises, fixed plant and grounds		5,337	4,605
PFI Service charges		406	388
Library lending stock		3,506	2,961
Supplies and Services		5,370	5,211
Other employee expenses		151	142
Transport		215	241
Rentals under operating leases: Buildings		9	8
Non-cash items:			
Depreciation		7,026	6,103
Amortisation		613	931
(Profit)/Loss on disposal of property, plant and equipment		(6)	(26)
Impairment / (Reversal of impairment) of property, plant and equipment	9	(45)	(70)
Provisions provided /written back in year	14	178	86
Auditors' remuneration – notional		40	38
		41,356	39,546

Libraries NI paid £1,382 to its external auditor (the Northern Ireland Audit Office) for its work in relation to the National Fraud Initiative. (£Nil in 2023/24 for non-audit services).

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

4. Other Operating Income

	2024/25 £'000	2023/24 £'000
Fees and charges	301	231
Sale of goods and services	448	463
Grant income	223	96
Other income	5	4
	977	794

5. Finance Expense

	2024/25 £'000	2023/24 £'000
Leases	84	88
PFI	133	85
Interest (income) / expense on net pension liability	(651)	(186)
	(434)	(13)

6. Property, Plant and Equipment 2024/25

	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 2024	13,424	108,849	3,063	7,497	3,208	3,734	139,775
Additions	-	1,789	-	646	158	974	3,567
Disposals	-	(34)	(296)	(1,279)	-	-	(1,609)
Net (Impairment) / Reversal	-	61	-	-	-	-	61
Revaluations	-	2,823	83	206	101	-	3,213
Reclassifications	-	1,797	-	-	-	(2,536)	(739)
At 31 March 2025	13,424	115,285	2,850	7,070	3,467	2,172	144,268
Depreciation At 1 April 2024	5	13,950	2,052	3,318	2,412	-	21,737
Charged in year	2	5,107	305	1,393	219	-	7,026
Disposals	-	(34)	(272)	(1,244)	-	-	(1,550)
Net Impairment / (Reversal)	-	16	-	-	-	-	16
Revaluations	-	458	59	87	76	-	680
Reclassifications	-	-	-	-	-	-	-
At 31 March 2025	7	19,497	2,144	3,554	2,707	-	27,909
Carrying amount at 31 March 2025	13,417	95,788	706	3,516	760	2,172	116,359
Carrying amount at 31 March 2024	13,419	94,899	1,011	4,179	796	3,734	118,038

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	12,336	90,818	706	3,516	760	2,172	110,308
Right Of Use Assets	731	1,445	-	-	-	-	2,176
On – SoFP PFI contract	350	3,525	-	-	-	-	3,875
Carrying amount at 31 March 2025	13,417	95,788	706	3,516	760	2,172	116,359

Land and Buildings were revalued by Land and Property Services (LPS) as at 31 March 2021, and values were updated to 31 March 2025 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 £8,165,000 (2023/24: £8,352,000) in respect of such properties.

One property is identified as surplus and its sale is planned for 2025-26 (2023/24: 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 2025 by LPS, at fair value. The carrying amount is £30,000 (2023/24: £30,000).

6. Property, Plant and Equipment (Continued) 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

7. Intangible Assets 2024/25

	Information Technology £'000	Software Licences £'000	Total £'000
Cost or valuation at 1 April 2024	1,581	3,815	5,396
Additions	-	816	816
Disposals	-	(2,366)	(2,366)
Revaluations	54	77	131
Reclassifications	-	709	709
As at 31 March 2025	1,635	3,051	4,686
Amortisation at 1 April 2024	342	2,512	2,854
Charged in year	317	296	613
Disposals	-	(2,365)	(2,365)
Revaluations	22	13	35
Reclassifications	-	-	-
At 31 March 2025	681	456	1,137
Carrying amount at 31 March 2025	954	2,595	3,549
Carrying amount at 31 March 2024	1,239	1,303	2,542
Asset Financing:			
Owned	954	2,595	3,549
Carrying amount at 31 March 2025	954	2,595	3,549
Intangible Assets 2023/24			
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

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 the Estimate process, 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

	2024/25 £'000	2023/24 £'000
(Credited) to the SoCNE	(45)	(70)
(Credited) to Revaluation Reserve	(2,533)	(2,756)
	(2,578)	(2,826)

9.2 Intangible Assets

	2024/25 £'000	2023/24 £'000
(Credited) to Revaluation Reserve	(96)	(94)
	(96)	(94)

9.3 Heritage Assets

	2024/25 £'000	2023/24 £'000
(Credited) to the Heritage Assets Reserve	(11)	(5)
	(11)	(5)

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 2024	12,611	63	12,674
Additions	-	-	-
Losses	(6)	-	(6)
Revaluations	17	-	17
Closing balance at 31 March 2025	12,622	63	12,685

	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	-	5
Closing balance at 31 March 2024	12,611	63	12,674

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 2025 a random sample of the lower value collections in all sites were valued by Kenny's Bookshop and Art Gallery:-

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

	2024/25 £'000	2023/24 £'000
Amounts falling due within one year:		
VAT	820	741
Trade receivables	351	270
Other receivables	-	17
Prepayments and accrued income	128	51
Current part of PFI prepayment	90	90
	1,389	1,169
Amounts falling after more than one year:		
PFI Prepayment	600	660
Total	1,989	1,829

12. Cash and Cash Equivalents

	2024/25 £'000	2023/24 £'000
Balance at 1 April	933	1,342
Net change in cash and cash equivalent balances	(879)	(409)
Balance at 31 March	54	933
Balances held in commercial banks and cash in hand	54	933

This balance includes £17,895 which relates to charitable funds administered by Libraries NI. An equivalent liability is included within Deferred Income.

12.1 Reconciliation of liabilities arising from financing activities

	Current Year				
	2024	Cash Flows	Non-cash Changes	Fair Value changes	2025
			Acquisition		
Lease liabilities – Omagh	1,193	37	-	-	1,230
Lease liabilities – other leases	692	(163)	63	-	592
PFI liabilities	2,671	(269)	-	56	2,458
Total liabilities from financing activities	4,556	(395)	63	56	4,280

13. Trade Payables and Other Liabilities

	2024/25 £'000	2023/24 £'000
Amounts falling due within one year:		
Other taxation and social security	230	1
Trade payables	1,674	1,371
Other payables	345	507
Accruals and deferred income	2,423	4,483
Current part of lease liabilities	200	200
Current part of imputed lease element of on-SoFP PFI Contracts	344	264
	5,216	6,826
Amounts falling due after more than one year:		
Lease liabilities	1,622	1,685
Imputed lease element of on-SoFP PFI Contracts	2,114	2,407
	3,736	4,092
Total	8,952	10,918

The accounting treatment of the PFI liability was amended from 1 April 2023 to bring this in line with IFRS 16 requirements. The impact of this was 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 2024	289
Provided in the year	241
Provisions not required written back	(62)
Provisions utilised in the year	(16)
At 31 March 2025	452

Analysis of expected timing of cash flows

Not later than one year	115
Later than one year and not later than five years	337
Later than five years	
At 31 March 2025	452

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

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 2025 £'000	31 March 2024 £'000 re-stated
Contracted capital commitments at 31 March 2025 not otherwise included in these financial statements		
Building Works	345	1,840
Computer Systems	471	2,905
	816	4,745

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 are accounted for as Right of Use assets and lease liabilities. Right of Use assets are valued by applying the Treasury discount rate to outflows over the lease terms.

16.1 Quantitative disclosures around Right-of-Use assets

Right-of-Use assets under IFRS 16	Land Peppercorn Leases £'000	Land Other Leases £'000	Buildings Peppercorn Leases £'000	Buildings Other Leases £'000	Total
Valuation					
As at 1 April 2024	75	659	737	1,142	2,613
Additions – new leases	-	-		65	65
Indexation	-	-	19	30	49
Impairment/Impairment reversals	-	-	-	-	-
Disposals	-	-	-	(34)	(34)
Re-measurements – existing leases	-	-	-	-	-
Reclassifications	-	-	-	-	-
As at 31 March 2025	75	659	756	1,203	2,693
Depreciation					Total
As at 1 April 2024	-	3	74	360	437
Charge in year	-	2	38	191	231
Impairment/Impairment reversals	-	-	3	13	16
Disposals	-	-	-	(34)	(34)
Reclassifications	-	-	-	-	-
As at 31 March 2025		5	115	530	650
Carrying Amount As at 31 March 2025	75	654	641	673	2,043

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:

	2024/25 £'000	2023/24 £'000
Land		
Not later than one year	44	38
Later than one year and not later than five years	161	163
Later than five years	37,953	38,000
	38,158	38,201
Less interest element	(36,923)	(37,001)
PV of Obligations	1,235	1,200
Buildings		
Not later than one year	170	166
Later than one year and not later than five years	377	409
Later than five years	73	144
	620	719
Less interest element	(32)	(34)
PV of Obligations	588	685
Total Present Value of Obligations	1,823	1,885
Current	200	200
Non-Current	1,623	1,685
	1,823	1,885

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

	2024/25 £'000	2023/24 £'000
Lease payments not included in lease liabilities	-	-
Expense related to short-term leases	9	8
	9	8

16.3 Cash Outflow for Leases

	2024/25 £'000	2023/24 £'000
Cash Outflow	213	214
Total Cash outflow for leases	213	214

16.4 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 2025 was £716,000. (2024 £737,000).

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 three elements - finance lease charges, a lifecycle capital pre-payment and service charges – see Note 17.1 below.

The accounting treatment for PFI contracts was updated in 2023/24 to bring it in line with IFRS16. The change was reflected as an adjustment 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:

	2024/25 £'000	2023/24 £'000 re-stated
Rentals due within one year	413	369
Rentals due later than one year and not later than five years	1,908	1,807
Rentals due later than five years	379	836
	2,700	2,982
<i>Less interest element</i>	(242)	(312)
Present value of obligations	2,458	2,670
Lifecycle Capital due within one year	30	30
Lifecycle Capital due later than one year not later than five years	112	112
Lifecycle Capital due later than five years	19	48
	161	190
Services due within one year	254	309
Services due later than one year and not later than five years	711	860
Services due later than five years	64	354
	1,029	1,523
Total present value of obligations	3,648	4,383

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 £4,998,000 (2023/24: £5,017,000) and the payments to which Libraries NI is committed is as follows:

	2024/25 £'000	2023/24 £'000
Not later than one year	4,888	5,454
Later than one year and not later than five years	17,831	24,929
Later than five years	465	7,637
	23,184	38,020

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 and 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 is valued every three years for the purpose of setting employers' contributions. At the 2022 valuation, the Fund was in surplus and the employer contribution was set at 19% for the three years 2023/24, 2024/25 and 2025/26. The most recent formal valuation of the Fund was as at 31 March 2025. The exercise was carried out by a qualified independent actuary, using the projected unit method. The results of this exercise are not yet available.

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:

	2024/25	2023/24
Rate of increase in salaries	4.0%	4.1%
Rate of increase in pensions	2.5%	2.7%
Discount rate	5.8%	4.8%
Inflation assumption RPI	-	-
Inflation assumption CPI	2.5%	2.7%
Pension Accounts Revaluation	2.5%	2.7%

The market values of assets in the scheme were:

	2024/25 £'000	2023/24 £'000
Equities	62,989	65,110
Government Bonds	23,945	25,925
Multi Asset Credit	19,827	19,816
Corporate Bonds	5,948	6,258
Property	14,489	14,452
Cash	16,319	8,344
Other	8,998	9,089
Total	152,516	148,994
Present value of funded liabilities	(119,028)	(135,057)
Present value of unfunded liabilities	(1,470)	(1,635)
Unrecognised Asset	(33,488)	-
Net pension (liability)/asset	(1,470)	12,302

During 2024/25 Libraries NI made employer contributions totalling £2,327k (2023/24 £2,253k) to The Fund, £176k (2023/24 £171k) in respect of unfunded pensions and £5k (2023/24 £nil) in actuarial costs for early release of pension under exit arrangements.

19.2 Amount charged to Comprehensive Net Expenditure

	2024/25 £'000	2023/24 £'000
Current Service cost*	2,919	2,925
Past Service cost**	5	-
Total operating cost	2,924	2,925
Financing Cost		
Interest on net defined benefit liability	(651)	(186)
Loss/(Gain) recognised in SoCNE	2,273	2,739

* 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)

	2024/25 £'000	2023/24 £'000
Actuarial (gain)/loss on plan assets	1,652	(7,592)
Actuarial (gain) due to changes in financial assumptions	(20,323)	(2,000)
Actuarial (gain)/loss due to changes in demographic assumptions	(987)	(2,173)
Actuarial loss due to liability experience	229	1,831
Adjustment loss due to restriction of surplus	33,488	-
Net (gain)/loss recognised in OCE	14,059	(9,934)
Total amount recognised in SOCNE and OCE	16,332	(7,195)

19.4 Reconciliation of Defined Benefit Obligation

	2024/25 £'000	2023/24 £'000
Opening Defined Benefit Obligation	136,692	133,981
Current Service Cost	2,919	2,925
Interest on pension scheme liabilities	6,456	6,333
Contributions by members	782	741
Actuarial (gain) due to changes in financial assumptions	(20,323)	(2,000)
Actuarial (gain)/loss due to changes in demographic assumptions	(987)	(2,173)
Actuarial loss due to liability experience	229	1,831
Past Service Costs (incl. curtailments)	5	-
Unfunded benefit paid	(147)	(138)
Benefit paid	(5,128)	(4,808)
Closing Defined Benefit Obligation	120,498	136,692

19.5 Reconciliation of fair value of employer assets

	2024/25 £'000	2023/24 £'000
Opening fair value of employer assets	148,994	136,647
Interest income on assets	7,107	6,519
Re-measurement gains/(losses) on assets	(1,652)	7,592
Contributions by members	782	741
Contributions by the employer	2,560	2,441
Unfunded benefits paid	(147)	(138)
Benefits Paid	(5,128)	(4,808)
Closing fair value of employer assets	152,516	148,994
Net Surplus / (Deficit) at year end	32,018	12,302

While the employer assets show a surplus at 31 March 2025, the actuarial calculation of the asset ceiling is zero, and so the asset value is restricted to zero.

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 2025 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 1.2% Decrease by 1.2%	Increase by 3.3% Decrease by 3.2%
Pension Increase	Decrease by 0.1% pa Increase by 0.1%	Decrease by 1.0% Increase by 1.0%	Decrease by 3.2% Increase by 3.3%
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 life expectancy of 1 year	Increase by 2.3% Decrease by 2.3%	Increase by 3.2% Decrease by 3.2%

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)	119,028	117,600	120,456
% Change in Present Value of Total Obligation	-	-1.2 %	1.2%
Projected Service Cost (£M)	2.222	2.151	2.295
Approx % change in Projected Service Cost	-	-3.2%	3.3%

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)	119.028	120.218	117.838
% Change in Present Value of Total Obligation	-	1.0%	-1.0%
Projected Service Cost (£M)	2.222	2.295	2.151
Approx % change in Projected Service Cost	-	3.3%	-3.2%

Rate of Salaries Growth Assumption

Adjustment to salaries growth rate	Base figure	+0.1%	-0.1%
Present Value of Total Obligation (£M)	119.028	119.266	118.790
% Change in Present Value of Total Obligation	-	0.2%	-0.2%
Projected Service Cost (£M)	2.222	2.222	2.222
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)	119.028	121.766	116.290
% Change in Present Value of Total Obligation	-	2.3%	-2.3%
Projected Service Cost (£M)	2,222	2.293	2.151
Approx % change in Projected Service Cost	-	3.2%	-3.2%

* 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)	21.6	24.5
Future lifetime from age 65 (aged 45 at accounting date)	22.2	25.2

20. Contingent Liabilities

Libraries NI had no known contingent liabilities as at 31 March 2025.

21. Related Party Transactions

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

DfC is regarded as a related party, and during 2024/25 Libraries NI had material transactions with the DfC. 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 2024/25. 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. During 2025/26 one personal data security matter was reported which was considered and the case closed by the Information Commissioner.

Date of authorisation for issue

The Accounting Officer authorised these financial statements for issue on 24 October 2025.