libraries NI

Annual Report 2025/26



Libraries NI

The Northern Ireland Library Authority

Annual Report and Accounts
For the year ended 31 March 2026

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 29 October 2026

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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 2025/26. 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 first class library service to the public. This was reflected in an indicative opening 2025/26 budget of £34.017 million, with a further funding allocation of £1.085 million, for book stock and to address other pressures, 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 2025/26, 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 to deliver against our Corporate Plan 2025 - 2030. 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 2025/26, we celebrated the tenth anniversary of the highly successful Book Week NI, delivered in partnership with BBC Northern Ireland, highlighting once again the benefits and pleasures of

reading and of course the importance of libraries. Highlights from Book Week included a special event hosted by the Speaker of the Northern Ireland Assembly, podcasts and interviews with authors including Piers Torday, Jo Spain, Elly Griffiths, Steve Cavanagh and Glenn Patterson and the Big Reading Group at the new Belfast Central Station.

Libraries NI's work with partners continues to add value to resources and services available through the library network, including work with the Department's Make the Call team, the Commissioner for Children and Young People, the Commissioner for Older People, PRONI, the Open University, Macmillan Cancer Support and many more.

During 2025/26 Libraries NI launched its new Corporate Plan – Delivering for People, Delivering for Communities setting priorities and strategic direction for 2025 – 2030.

Libraries, supported by the Minister, played a prominent role at the launch of the National Year of Reading, at Stormont on 2 February 2026 and we will continue to raise awareness and amplify the importance of reading, throughout 2026.

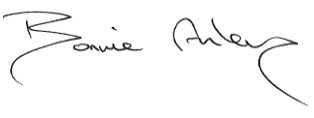
We were also delighted to welcome Her Royal Highness, The Duchess of Edinburgh to Randalstown Library on 3 March where she met with members of the Randalstown Library Reading Group.

I am so grateful to our family of dedicated library staff right across the service who demonstrate their tremendous commitment on a daily basis. My sincere thanks to our Chief Executive and the 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. I wish to thank former Councillor Gareth Sharvin, who stepped down from the Board during the year, for his service and valued contribution.

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: 15 October 2026

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 Department for Communities (DfC) was unable to set an opening budget for Libraries NI and the financial year 2025/26 commenced with an interim resource allocation of £8,147,000 being made, based on 3 months of the 2024/25 opening budget. This interim arrangement was subsequently revised, in May 2025, to an indicative opening full-year budget of £34,017,000. 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.

A further £1,000,000 of earmarked stock funding was released by the DfC in January 2026, along with £30,000 to address the impact of Storm Chandra which caused damage at Belfast Central Library and a further £55,000 to support the Newtownards Library redevelopment project. The confirmed final budget of £35,102,000 facilitated a spend on library stock of £3,518,000 in 2025/26, compared to £3,506,000 in 2024/25.

In 2025/26 reported net expenditure for the year was £44,133,000. After subtracting non-cash expenditure and other expenditure not counting against budget, recurrent net expenditure was £34,961,000 against an adjusted allocated budget of £35,102,000

Capital expenditure was £963,000 within an allocated budget of £968,000.

The capital allocation allowed further investment in replacement IT systems, services and infrastructure, for the project to replace Enniskillen Library to be progressed to tender stage and for the delivery of a number of minor works projects, including the repair of storm damage at Belfast Central Library.

The people who work for Libraries NI are key to everything we do and staff across the organisation have continued to work hard to maintain high standards 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 everyone across the service, in both frontline libraries and support services, for their work in delivering the 2025/26 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 priorities and strategic goals.

Recognising that the most significant 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.

Supporting literacy and promoting a love of reading remains at the core of our work and we were delighted to play a prominent role in the launch of the National Year of Reading at Stormont in February 2026. An in-year allocation of £1.0 million by the Minister meant we were able to maintain our spend on book stock at a similar level to that achieved in 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 2025/26 we launched our 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

The Libraries NI priorities and strategic goals are set out in the Corporate Plan 2025 – 2030 and are built around three key areas and themes. These are set out below:







The Libraries NI priority areas, themes and strategic goals provide the context and framework for delivering our vision and mission and the provision of library services with more detailed annual objectives and targets being set in the Annual Business Plan to ensure the aspirations and ambitions articulated in the five 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.

Promote reading, inspire, support and connect people through all stages of life

Promoting reading and inspiring, supporting and engaging people through all stages of life is a central priority that reflects the very nature and ethos of delivering a public library service as part of a vibrant and thriving society. Our strategic goals supporting this priority area are built around promoting reading, literacy, and lifelong learning and we adopt a customer driven approach to ensure that services best meet local needs and expectations and that people who use our services have a great experience of their library.

Increasingly important is the role of public libraries in providing opportunities for people of all ages and backgrounds to fully engage in a digital world through freely available resources, information, support and services, including access to services provided by other public bodies and organisations.

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

Contribute to inclusive cohesive communities and societal wellbeing

Libraries play an important role in promoting social inclusion and providing safe, trusted, accessible spaces and services for people in local communities. They contribute to inclusivity, promote community cohesion and impact positively on societal wellbeing, all of which have been identified as priorities within the Programme for Government, Community Plans and by the Department for Communities.

The strategic goals supporting an inclusive and welcoming library service, that contributes to social and community cohesion and societal well-being, includes the provision of a relevant and accessible service and the promotion of a greater awareness and use of the library service along with the breath and range of events, activities and resources offered through our multiple service delivery channels.

Many library programmes and activities positively support health and well-being and a key element of this is the promotion of the wider health and well-being benefits of engaging in reading, participating in activities in libraries, and interacting in ways that help promote positive brain health, combat loneliness and social isolation and promote positive ageing.

Deliver a high performing library service, valued by society

In delivering the public library service we seek to support and develop our people and build organisational capacity and capability. We work to make best use of the resources available to us, financial and other, and we continue to shape our libraries to be safe and trusted spaces, while actively responding to challenges such as delivering against climate change targets.

We recognise that our people are central to everything we do in the delivery of a high quality public library service. Feedback received from library customers consistently tells us that staff are highly valued for the knowledge, skills and support they provide across the library network.

During 2025/26 we continued to progress the implementation of revised organisation structures to align and realign resources to best support service delivery while creating opportunities for our staff to develop their knowledge and skills, including in the use of information technology as well as new and emerging technologies, so that they can continue to deliver high quality, professional and customer focused services.

In seeking to deliver against the outcome areas and strategic actions, we maintain a focus on services through the library network and online.

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 can be summarised as follows:

Participation and Relevance	we cannot successfully contribute to government priorities and to social, community and economic wellbeing
Customer Expectations	we do not meet the expectations of our customers in relation to access to services, stock and programmes
Staffing and Workforce	we are unable to maintain an appropriately sized, skilled, motivated and engaged workforce
Corporate Governance	we fail to embed best practice approaches to corporate governance and risk management and to maintain an adequate control framework
Resources	our resources are insufficient and/or not managed appropriately to allow us to achieve our Corporate Goals and Strategic Objectives and deliver value for money

Planning	influenced by the continuing uncertainty of the timing and quantum of funding allocations we are unable to plan effectively
Information and Cyber Security	our information security is not effective exposing the organisation to a greater risk of cyber intrusion, loss of information, denial of access or the compromising of data
Business Continuity	ineffective business continuity planning could adversely impact on organisational resilience and the ability to respond meaningfully to incidents or emerging issues.

The level of uncertainty about longer term planning, investment and constraints on public finances represent risks that are likely to continue to impact into 2026/27 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 2025/26, and an interim allocation has been made for 2026/27. 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 2025/26, Libraries NI continued to deliver against corporate goals, strategic objectives, targets and key performance indicators. 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 2025/26.

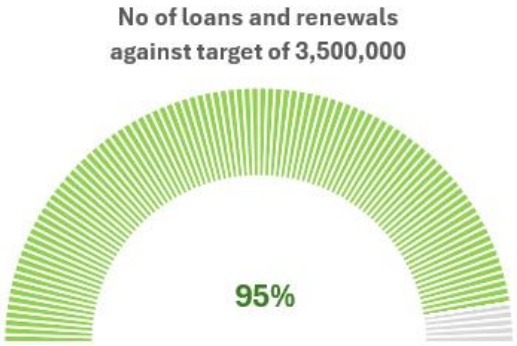
Loans and renewals at 3,325,035, was slightly lower than the previous year (2024/25 – 3,340,270) and represented achievement of 95% against the target of 3,500,000. A target of 2,500,000 was set for eLoans, (eBooks, eAudiobooks, eMagazines and eNewspapers), and the achievement of 2,892,838 (2024/25 – 2,459,080) meant the target was exceeded with increases across all categories. Physical books remain the most popular format making up 54% of all loans and renewals, and excluding eMagazines and eNewspapers, this represents 73% with eBooks and eAudiobooks continuing to perform strongly at 27%.

During 2025/26 the focus on membership numbers continued with 75,877 new members joining and the number of active members at 277,026 against a target of 300,000, reflected an increase of 3.6% on the previous year (2024/25 - 267,341).

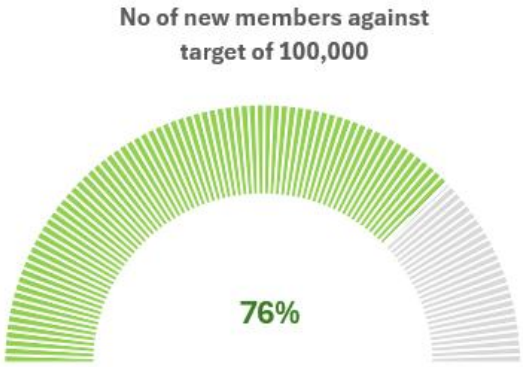
The resource underspend at 0.4% while achieving the target of minimising underspend to within 1% of budget reflects the difficulties of managing annual expenditure within a challenging and fluctuating financial environment. The 0.5% underspend in capital again highlights the challenges of delivering projects which span more than one financial year while operating within a single year funding landscape. The KPI target relating to sickness absence at 12.71 FTE days lost did not meet the target of 11.50 FTE days or less, with long term absence rates continuing to impact.

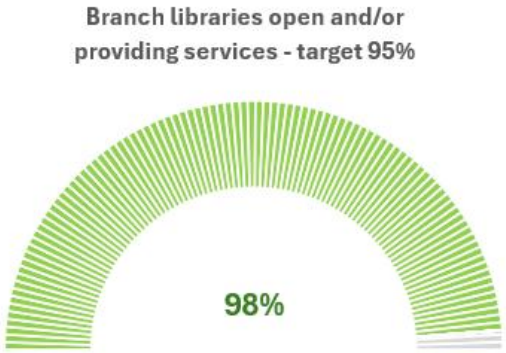
Performance Analysis and Summary

Promote reading, inspire, support and connect people through all stages of life. ***(Connect, support, inspire)***

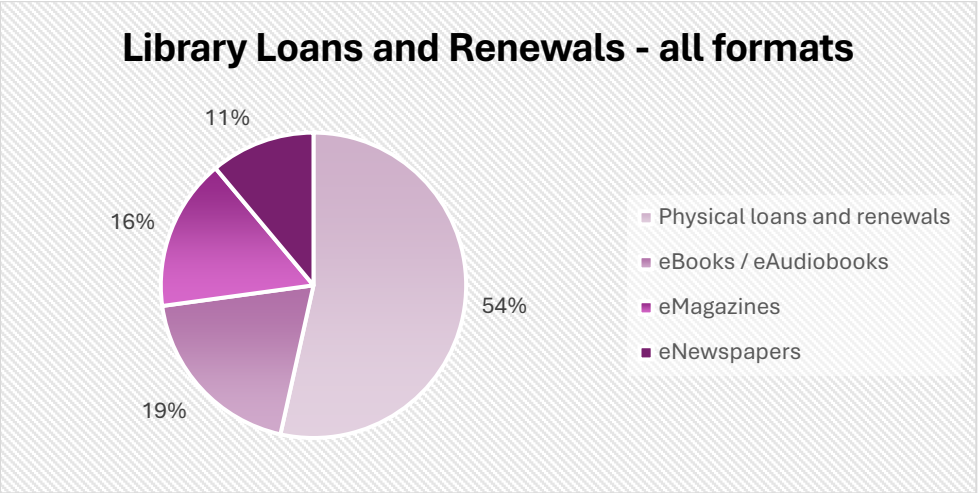


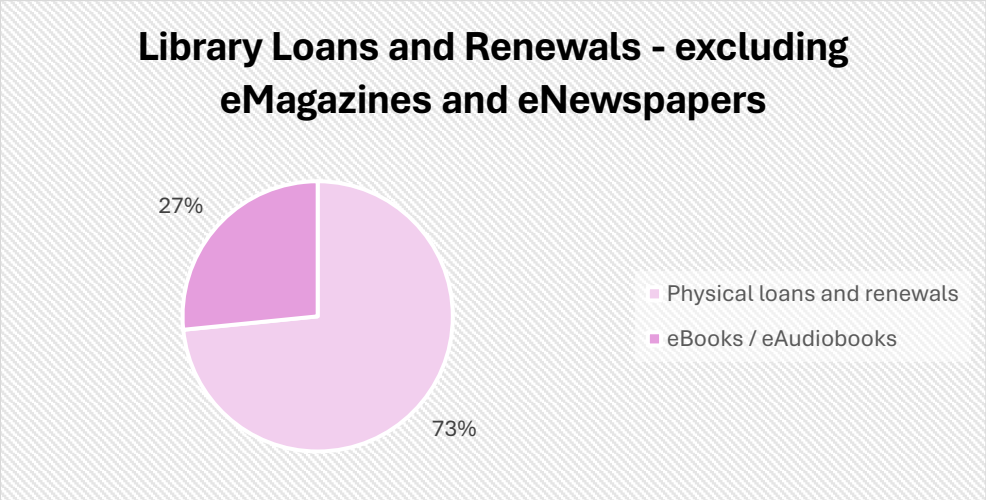




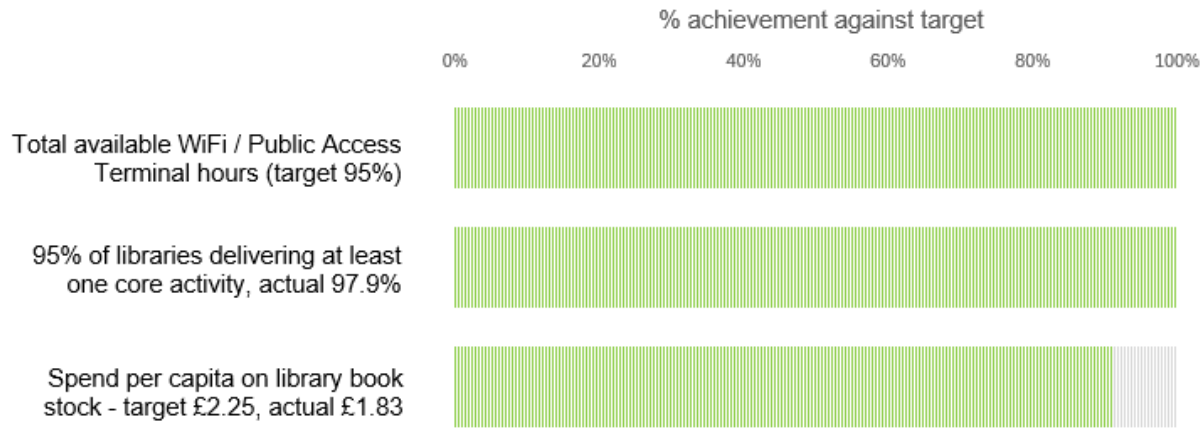


No. of eLoans (all categories) against target		
	2025/26	**2024/25**
Target	2,500,000	2,500,000
eBooks (including eAudiobooks)	1,203,939	1,066,801
eMagazines	999,183	818,199
eNewspaper	689,716	574,080
Total	**2,892,838**	**2,459,080**
Performance against target (%)	115.7%	98.3%

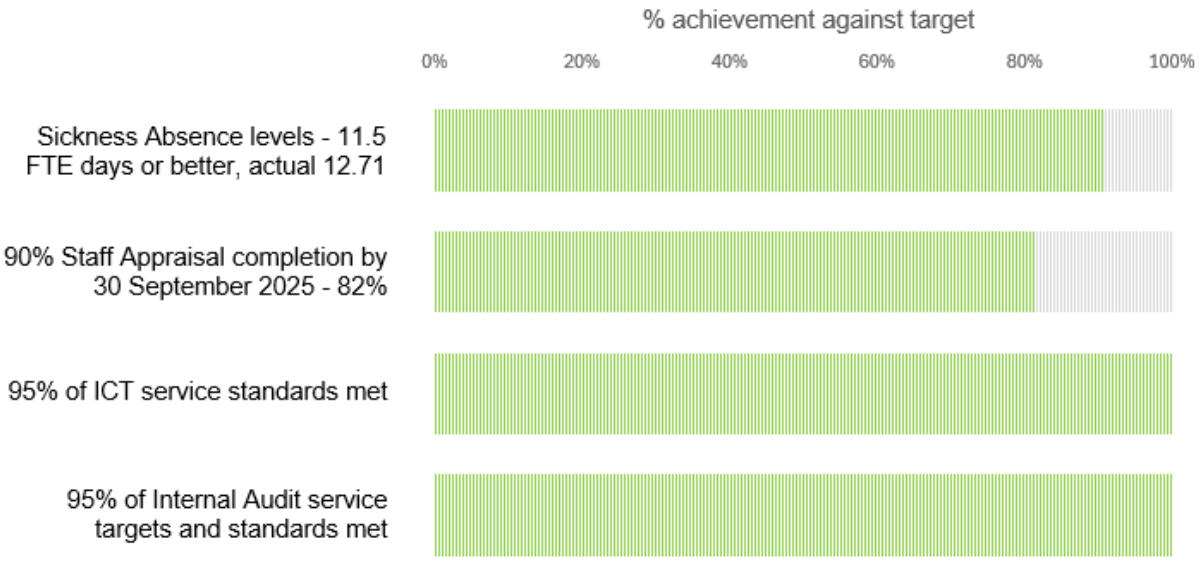




Contribute to inclusive, cohesive, communities and societal wellbeing. ***(Engage, reach, strengthen)***



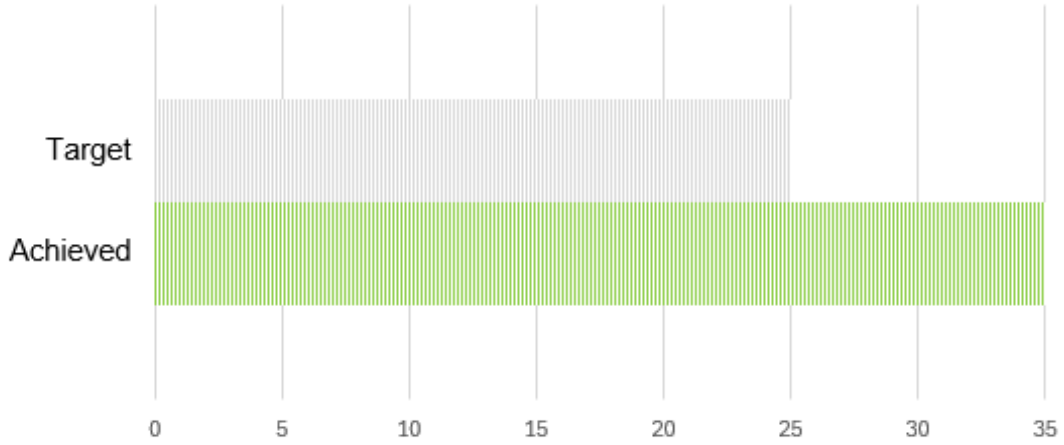
Deliver a high performing library service, valued by society. ***(Inform, transform, deliver)***



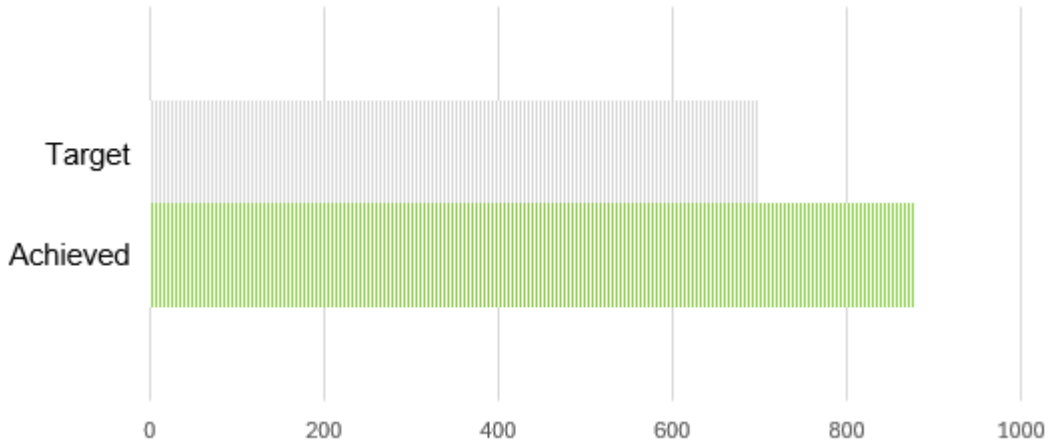
Annual net spend (resource and capital) will be within budget.
Underspend will be minimised (<1%)

Achieved - 0.4% underspend variance against target of 1%		Achieved - 0.5% underspend variance against target of 1%	
2025/26 Resource Budget	£35,102,000	2025/26 Capital Budget	£968,000
Year End Spend	£34,961,000	Year End Spend	£963,000

Children's reading activities delivered in RAISE programme areas



Learning opportunities delivered to improve digital literacy

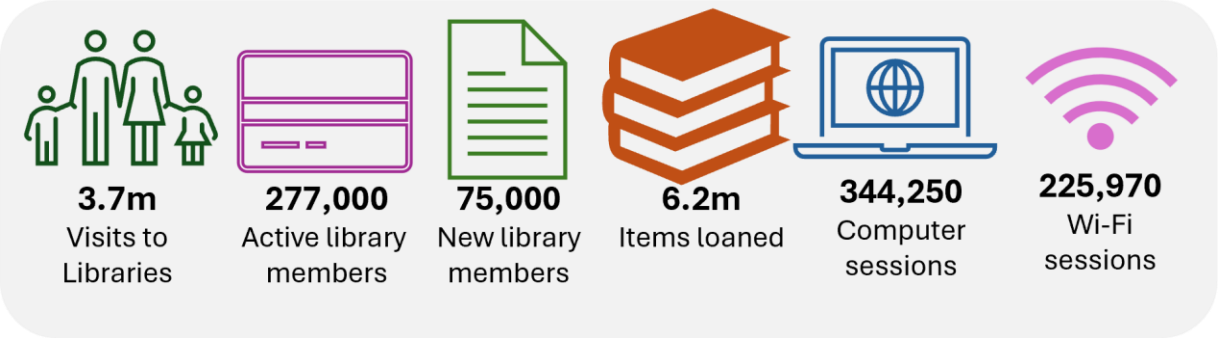


Development and Performance

The following paragraphs provide highlights of events and activities delivered in 2025/26 and serve to illustrate the reach, variety and breadth of library services delivered by Libraries NI.

Safe and Welcoming Libraries

In 2025/26, our network of service points across Northern Ireland continued to be busy, safe and welcoming spaces for people and communities across Northern Ireland.



We want more people in Northern Ireland to get the library habit, to know about the services, resources, learning and programming we offer, and most importantly to engage with, and use, the public library service. To promote libraries and the benefits of library membership engagement events were delivered at Queen's University Belfast (QUB) and South Eastern Regional College (SERC) on Freshers' Day, in addition, library membership was promoted on National Book Lovers Day at an outreach workplace event in the Dunbia Factory, Dungannon, where new communities learned about our resources in other languages and how to join the library.

Almost 8,000 adults and children enjoyed 29 Family Fun Days resulting in 209 people joining our libraries. Membership growth was also achieved through the class visit programme at Whiterock Library with a total of 56 class-visit sessions delivered across five primary schools and one post-primary school.

During the year, we delivered a range of impactful activities, programmes and services, and promoted national initiatives and partnership events some of which are highlighted below:

Culture

- Creative Bursaries in Belfast Central and Omagh libraries
- Partnering with Tullycarnet Neighbourhood Collective at Tullycarnet Library
- Culture Night at Belfast Central Library
- Ulster Orchestra performances in Antrim, Ballymena and Coleraine libraries, enjoyed by over 200 people

- Commemorative Blue Plaque unveilings at Falls Road Library (Padraic Fiacc) and Carrickfergus Library (Charlotte Eliza Lawson Riddell)
- Creative Communities, a Shared Island project with Waterford City and County Library Service and Mid and East Antrim Borough Council
- SWELL Culture Festival, Portrush Library
- 12 new adult storytelling groups established, one per council area and an additional one in Belfast Central Library
- Yarnspinning sessions in association with the Armstrong Storytelling Trust in Bangor Carnegie, Lisburn City and Tullycarnet libraries.

Charity

- Macmillan Coffee Morning, September 2025, with libraries across the network participating and raising over £13,000
- Women's Aid Charity Christmas Card Packing at Belfast Central Library, raising funds to support victims of domestic abuse
- Libraries NI staff supported Save the Children Christmas Jumper Day helping children and families in the UK and around the world.

Specific Activity Days/Weeks

- International Woman's Day, 8 March 2026
- Seachtain na Gaeilge, 1 – 17 March 2026
- 80th Anniversary of VE Day, 8 May 2025
- Dementia Action Week, 19 – 25 May 2025 - Dementia Friendly Libraries include: Banbridge, Belfast Central, Carrickfergus, Derry Central, Dundonald, Dungannon, Glengormley, Holywood, Holywood Arches, Newry City and Omagh
- HiVis Fortnight, highlighting services and support for those with a vision impairment, 1 – 14 June 2025
- Alzheimer's Awareness Day, 21 September 2025
- Good Relations Week, 13 – 19 October 2025
- International Day for the Eradication of Poverty, 17 October 2025
- Burns Night, 25 January 2026
- Holocaust Memorial Day, 27 January 2026.

Skills and Support

- Transfer Test Tutoring workshops delivered in Cregagh and Whiterock libraries
- 35 RAISE programme reading activities delivered

- Two successful RAISE programme funded bids secured after school support and GCSE English and Maths support
- Read&Write accessibility software on computers to assist with reading, writing and translation.

Green Libraries and Environmental Sustainability

- Swap and Save: Uniform Reuse Scheme in the Antrim and Newtownabbey Borough Council (ANBC) area – participating libraries; Antrim, Ballyclare, Glengormley, Lisburn City and Rathcoole
- The Silver Summer Scheme (Over 50's Summer Programme) in the Antrim and Newtownabbey Borough Council (ANBC) area - participating libraries; Antrim, Crumlin, Rathcoole, Ballyclare libraries
- Community Garden Launch, Antrim Library
- Wildflower Garden Greystone Library.

Libraries Leading the Way

Our Libraries continued to lead the way with exemplar design, environmental awareness, sustainability, accessibility and welcoming internal spaces facilitating the delivery of a 21st Century library service for the communities we serve.

Ballymoney Library, refurbished to Passivhaus standard in 2024/25, continues to be recognised and has received a number of awards including Project Management and Architects, McLean & Forte Architects Ltd, winning the Retrofit of the Year Award category at The Architectural Technology Awards 2025. In September, The Contractor, Seaview Developments Ltd, also won the Energy Efficiency Project of the Year 2025 award for Ballymoney Library in the Low Carbon Retrofitting category at the Construction Employers Federation (CEF) Construction Excellence Awards 2025 and the library was also runner up in the physical library award at The EDGE conference.

Following a 'Micro' refurbishment, Ballycastle Library reopened in February 2026 and Falls Road and Rathcoole libraries were transformed to become our latest re-imagined spaces offering opportunity to reshape our children's offer and strengthen targeted programme delivery. Water ingress to Belfast Central Library offered a unique opportunity to refresh the first floor reading room with a modern take on the original purpose with work due for completion in 2026/27.

Librarians were facilitated to participate in two Erasmus+ Study Programmes to the Netherlands and Sweden. The visits gave valuable insights into leadership, inclusive service delivery, digital innovation, programmes and future library design. Libraries visited in Sweden included Malmö and Stockholm as well as engagements with the Swedish National Library, Stockholm Culture Centre and the Study Circles Programme. In the Netherlands a range of libraries were visited in Amsterdam, Utrecht, the Hague, Almere and Groningen.

Our Customers

Our customers are core to everything we do. For example, this is reflected in our approach to library building and refurbishment projects where we engaged with customers to ensure local need regarding schedule of opening hours, core activities and programming was taken into account. Other engagement to develop new partnerships, co-design new services and delivery models and target customers at risk of exclusion also took place with a range of organisations including:

- Farming Community Network (delivering Cancer Awareness Sessions in 16 rural libraries)
- Compassionate Communities
- Simon Community
- Northwest Migrant Forum
- Belfast City of Sanctuary
- Health and Social Care Trusts
- Connect North.

We offered a range of customer learning activities and programming, in libraries and online, delivered directly by us, or in partnership with other organisations. Highlights in 2025/26 included the Belfast Learning Festival, 9 – 13 April, our new and popular Learn@Lunch initiative, Turkish cooking, Grow Your Own Windowsill Garden, Kite Making, The night sky - stars and planets, Butterfly Map Crafting and journaling. During Give it a Go Week, as part of the NI Science Festival, 11 – 22 February 2026, Libraries NI delivered 94 events across 74 libraries with a diverse range of activities including 26 Kubo coding workshops, slime making in Colin Glen Library, a portable planetarium dome in Cookstown Library, chromatography crafting in Cushendall Library and a paper plane masterclass and tournament celebrating local aviator Lillian Bland in Glengormley Library.

Continuing our partnership with the Department of Finance, we provided our Go On digital literacies programme offering over 870 learning sessions to 3,000 customers. Safer Internet Day took place on 10 February 2026 and centred on the theme ‘Smart Tech, Safe Choices – Exploring the Safe and Responsible Use of AI’. Through Google and CILIP UK we participated in the Super Searchers train the trainers programme and we are now disseminating this learning to our customers to empower and help them to evaluate online information.

Our Communities

Our communities are at the heart of library service delivery. In May a celebration was held in Lisburn City Library marking one year since the launch of the Free Period Products initiative delivered through libraries and supported by The Executive Office. Since its launch in May 2024, the project has seen the distribution of over one million period products across our 98 static libraries and 11 mobile libraries - a powerful testament to the reach and relevance of the initiative within local communities.

The Community Sensory Connections project allowed for the implementation of Deafblind Information Stands in Antrim, Dungannon, Glengormley and Magherafelt libraries linking people living with sensory loss to vital resources and guidance. We participated again in the Share the Vision Challenge in May and Magherafelt and Draperstown libraries joined the growing network of Death Positive Libraries which also includes Belfast Central, Cookstown, Derry Central and Newry City libraries. November saw the launch of a new branded initiative, Let's Talk About… Death, Dying and Grief, a week-long programme delivered in libraries and online with talks from leading experts, exhibitions, workshops, and resources to support anyone curious about traditions of the past, other cultures, or ways to navigate grief in the present. We delivered 13 events, including two online sessions**,** with 298 participants engaging across the week.

Empathy Lab celebrated its tenth anniversary in 2025 with a ten-day Empathy Festival and our colleagues participated at the Picnic in the Park promoting library services and facilities during Refugee Week in June. During Homelessness Awareness Week 2025, held in December, a makeshift hostel room was installed in The Writers' Room at Belfast Central Library by Homelessness Connect to highlight and raise awareness of the sparse surroundings many people face in hostel accommodation.

Libraries Impact Health and Wellbeing

Libraries play a vital role in supporting connection and wellbeing through inclusive, welcoming spaces supported by regular programmes of activities that help bring people together to connect with others. From Knit and Natter groups and Tea and Newspaper mornings to Reading Groups and Mindful Colouring sessions, libraries offer opportunities for conversation, creativity, reflection and perhaps most importantly, community.

A range of programming, activities and events contributing to wellbeing and celebrating national initiatives were delivered throughout the year including Positive Ageing Month (October 2025), Brew Monday (19 January 2026) and Loneliness Awareness Week (9 – 15 June 2025) which was on the theme of Meeting Loneliness Together. Mental Health Awareness Week (12 - 18 May 2025), focused on 'Community' and the Libraries NI Charity Group delivered The Big Family Switch-Off and successfully encouraged customers and colleagues to step away from 'screens' and 'social media' and enjoy real moments with others in the relaxed, welcoming spaces of our libraries.

During Children's Mental Health Week (9 – 15 February 2026), 79 libraries delivered 111 activities focused on 'Our Place is Your Place' with Children and families describing the importance of the library in their lives centred around a simple premis - 'the library is my place because……'. Still I Rise facilitator, Orla McKeating, delivered a series of six Reading for Wellbeing workshops for Key Stage One children in Carrickfergus, Chichester, Enniskillen, Portadown, Rathcoole and Shantallow libraries. Libraries NI own branded online wellbeing programming delivered Yoga to 886 participants, Pilates to 1,055 participants and Mindfulness to 1,055 participants, all contributing to the positive impact libraries continue to have on health and wellbeing.

Our Collections

Through our vast Cultural Heritage Collections, libraries contribute to the ongoing development of inclusive, cohesive communities and societal wellbeing. Know Your Place, the theme for Heritage Week (March 2026), saw events delivered both in libraries and online. A programme of 12 Key events attracted over 600 attendees and included hands-on archive sessions, family history workshops and exhibitions. Fivemiletown Library delivered the second Cultural Heritage Festival, Tracks from the Past, (3 – 7 February 2026), with a programme of 11 events including the William Carlton legacy, the Clogher Valley Railway, Mill Industry, Family History, storytelling and exhibitions. Ballycastle Library's inaugural Cultural Heritage Festival, 'Tides of Time' (9 – 14 March 2026), included lectures from academics including Dr Margaret Ward, storytelling from the Armstrong Storytelling Trust's Stephen O'Hara, an Ulster Scots lecture from Dr Frank Ferguson, Ulster University, and workshops for all ages delivered by Causeway Museum services.

The Marcus Ward Collection, titled The Splendid Press showcasing the many beautiful items produced by Ward including illustrated books, cards and calendars and unique and lavish illuminated manuscripts, normally held in Belfast Central Library, toured libraries through the year. The poignant Library Men of World War One exhibition comprising letters between staff from Belfast Public Libraries who had enlisted during the war and the Chief Librarian and the All Our Saturdays exhibition showcasing a century of sporting excellence in Northern Ireland also continued to tour libraries.

Collaborating, partnering and engaging with other heritage organisations featured strongly in 2025/26 as we hosted six PRONI On Tour events during 2025/26, including the 500th anniversary of the Reformation exhibition of documents and materials and participated in European Heritage Open Days, (13 - 14 September 2025), with two behind the scenes tours taking place in Belfast Central Library. We got involved in the Belfast Maritime Festival (6 September 2025), which transformed Belfast's waterfront into a vibrant celebration of the sea, ships, stories and shared experiences, including exciting experiments and STEM activities on 'Science Street'. Hands on History, a collaboration between Queen's University Belfast (QUB) and Libraries NI to expose and connect cultural heritage collections in Northern Ireland was launched in August with a community-curated travelling exhibition touring libraries. Libraries NI, the North of Ireland Family History Society and the Scotch-Irish Trust delivered Find Your North of Ireland Ancestors, at the Mellon Centre for Migration Studies in August.

Books and Reading

Libraries play a vital role in providing access to books and reading opportunities, supporting learning, literacy, and personal development for people of all ages. Through our collections, we promote reading as a cornerstone of education, wellbeing, and lifelong curiosity, supporting people to participate more fully in society. Libraries NI encourages and inspires people of all ages to read widely in a variety of formats. In 2025/26 Libraries NI added 340,709 items to stock in both physical and digital formats.

Books and Reading highlights of the year included the introduction of Comics, Graphic Novels and Manga Collections, providing a gateway to reading for reluctant readers helping boost vocabulary, encourage imagination and promote visual literacy. The

Bookcited! Podcast went from strength to strength, featuring a wide range of writers including Anthony Horowitz, Joseph O'Connor, Lisa Jewell and Ann Cleeves and celebrating authors such as Jane Austen, Agatha Christie and F Scott Fitzgerald. The Podcast reached the impressive milestone of 100 episodes in March 2026. Colleagues continued to promote reading and books through the Just Jillian Blog, The Book Club, BBC Radio 2, Radio Ulster, and the Peter Cinnamond Show. The Book of the Month programme continued with every selected title achieving more than 1,000 loans:

- Life Impossible by Matt Haig, recorded 2,701 physical issues and 739 digital loans
- Heart Be At Peace by Donal Ryan had 2,526 physical and 322 digital loans
- Butter by Asako Yuzuki, saw 1,882 physical issues alongside an exceptionally high 1,826 digital loans.

To complement the monthly titles, a series of author podcast interviews were recorded and released to coincide with their respective featured months. Adult Reading Groups were hosted in 90 libraries with 49 Children's Reading Groups also being delivered.

In 2025 we saw the launch of a collaborative Reading for Pleasure initiative with QUB and SERC inspiring students to read for enjoyment and wellbeing through collections of fiction books in academic libraries. Our first pop-up book sale 'Giving Books a New Chapter' was held at the Crescent Arts Centre, Belfast which offered pre-loved titles and promoted Libraries NI and library membership with 31 people joining the library for the first time at the event!

We celebrated World Book Night in April 2025, National Crime Writers Month in June 2025, Roald Dahl Day in September 2025, Harry Potter Day in October 2025 and World Book Day in March 2026. BBC NI interviewed library staff in the run up to World Book Day exploring how NI sculptures are shaping our children's stories discussing access points to reading though story trails such as the Narnia statues at CS Lewis Square and The Gruffalo Trail at Colin Glen Park.

We welcomed Children's Books Ireland to Ballycastle Library and the Irish Laureate na nÓg, Patricia Forde, as part of her Whole Wild World North tour. Year six children engaged with Irish writer Eoin Colfer and Oliver Jeffers OBE the renowned artist, illustrator and author. In March we were honoured to welcome the Poet Laureate, Simon Armitage, to Newcastle Library one of the stops on his ten-year alphabetical tour of libraries across the UK and marking the Poet Laureate's first public library visit in Northern Ireland. Guest poet Dean Browne, who appeared as part of the official tour programme also performed. The evening brought to a close a week of poetry-focused library activities and the event also showcased a newly developed poetry collection which will continue to grow with additions of poetry by local writers.

Our key branded reading initiatives commenced with the Big Summer Read 2025, designed to encourage daily reading habits in children and young people. This year's theme was Time Travel with 66 reading adventures encouraging 4,193 children to sign up for library membership and borrowing of 369,571 books during the 66 days!

In October, Libraries NI and BBC NI celebrated ten years of Book Week NI with an official launch held in The Writers' Room, Belfast Central Library followed by a full programme of events that took place from 20-26 October 2025. Highlights from the programme included:

- daily Bookcited! podcasts featuring interviews with writers including Piers Torday, Garret Carr, Jo Spain and Jane Casey
- writers Garrett Carr and Wendy Erskine in conversation with Richard O'Reilly
- A special Northern Ireland Assembly Speaker's event hosted by Mr Edwin Poots MLA, featuring the reading choices of five MLAs
- author Glenn Patterson in conversation with journalist Eamonn Mallie
- The Great Big Reading Group at Grand Central Station, Belfast
- an Audience with Elly Griffiths
- an Audience with Jo Spain
- Piers Torday author event (Victoria Park Primary School and Dominican College, Fortwilliam)
- Library Con family event, The Cube, QUB
- 'It Would Be a Crime Not To' crime writers' panel hosted by Kathy Clugston and featuring authors Elly Griffiths, Jo Spain and Steve Cavanagh.

National Year of Reading 2026

The National Year of Reading, a UK-wide campaign led by the Department of Education in England and the National Literacy Trust, was formally launched in Northern Ireland at Stormont on 2 February 2026 under the slogan 'Go All In'. The launch was supported by the Minister for Education, the Minister for Communities and a range of partner organisations including the National Literacy Trust, the Education Authority and Children's Books Ireland. Libraries NI will support the National Year of Reading during 2026 and will continue to amplify and promote the positive benefits of books and reading through a range of reading activities and events in line with its Reading and Reader Development Strategy.

Community Planning

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.

An example to illustrate the contribution of libraries through Community Planning is the Reading Borough Project established in the Ards and North Down Borough Council area. The Reading Borough Project, established in 2024, is a collaborative reading initiative led by Libraries NI and Ards and North Down Borough Council with a shared ambition of more reading by more people in more places. During 2025/26 the Reading Borough Project delivered a series of community-focused reading initiatives aimed at widening access and encouraging regular reading habits across the Borough.

Through the project a pop-up library was established at Redburn Community Centre**,** providing local residents with easy access to books and reading materials. As part of this outreach, a Read for 15 help sheet promoting the benefits of reading for 15 minutes a day and encouraging library membership was developed and delivered to a group of 18 adults. Alongside this, we delivered nine promotional and eAudio sessions across Comber, Holywood and Portaferry libraries, supporting residents to explore digital reading options and increase their confidence in using eResources. A further nine outreach sessions were delivered in community settings, combining eAudio promotion with sensory and storytime activities to engage families, children and adults who may not regularly access library services. These achievements continue to build the foundations for future ambitions of the project, including the longer-term aspiration to position Bangor and the wider borough area for potential UNESCO City of Literature recognition.

Partnership

Partnerships continue to be important to the work we do in delivering the public library service. In October 2025 Libraries NI renewed its strategic partnership with the BBC in Northern Ireland for another three years. The partnership, which has operated successfully for over ten years, provides an enabling framework for joint activities reflecting both organisations commitment to learning, digital access and inclusion, reading and engagement for the benefit of communities in Northern Ireland.

A new three year Memorandum of Understanding was also signed, on 12 January 2026, to cement the partnership between Libraries NI and The Open University. To date there have been several exciting projects created through the partnership with the Open University, including the Changing Attitudes to Ageing initiative in Bangor Carnegie, Derry Central and Omagh libraries as well as the Study Breaks pilot project aimed at helping and supporting young people prepare for and cope with exams.

Gallery Spaces and Exhibitions

With 38 dedicated Gallery Spaces in libraries we hosted 189 exhibitions ranging from art, photography, pottery, crafts, textiles from a diverse mix of artists - amateur, students, both emerging and professional. Lisburn City Library hosted the launch of a BBC exhibition in March marking the 90th anniversary of the Lisnagarvey Transmitter first being switched on in 1936 and another BBC exhibition on Louis MacNeice highlighting the life and works of the poet and broadcaster. A travelling exhibition, Black Heritage in NI: Hidden History, toured Derry Central, Creggan, Shantallow, Strabane, Coleraine, Dungiven and Belfast libraries while Larne Library hosted the First Freemen Exhibition celebrating local people who have rendered eminent services.

There were other exhibitions by charities and organisations from the community and voluntary sector such as Engage with Age ‘Remember I Forget’, an exhibition in Falls Road Library of artwork created by people living with Dementia. The Cedar Foundation ‘Art-ism’ exhibition to celebrate Autism Awareness Week was on display in Enniskillen Library while the Brain Injury Matters ‘Learned Behaviour’ art exhibition was in Cregagh Library. A display of ceramics and glass fusing by Action Mental Health and ‘INSPIRED’, an exhibition bringing together the stories of users and staff from Inspire,

the mental health and wellbeing charity was on show in Lisburn City Library to celebrate its 65th anniversary.

The exhibitions and displays in libraries play an important role in making art and culture accessible to local people and communities across Northern Ireland.

Libraries NI in the National and International Arena

The Northern Ireland Library Authority in its unique status as the public library service for Northern Ireland continues to maintain a profile nationally and indeed internationally and we regularly engage with and contribute to developments in the wider library sector. During 2025/26 we submitted a number of papers, reports and presentations to professional publications, conferences or webinars including:

- Learn@Lunch: Move with Libraries NI and Mindfulness Initiatives: plenary presentation at the Library Association of Ireland and CILIP Ireland Annual Joint Conference, 10 – 11 April 2025
- Why is public participation important and what role has/does Community Planning play to empower people to get involved: presentation at Community Planning Summit, Ards and North Down Borough Council, 7 May 2025
- More than a partnership: presentation at Knowledge Exchange Nations Meeting of The Open University, 24 June 2025
- Libraries NI Supporting Rural Communities: presentation at DAERA Rural Policy Forum, 2 July 2025
- Setting the Standard: Libraries NI leads the way with UK's first EnerPHit-certified public building, CILIP UK Information Professional Article, Autumn 2025.

Many members of Libraries NI staff actively engage with a range of library sector bodies and professional organisations including the British Library and Living Knowledge Network, CILIP UK, CILIP Ireland, Library Association of Ireland, Local Government Management Agency - Libraries Ireland, Libraries Connected and the Core Cities group.

The Inaugural Five Nations Meeting, a grouping of Strategic Leaders from library organisations across Ireland, Scotland, England, Wales and Northern Ireland, was held in February 2026 in Belfast. The meeting was hosted and chaired by Libraries NI and provided a valuable forum in which to hear updates on strategic planning across the nations, including key initiatives and priorities. Delegates explored areas of commonality and thematic workstreams such as workforce development.

Libraries NI played a key role in supporting the first Cross Sectoral Library Forum, which met in November and March in Belfast Central Library with representation from QUB, Ulster University, CILIP and Libraries NI. It discussed workforce development, routes to professional accreditation, and opportunities to collaborate.

The Head of Service (South and East), Julie Reid, concluded her time as Chair of the Chartered Institute of Library and Information Professionals (CILIP) Ireland in January

2026. Through her three year tenure, she championed CILIP Ireland's work focusing on strengthening the professional library community, championing the value of libraries and supporting members to develop their skills and standards.

The world renowned Hecksher Museum of Art, New York curated an exhibition 'Carving Out History', which ran from 28 September 2025 to 15 March 2026, to recognize Emma Stebbins (1815–1882) as one of the most significant American sculptors of the nineteenth century. Libraries NI loaned one of two statues 'Joseph', gifted by R.G. Dunville in 1881 to mark the opening of Belfast Central Library, to the Hecksher Museum to be part of the exhibition. Drawing from museums, libraries and private collections from across the world, 'Carving Out History' brought together nearly every existing marble sculpture by Stebbins and a beautiful coffee table book was produced to celebrate the exhibition, including an acknowledgment to Libraries NI.

Welcome to our Libraries

We were extremely pleased to welcome a number of important visitors and special guests to libraries in 2025/26 including:

- Her Royal Highness, The Duchess of Edinburgh to Randalstown Library
- First Minister Michelle O'Neill and Minister for the Economy Caoimhe Archibald to Belfast Central Library
- The Lord Mayor of Belfast, Councillor Tracy Kelly, and Belfast City Council Chief Executive, John Walsh to Belfast Central Library
- Communities Minister Gordon Lyons MLA to Belfast Central, Carrickfergus and other libraries
- Sue Lacey Bryant, Chair of National Health and Digital Literacy Partnership (CILIP)
- Dr Audrey Whitty, Director, National Library of Ireland
- Arts Council England, Director (Libraries), Mr Luke Burton
- Arts Council England, Literacy and Libraries Lead, Mr James Urquhart
- Head of Libraries and Workforce, Welsh Government, Ms Helen Pridham
- Libraries Connected, Chief Executive, Ms Isobel Hunter MBE
- Libraries Connected, President Mr Ed Jewell (also Chief Librarian, Government of Jersey)
- Local Government Management Agency, Head of Libraries Development, Dr Stuart Hamilton
- Scottish Library and Information Council (SLIC), Chief Executive, Ms Alison Nolan.

Marketing and Communications

“It is getting harder” would be a great starting point for last year and yet success was achieved particularly in terms of social media goals. The communications environment is in flux, and the marketing team adapted to the developing challenges whilst dealing with the changes and expectations that AI brought to digital platforms. The pace did not slow and, if anything, the demands increased as social media provided a constant 24/7 pressure. And yet, as a team there was a 9.44% increase in social media against the previous year’s baseline. This growth was notable when considered against the backdrop of falls in some platforms due to global political and social factors. A contributing factor to this growth was the 19.8% growth on LinkedIn and the 29.9% growth on Instagram which has opened opportunities to engage with new potential customers online.

With the launch of the five-year Corporate Plan there was significant input from the Marketing team in terms of both the final design of the plan, the supporting promotional video and the communications support across website, internal staff and to external stakeholders. The supporting promotional video included numerous members of staff who willingly gave of their time and effort to produce a fantastic advertisement for Libraries NI. Further videos were also created throughout the year including a new promotional video for Rhythm and Rhyme and a video highlighting the work of Creggan Library.

There was a significant number of promotional initiatives and events throughout the year all of which included design, website, social media and communications plans. Big Summer Read and the tenth anniversary of Book Week NI were undoubtedly the most substantial of these with multiple events feeding through to provide an extensive programme for customers. The tenth anniversary of Book Week was truly a multi-platform event, with activities in libraries, podcasts, video and BBC channels; all of which provided a significant opportunity to engage with stakeholders including the Speaker’s event at Stormont.

Engaging and informing stakeholders about library services and the beneficial outcomes for people remained at the heart of our communications and these were then shared through the Making a Difference publications and then supported online and on LinkedIn. This also included significant recognition in a CILIP magazine article emphasising the environmental impact of the new EnerPhit libraries and the leading work of Libraries NI in this area.

To close the year, there was a small advertising campaign which had some success on digital platforms. However, as this campaign was continuing on from the previous year, there was limited ability to change the artwork, and this may have reduced the impact.

Assets

Although the scale of activities to maintain and improve our estates infrastructure continued to be constrained by the availability of resources progress was made on a number of significant investment projects. Design work was completed for the redevelopment of Enniskillen Library with procurement to appoint a delivery contractor

commencing in early 2026 and the outline business case for the redevelopment of Newtownards Library received departmental approval in March 2026.

We continued to invest in our infrastructure, delivering a programme of enhancements, upgrading, and energy efficiency improvements throughout our estate, including;

- Refurbishment and upgrading at Ballycastle Library to provide a modern fit for purpose facility
- Enhancement of the internal spaces at Rathcoole Library including the creation of a dedicated sensory space
- Replacement of floor coverings and redecoration at Falls Road, Randalstown, Chichester and Woodstock libraries
- External redecoration works were completed at Carrickfergus Library and Ballymena Central Library
- LED lighting was installed in the ground and first floor of Belfast Central Library which along with replacement of a roof mounted heat pump and air conditioning units contributed to a reduction in energy consumption for the facility
- Heating boiler replacements were completed at Cloughfern and Ballycastle libraries
- Work to improve access commenced at Belfast Central Library, with the replacement of two passenger lifts due to complete in mid-2026
- Design development was progressing for two further EnerPHit carbon reduction projects at Dundonald Library and Garvagh Library

Finance, Payroll and Procurement

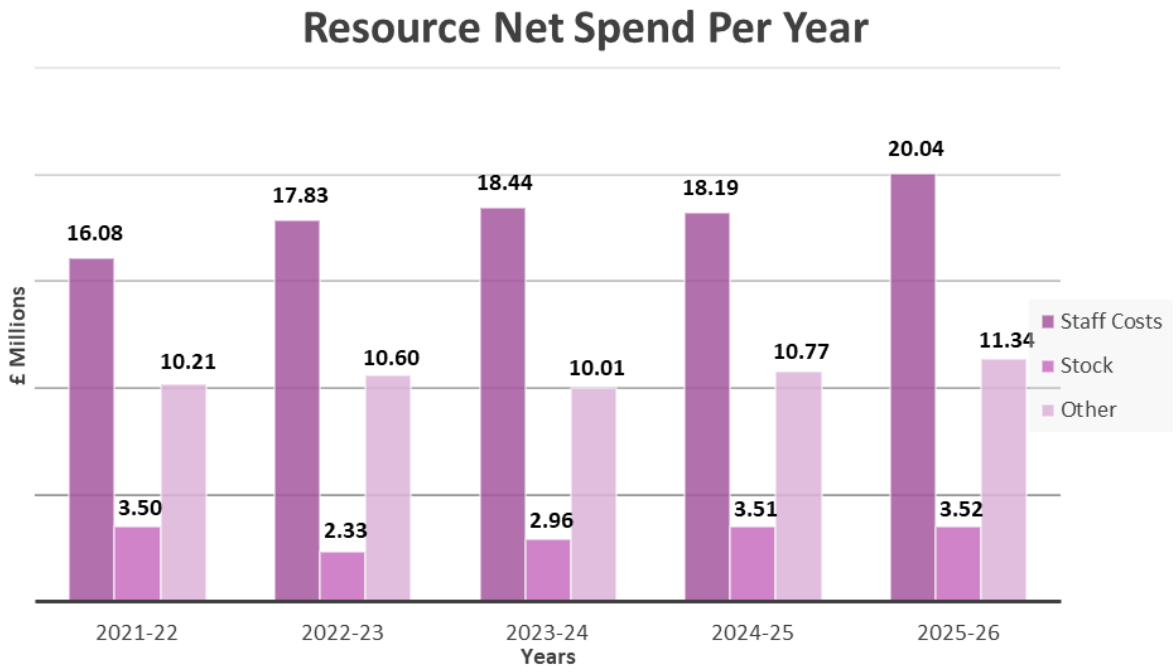
An interim resource allocation was provided at the beginning of 2025/26 and an indicative opening annual budget allocation was provided in mid-May. Although in-year budget adjustments were subsequently made the indicative status of the annual budget allocation continued unchanged for the remainder of the year. The uncertainty around budget allocation continued to present challenges for fiscal management, budgeting and procurement.

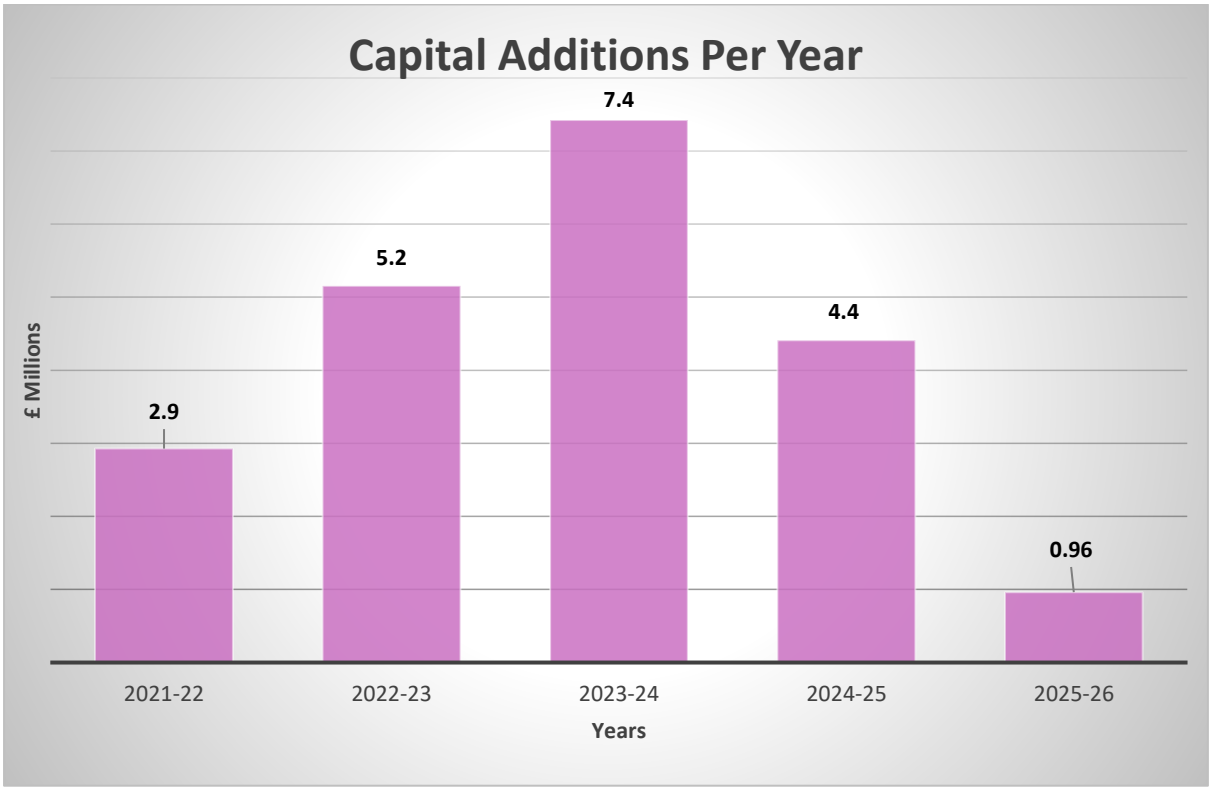
The Payroll Team worked with Human Resources and the pension provider to prepare for the change from annual to monthly pensions reporting during 2026/27 and continued to provide payroll services for the Maze Long Kesh Development Corporation and the Armagh Observatory and Planetarium.

The Finance team continued to develop and embed procedures around the new core financial accounting system, Microsoft Business Central, with focus on improvement of systems for processing and payments of supplier invoices. 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 following tables show longer-term spend trends in relation to resource and capital.





Human Resources (HR)

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

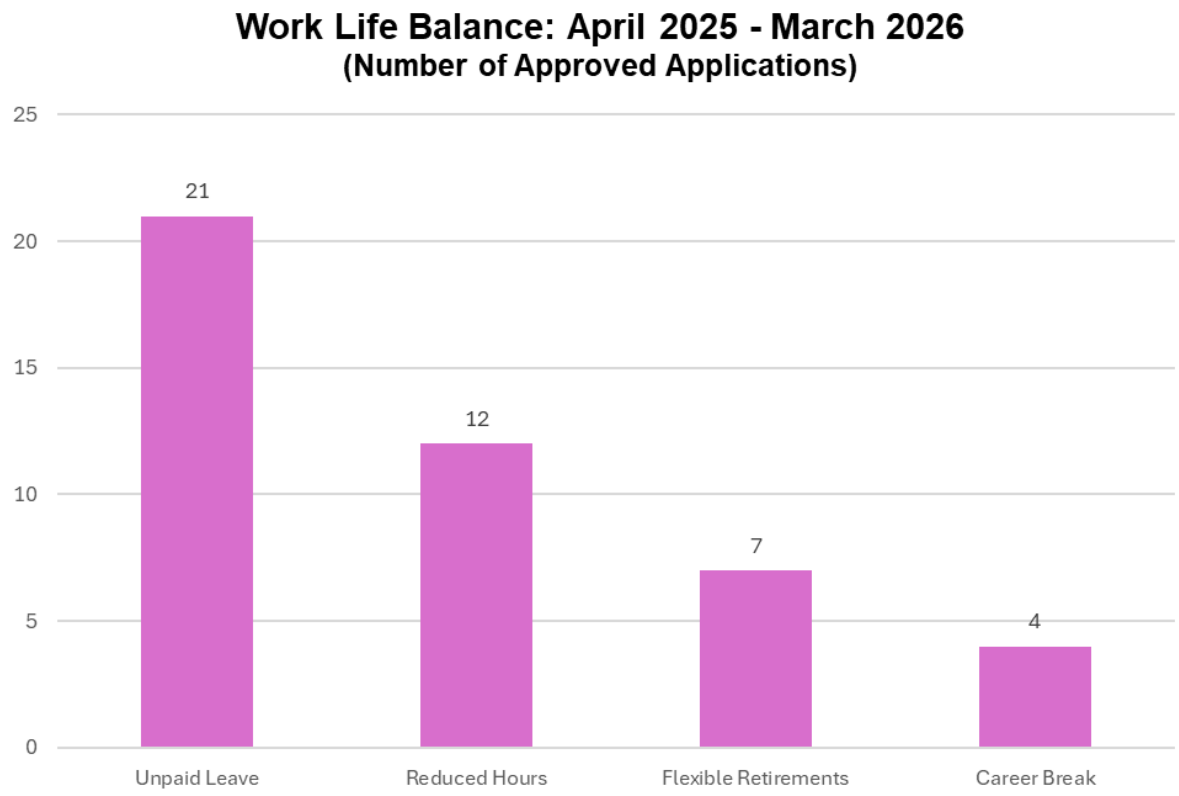
During 2025/26 there were 78 recruitment exercises carried out for 116 job vacancies with a total of 943 application forms received. This compared to 69 recruitment exercises carried out in the previous year when a total of 490 applications were received.

Agency Support

Agency supply was obtained under the Libraries NI Temporary Agency Worker Framework. In 2025/26, HR processed a total of 361 requests for agency workers, representing 70 full-time equivalent posts for the year (2024/25 – 302 requests, equivalent to 66 full-time posts). 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 2025/26, 44 applications for Work Life Balance adjustments were approved, as shown by type in the following graph (51 applications were approved in 2024/25).

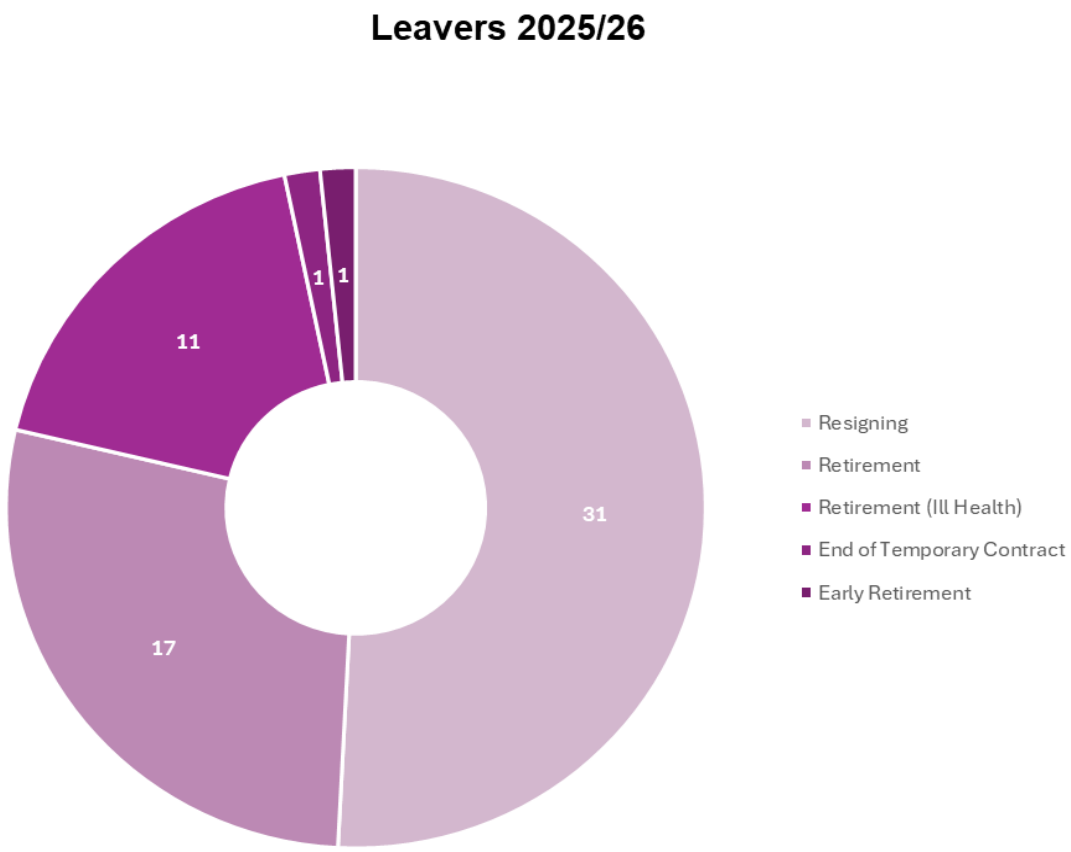


Employee Relations and Trade Union Relationships

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 2025/26, time off with pay equating to FTE 0.40 staff was granted to staff to attend industrial relations duties.

Leavers

During 2025/26, 61 staff left the employment of Libraries NI. The reasons are shown in the chart below. This was an increase of 19.6% from 2024/25, when 51 employees left employment with Libraries NI.



Pension

During 2025/26, 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 46 pension banding changes being processed. Five 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 2025/26, HR Health and Wellbeing continued to provide staff with a work environment and opportunities that encouraged and enabled them to lead healthy lives and make choices that support their overall wellbeing inside and outside of work.

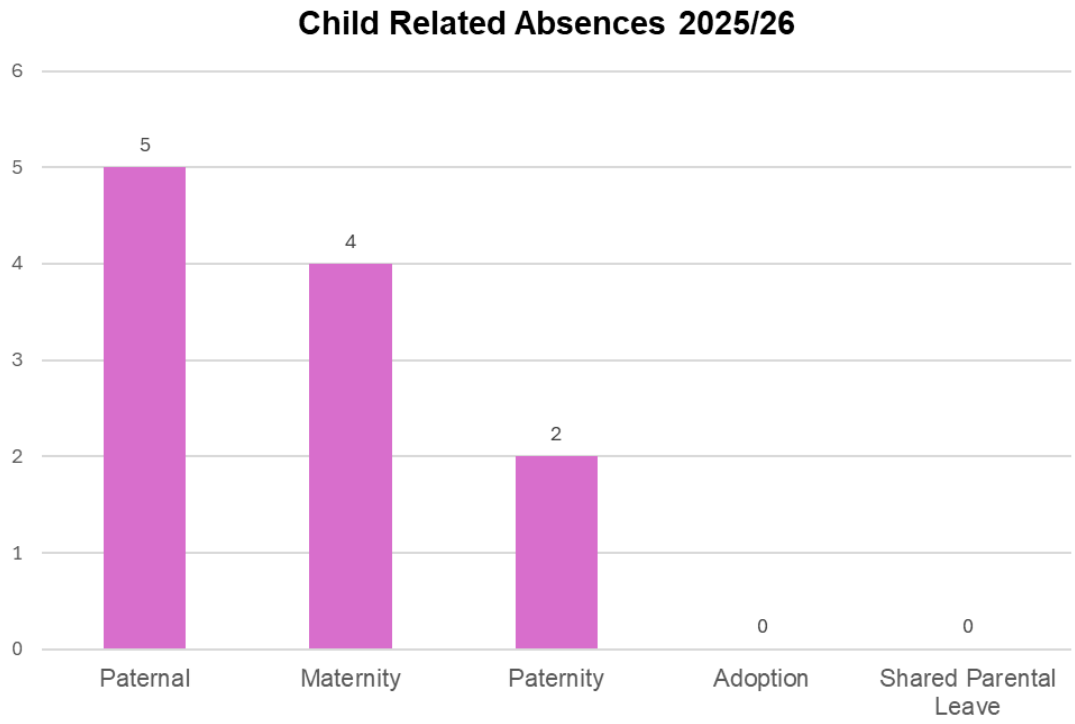
Libraries NI provides access to a wide range of health and wellbeing information and initiatives which are regularly communicated through the Health and Wellbeing team and Libraries NI communications network. This included information about employee assistance programmes, support agencies and material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

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

In 2025/26, the confidential counselling service provided by LENA by Inspire (formerly Inspire Workplaces) was accessed by employees on 123 occasions compared to 193 during 2024/25. Human Resources facilitated 15 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 2025/26, 156 medical assessments were attended by 118 employees and were predominantly facilitated in person. Of the 156 referrals, 87 related to employees who were absent from work through illness, 69 were for various other health related matters/concerns and 2 pre-employment medical checks were completed. Some employees attended more than one medical assessment. In 2025/26 medical referrals increased by 6.41% when compared to 2024/25.

Following medical assessment, workplace adjustments were facilitated for 70 employees, 45* on a temporary basis and 33* on a permanent basis (*eight staff had both a temporary and permanent adjustment). Twenty five 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 2025/26, 11 Child Related Absence applications were approved, as shown by type in the following graph (18 applications were approved in 2024/25).



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 2025/26 a range of training programmes were delivered both virtually and in-person by various teams. Topics included delivering the Staff Appraisal Performance Review, Business Case Writing, Procurement Procedures, Records Management, Health and Wellbeing, HR Processes, Autism Awareness, Class Visits, Customer Service Training, Customer First , Customer Feedback, Risk Assessment, Read and Write, First Aid Training, e3 systems and Health and Safety Risk Assessments.

Delivery of other training interventions were facilitated by external resources, including Safeguarding, Deaf Blind Awareness, Impactful Presentation Skills, Business Report Writing, Reading Rights Summit, Domestic Violence Training, Emotional Resilience and Wellbeing 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, Conference, CIPD NI Annual Conference, Legal Island Annual Review of Employment Law, Libraries Connected – In Person Innovation Gathering, Workplace Conflict Management Training, Women in Leadership, Mediation Training and CEF's Transformative Leaders Programme.

The Service Level Agreement with the Northern Ireland Centre for Applied Learning provided access to online learning modules and continued to be used during 2025/26 both for mandatory training modules including Fire Safety Awareness, Data Protection, Equality and Diversity, Safeguarding 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 2025/26 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.

2025/26 saw completion of the implementation phase of the e3 managed service contract. Significant achievements during the year included:

- completion of a refresh of public access terminals and corporate PC's in all locations
- the introduction of card payment functionality in all libraries
- the implementation of new HR systems.

All Libraries NI information 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.

Sustainability

As a public body tasked with operating and maintaining a large, diverse portfolio of properties and vehicles Libraries NI recognises its statutory responsibilities under the Climate Change Act 2022 to reduce greenhouse gas emissions and to minimise our 'carbon footprint'. We are committed to taking effective action to mitigate the impacts of climate change and this commitment is reflected in the priorities and strategic goals set out in our Corporate Plan 2025 - 2030. 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 CO_2 emissions and to comply with best practice and statutory requirements.

The following sustainability report has been prepared in accordance with the Department of Agriculture, Environment and Rural Affairs (DAERA) Sustainability Reporting Guidance 2025/26 (DAO 03/26, which is aligned with His Majesty's Treasury (HMT) sustainability reporting guidance and the Task Force on Climate-related Financial Disclosures (TCFD) recommendations.

Emissions (Scope 1 - fuel burned and Scope 2 - purchased electricity)

The emissions reported in this section relate to the consumption of heating fuel, natural gas and electricity purchased to service Libraries NI premises that are directly owned or controlled by the organisation. Premises which are leased and not under Libraries NI control are not reported within this section. Fuel burned/consumed may include fuel that has been purchased and stored, i.e. not consumed within the reporting period.
The following table provides emission/consumption data relating to the Libraries NI estate for 2025/26.

	SCOPE 1 *(Fuel Burned)*	SCOPE 2 *(Purchased Electricity)*
Emissions ($kgCO_2e$)	1,462,956	649,657
Consumption (kWh Gross)	6,790,484	3,137,680

Source: data reported is derived from sales invoices from fuel/power supply companies. Conversion factors used: Kerosene - 2.54015 x litre, Gas oil - 2.75541 x litre and Electricity - 0.20705 x kwh. **(**$kgCO_2e$ (kilograms of carbon dioxide equivalent)

Emissions (Scope 1 - Libraries NI Vehicle Fleet)

The following table provides emission/mileage data relating to the operation of the Libraries NI vehicle fleet in 2025/26

Vehicle size/type	Fuel type	Mileage 2025/26	$kgCO_2e$ 2025/26
HGV Rigid (Mobile library vehicles)	Diesel	80,159	47,769
Van Class 3	Diesel	150,775	50,750
Van Class 3	Petrol	3,133	704

Source: data reported is derived from sales invoices from supply companies and driver logs. Conversion factors used: HGV Rigid - 2.51279 x litres of diesel, Van class 3 diesel - 2.51279 x litres of diesel and Van class 3 petrol - 2.0844 x litres of petrol.

Sustainable procurement

The Scoring Social Value policy approved by the Executive, mandated that from June 2022, tenders must include a minimum of 10 percent of the total award criteria to social value. On 5 December 2024 DoF secured Executive approval for a revised PPN (Procurement Policy Note) 01/21 - Social Value in Procurement. This came into effect

on 24 February 2025 and strengthened and broadened the theme ‘Delivering Net Zero’ to 'Delivering Climate Action'.

For information on the meaning of Social Value: the Public Procurement Policy Statement which was approved by the NI Executive on the 5th of June 2025 states “Social Value means economic, environmental and social benefits in support of the Programme for Government”. The DoF Social Value Strategy document 2025 - 2027 states, “Social Value refers to wider financial and non-financial impacts on the wellbeing of individuals, communities and the environment. It incorporates ethical and sustainable supply chains, community benefits and wealth building, job and skills creation and efforts to combat climate change”.

The Procurement Policy Note (PPN) 01/21 – Scoring Social Value has been revised to Procurement Policy Note (PPN) 01/21 - Social Value in Procurement and came into effect on 24 February 2025.

Single use plastics

Libraries NI is committed to the removal of all unnecessary single use plastics from its estate in line with the Libraries NI Single Use Plastics Reduction Action Plan.

Water consumed

Year	Water used (litres)	Emission (kgCO2e)
2025/26	18,567,000	2,842

Source of data: data is based on invoices from NI Water. Conversion factor used was 153.10865 x per million litres.

Climate change mitigation and adaptation

In October 2025 Libraries NI submitted its first climate change mitigation report to DAERA in compliance with the Climate Change (Reporting Bodies) Regulations (Northern Ireland) 2024. In doing so we provided the baseline carbon emissions data for the 2024/25 financial year which will form the baseline benchmark against which progress in reducing the organisation’s carbon footprint will be measured in future.

Mitigation reporting encompassed actions taken by the organisation to address the causes of climate change, reduce greenhouse gas emissions and carbon production, in order to contribute to a slowing in the rate at which climate change occurs.

Additionally, in March 2026 Libraries NI also submitted its first climate change adaptation report to DAERA as part of the same Climate Change (Reporting Bodies) Regulations (Northern Ireland) 2024. This adaptation report identified the risks that the organisation faces as a result of current and predicted climate change and mapped out the steps Libraries NI is currently taking and plans to undertake in the future to prepare for and respond to change, building resilience, strengthen our ability to cope with climate change impacts and to reduce the effects of climate change on our services.

Fulfilling our reporting duties and embedding the processes to collect, collate and verify data into our operational model in preparation for the next reporting cycle in 2030 has required a substantial coordinated effort led by the Libraries NI Assets team.

Achievements

Energy efficiency measures were integrated into many of our estates orientated activities with building/system upgrades aimed at reducing emissions being carried out in a number of library locations including Belfast Central Library which received LED lighting upgrades to the first-floor library space.

During 2025/26 we continued to implement our strategy in respect of the adaptation and reuse of our physical estate by developing two further low carbon retrofit and refurbishment projects aimed at achieving the Passivhaus EnerPHit standard. Design work was completed and planning approval granted for projects at Dundonald and Garvagh libraries. Similar projects previously delivered at Ballymoney, Bessbrook and Killyleagh libraries have made significant contributions towards achieving our goal of a 30% reduction in energy consumption by 2030.



Dr Jim O'Hagan
Chief Executive **Date: 15 October 2026**

ACCOUNTABILITY REPORT

Corporate Governance Report

Directors' Report

The Libraries Act (Northern Ireland) 2008 allows for the Board of Libraries NI, when fully constituted, to comprise 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 2026 there were 11 Board Members and a non-executive Chairperson.

Details of the Libraries NI Board Members can be found in the Governance Statement section of this report.

Organisational Structure

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

Chief Executive's Department

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

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

Library Services Directorate

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:
    - promoting digital inclusion through supported access to computers and Wi-Fi and to skills development opportunities
    - 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. In addition through Reading and Reader Development:
  - 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
  - preserving, promoting and improving the accessibility of important material related to our cultural heritage

- Marketing and Strategic Communications which is concerned with internal and external communications and promotion, developing the Libraries NI brand and market research.

Business Support Directorate

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, for progressing capital development programmes and the management of environmental and climate change related matters
- 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

During 2025/26 one matter relating to personal data security was reported to the Information Commissioner and following consideration the case was closed by the Information Commissioner. There were no incidents of personal data loss during 2025/26 which required to be notified to the Information Commissioner

Corporate Governance Arrangements

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

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

An Anti-Fraud Policy, Fraud Response Plan, Fraud Risk Analysis, Anti-Bribery Policy and Raising a Concern (Whistleblowing) Policy are in place. In accordance with agreed procedures all suspected and proven frauds should be notified to the Sponsor Department and other relevant bodies. One suspected fraud case was reported during 2025/26 relating to a counterfeit £20 note.

An Internal Audit function, which is compliant with the Global Internal Audit Standards (GIAS) 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 Commercial Business Unit, 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, agency staff and vehicle maintenance.

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 2025/26 there was an overall number of 1,106 (673 in 2024/25) items of feedback received reflecting impacts of the challenging financial environment on our services and the continuing interactions between our staff and library users. The percentage of complimentary feedback remains high at 65% (64% during 2024/25) with customers continuing to express appreciation for services offered and received along with thanks to particular members of staff or teams of staff for excellent customer service.

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

A summary of feedback received during 2025/26 is shown in the table below:

Items of feedback received:	**1106**
Nature of feedback:	
compliments	716
complaints	229
comments	161
Category of feedback:	
Staff	137
Library Services	831
Online Services	60
Facilities and Buildings	42
Stock	31
Assets	5
Average number of days taken to respond:	**2.19 days**

Access to Information

Libraries NI is committed to making information about its business and how it operates available to service users, the public and staff. The specific categories of information that Libraries NI is required to publish under the terms of the Freedom of Information Act 2000 can be viewed in the About Us section of the website (www.librariesni.org.uk). Individuals are permitted, under the Data Protection Act 2018, to request a copy of the personal information that Libraries NI holds about them. Requests for information can be submitted electronically via the Freedom of Information Mailbox, the Enquiries Mailbox, and the Data Protection Mailbox on the Libraries NI website or by contacting any service point and/or office within the organisation. The majority of requests for information are dealt with routinely as part of normal business. Under the formal access to information regime, 31 requests were received under the Freedom of Information Act 2000, and 42 requests were received under the Data Protection Act 2018 during 2025/26.

Preparation of the Accounts

The Accounts are prepared in accordance with a Departmental Accounts Direction and comply with the Government Financial Reporting Manual (FReM) 2025/26. They

are prepared on an accruals basis and give a true and fair view of Libraries NI's financial position and of its comprehensive net expenditure, changes in taxpayers' equity and cash flows for the financial year.

Public Sector Payment Policy – Measure of Compliance

Libraries NI's payment policy in respect of trade creditors is consistent with the Northern Ireland Executive's commitment to paying suppliers as quickly as possible and we aim to pay 90% of invoices within ten working days. Libraries NI is bound by the terms of the Late Payment of Commercial Debts (Interest) Act 1998, which allows suppliers to charge interest and costs in respect of undisputed invoices unpaid after 30 days. Libraries NI paid no interest charges in relation to late payment during 2025/26.

Based on invoice Date	2025/26		2024/25	
	Invoices Paid	Paid within Target %	Invoices Paid	Paid within Target %
Total invoices paid	9,774	-	8,768	-
Paid within 30 days	9,400	99%	8,527	97%
Paid within 10 days	8,823	90%	7,541	86%

Charitable Donations

Libraries NI made no donations for charitable or political purposes during 2025/26 (2024/25 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, Dr Jim O'Hagan, the Chief Executive as Accounting Officer of Libraries NI. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Libraries NI assets, are set out in Managing Public Money published by the HM Treasury.

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



Dr Jim O'Hagan
Chief Executive **Date: 15 October 2026**

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 Partnership Agreement between the Department for Communities (DfC) and Libraries NI.

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 2025/26 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 2026 there were 11 Board Members and a non-executive Chairperson.

The Board is a corporate body and its 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, and the Programme for Government.

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 2025/26:

Meeting	**Date**	**Conflict Raised**
Board	11 September 2025	Councillor A Cathcart reminded the Board that he was a member of the same political party as the DfC Minister and advised that no discussion had taken place on the matter the Board was about to discuss and therefore no conflict of interest arose. The Chairperson thanked Councillor Cathcart, and this was noted.
Board	16 October 2025	Councillor M McRandal and Councillor A Cathcart declared an interest at Item 11 (i): Finance Report in relation to Newtownards Library.
Board	12 February 2026	The Chairperson welcomed Ms D Reynolds, Assistant Director, Corporate Governance and Assurance, Northern Ireland Fire and Rescue Service (NIFRS) who was attending as an Observer in her role as assisting Libraries NI in carrying out its External Board Effectiveness Review. The Chairperson noted that both herself and Councillor A Cathcart were also Board Members of the NIFRS.
Audit and Risk Assurance Committee	18 June 2025	The Chairperson welcomed Ms L Kerr, the new Head of Internal Audit to her first meeting of the Libraries NI Audit and Risk Assurance Committee. In the interests of openness and transparency she informed Members that Ms Kerr had previously worked for Sumer NI who are involved in the external audit of Libraries NI's Annual Accounts and confirmed that Ms Kerr had not worked on, or been involved in, the audit of Libraries NI's Annual Accounts and therefore, while no conflict of interest arises, it is appropriate to note Ms Kerr's previous employment at this, her first meeting. She invited the external auditors from the Northern Ireland Audit Office (NIAO) and Sumer NI to indicate that they were content with this approach. The representatives from both organisations confirmed that they were content.

Meeting	Date	Conflict Raised
Audit and Risk Assurance Committee	21 January 2026	Councillor A Cathcart informed the Committee that both he and the Chairperson of the Board, Ms B Anley were also Board Members of the Northern Ireland Fire and Rescue Service. During the discussion of Agenda Item 20: Minutes of the Partnership Meeting held on 21 November 2025, a declaration of interest was made by Councillor A Cathcart in relation to the Newtownards Library redevelopment project.
Business Support Committee	29 January 2026	Ms B Anley informed the Committee that she was also a Board Members of the Northern Ireland Fire and Rescue Service in relation to Ms. D Reynolds, Assistant Director, Corporate Governance and Assurance, Northern Ireland Fire and Rescue Service (NIFRS) attending as an Observer in her role as assisting Libraries NI in carrying out its External Board Effectiveness Review.

The Board met on six occasions during 2025/26. 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 2025/26 was as follows:

- Ms Bonnie Anley (Chairperson)
- Councillor Roisin Lynch (Vice Chairperson from October 2025)
- Councillor Julie Gilmour (Vice Chairperson until October 2025)
- Councillor Alistair Cathcart
- Mr Adrian Driscoll
- Councillor Rosie Kinnear
- Councillor Andrew McAuley
- Councillor Martin McRandal
- Ms Ursula O'Hare
- Mrs Wendy Osborne OBE
- Mr John Peto
- Councillor Gareth Sharvin (resigned 8 September 2025)
- Miss Linda Wilson.

Key issues considered by the Board during 2025/26 included the following:

- Annual Business Plan 2025/26
- Business Plan 2025/26 Progress Report
- Budget and Spending Plan 2025/26

- Update on Libraries NI's financial position and budget management options 2025/26
- Finance Reports
- Corporate Risk Register
- Annual Report and Accounts 2024/25
- Audit and Risk Assurance Committee's Annual Report 2024/25
- Bi-Annual Assurance Statements
- Annual Board Assurance Statement
- External Review of Board Effectiveness
- Light Touch Review of the Partnership Agreement
- Reports from Committees and approval of policies

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 2025/26 was as follows:

- Councillor Alistair Cathcart (Vice Chairperson until January 2026, Chairperson from January 2026)
- Mrs Wendy Osborne OBE (Chairperson until January 2026)
- Ms Ursula O'Hare (Vice Chairperson from January 2026)
- Councillor Martin McRandal
- Councillor Gareth Sharvin (resigned 8 September 2025)
- Ms Andrea Quail (co-opted Member).
- Ms Bonnie Anley (attendee)

The Standing Orders set out a two-year term of office for the Committee Chairperson (Mrs Wendy Osborne) and Vice-Chairperson (Councillor Alistair Cathcart) which were due to expire in October 2024. It was agreed in January 2025 to approve an extension of their terms for one year until January 2026, 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 took place. Councillor Alistair Cathcart was elected as Chairperson and Ursula O'Hare was elected as Vice- Chairperson in January 2026.

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 audit sub-contractors (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 2025/26 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 2024/25
- the Annual Report and Accounts and the Comptroller and Auditor General's Report to those Charged with Governance for 2024/25
- 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 NIAO Effective Audit and Risk Committee 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 2025/26 was as follows:

- Miss Linda Wilson (Chairperson until January 2026)
- Ms Bonnie Anley (Board Chairperson)
- Councillor Martin McRandal (Vice Chairperson until January 2026, Chairperson from March 2026)
- Councillor Roisin Lynch
- Ms Ursula O'Hare
- Councillor Julie Gilmour
- Mr John Peto (from March 2026)

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 2025/26
- the draft Annual Report and Accounts 2024/25
- procurement including Direct Award Contracts, prompt payment performance and contract awards
- asset and estate management activities including the capital investment and estate maintenance programme 2025/26, Asset Management Strategy 2025 - 30, 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 and the five year review of the Libraries NI Equality Scheme
- delivery of and transition to the e3 managed services IT contract, information and data security matters
- 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 2025/26 was as follows:

- Councillor Andrew McAuley (Chairperson from September 2025)
- Mr Adrian Driscoll (Vice Chairperson from September 2025)
- Ms Bonnie Anley (Chairperson of the Board)
- Councillor Julie Gilmour
- Councillor Rosie Kinnear
- Mrs Wendy Osborne OBE
- Mr John Peto (Chairperson to May 2025)

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:

- Advertising Campaign 2024/25
- Use and Hire of Library Premises Policy
- Fees and Charges 2026/27
- Effectiveness and Compliance Review
- Community Information Policy
- Rural Needs Annual Report 2025/26

The Committee received presentations on a number of topics including:

- Libraries Change Lives: the impact of library and knowledge services presented by Sue Lacey Bryant
- Library Services in the Causeway Coast and Glens Borough Council Area
- eBook Licensing
- Learn at Lunch, Move with Libraries NI and Mindfulness Initiatives at Libraries NI
- Book Week NI 2025 10th Anniversary
- Erasmus+ Study Visit to the Netherlands
- Erasmus+ Study Visit to Sweden
- Big Summer Read 2025 Evaluation

- National Year of Reading 2026
- Libraries NI Heritage Services

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 2025/26 was as follows:

- Ms Bonnie Anley (Chairperson of Libraries NI Board)
- Councillor Julie Gilmour (Vice Chairperson of Libraries NI Board) (26 June 2025)
- Miss Linda Wilson (Chairperson, Business Support Committee)
- Mr John Peto (Chairperson, Services Committee) (26 June 2025)
- Mrs Wendy Osborne (Chairperson Audit and Risk Assurance Committee) (26 June 2025)
- Councillor Roisin Lynch (Vice Chairperson of Libraries NI Board) with effect from October 2025
- Councillor Alistair Cathcart (Chairperson Audit and Risk Assurance Committee) with effect from January 2026
- Councillor Andrew McAuley (Chairperson Library Services Committee) with effect from September 2025

During 2025/26 the Committee met on two occasions (26 June 2025 and 28 January 2026) and considered the following matters:

- JNC 2024/25, JNC 2025/26 and JNC 2026/27 Pay Agreement 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 2024/25 and targets set for 2025/26
- a report from the Chief Executive on the performance assessment of Directors in 2024/25 and targets set for 2025/26.

Attendance at Board and Committee Meetings

Board Members Attendance at Board and Committee Meetings 1 April 2025 to 31 March 2026	Board	Audit and Risk Assurance Committee	Business Support Committee	Services Committee	Remuneration Committee	Totals	
Number of Meetings Held	**6**	**4**	**5**	**5**	**2**		
Ms Bonnie Anley *(Chairperson)*	6	4	5	3	2	*20*	*22*
Councillor Roisin Lynch *(Vice-Chairperson from October 2025)*	4	-	5		1/1 [2]	*10*	*12*
Councillor Alistair Cathcart	6	3	-	-	1/1 [2]	*10*	*11*
Mr Adrian Driscoll	5	-		3		*8*	*11*
Councillor Julie Gilmour *(Vice-Chairperson till October 2025)*	4	-	2	4	1/1 [2]	*11*	*17*
Councillor Rosie Kinnear	4	-		4		*8*	*11*
Councillor Andrew McAuley	5	-	-	4	1/1 [2]	*10*	*12*
Councillor Martin McRandal	5	3	4		-	*12*	*15*
Ms Ursula O'Hare	6	3	5			*14*	*15*
Mrs Wendy Osborne OBE	5	3	-	5	1/1 [2]	*14*	*16*
Mr John Peto	4	-	-	5	0/1 [2]	*9*	*12*
Miss Linda Wilson	6	-	5	-	2	*13*	*13*
Ms Andrea Quail (Co-opted Member)	-	4	-	-	-	*4*	*4*
Councillor Gareth Sharvin *(resigned 8 September 2025)* [1]	2/2 [2]	1/2 [2]			0/1 [2]	*3*	*5*

[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 2025 – 2030 has been developed.
- 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 her 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 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 approval of the 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 2025/26 relating to a counterfeit £20 note.

During 2025/26 one matter was considered under the Raising a Concern Policy and was investigated by Internal Audit with no evidence to uphold the concerns raised. A number of systems issues were identified and all recommendations have been implemented. A copy of the Internal Audit report was presented to the Audit and Risk Assurance Committee, the Department and NIAO.

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

- 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.

A potential data breach was reported to the Information Commissioner's Office (ICO). The matter was subject to consideration and advice, and the Information Commissioner subsequently closed the case.

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 2025/26 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 2025/26, 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.

No ‘limited’ internal audit opinions were issued during the year. 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 was completed in 2025/26 and found the Internal Audit Service to be in compliance with Global 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 2025/26 Peer Review concluded that the work undertaken in the sample examined demonstrated compliance with 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 2025/26 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.

Strategic Planning

Work took place during 2024/25 to develop a new draft Corporate Plan for the period 2025 – 2030. This plan was approved 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 agree a strategy and approach to progress the Belfast Central Library redevelopment project.

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.

New Issues 2025/26

While the quantum of funding made available to the organisation in 2025/26 saw some improvement from the previous year's the delays in the setting of budgets and confirmation of allocations 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 2026/27 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 was evidence of improvement in the branch, there was currently no Branch Library Manager or District Manager in place, therefore, the audit opinion remained ‘limited’ until Internal Audit evidenced that the application of controls were consistent and sustained. A further follow up review in June 2025 confirmed that a permanent BLM has been appointed and is supported by an experienced BLM with the Area Manager regularly visiting the branch. Subsequently Internal Audit was content to raise the audit opinion to ‘satisfactory’.

Concluding Statement

I am satisfied with the overall system of internal control and that risks identified were effectively and proportionately managed during 2025/26 and did not affect the achievement of Libraries NI key policies, aims and objectives.

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 24 July 2025 for rates of pay applicable from 1 April 2025 (covering the period 1 April 2025 to 31 March 2026) for Chief Officers (Tier 2 staff, Director and above) and on 23 July 2025 for rates of pay applicable from 1 April 2025 for Chief Executive Officer. Approval to implement the 2025/26 pay remit was provided by DfC on 16 October 2025 for Chief Officers and 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)	
		2025/26	2024/25	2025/26	2024/25
Ms Bonnie Anley (Chairperson)		10 - 15	10 - 15	-	-
Mr Adrian Driscoll		0 - 5	0 - 5	-	-
Councillor Rosie Kinnear		0 - 5	0 - 5	-	-
Councillor Alistair Cathcart		0 - 5	0 - 5	-	-
Councillor Roisin Lynch		0 - 5	0 - 5	-	-
Councillor Julie Gilmour (Vice-Chairperson)		0 - 5	0 - 5	-	-
Councillor Gareth Sharvin (resigned 8 September 2025)		0 - 5	0 - 5	-	-
Ms Ursula O'Hare		0 - 5	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 includes gross salary and are presented on an accruals basis in respect of service on the Senior Management Team 2025/26.

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)**	
	2025/26	**2024/25**	**2025/26**	**2024/25**	**2025/26**	**2024/25**	**2025/26**	**2024/25**	**2025/26**	**2024/25**
Dr Jim O'Hagan	130-135	120-125	-	-	-	-	37	60	165-170	180-185
Mr Desmond Miskelly	95-100	95-100	-	-	-	-	20	51	115-120	145-150
Ms Adrienne Adair	85-90	80-85	-	-	-	-	42	71	125-130	150-155

* 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 2025/26 was £130,000 - £135,000 (2024/25: £120,000 - £125,000).

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

2025/26	25th percentile	Median	75th percentile
Total Remuneration £	25,989	25,989	31,022
Pay Ratio	5.10:1	5.10:1	4.27:1

2024/25	25th percentile	Median	75th percentile
Total Remuneration £	25,183	28,163	30,060
Pay Ratio	4.86:1	4.35:1	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. Remuneration of the Chief Executive in 2025/26 includes arrears relating to 2024/25.

Remuneration ranged from £24,416 to £132,500 (2024/25 £23,656 to £122,500). 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:	2025/26 v 2024/25	2024/25 v 2023/24
Average employee salary and allowances	3.6%	**1.4%***
Highest paid Director's salary and allowances	**8.2%**	**4.3%**

* 2023/24 salary included compensation payments.

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 31/04/26and related lump sum £'000	Real increase in pension and relate lump sum at pension age £'000	CETV at 31/03/26 £'000	CETV at 31/03/25 £'000	Real increase in CETV £'000
Dr Jim O'Hagan[1] Chief Executive	40-45 -	2.5-3.0 -	783	686	58
Mr Desmond Miskelly Director of Business	50-55 60-65	0.0-2.5 (0.5)-0.0	1,040	977	18
Ms Adrienne Adair Director of Library Services	55-60 90-95	0.0-2.5 0.0-2.5	1,101	1,056	(2)

[1]Dr J O'Hagan joined the pension scheme after the lump sum element had been discontinued

When calculating the real increase in CETV and accrued pension benefit accrued during 2025/26 for the single total figure of remuneration, NILGOSC takes account of inflation. The CPI inflation for September 2025 was 3.8% (CPI September 2024 1.7%). The real increase in CETVs are based on the factors in force at 31 March 2026. The accrued pension and CETV figures for 2024/25 and 2025/26 incorporate the McCloud underpin for eligible members.

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.

Pension Arrangements

Libraries NI's employees including Senior Post Holders belong to the Northern Ireland Local Government Officers Superannuation Committee (NILGOSC) Scheme. The NILGOSC Scheme is of the defined benefits type; the assets of the scheme being held in separate trustee-administered funds. The scheme is administered by NILGOSC, Holywood Road, Belfast. The pension costs are assessed in accordance with the advice of independent qualified actuaries using the projected unit method.

Employee contribution rates are based on pensionable pay and were in the range 5.5% to 10.5% during 2025/26, as detailed below.

Band	Range	Contribution Rate
1	£0 - £18,300	5.5%
2	£18,301 - £28,100	5.8%
3	£28,101 - £47,000	6.5%
4	£47,001 - £57,200	6.8%
5	£57,201- £113,500	8.5%
6	More than £113,500	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 2025, at which date the funding ratio was 119%. This valuation was used to determine employer contribution rates from April 2026. As part of the March 2025 valuation, the actuary certified that for 2025/26, 2026/27 and 2027/28 the employer contribution rate would be 15.5%. The contribution rates are set to meet the cost of benefits to be paid when members retire.

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

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

through the NILGOSC in-house AVC provider.

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

Staff Report

Staff Numbers and Costs Average Numbers Employed (Audited Information)

Staff Costs (Audited Information)

	Permanent employees 2025/26 £'000	Temporary employees 2025/26 £'000	Others 2025/26 £'000	Total 2025/26 £'000	Total 2024/25 £'000
Wages and salaries	11,892	1,323	2,741	15,956	**14,653**
Social Security Costs	1,456	147	-	1,603	**1,055**
Pension costs	1,734	241	-	1,975	**2,665**
Other staff costs	-	-	188	188	**182**
Total	**15,082**	**1,711**	**2,929**	**19,722**	**18,555**

Pension costs include -£0.481 million in relation to non-cash current service costs (2024/25: £0.364m). Staff costs above include £0.077 million which was charged to capital during 2025/26 (2024/25: £0.179 million). Wages and salaries include Agency staff costs of £2.665 million (2024/25: £2.353 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 2025/26 amounted to £0.174 million (2024/25: £0.176 million). In the years under review and largely due to budgetary constraints, it has been necessary to rely on the use of Agency staff to support delivery of library services. The intention is to reduce this reliance in future and when practicable, by recruitment of permanent employees.

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 2025/26 FTE	Temporary employees 2025/26 FTE	Agency/ Seconded 2025/26 FTE	Total 2025/26 FTE	Total 2024/25 FTE
Directly Employed	362	48	-	410	394
Other	-	-	71	71	66
Total	362	48	71	481	460

These costs and numbers include Senior Post Holders.

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

Females 2025/26 FTE	Males 2025/26 FTE	Total 2025/26 FTE	Females 2024/25 FTE	Males 2024/25 FTE	Total 2024/25 FTE
290	**120**	**410**	**279**	**115**	**394**

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

At 31 March 2026			
	Female	Male	Total
Board	7	5	**12**
Senior Managers	1	2	**3**
Employees	**432**	**149**	**581**

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.

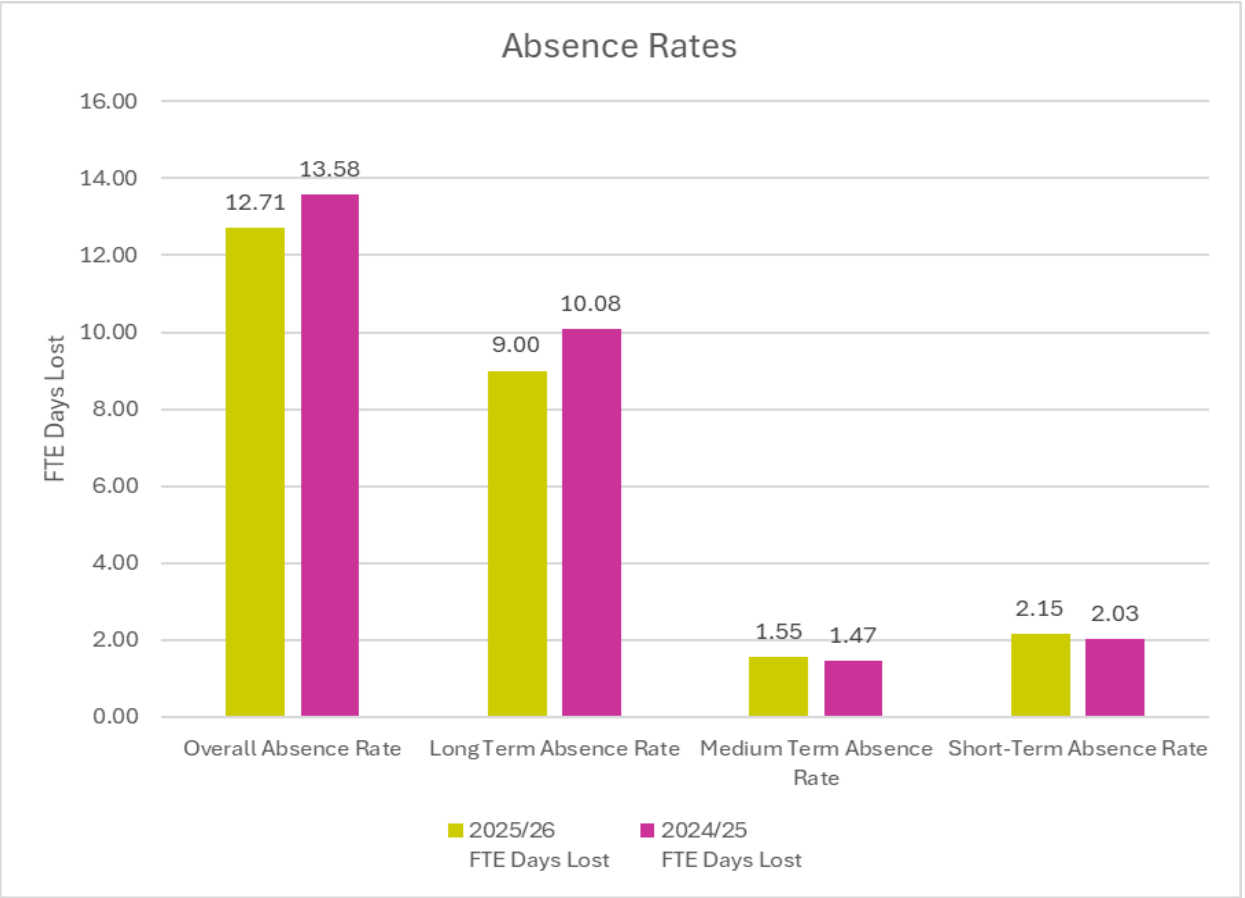
In addition, without prejudice to the above obligation, Libraries NI has regard to the desirability of promoting good relations between persons of different religious belief, political opinions or racial group.

Staff Turnover

The percentage staff turnover for 2025/26 is 14.87%. This is calculated based on the number of leavers (61) divided by the average number of persons in employment (410) during the financial year.

Sickness Absence Data

Sickness absence is collated on a financial year. In March 2026 the composite average Full Time Equivalent (FTE) days lost through sickness absence was 12.71 days (2024/25 – 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 £6,000 (2024/25 £3,500)

Off-payroll Engagements
No "off-payroll" engagements were entered into between 1 April 2025 and 31 March 2026.

Exit Packages (Audited Information)
There were no exit packages and no payments for early release of pension in 2025/26 (2024/25: £5,485).

Flexible Retirements (Audited Information)

Seven flexible retirements were supported during 2025/26, two of which incurred costs, one of £11,086 and one of £3,314 totalling £14,400, for early release of pension to effect efficiencies (2024/25 six at a cost of £Nil).

During 2025/26, eleven 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)

	2025/26	2025/26	2024/45	2024/25
	No of Cases	£'000	No of Cases	£'000
Claims abandoned	150	1	1,929	2
Stores losses	176,257	310	261,558	433
Total	**176,407**	**311**	**263,487**	**435**

Claims abandoned relate to unpaid borrower charges which are abandoned after two years.

Stores losses for 2025/26 relate to 47,924 items of stock which were borrowed and due for return between October 2024 and September 2025 but had not been returned by year end (£112,221), 128,330 items which were identified as being lost or missing during catalogue tidy exercises during 2025/26 (£195,317) and £2,300 in relation to three Stock Assets items which could not be found during the 2025/26 valuation exercise.

Special Payments (Audited Information)

	2025/26	2025/26	2024/25	2024/25
	No of Cases	£'000	No of Cases	£'000
Compensation Payments	-	-	2	**16**
	-	**-**		

Compensation Payments relate to Employer and Public Liability claims. Public liability claims include personal injury claims. Employer liability claims include personal injury claims and legal costs that will have to be borne by Libraries NI and relate to accidents or injury due to faults in the fabric of a building and other damages including fair employment and industrial tribunal cases.

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 (2024/25 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 2025/26 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 Partnership Agreement 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: 15 October 2026**

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 2026 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 2026 and of the Northern Ireland Library Authority's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Libraries Act (Northern Ireland) 2008 and Department for Communities directions issued thereunder.

Opinion on regularity

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

Basis for opinions

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

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

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

Conclusions relating to going concern

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

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

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

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

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

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

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

Matters on which I report by exception

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

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

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

Responsibilities of the Accounting Officer for the financial statements

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

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing the Northern Ireland Library Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Northern Ireland Library Authority will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

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

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

My procedures included:

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

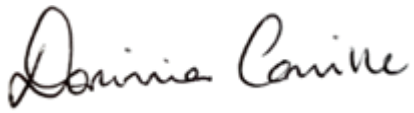
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- communicating with component auditors to request identification of any instances of non-compliance with laws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

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

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

Report

I have no observations to make on these financial statements.



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

23 October 2026

FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure for the year ended 31 March 2026

	Note	2025/26 £'000	2024/25 £'000
Income			
Revenue from Contracts with Customers		(9)	(18)
Other Operating Income	**4**	(917)	(977)
Total Operating Income		(926)	(995)
Expenditure			
Staff Costs		19,645	18,555
Purchase of Goods and Services		15,506	14,995
Depreciation/Amortisation/Impairment		9,152	7,594
Provision Expense		448	178
Other Operating Expenditure		82	34
Total Operating Expenditure	**3**	**44,833**	**41,356**
Net Operating Expenditure		**43,907**	**40,361**
Finance (Income) / Expense	**5**	226	(434)
Net Expenditure for the year		**44,133**	**39,927**
Other Comprehensive Net Expenditure			
Items that will not be reclassified to net operating expenditure:			
Net (gain) on revaluation of property, plant and equipment	**9.1**	(8,412)	(2,533)
Net (gain) on revaluation of intangible assets	**9.2**	-	(96)
Net (gain) on revaluation of Heritage Assets	**9.3**	(72)	(11)
Net actuarial (gain) on pension scheme assets and liabilities	**19.3**	167	14,059
Comprehensive Net Expenditure for the year		**35,816**	**51,346**

All amounts above relate to continuing activities.

The notes on pages 97 to 126 form part of these accounts.

Statement of Financial Position as at 31 March 2026

	Note	2026 £'000	2025 £'000
Non-current assets			**Restated**
Property, plant and equipment	**6**	114,626	114,314
Right-of-Use Assets	**16.1**	1,912	2,043
Intangible assets	**7**	3,540	3,549
Heritage assets	**10**	12,757	12,685
Financial assets	**11**	330	600
Total non-current assets		**133,165**	**133,191**
Current assets			
Assets classified as held for sale		30	30
Trade and other receivables	**11**	1,111	1,389
Cash and cash equivalents	**12**	89	54
Total current assets		**1,230**	**1,473**
Total assets		**134,395**	**134,664**
Current Liabilities			
Trade and other payables	**13**	(4,829)	(5,216)
Provisions	**14**	(423)	(115)
Total current liabilities		**(5,252)**	**(5,331)**
Total assets less current liabilities		**129,143**	**129,333**
Non-current liabilities			
Provisions	**14**	(477)	(337)
Retirement benefit Obligations	**19.1**	(1,166)	(1,470)
Other liabilities	**13**	(3,366)	(3,736)
Total non-current liabilities		**(5,009)**	**(5,543)**
Total assets less total liabilities		**124,134**	**123,790**
Taxpayers' equity and other reserves			
General reserve		51,603	57,070
Retirement benefits reserve		(1,166)	(1,470)
Revaluation reserve		60,940	55,505
Heritage assets reserve		12,757	12,685
		124,134	**123,790**

The Financial Statements on pages 93 to 96 were approved by the Board on 15 October 2026 and were signed on its behalf by:



Dr J O'Hagan
Accounting Officer: **Date: 15 October 2026**

The notes on pages 97 to 126 form part of these accounts.

Statement of Cash Flows for the year ended 31 March 2026

	Note	2025/26 £'000	2024/25 £'000
Cash flows from operating activities			
Net Operating Expenditure		(43,907)	(40,361)
Adjustments for non-cash transactions	**3/19ii**	9,202	8,170
Decrease/(Increase) in trade and other receivables		287	(160)
(Decrease) in trade and other payables		(304)	(246)
Use of Provisions	**14**	-	(16)
Net cash outflow from operating activities		**(34,722)**	**(32,613)**
Cash flows from investing activities			
Purchase of property, plant and equipment		(589)	(4,946)
Purchase of intangible assets	**7**	(135)	(816)
Interest on PFI	**5**	(71)	(76)
Proceeds of disposal of property, plant and equipment		11	65
Net cash outflow from investing activities		**(784)**	**(5,773)**
Cash flows from financing activities			
Grants from sponsoring department		36,118	37,987
Capital element of payments in respect of finance leases and on-SoFP PFI contracts	**12.1**	(485)	(396)
Interest on finance leases	**5**	(92)	(84)
Net financing		**35,541**	**37,507**
Net increase / (decrease) in cash and cash equivalents in the period		**35**	**(879)**
Cash and cash equivalents at the beginning of the period	**12**	**54**	**933**
Cash and cash equivalents at the end of the period	**12**	**89**	**54**

The notes on pages 97 to 126 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2026

	Note	General Reserve £'000	Pension Reserve £'000	Revaluation Reserve £'000	Heritage Assets Reserve £'000	Total Reserves £'000
Balance at 1 April 2024	**Restated**	**56,443**	**12,302**	**55,690**	**12,674**	**137,109**
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	**Restated**	**57,070**	**(1,470)**	**55,505**	**12,685**	**123,790**
Opening balance at 1 April 2025		**57,070**	**(1,470)**	**55,505**	**12,685**	**123,790**
Changes in taxpayers' equity 2025/26						
Grants from Sponsoring Department		36,118				36,118
Comprehensive Net Expenditure for the year		(44,133)	(167)			(44,300)
Transfers between reserves	**19.2/19.5**	(471)	471			-
Revaluation gains				8,412	72	8,484
Realised element of revaluation reserve		2,977		(2,977)		-
Auditors Remuneration – notional	**3**	42				42
Balance at 31 March 2026		**51,603**	**(1,166)**	**60,940**	**12,757**	**124,134**

The notes on pages 97 to 126 form part of these accounts.

Notes to the Accounts

1. Statement of Accounting Policies

These financial statements are prepared in accordance with the 2025/26 Government Financial Reporting Manual (FReM) issued by the Department of Finance (DoF). The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context and include early adoption of standards not yet effective where it is judged appropriate, and with the approval of DoF.

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

1.1 Accounting Convention

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

1.2 Recognition of Income and Funding

1.2.1 Departmental Funding

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

1.2.2 Income from Activities

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

1.2.3 Grant Income

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

1.3 Foreign Currency Transactions

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

1.4 Taxation

Libraries NI is not within the scope of Corporation tax.

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

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.

Ab initio, useful economic lives are set as per the following table. The useful lives of leased assets are set in line with the lease term. The useful lives of computer hardware provided under a contract will be set in line with the terms of the contract. Remaining useful lives are reviewed regularly and are revised as required. The estimated remaining useful lives of buildings are reviewed as part of the five year revaluation exercise by LPS.

Asset Class	Asset Sub-Class	Asset Life
Land	Land	Not Depreciated
Buildings	Permanent Buildings	50-80 Years
Computers	Hardware and software	5 Years or contract term
Plant and Equipment	Music Equipment Library Equipment, Other Furniture and Fittings Reprographics	10-25 Years 10-25 Years 10-35 Years 7-25 Years
Vehicles	Mobile Libraries Vans Forklift Trucks	7-15 Years 7-10 Years 20-25 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. From 1 April 2025, intangible assets are valued on a Historical Cost basis, which is deemed to be a proxy for fair value.

Computer software is depreciated over a useful life which is set in line with the related contract.

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, Carrickfergus 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 a rolling programme of valuation. The legacy items valued at under £1,000 are periodically revalued using an index which is derived from 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-term 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 employees' 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 Statement of Financial Position (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 details in relation to the pension scheme are disclosed in the Remuneration and Staff Report and in Note 18 to these accounts.

1.12 Reserves

The General 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 Statement of Comprehensive Net Expenditure (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 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 2026

Non-investment asset valuations: References to assets being held for their 'service potential' and the terms 'specialised/ non-specialised' assets have been removed from the 2025/26 FReM. Non-investment assets are instead 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 (EUV). 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.

There are no other standards, interpretations or amendments to published standards that became effective during 2025/26 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 2026, and which Libraries NI has not adopted early for these accounts.

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

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

1.20 Library Lending Stock

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

2. Analysis of Operating Costs by Segment

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

3. Operating Expenditure

	Note	2025/26 £'000	2024/25 £'000
Staff Costs:			
Wages and salaries		15,896	14,654
Social Security Costs		1,596	1,055
Pension Costs		1,964	2,665
Other Staff Costs		188	182
Premises, fixed plant and grounds		5,742	5,337
PFI Service charges		357	406
Library lending stock		3,518	3,506
Supplies and Services		5,450	5,370
Other employee expenses		182	151
Transport		248	215
Rentals under operating leases: Buildings		9	9
Non-cash items:			
Depreciation		7,302	7,026
Amortisation		933	613
(Profit)/Loss on disposal of property, plant and equipment		41	(6)
Impairment / (Reversal of impairment) of property, plant and equipment	**9**	917	(45)
Provisions provided for in year	**14**	448	178
Auditors' remuneration – notional		42	40
		44,833	**41,356**

Libraries NI purchased no non-audit services from its external auditor (the Northern Ireland Audit Office). (£Nil in 2024/25 for non-audit services).

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

4. Other Operating Income

	2025/26 £'000	2024/25 £'000
Fees and charges	352	301
Sale of goods and services	434	448
Grant income	128	223
Other income	3	5
	917	**977**

5. Finance Expense

	2025/26 £'000	2024/25 £'000
Leases	92	84
PFI	124	133
Interest (income) / expense on net pension liability	10	(651)
	226	**(434)**

6. Property, Plant and Equipment

2025/26	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 2025	**12,687**	**113,325**	**2,851**	**7,070**	**3,468**	**2,172**	**141,573**
Additions	-	287	-	335	28	96	746
Disposals	-	-	(160)	(2,074)	-	-	(2,234)
Net (Impairment) / Reversal	313	(1,942)	-	-	-	-	(1,629)
Revaluations	1,438	(16,595)	36	145	67	-	(14,909)
Reclassifications	-	-	-	971	-	(1,760)	(789)
At 31 March 2026	**14,438**	**95,075**	**2,727**	**6,447**	**3,563**	**508**	**122,758**
Depreciation							
At 1 April 2025	**-**	**18,851**	**2,147**	**3,555**	**2,706**	**-**	**27,259**
Charged in year	-	5,341	254	1,291	181	-	7,067
Disposals	-	-	(152)	(2,030)	-	-	(2,182)
Net Impairment / (Reversal)	-	(712)	-	-	-	-	(712)
Revaluations	-	(23,429)	25	52	52	-	(23,300)
Reclassifications		-	-	-	-	-	-
At 31 March 2026	**-**	**51**	**2,274**	**2,868**	**2,939**	**-**	**8,132**
Carrying amount at 31 March 2026	**14,438**	**95,024**	**453**	**3,579**	**624**	**508**	**114,626**
Carrying amount at 31 March 2025	**12,687**	**94,474**	**704**	**3,515**	**762**	**2,172**	**114,314**

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	14,088	91,001	453	3,579	624	508	110,253
On – SoFP PFI contract	350	4,023	-	-	-	-	4,373
Carrying amount at 31 March 2026	**14,438**	**95,024**	**453**	**3,579**	**624**	**508**	**114,626**

Land and Buildings were revalued by Land and Property Services (LPS) as at 31 March 2026, by Land and Property Services (LPS). Vehicles, Computers and Equipment are indexed annually using PPI.

One property is identified as surplus and its sale is planned for 2026/27 (2024/25: 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 2026 by LPS, at fair value. The carrying amount is £30,000 (2024/25: £30,000).

Additions to computers includes £77,000 staff costs capitalised in respect of the e3 Project development.

6. Property, Plant and Equipment (Continued)

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	**12,687**	**106,968**	**3,064**	**7,497**	**3,209**	**3,735**	**137,160**
Additions	-	1,725		646	158	974	3,503
Disposals	-	-	(296)	(1,279)			(1,575)
Net (Impairment) / Reversal	-	61					61
Revaluations	-	2,774	83	206	101		3,164
Reclassifications	-	1,797				(2537)	(740)
At 31 March 2025	**12,687**	**113,325**	**2,851**	**7,070**	**3,468**	**2,172**	**141,573**
Depreciation							
At 1 April 2024	**-**	**13,515**	**2,055**	**3,319**	**2,411**	**-**	**21,300**
Charged in year	-	4,877	305	1,393	219		6,794
Disposals	-	-	(272)	(1,244)	-		(1,516)
Net Impairment / (Reversal)	-	16	-	-	-		16
Revaluations	-	443	59	87	76		665
Reclassifications	-	-	-	-	-		-
At 31 March 2025	**-**	**18,851**	**2,147**	**3,555**	**2,706**		**27,259**
Carrying amount at 31 March 2025	**12,687**	**94,474**	**704**	**3,515**	**762**	**2,172**	**114,314**
Carrying amount at 31 March 2024	**13,419**	**94,899**	**1,011**	**4,179**	**796**	**3,734**	**118,038**

The carrying amount at 31 March 2024 disclosed here includes both owned and Right-of-Use assets.

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	12,337	90,949	704	3,515	762	2,172	110,439
On – SoFP PFI contract	350	3,525	-	-	-	-	3,875
Carrying amount at 31 March 2025	**12,687**	**94,474**	**704**	**3,515**	**762**	**2,172**	**114,314**

7. Intangible Assets

2025/26	Information Technology £'000	Software Licences £'000	Total £'000
Cost or Valuation			
At 1 April 2025	**1,635**	**3,051**	**4,686**
Additions	-	135	135
Disposals	-	-	-
Reclassifications	32	757	789
At 31 March 2026	**1,667**	**3,943**	**5,610**
Amortisation			
At 1 April 2025	**681**	**456**	**1,137**
Charged in year	327	606	933
Net Impairment/(Reversal)	-	-	-
Reclassifications	2	(2)	-
At 31 March 2026	**1,010**	**1,060**	**2,070**
Carrying amount at 31 March 2026	**657**	**2,883**	**3,540**
Carrying amount at 31 March 2025	**954**	**2,595**	**3,549**
Asset Financing:			
Owned	657	2,883	3,540
Carrying amount at 31 March 2026	**657**	**2,883**	**3,540**

2024/25			
Cost or valuation			
At 1 April 2024	**1,581**	**3,815**	**5,396**
Additions		816	816
Net (Impairment)/Reversal		(2,366)	(2,366)
Revaluations	54	77	131
Reclassifications		709	709
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
Net Impairment/(Reversal)		(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**

The option to measure intangible assets using the revaluation model has been withdrawn in FReM 2025/26. The carrying values of intangible assets at 31 March 2025 will be considered the historical cost at 1 April 2025.

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

	2025/26 £'000	2024/25 £'000
Charged/(Credited) to the SoCNE	917	(45)
(Credited) to Revaluation Reserve	(8,412)	(2,533)
	(7,495)	**(2,578)**

9.2 Intangible Assets

	2025/26 £'000	2024/25 £'000
(Credited) to Revaluation Reserve	-	(96)
	-	**(96)**

9.3 Heritage Assets

	2025/26 £'000	2024/25 £'000
(Credited) to the Heritage Assets Reserve	(72)	(11)
	(72)	**(11)**

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 2025	**12,622**	**63**	**12,685**
Additions	-	-	-
Losses	(2)	-	(2)
Revaluations	74	-	74
Closing balance at 31 March 2026	**12,694**	**63**	**12,757**

	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**

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 2026 collections in Ballymena, Coleraine and Carrickfergus 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

Amounts falling due within one year:	2025/26 £'000	2024/25 £'000
VAT	559	820
Trade receivables	312	351
Other receivables	-	-
Prepayments and accrued income	150	128
Current part of PFI prepayment	90	90
	1,111	**1,389**

Amounts falling after more than one year:		
PFI Prepayment	330	600
Total	**1,441**	**1,989**

12. Cash and Cash Equivalents

	2025/26 £'000	2024/25 £'000
Balance at 1 April	54	933
Net change in cash and cash equivalent balances	35	(879)
Balance at 31 March	**89**	**54**
Balances held in commercial banks and cash in hand	**89**	**54**

This balance includes £19,277 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					
	2025	Cash Flows	Non-cash Changes Acquisition	Fair Value changes		2026
Lease liabilities – Omagh	1,230	38	-	-		1,268
Lease liabilities – other leases	592	(171)	83			504
PFI liabilities	2,458	(352)	-	54		2,160
Total liabilities from financing activities	**4,280**	**(485)**	**83**	**54**		**3,932**

	Current Year					
	2024	Cash Flows	Non-cash Changes Acquisition	Fair Value changes		2025
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

	2025/26 £'000	2024/25 £'000
Amounts falling due within one year:		
Other taxation and social security	299	230
Trade payables	980	1,674
Other payables	336	345
Accruals and deferred income	2,597	2,423
Current part of lease liabilities	200	200
Current part of imputed lease element of on-SoFP PFI Contracts	417	344
	4,829	**5,216**
Amounts falling due after more than one year:		
Lease liabilities	1,571	1,622
Imputed lease element of on-SoFP PFI Contracts	1,744	2,114
PFI accrual	51	
	3,366	**3,736**
Total	**8,195**	**8,952**

14. Provisions for Liabilities and Charges

	Employer and Public Liability Claims £'000
At 1 April 2025	452
Provided in the year	533
Provisions not required written back	(85)
Provisions utilised in the year	-
At 31 March 2026	**900**

Analysis of expected timing of cash flows

Not later than one year	423
Later than one year and not later than five years	477
Later than five years	
At 31 March 2026	**900**

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**

Employer and Public Liability Claims

Public liability claims include personal injury claims. Employer liability claims include legal costs that will have to be borne by Libraries NI and relate to accidents or injury caused due to faults in the fabric of the library estate, and other damages including fair employment and industrial tribunal cases. Claims which have progressed sufficiently to allow a settlement figure to be reliably estimated are included in the provision. Estimates are provided by Libraries NI's insurance administrators and legal 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 2026 £'000	31 March 2025 £'000
Contracted capital commitments at 31 March 2026 not otherwise included in these financial statements		
Building Works	845	345
Computer Systems	-	471
	845	**816**

16. Commitments Under Leases

Since 1 April 2022 Libraries NI has accounted for leases as Right of Use assets and lease liabilities, under IFRS 16. Right of Use assets and liabilities 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 2025 (restated)	75	661	756	1,204	2,696
Additions – new leases	-	-	-	83	83
Revaluations	10	-	(142)	-	(132)
Impairment/Impairment reversals	-	-	-	-	-
Disposals	-	-	-	(32)	(32)
Re-measurements – existing leases	-	-	-	-	-
Reclassifications	-	-	-	-	-
As at 31 March 2026	**85**	**661**	**614**	**1,255**	**2,615**

Depreciation					**Total**
As at 1 April 2025 (restated)	-	7	115	531	653
Charge in year	-	3	38	194	235
Revaluations	-	-	(153)	-	(153)
Impairment/Impairment reversals	-	-	-	-	-
Disposals	-	-	-	(32)	(32)
Reclassifications	-	-	-	-	-
As at 31 March 2026	**-**	**10**	**0**	**693**	**703**

Carrying Amount As at 31 March 2026	**85**	**651**	**614**	**562**	**1,912**

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 (restated)	75	661	737	1,143	2,616
Additions – new leases	-	-	-	65	65
Revaluations	-	-	19	30	49
Impairment/Impairment reversals	-	-	-	-	-
Disposals	-	-	-	(34)	(34)
Re-measurements – existing leases	-	-	-	-	-
Reclassifications	-	-	-	-	-
As at 31 March 2025	**75**	**661**	**756**	**1,204**	**2,696**

Depreciation					**Total**
As at 1 April 2024 (restated)	-	5	75	360	440
Charge in year	-	2	37	192	231
Revaluations	-	-	3	13	16
Impairment/Impairment reversals	-	-	-	-	-
Disposals	-	-	-	(34)	(34)
Reclassifications	-	-	-	-	-
As at 31 March 2025	**-**	**7**	**115**	**531**	**653**

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.

10 leased properties are capitalised as Right-of-Use assets. These have been measured at the Net Present Value of unavoidable future lease payments, discounted using HM Treasury rates. One property (land) which had been recognised prior to 1 April 2022 as a finance lease, is classified as a Right-of-Use asset under IFRS16. Four properties which are held on peppercorn leases are recognised as Right of Use assets and valued by LPS at Existing Use Value.

Obligations under leases for each of the following periods comprise:

	2025/26 £'000	2024/25 £'000
Land		
Not later than one year	41	44
Later than one year and not later than five years	160	161
Later than five years	37,993	37,953
	38,194	38,158
***Less* interest element**	(36,926)	(36,923)
PV of Obligations	**1,268**	**1,235**
Buildings		
Not later than one year	170	170
Later than one year and not later than five years	284	377
Later than five years	87	73
	541	620
***Less* interest element**	(38)	(32)
PV of Obligations	**503**	**588**
Total Present Value of Obligations	**1,771**	**1,823**
Current	200	200
Non-Current	1,571	1,623
	1,771	**1,823**

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

	2025/26 £'000	2024/25 £'000
Lease payments not included in lease liabilities	-	-
Expense related to short-term leases	9	9
	9	**9**

16.3 Cash Outflow for Leases

	2025/26 £'000	2024/25 £'000
Cash Outflow	226	213
Total Cash outflow for leases	**226**	**213**

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 2026 by LPS at Existing Use Value. After indexation and depreciation, the Net Book Value at 31 March 2026 was £699,000. (2025 £716,000).

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 2030.

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:

	2025/26 £'000	2024/25 £'000
Rentals due within one year	477	413
Rentals due later than one year and not later than five years	1,861	1,908
Rentals due later than five years	-	379
	2,338	2,700
Less interest element	(177)	(242)
Present value of obligations	**2,161**	**2,458**
Lifecycle Capital due within one year	30	30
Lifecycle Capital due later than one year not later than five years	103	112
Lifecycle Capital due later than five years	-	19
	133	**161**
Services due within one year	190	254
Services due later than one year and not later than five years	552	711
Services due later than five years	-	64
	742	**1,029**
Total present value of obligations	**3,036**	**3,648**

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 £4,820,000 (2024/25: £4,998,000) and the payments to which Libraries NI is committed is as follows:

	2025/26 £'000	2024/25 £'000
Not later than one year	4,476	4,888
Later than one year and not later than five years	12,685	17,831
Later than five years	-	465
	17,161	**23,184**

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 latest formal valuation of the fund for the purpose of setting employer's contributions was at 31 March 2025. The exercise was carried out by a qualified independent actuary, using the projected unit method. The valuation resulted in a surplus in the Fund for past service. Based on past service results and future service projections, the employer contribution rate has been set at 15.5% for the three years 2026/27, 2027/28 and 2028/29.

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:

	2025/26	2024/25
Rate of increase in salaries	4.3%	4.0%
Rate of increase in pensions	2.8%	2.5%
Discount rate	6.2%	5.8%
Inflation assumption RPI	-	-
Inflation assumption CPI	2.8%	2.5%
Pension Accounts Revaluation	2.8%	2.5%

The market values of assets in the scheme were:

	2025/26 £'000	2024/25 £'000
Equities	87,406	62,990
Government Bonds	43,399	23,945
Multi Asset Credit	26,769	19,827
Corporate Bonds	8,315	5,948
Property	19,672	14,489
Cash	5,476	16,319
Other	11,762	8,998
Total	**202,799**	**152,516**
Present value of funded liabilities	(149,396)	(119,028)
Present value of unfunded liabilities	(1,474)	(1,470)
Unrecognised Asset	(53,095)	(33,488)
Net pension (liability)/asset	**(1,166)**	**(1,470)**

During 2025/26 Libraries NI made contributions totaling £2,456,000 (2024/25 - £2,327,000) to The Fund, £174,000 (2024/25 £176,000) in respect of unfunded pensions and £14,000 (2024/25 £5,000) in actuarial costs for early release of pension under exit arrangements.

19.2 Amount charged to Comprehensive Net Expenditure

	2025/26 £'000	2024/25 £'000
Current Service cost*	2,131	2,919
Past Service cost**	14	5
Total operating cost	**2,145**	**2,924**
Interest on net defined benefit liability	(1932)	(651)
Interest on unrecognized asset	1942	-
Total Financing Cost	**10**	**(651)**
Loss/(Gain) recognised in SoCNE	**2,155**	**2,273**

* 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 £0.052m for 2025/26 (£0.061m for 2024/25). 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)

	2025/26 £'000	2024/25 £'000
Actuarial (gain)/loss on plan assets	(47,126)	1,652
Actuarial (gain) due to changes in financial assumptions	(1,454)	(20,323)
Actuarial loss/(gain) due to changes in demographic assumptions	1,598	(987)
Actuarial loss due to liability experience	29,484	229
Adjustment loss due to restriction of surplus	17,665	33,488
Net (gain)/loss recognised in OCE	**167**	**14,059**
Total amount recognised in SOCNE and OCE	**2,322**	**16,332**

19.4 Reconciliation of Defined Benefit Obligation

	2025/26 £'000	2024/25 £'000
Opening Defined Benefit Obligation	120,498	136,692
Current Service Cost	2,131	2,919
Interest on pension scheme liabilities	6,757	6,456
Contributions by members	801	782
Actuarial (gain) due to changes in financial assumptions	(1,454)	(20,323)
Actuarial (gain)/loss due to changes in demographic assumptions	1,598	(987)
Actuarial loss due to liability experience	29,484	229
Past Service Costs (incl. curtailments)	14	5
Unfunded benefit paid	(149)	(147)
Benefit paid	(8,810)	(5,128)
Closing Defined Benefit Obligation	**150,870**	**120,498**

19.5 Reconciliation of fair value of employer assets

	2025/26 £'000	2024/25 £'000
Opening fair value of employer assets	152,516	148,994
Interest income on assets	8,689	7,107
Re-measurement gains/(losses) on assets	47,126	(1,652)
Contributions by members	801	782
Contributions by the employer	2,626	2,560
Unfunded benefits paid	(149)	(147)
Benefits Paid	(8,810)	(5,128)
Closing fair value of employer assets	**202,799**	**152,516**
Net Surplus at year end	**51,929**	**32,018**
Unrecognised asset	(53,095)	(33,488)
Net Pension Liability	**(1,166)**	**(1,470)**

While the funded employer assets showed a surplus in 2025/26, the actuarial calculation of the asset ceiling resulted in the asset value being restricted to £308k. The unfunded liability was £1,474k.

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 2026 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 1.3% Decrease by 1.3%	Increase by 3.3% Decrease by 3.3%
Pension Increase	Decrease by 0.1% pa Increase by 0.1%	Decrease by 1.2% Increase by 1.2%	Decrease by 3.3% Increase by 3.3%
Rate of salaries growth	Decrease by 0.1% pa Increase by 0.1% pa	Decrease by 0.1% Increase by 0.1%	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 2.2% Decrease by 2.3%	Increase by 3.1% 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)	149.396	147.454	151.338
% Change in Present Value of Total Obligation	-	-1.3 %	1.3%
Projected Service Cost (£M)	2.250	2.176	2.324
Approx % change in Projected Service Cost	-	-3.3%	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)	149.396	151.189	147.603
% Change in Present Value of Total Obligation	-	1.2%	-1.2%
Projected Service Cost (£M)	2.250	2.324	2.176
Approx % change in Projected Service Cost	-	3.3%	-3.3%

Rate of Salaries Growth Assumption

Adjustment to salaries growth rate	Base figure	+0.1%	-0.1%
Present Value of Total Obligation (£M)	149.396	149.545	149.247
% Change in Present Value of Total Obligation	-	1.2%	-1.2%
Projected Service Cost (£M)	2.250	2.250	2.250
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)	149.396	152.683	145.960
% Change in Present Value of Total Obligation	-	2.2%	-2.3%
Projected Service Cost (£M)	2,250	2.320	2.178
Approx % change in Projected Service Cost	-	3.1%	-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)	22.0	25.3
Future lifetime from age 65 (aged 45 at accounting date)	22.3	25.6

Virgin Media Ltd vs VNTL

In July 2024 the Court of Appeal ruled in the case Virgin Media Ltd VNTL Pension Trustees II Limited and others. The ruling potentially has implications for the validity of amendments made by pension schemes, including the LGPS, which were contracted-out on a salary-related basis between 6 April 1997 and the abolition of contracting-out in 2016. There remains uncertainty around whether any additional liabilities might arise, and if they did, how they would be reliably measured.

20. Contingent Liabilities

Other than the case noted above Libraries NI had no known contingent liabilities as at 31 March 2026.

21. Related Party Transactions

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

DfC is regarded as a related party, and during 2025/26 Libraries NI had material transactions with the department. DfC is also the sponsoring body for The Armagh Observatory and Planetarium, The Arts Council NI, National Museums NI, The NI Central Investment Fund for Charities, Sport NI, The Ulster Scots Agency, The NI Commission for Children and Young People, The Commissioner for Older People NI, The Local Government Staff Commission for NI, The NI Local Government Officers Superannuation Committee, The Charity Commission NI, The Northern Ireland Housing Executive, The NI Museums Council, Vaughan's Charitable Trust, Foras na Gaeilge, Ulster Supported Employment Limited, and the office of the Discretionary Support Commissioner. During the year Libraries NI provided services to The Armagh Observatory and Planetarium, the NI Museums Council and the Maze Long Kesh Development Corporation for which it charged a fee.

Libraries NI has had a number of material transactions with other government bodies during 2025/26. Most of these transactions have been with the Education Authority, Land and Property Services, the Health and Social Care Trusts, local Councils and the Department of Finance.

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

On 31 July 2026 the Department of Finance Supply approved a business case to replace Enniskillen Library with a new premises on the existing site. Capital funding has been allocated by the Department for Communities in 2026/27. The existing library premises closed on 19 September 2026. This will result in an extraordinary impairment charge in 2026/27 of £939,438.

Date of authorisation for issue

The Accounting Officer authorised these financial statements for issue on 23 October 2026.