



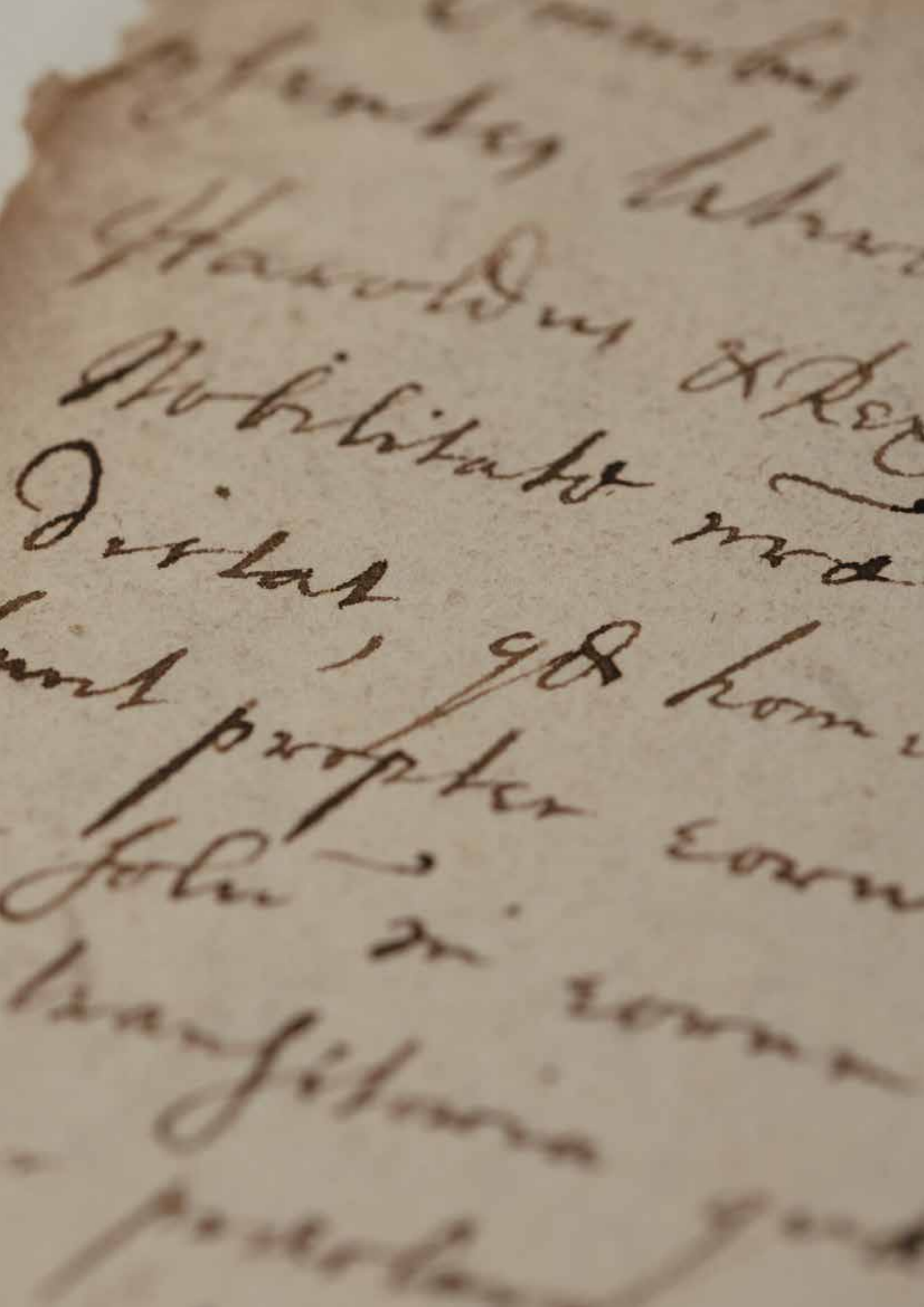
*Leabharlann  
Náisiúnta  
na hÉireann*

National Library  
of Ireland

**NATIONAL LIBRARY OF IRELAND**

# Annual Report 2021





NATIONAL LIBRARY OF IRELAND

# Annual Report 2021

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Cover image: Myles Shelly



## Chairperson's Remarks

Despite the ongoing challenges of COVID-19 and the necessary steps to limit its spread, the Board was pleased that the team at the National Library continued to deliver services, collect, protect and share the national collections, expand our digital reach and advance the National Library's transformational capital project throughout 2021.

After almost five months of closure, the launch of 'Living with Pride: Photographs by Christopher Robson' was a cause for celebration. This exhibition was accompanied by a programme of events exploring Irish LGBTI+ identity and experience. This flagship project reinforced the National Library's commitment to recording all aspects of Irish life.

Important acquisitions enhanced the collections, including the papers of renowned Irish author Edna O'Brien, covering the period 2009 to 2021, and the archive of the #WakingTheFeminists campaign. These works help to fill critical gaps in our national collections.

Throughout the year staff at the National Library continued to focus on digital engagement to support audiences during COVID-19 through online exhibitions, tours, workshops, events and research support. The digital reach of the National Library grew in 2021 as we reached more people throughout Ireland and the world than ever before, and saw the benefits of decades of investment in digitisation and digital access.

We were encouraged to see work continuing on the National Library's inspiring 'Reimagining the National Library' project, which will transform our Victorian West Wing into an exciting public space. Together with our partners in the Office of Public Works and the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media we achieved considerable progress despite the impact of COVID-19.

I would like to thank Catherine Martin, Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media and her officials for their strong support of the National Library, and to commend the exemplary commitment of my Board colleagues and everyone on the National Library team in this challenging year. Finally, I would like to record particular gratitude and appreciation to outgoing National Library Director Dr Sandra Collins, who left us to take up the position of Librarian in University College Dublin. From her appointment in 2015, Dr Collins showed exceptional vision, drive and commitment. She led the National Library through a period of great achievement and will be much missed.

*Eoin McVey*  
Eoin McVey





# 2021

at a glance



**200**  
countries

Visitors from more than 200 countries onsite and online



**8.3**

8.3 terabytes of Irish website data collected



**140,000**

More than 140,000 digitised items available online



Over 31,000 records were added to our collection



**31,000**

**15,275**

New books, newspapers and periodicals



**31 million**

31 million online interactions



**94,137**

Social Media Followers

 31,261

 43,666

 19,210



**8,480,570**

Flickr views



**25,010**

Online attendance

25,010 attended exhibitions, tours and events online

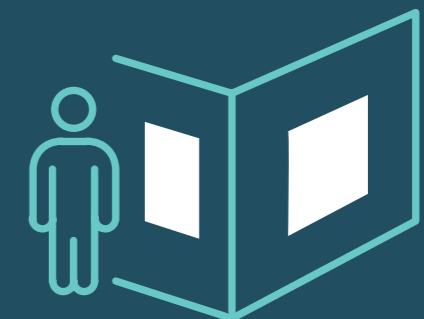
**2**

Exhibition openings

Celebrating LGBTI+ activism in Ireland: 'Living with Pride: Photographs by Christopher Robson'



Celebrating six decades of television in Ireland: 'Ireland on the Box'



## Collect

The National Library of Ireland is the library of record for Ireland. We care for more than twelve million items. As a legal deposit library we are entitled to a copy of everything published in the State, and we actively collect Irish material published outside of the State, so that our Published Collections include a comprehensive record of Irish books, newspapers and periodicals.

The Library's Special Collections include an extraordinary wealth of manuscripts, prints and drawings, ephemera and photographs.

Our Digital Collections include more than 140,000 items digitised from the Library's collections, and we collect born-digital material that has been created entirely in digital format.



The growth of the National Library's collections is fundamental to our work, and throughout 2021 we continued to add to our Special Collections through donation and purchase. We were delighted to acquire the archive of renowned Irish author Edna O'Brien, covering the period 2009 - 2021. This archive has been added to a collection of her work dating from 2000 - 2009 already held by the National Library. The acquisition was an important moment for the collection of work by Ireland's women writers, and was made possible by a special allocation of funding from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

We continued to add to the wealth of material on the Decade of Centenaries with the acquisition of material relating to Eoin O'Duffy; the Battle of the Four Courts, 1922; and photos of the First Battalion Machine Gun Company in the Phoenix Park during the Truce, 1922. Donations from academic Íde B O'Carroll and human rights activist Kieran Rose added to our Irish Queer Archive.

Other notable acquisitions included: the papers of poet, novelist, and verse dramatist, Austin Clarke; a collection of informal photographs of actors and extras taken during the making of 'The Quiet Man' in 1951; and a collection of items ranging from the 18th to the 20th century, from the sale of contents of Howth Castle.

We were delighted to receive a donation of a limited edition book 'I Call My Soul My Own' by Ernie O'Malley & Dorothy Stewart.

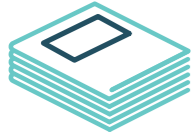


Edna O'Brien



Photographs taken during the making of 'The Quiet Man'

## 2021 Acquisitions

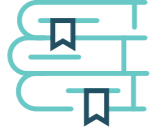


**7,820**

Newspapers +

**3,216**

Serials



**4,239**

Books Acquired



**700**

Irish websites  
collected  
and preserved



**150**

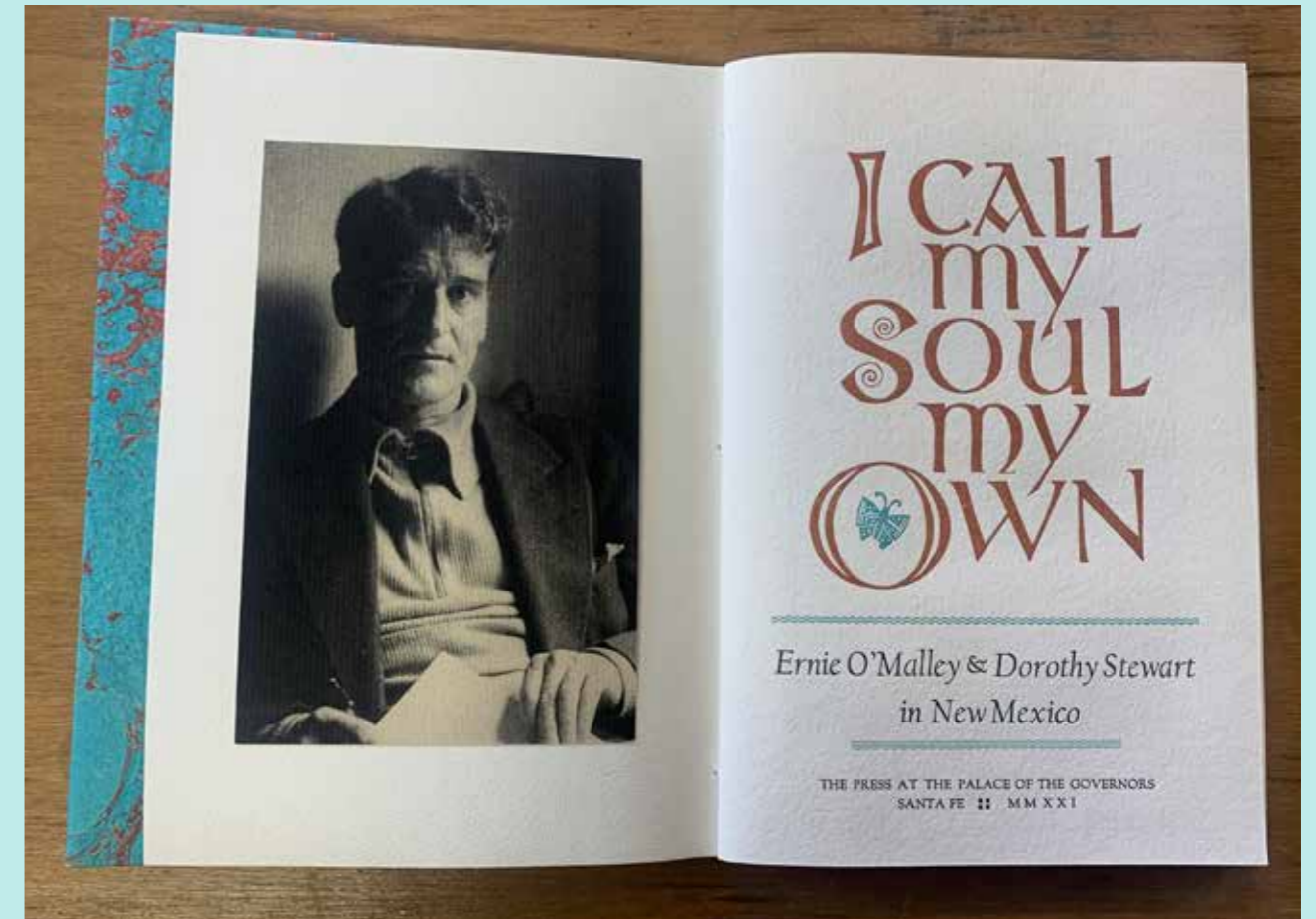
More than 150  
Special Collections  
acquisitions\*

\*this includes  
individual items  
and collections

### Digital Collections

The National Library Digital Pilots aim to expand the ways we collect and provide access to the 'born-digital' story of Ireland, enabling content like videos, digital documents and digital images to become part of the national collections. In January we announced #WakingTheFeminists – the organisation that led a highly successful grassroots campaign for equality for women in Irish theatre between 2015 and 2016 – as the latest participant in our 'Digital Pilots' project. The donated archive is a digital record of the activities of the #WakingTheFeminists campaign.

In December The Trailblazery – a cultural agency dedicated to activating the spirit of our times – donated their Census of the Heart collection to the National Library. This was an alternative census in Ireland undertaken in 2016 to coincide with the 2016 national census and the 100 year anniversary of the 1916 Easter Rising.



'I Call My Soul My Own' by Ernie O'Malley & Dorothy Stewart



#WakingTheFeminists campaign

## Protect

Protecting and safeguarding the national collections along with our staff and users as they engage with the National Library continues to be an enduring priority for us. Collection care is a core function of the National Library and enables us to ensure sustainable access to the national collections. It includes preservation actions, conservation treatment, preventive conservation, the provision and maintenance of fit for purpose accommodation for collection storage and use, cataloguing and metadata, digitisation, digital preservation, security and disaster recovery planning. These critical tasks underpin all we do and ensure we keep the national collections safe for generations to come.



### Conservation and Preservation

The Conservation Department preserves and conserves the national collections, improving their condition and preventing damage. Conservators advise on how to handle objects safely, assess the condition of material and rehouse it, and give advice to members of the public on collection care. The team were significantly hampered in their work during 2021 due to lack of access to the site and collections. However, work continued whenever possible on key projects such as cleaning, treating and rehousing collections and preparing items for digitisation and for exhibitions at the National Library and elsewhere.

This included the conservation of material for loan to the exhibitions 'Vicereines of Ireland' and 'The Treaty, 1921: Records from the Archives' at Dublin Castle.

The National Library runs an annual conservation internship programme, in collaboration with the Heritage Council.



Intern Jen Bowens working on a rare poster



Weights on a manuscript



## Reveal

The National Library has been revealing the story of Ireland for almost 150 years. We have family history services and research spaces for Published and Special Collections, and we reach out beyond our physical buildings, as cataloguing and digital access makes our collections available to an unprecedented number of users. Cataloguing remains a core function which makes the holdings of the National Library visible to people across the world and digitisation allows users to access materials wherever they are.

Items digitised in 2021 **14,450**

Records added to our collections in 2021 **31,000**



### Digitisation Highlights

We digitised 14,450 items in 2021. This included 6,421 photographs and 7,969 manuscripts, as well as prints and drawings, books, maps, and other items.

Items from our Published Collections digitised in 2021 included 'The Scourge' newspaper (1866) and 'The Irish Limelight' (1917 - 1918), a rare Irish cinema journal. Work commenced on a project to digitise our pre 1871 Irish language printings.

### Building Programme

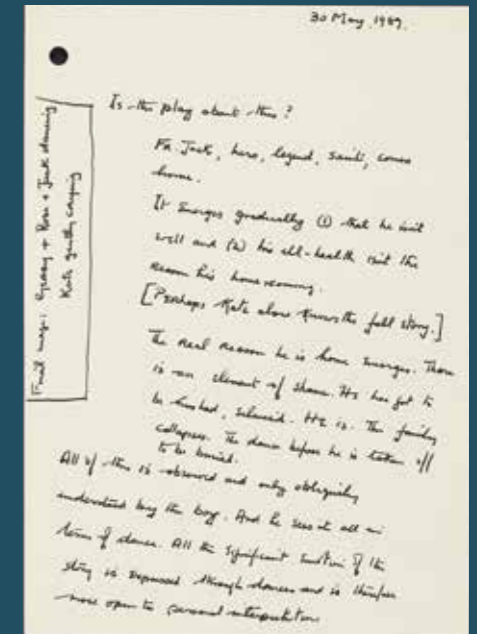
Our multi-year 'Reimagining the National Library' capital development project is our most important reveal since we opened our doors in 1890.

Notwithstanding the continuing disruption caused by the pandemic, the year marked significant progress for this transformative project, which will deliver universal access to the building as well as exciting new public spaces in our Victorian West Wing.

The Office of Public Works (OPW) completed an opening up works contract which included the removal of non-original material, such as partition walls, doors, and fittings. Fabric repair details were advanced and progress was also made on detailed design.

In addition to the capital development project, in partnership with the OPW, we have a programme of enabling and maintenance works and 2021 saw the completion of significant works to our administrative offices.

Energy saving and renovation works also progressed with further lighting upgrades, boiler upgrades and the installation of secondary glazing in some offices and meeting rooms.



Building the lighthouse at Fastnet and a letter from Brian Friel



The Victorian book stacks in the West Wing

# Engage

The National Library's tradition of welcome underpins everything we do and public engagement is a vibrant and central part of our work. Exhibitions, events, tours and learning activities help us to promote inclusive engagement with the collections we hold in trust.

We work with partners to achieve more together than we ever could alone. This tradition of partnership was of particular importance in this challenging year when few could physically visit the National Library.

## Onsite Visitor numbers

Main Reading Room	2,071
Manuscripts Reading Room	839
Family History Room	352
Seamus Heaney: Listen Now Again	5,897
Photographic Archive	5,979
Yeats Exhibition	2,374
MoLI	13,514

The COVID-19 pandemic, and the necessary steps to limit its spread, meant that our sites were closed to the public for almost five months of 2021 and open for the rest of the year on a pre booking basis with restricted services and hours. This is reflected in lower in-person visitor figures to our exhibitions and onsite services than in previous years.



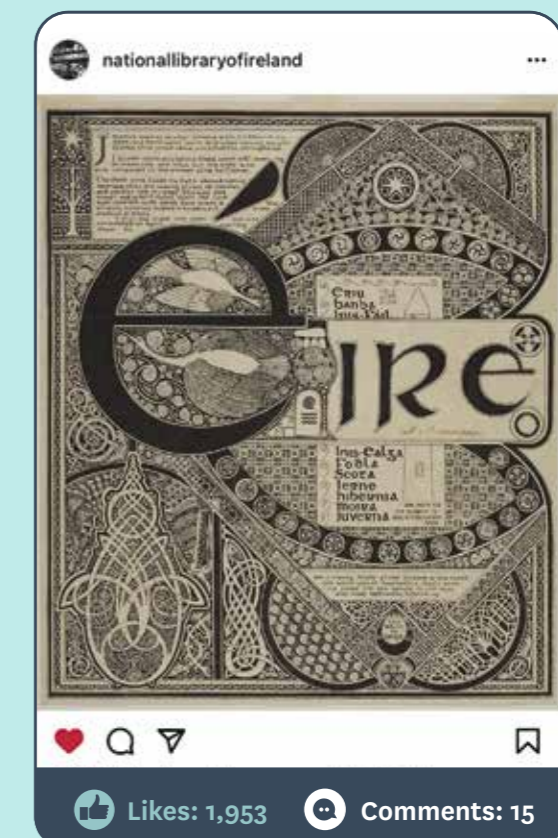
## Top Facebook Posts



## Top Twitter Post



## Top Instagram Post



# Exhibitions, Events and Engagements

## Online Engagement

National Library Website views

**3,089,125**

Register Views

**2,793,558**

Flickr Views

**8,480,570**

**21%**

Annual growth of 21% across  
Facebook, Twitter and Instagram



## Living with Pride

In March we launched 'Living with Pride', a flagship programme exploring Irish LGBTI+ identity over the last several decades. The programme included the physical and online exhibition 'Living with Pride: Photographs by Christopher Robson' highlighting the work of photographer and activist Christopher Robson, which opened in June.

The exhibition was co-curated by Christopher's civil partner Bill Foley and our programme of events was co-curated by activist Tonie Walsh.

Programme highlights included workshops exploring the Irish Queer Archive; teen writing workshops; and panel discussions on identity and activism. The series concluded in December with a conversation between writer Colm Tóibín and Sasha du Buyl, on 'The Blackwater Lightship'.



## Seamus Heaney: Listen Now Again

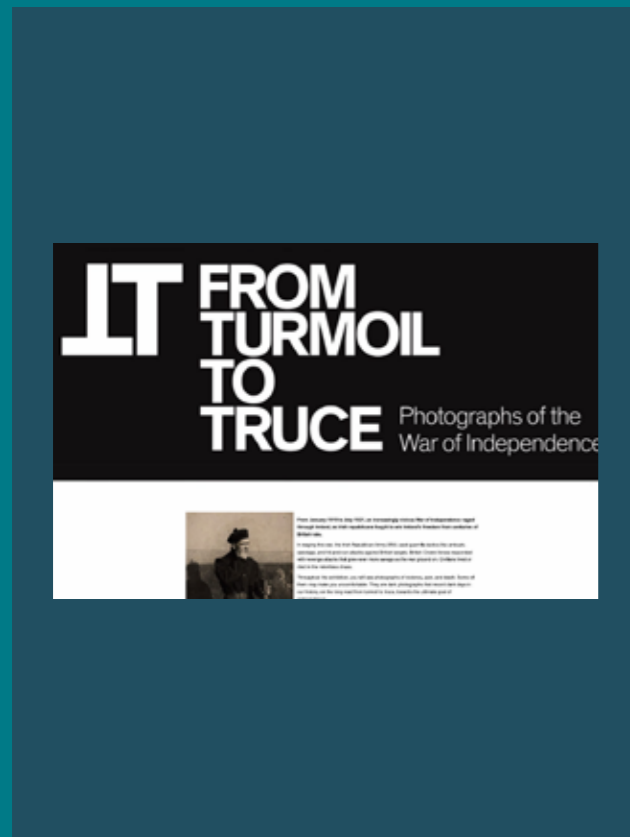
Our exhibition 'Seamus Heaney: Listen Now Again' was closed through 2021 until May. Throughout the year, we continued to offer diverse events online. Highlights included guided tours and 'close reading' workshops for adults and schools, and our popular monthly book club. We introduced Irish Sign Language (ISL) interpreting and captioning to many of our lectures and talks.

The travelling version of 'Seamus Heaney: Listen Now Again', which was produced in collaboration with the Department of Foreign Affairs, was installed in the Irish Embassy in Prague in October 2021 with translated text.



## Yeats Exhibition: The Life and Work of William Butler Yeats

The exhibition 'Yeats: The Life and Works of William Butler Yeats' reopened to the public in October. Virtual tours including 'Yeats and Nature', 'Yeats, Fairytales and Folklore', and 'Yeats and Theatre' proved extremely popular throughout the year with more than 100 people from all over the world regularly attending each session.



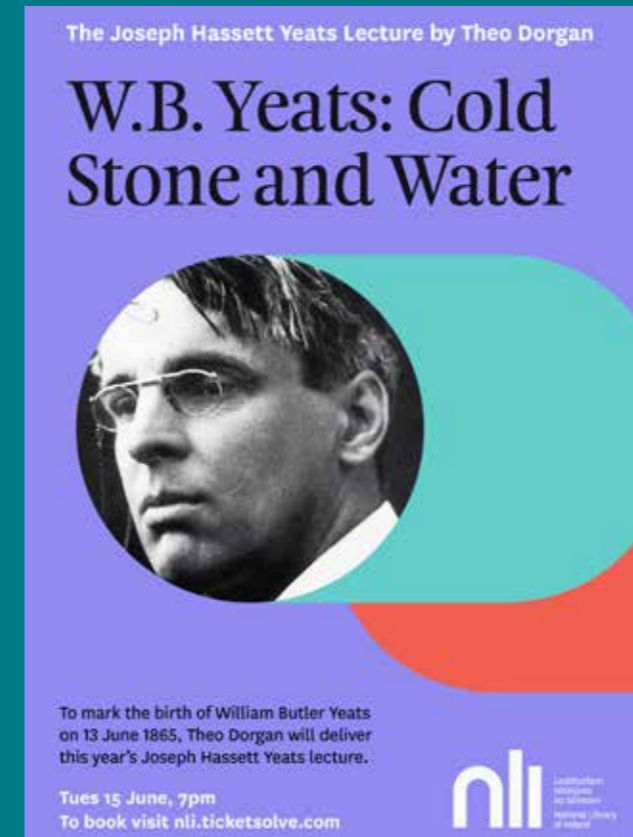
## Online Exhibitions

We launched three online exhibitions in 2021, all available in English and Irish: 'From Turmoil to Truce: Photographs of the War of Independence', 'A Modern Eye: Helen Hooker O'Malley's Ireland' and 'Living with Pride: Photographs by Christopher Robson'.



## Border Literatures Series

In September we launched a six month online reading and conversation programme exploring borders in literature. The series was co-curated with Professor Nicholas Allen, at the University of Georgia.



## Director's Conversation Series

In April we held our inaugural Director's Conversation event with Dr Joseph Hassett, lawyer, Yeats scholar and author, in conversation with Professor Margaret Kelleher, Professor and Chair of Anglo-Irish Studies at UCDC.

## Joseph Hassett Yeats Lecture

In June, Theo Dorgan, poet, author and documentary screenwriter, delivered our annual Dr Joseph Hassett Yeats lecture entitled 'WB Yeats: Cold Stone and Water'.



## Decade of Commemorations Programme

In September, in association with the National Archives and under the Decade of Commemorations Programme, we hosted 'Bring me into the spotlight of a London conference: Michael Collins from Truce to Treaty', a lecture by Dr Anne Dolan and Dr William Murphy, moderated by David McCullagh. The event was livestreamed from our iconic Reading Room and was attended by 433 people.



## Poets in Residence

We worked in partnership with Cúirt International Festival of Literature on a poet in residence programme throughout 2021. Award-winning poet Seán Hewitt engaged with the content of the Irish Queer Archive to produce a number of works. This residency was funded by the Arts Council.

In June we were delighted to welcome Dr Julie Morrissy as our first Decade of Centenaries Poet in Residence.



## Ireland on the Box

The exhibition 'Ireland on the Box' launched in December at our National Photographic Archive, celebrating six decades of television in Ireland. This collaboration between RTÉ and the National Library was curated by RTÉ Archives and explores entertainment, drama, sport, music, education and news and current affairs programming, through RTÉ's collection of photographs.



## Creative Commissions

Working with creative people is an important way for the National Library to support the cultural life of the nation and to add to our collections.

### Daybreak in the land of statues

In January, writer Henrietta McKervey and artist Stephanie Sloan were commissioned to respond in text and image to the National Library of Ireland's buildings and collections while the buildings remained shut.



### Eoin O'Malley Commission

At the end of 2021, we worked with artist Eoin O'Malley to produce a painting that featured in the National Library's annual seasonal card.

# Innovate

The National Library of Ireland has always been innovative, indeed the very concept of a national library as a repository of the knowledge and memory of a nation, freely available to all, is a radical innovation. We are a leader in digital collecting and digitisation, having digitised over 140,000 items from the national collections.

## COVID-19

During COVID-19 we demonstrated innovation and flexibility in adapting to work remotely and deliver our services online, and also onsite where our work practices had to be adapted. The redevelopment of our events for online platforms has enabled us to be more inclusive and far reaching.

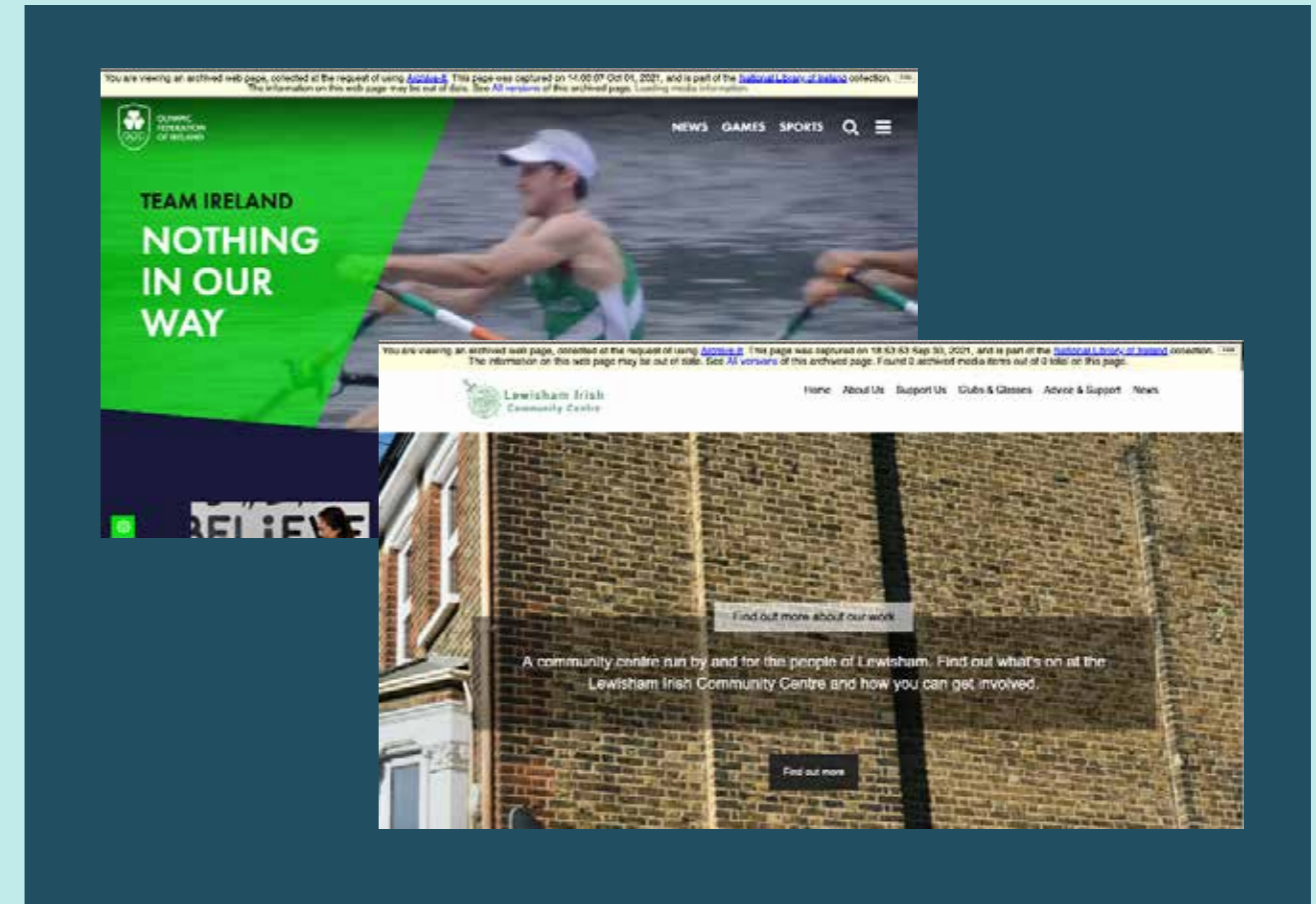
The National Library also made changes to our ordering and reader's tickets applications to respond to the changing COVID-19 pandemic restrictions. This allowed our readers to continue to engage safely with our collections through managed appointments as the restrictions allowed. We were delighted to see that over 70% of slots in our Reading Rooms were pre-booked between May and December of 2021.

## Selective Web Archiving

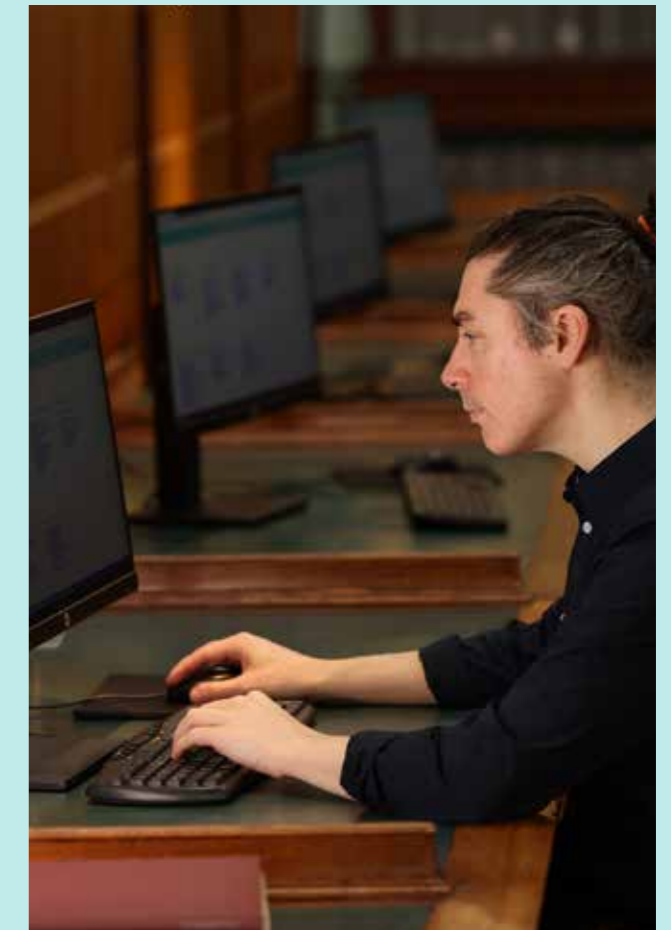
Every year, we selectively archive the Irish web on a permission basis, with public input. In the archive, the sites can be browsed exactly as a user would do on the web, and are safe even if the website is completely changed or disappears.

Our web archive collection preserves and makes Irish content websites from 2011 to the present openly available. During 2021, we crawled 700 websites, adding a further 8.3 TB of data to the archive. A large range of sites were covered from culture, diaspora and education to sport and social movements.

Our COVID-19 collecting continued during 2021. We continued to collect the Irish response to the pandemic, looking at how it affected health services, daily life and sectors like culture and tourism.



Sites included in our selective web archive: Olympic Federation of Ireland and Lewisham Irish Community Centre



Online at the National Library

## Digital Partnerships

Digital Collections continued work with project partners including the Irish Traditional Music Archive (ITMA), The 100 Archive and the Irish Community Archive Network (iCAN) on developing web archive collections on Irish traditional music, design and community history.

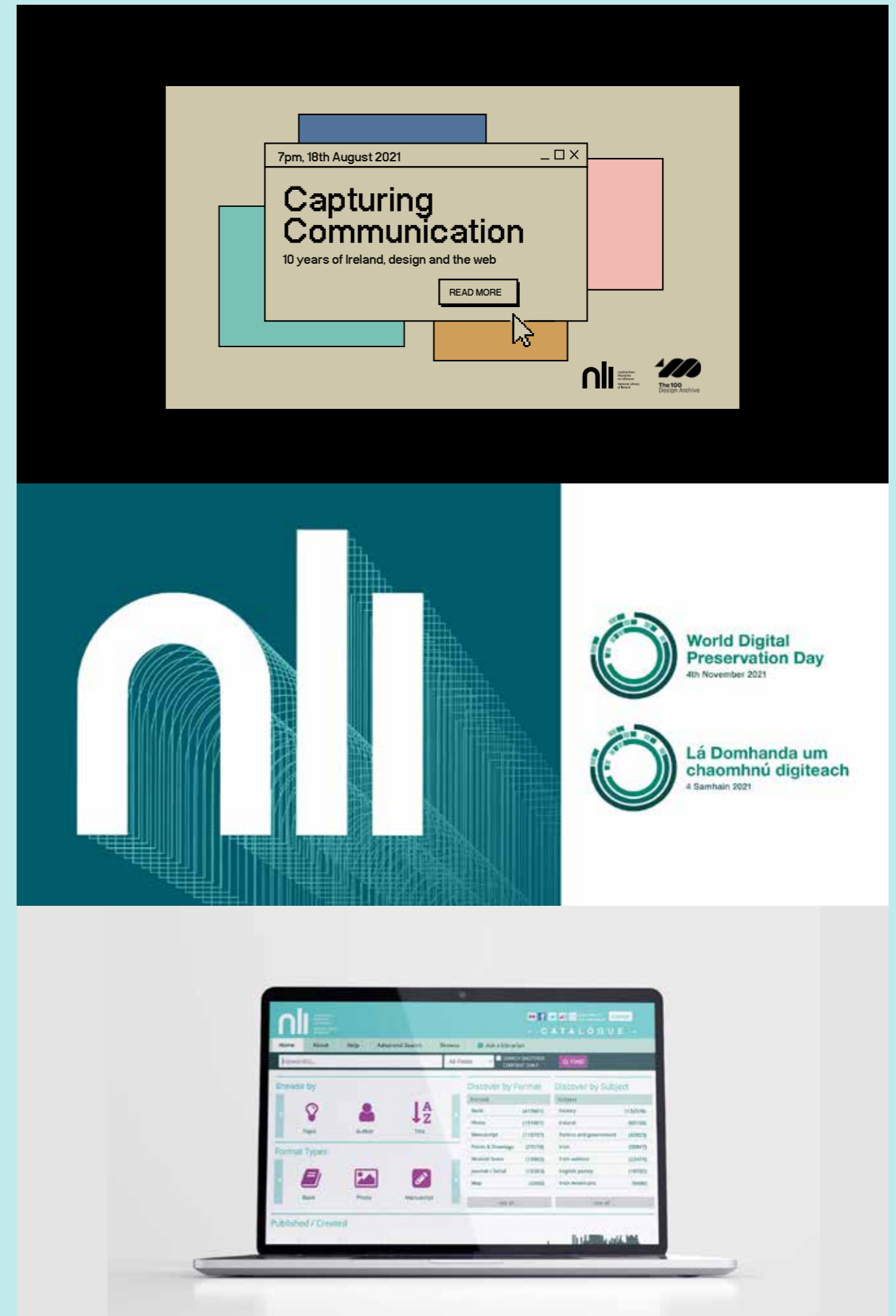
To celebrate Heritage Week, the National Library worked with The 100 Archive to host 'Capturing Communication: 10 years of Ireland, design and the web'. Speakers included Christine Bohan, Deputy Editor of The Journal.ie along with Emma Conway and Joanna Finegan from the National Library.

Staff from the National Library served as committee members on the International Internet Preservation Consortium (IIPC), Digital Preservation Coalition (DPC) and the Digital Scholarship Network Ireland (DSN-IE).

We also organised an online event for World Digital Preservation Day in November, on the theme of 'Breaking Down Barriers', with over 100 participants both national and international. The event provided an opportunity to discuss challenges and possibilities of long term digital preservation. We heard from a broad range of speakers including Maria Ryan from the National Library who gave a talk entitled 'The NLI Web Archive: a ten year journey.'

## Online catalogue updated

In November we were pleased to launch an updated and more accessible version of our online catalogue (<https://catalogue.nli.ie>). The new interface makes use of the latest International Image Interchange Format (IIIF) which opens the way to making our digitised material shareable and reusable.



Digital partnerships and online catalogue

**NATIONAL LIBRARY OF IRELAND**

# Financial Statements 2021

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# Governance Statement and Board Members' Report

For the year ended 31<sup>st</sup> December 2021

## Governance

The Board of the National Library of Ireland (NLI) was appointed in accordance with the National Cultural Institutions Act, 1997. The functions of the Board are set out in Section 12 of the Act (Functions of Board of the Library). The Board is accountable to the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of NLI are the responsibility of the Director and the senior leadership team. The Director and the senior leadership team must follow the broad strategic direction set by the Board and must ensure that all Board members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The Director acts as a direct liaison between the Board and management of the Library.

## Board Responsibilities

The work and responsibilities of all those associated with the operation of the Board are set out in the Code of Practice for the Governance of State Bodies (2016) for Board members, Chairperson, Director and Secretary. The Code also sets out the matters specifically reserved for Board decision. Standing items considered by the Board include:

- ◆ Declarations of interests,
- ◆ Reports from committees,
- ◆ Financial reports/management accounts,
- ◆ Performance reports, and
- ◆ Reserved matters.

The National Cultural Institutions Act, 1997, Section 35, requires the Board of the National Library of Ireland (NLI) to prepare financial statements in such form as may be approved by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media and to keep all proper and usual accounts of money received and expended by it.

### In preparing these financial statements, the Board of NLI is required to:

- ◆ Select suitable accounting policies and then apply them consistently;
- ◆ Make judgements and estimates that are reasonable and prudent;
- ◆ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the NLI will continue in operation; and
- ◆ State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board confirms that it has complied with the above requirements in preparing the financial statements.

The Board is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the NLI and which enable it to ensure that the financial statements comply with Section 35 of the Act. The maintenance and integrity of the corporate and financial information on the NLI's website is the responsibility of the Board.

The Board is responsible for approving the annual plan and budgets. There is an on-going evaluation of the performance of the NLI by reference to its annual business plan and budget. The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of the NLI give a true and fair view of the financial performance and the financial position of the NLI at 31<sup>st</sup> December 2021. The Board approved the signing of this statement and the financial statements for the year ended 31<sup>st</sup> December 2021 on the 4th August 2022.

## Board Structure

The Board consists of a Chairperson and 11 ordinary members, all of whom were appointed by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media. The Board members were appointed for a period of 3 or 5 years and meet 6 times per annum.

The Table below details the appointment period of the Board members:

Board Members	Role	Date Appointed	Term Expiry Date	Additional Detail
<b>Eoin McVey</b>	Chairperson	Appointed as ordinary member on 8 February 2021, and appointed as Chairperson on 29 July 2021	7 February 2026	Royal Dublin Society Nominee
<b>Prof Maeve Conrick</b>	Ordinary Member	24 November 2020	23 November 2023	Reappointed in 2020
<b>Dr Conor Kostick</b>	Ordinary Member	24 November 2020	23 November 2023	Reappointed in 2020
<b>Jennifer Taaffe</b>	Ordinary Member	24 November 2020	23 November 2023	Reappointed in 2020
<b>Dr Marie Bourke</b>	Ordinary Member	8 February 2021	7 February 2026	Royal Dublin Society Nominee
<b>Katherine McSharry</b>	Ordinary Member	8 February 2021	7 February 2026	NLI Staff Nominee
<b>John Grenham</b>	Ordinary Member	29 July 2021	28 July 2026	
<b>Lisa Grimm</b>	Ordinary Member	29 July 2021	28 July 2026	
<b>Lorelei Harris</b>	Ordinary Member	29 July 2021	28 July 2026	
<b>Prof Ciarán Ó hÓgartaigh</b>	Ordinary Member	29 July 2021	28 July 2026	
<b>Prof Kalpana Shankar</b>	Ordinary Member	29 July 2021	28 July 2026	
<b>Caitriona Sharkey</b>	Ordinary Member	29 July 2021	28 July 2026	

The Board completed an internal self-assessment effectiveness review in December 2021 and completed an external self-effectiveness review in March 2019.

There are three sub-committees of the Board of which two are statutory, namely the Readers Advisory Committee, the Genealogy and Heraldry Committee and one non-statutory committee, the Audit and Risk Committee (ARC).

- ◆ Two board members were appointed to the Readers Advisory Committee in October 2021 and four external independent members were appointed in February 2022. The main function of the Readers Advisory Committee is to advise the Board on matters relating to the provision of services by the Library. This Committee did not meet during 2021.
- ◆ Four board members were appointed to the Genealogy and Heraldry Committee in October 2021 and four external non-board members were appointed in December 2021. The main function of the Genealogy and Heraldry Committee is to advise the Board on matters arising from the Board's statutory powers and functions in the areas of genealogy and heraldry. This Committee did not meet during 2021.
- ◆ The ARC comprises four board members and one independent external member. The role of the ARC is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance.
- ◆ The ARC is independent from the financial management of the organisation. In particular, the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to the Board after each meeting and provides an annual report to the Board. There were four meetings of the ARC in 2021. The members of the ARC during 2021 were;
- ◆ Prof Ciarán Ó hÓgartaigh (Chairperson appointed 7th October 2021)
- ◆ Prof Maeve Conrick (Chairperson appointed 15th February 2021 to 7th October 2021 and continued as an ordinary member after 7th October 2021)
- ◆ Dr Marie Bourke (appointed 15th February 2021 and resigned as an ordinary member on 7th October 2021)
- ◆ Ms. Jennifer Taaffe (appointed 15th February 2021)
- ◆ Ms. Caitriona Sharkey (appointed 7th October 2021)
- ◆ Ms. Teresa Harrington (external independent member – a qualified accountant, appointed 15th February 2021)

## Schedule of Attendances, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2021 is set out below including the fees and expenses received by each member:

Board Member	Board	Audit & Risk Committee	Readers Advisory Committee	Genealogy & Heraldry Committee	Board Fees €	Vouched Expenses €
<b>Number of meetings</b>	6	4	-	-		
Eoin McVey	6				-	-
Prof Maeve Conrick	6	4			-	-
Dr Conor Kostick	6			-	-	-
Jennifer Taaffe	6	3			-	-
Dr Marie Bourke	6	2			-	-
Katherine McSharry	6		-		-	-
John Grenham	2*			-	-	-
Lisa Grimm	2*			-	-	-
Lorelei Harris	2*		-		-	-
Prof Ciarán Ó hÓgartaigh	2*	1			-	-
Prof Kalpana Shankar	2*			-	-	-
Caitriona Sharkey	2*	1			-	-

\* Attended 2 out of a possible 2 meetings following Board term commencement on 29<sup>th</sup> July 2021

Teresa Harrington attended 4 Audit and Risk Committee meetings during 2021. The Library does not pay fees to Board members.

## Key Personnel Changes

Details of changes to the membership of the Board during 2021 are set out above under Board Structure. The Head of Digital Collections retired in July 2021 and the Head of Exhibitions, Learning and Programming resigned in July 2021.

In July 2021 the NLI appointed the Deputy Director and Head of Development as the Head of Exhibitions, Learning and Programming. In December 2021 the NLI appointed a new Head of Digital Collections and in January 2022 the NLI appointed a new Head of Development.

## Disclosures Required by the Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring that the NLI has complied with the requirements of the Code of Practice for the Governance of State Bodies (“the Code”), as published by the Department of Public Expenditure and Reform in August 2016.

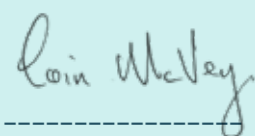
The following disclosures are required by the Code:

- ◆ Employee short-term benefits breakdown – set out in note 5 (f) to the financial statements.
- ◆ Consultancy costs – set out in note 6 (b) to the financial statements
- ◆ Legal costs and settlements – set out in note 6 (b) to the financial statements
- ◆ Travel and subsistence expenditure – set out in note 6 (a) to the Financial Statements
- ◆ Hospitality expenditure – there was no hospitality expenditure by the NLI in either 2020 or 2021

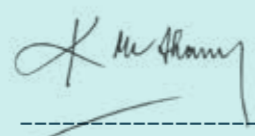
## Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put in place procedures to ensure compliance with the Code. The National Library of Ireland operated in compliance with the Code of Practice for the Governance of State Bodies for 2021.

On behalf of the Board of the National Library of Ireland.



**Eoin McVey**  
Chairperson



**Katherine McSharry**  
Acting Director

Date: 4th August 2022

## Statement on Internal Control

For the year ended 31st December 2021

### Scope of Responsibility

On behalf of the National Library of Ireland, we acknowledge the Board’s responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

### Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place in the National Library of Ireland for the year ended 31<sup>st</sup> December 2021 and up to the date of approval of the financial statements.

### Capacity to Handle Risk

The National Library of Ireland has an Audit and Risk Committee (ARC) comprising four Board members and one external member, with financial and audit expertise. The ARC met four times in 2021.

The National Library of Ireland has an internal audit function as defined in the Board’s Charter for Internal Audit. The work of the internal audit function is informed by analysis of the risk to which the body is exposed, and annual internal audit plans are based on this analysis. The analysis of risk and the internal audit plans have been endorsed by the ARC and approved by the Board. The Internal Auditor provides the Board with reports of internal audit activity. The internal audit function has been outsourced to an external firm.

The ARC has developed a risk management policy, which sets out the NLI’s risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff who are expected to work within the National Library of Ireland’s risk management policies, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

### Risk and Control Framework

The National Library of Ireland has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks. The Library’s Board has retained risk management as a standing item on its meeting agenda. The Board reviewed and updated its risk management policy and risk appetite statement for the Library during 2021.

A risk register is in place which identifies the key risks facing the National Library of Ireland and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC on a half-yearly basis and is reviewed by the Board on an annual basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. We confirm that a control environment containing the following elements is in place:

- ◆ procedures for all key business processes have been documented,
- ◆ financial responsibilities have been assigned at management level with corresponding accountability,
- ◆ there is an appropriate budgeting system with an annual budget which is kept under review by senior management,
- ◆ there are systems aimed at ensuring the security of the information and communication technology systems,
- ◆ there are systems in place to safeguard the assets, and
- ◆ control procedures to ensure adequate control over grant funding so that it has been applied for the purpose intended.

### Ongoing Monitoring and Review

Formal procedures which have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Board, where relevant, in a timely way. We confirm that the following ongoing monitoring systems are in place:

- ◆ key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- ◆ reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- ◆ there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

### Procurement

We confirm that the National Library of Ireland has procedures in place to ensure compliance with current procurement rules and guidelines. Other than those contracts disclosed in the 'Internal Control Issues' paragraph below, the Library complied with its procedures during 2021.

### Impact of COVID-19 pandemic to the Control Environment

The onset of the COVID-19 pandemic in early 2020, and the resulting public health advice and safety measures, rapidly and fundamentally changed the working practices of the NLI with remote working becoming the norm for NLI staff and adapting the NLI services to be delivered online to users. Throughout the Covid-19 pandemic, the NLI closed and reopened according to Government instruction, and at all times the NLI has implemented all public health advice, government guidance and health and safety protocols, and both staff and users reported high levels of confidence in the NLI's safety protocols.

Throughout 2021, the NLI continued to monitor developments closely, with a view to mitigating the risks that could affect the NLI's business operations, staff and stakeholders. These actions, which were initiated in 2020 and continued throughout 2021, allowed us to largely continue delivering our functions while maintaining strong standards of control. Actions taken include:

- ◆ Initiated the NLI's Business Continuity Plan and transitioned the NLI's business operations to a remote working environment where most business processes could continue as normal.
- ◆ Transitioned many paper-based forms and procedures to an electronic format.

- ◆ Continual assessment of significant risks pertaining to the COVID-19 pandemic and the agility of the NLI to respond effectively.
- ◆ Ensuring robust segregation of duties remains.
- ◆ Ensuring all existing policies and procedures continue to apply in the remote working environment and are monitored and reported on as normal.
- ◆ Updating procedures to allow for (i) access to the office (ii) interviews (iii) inspections, in a safe and public health compliant manner where such work was essential to deliver our functions.
- ◆ Support for home working through the provision of equipment, secure IT platforms and linkages and other staff supports to create a secure working environment in remote locations.
- ◆ Completion by NLI management of a COVID-19 risk assessment.
- ◆ Continual monitoring of the external environment and adhering to Public Health advice and government guidance and regulations.
- ◆ The Board of the NLI is monitoring the situation with all due diligence, and is regularly briefed by NLI management on an ongoing basis.

### Review of Effectiveness

We confirm that the National Library of Ireland has procedures to monitor the effectiveness of its risk management and control procedures. The National Library of Ireland's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors, the Audit and Risk Committee (which oversees their work) and the senior management within the National Library of Ireland responsible for the development and maintenance of the internal control framework.

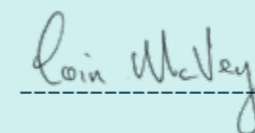
We confirm that the Board conducted an annual review of the effectiveness of the internal controls for 2021 on 10<sup>th</sup> February 2022.

### Internal Control Issues

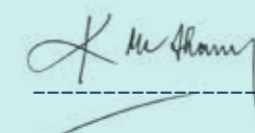
There were no internal control weaknesses identified during 2021 other than those disclosed below relating to expenditure in the amount of €30,750:

- ◆ One contract (2021 €30,750: 2020 €0) relating to the provision of public relations, communications and marketing services, had been awarded under a competitive process, but was extended beyond its contract end date. A procurement competition for the provision of this service is underway and it is expected that a new contract will be in place in Quarter 3, 2022.

On behalf of the Board of the National Library of Ireland.



**Eoin McVey**  
Chairperson



**Katherine McSharry**  
Acting Director

Date: 4th August 2022

# Comptroller & Auditor General's Report



## Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

### Report for presentation to the Houses of the Oireachtas

#### National Library of Ireland

#### Opinion on the financial statements

I have audited the financial statements of the National Library of Ireland for the year ended 31 December 2021 as required under the provisions of section 35 of the National Cultural Institutions Act 1997. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of comprehensive income
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the National Library of Ireland at 31 December 2021 and of its income and expenditure for 2021 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

#### Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the National Library of Ireland and have fulfilled my other ethical responsibilities in accordance with the standards.

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

#### Report on information other than the financial statements, and on other matters

The National Library of Ireland has presented certain other information together with the financial statements. This comprises the annual report, the governance statement and Board members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Mary Henry  
For and on behalf of the  
Comptroller and Auditor General

09 August 2022

## Appendix to the report

### Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of annual financial statements in the form prescribed under section 35 of the National Cultural Institutions Act 1997
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 35 of the National Cultural Institutions Act 1997 to audit the financial statements of the National Library of Ireland and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs 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.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the National Library of Ireland's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the National Library of Ireland to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

#### Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. 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.

#### Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

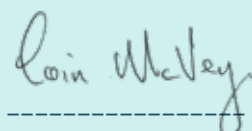
## Statement of Income and Expenditure and Retained Revenue Reserves

For the year ended 31st December 2021

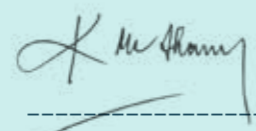
	Note	2021 €	2020 €
<b>INCOME</b>			
Oireachtas Grants	2	8,950,113	8,728,743
Donations (Materials and Cash)	3	98,296	79,040
Net Deferred Pension Funding	7(c)	1,066,000	1,197,000
Other Income	4	342,156	316,012
<b>Total Income</b>		<b>10,456,565</b>	<b>10,320,795</b>
<b>EXPENDITURE</b>			
Remuneration	5	7,150,557	6,517,440
Administration and Operations	6	1,319,748	1,289,089
Programmes	8	1,136,376	969,301
Depreciation	11	358,351	436,944
<b>Total Expenditure</b>		<b>9,965,032</b>	<b>9,212,774</b>
Net Operating Surplus		491,533	1,108,021
Transfer to the Capital Account	10	(772,228)	(540,568)
<b>(Deficit) / Surplus for year</b>		<b>(280,695)</b>	<b>567,453</b>
Balance Brought Forward at 1 January		1,285,608	718,155
<b>Balance Carried Forward at 31 December</b>		<b>1,004,913</b>	<b>1,285,608</b>

The Statement of Cash Flows and notes 1 to 19 form part of these financial statements.

On behalf of the Board of the National Library of Ireland:



**Eoin McVey**  
Chairperson



**Katherine McSharry**  
Acting Director

Date: 4th August 2022

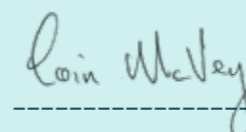
## Statement of Comprehensive Income

For the year ended 31st December 2021

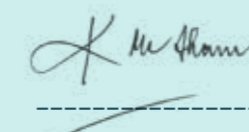
	Note	2021 €	2020 €
<b>(Deficit) / Surplus for year</b>		<b>(280,695)</b>	<b>567,453</b>
Experience (losses) / gains on retirement benefit obligations	7(b)	(1,382,000)	313,000
Change in assumptions underlying the present value of retirement benefit obligations	7(b)	(2,059,000)	(2,823,000)
<b>Total actuarial loss in the year</b>		<b>(3,441,000)</b>	<b>(2,510,000)</b>
Adjustment to deferred retirement benefits funding		3,441,000	2,510,000
<b>Total Comprehensive (Expense) / Income for the year</b>		<b>(280,695)</b>	<b>567,453</b>

The Statement of Cash Flows and notes 1 to 19 form part of these financial statements.

On behalf of the Board of the National Library of Ireland:



**Eoin McVey**  
Chairperson



**Katherine McSharry**  
Acting Director

Date: 4th August 2022

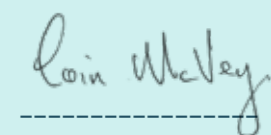
## Statement of Financial Position

As at 31st December 2021

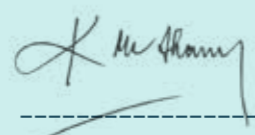
	Note	2021 €	2020 €
<b>Non Current Assets</b>			
Property, Plant and Equipment	11	811,815	1,091,271
Heritage Assets	12	28,122,010	27,070,326
		<b>28,933,825</b>	<b>28,161,597</b>
<b>Current Assets</b>			
Receivables	13	415,068	377,988
Cash and Cash Equivalents		1,356,231	1,656,734
<b>Current Liabilities (amounts falling due within one year)</b>			
Payables	14	766,386	749,114
<b>Net Current Assets</b>		<b>1,004,913</b>	<b>1,285,608</b>
<b>Retirement Benefits</b>			
Retirement Benefit Obligations	7(b)	(52,910,000)	(48,403,000)
Deferred Retirement Benefit Funding Asset	7(b)	52,910,000	48,403,000
<b>Total Net Assets</b>		<b>29,938,738</b>	<b>29,447,205</b>
<b>Representing</b>			
Capital Account:			
Heritage Fixed Assets	10	28,122,010	27,070,326
Operational Fixed Assets	10	811,815	1,091,271
Retained Revenue Reserves		1,004,913	1,285,608
		<b>29,938,738</b>	<b>29,447,205</b>

The Statement of Cash Flows and notes 1 to 19 form part of these financial statements.

On behalf of the Board of the National Library of Ireland



**Eoin McVey**  
Chairperson



**Katherine McSharry**  
Acting Director

Date: 4th August 2022

## Statement of Cash Flows

For the year ended 31st December 2021

	2021 €	2020 €
<b>Net Cash Flows from Operating Activities</b>		
Excess (Expenditure over Income) / Income over Expenditure	(280,695)	567,453
Donated Materials	(98,275)	(21,000)
Depreciation of Fixed Assets	358,351	436,944
Increase in Receivables	(37,080)	(15,295)
Increase in Payables	17,272	188,687
Increase in Capital Account	772,228	540,568
<b>Net Cash Inflow from Operating Activities</b>	<b>731,801</b>	<b>1,697,357</b>
<b>Cash Flows from Investing Activities</b>		
Payments to acquire Property, Plant & Equipment	(78,895)	(155,450)
Payments to acquire Heritage Assets	(953,409)	(801,062)
<b>Net Cash Flows from Investing Activities</b>	<b>(1,032,304)</b>	<b>(956,512)</b>
<b>Net (Decrease) / Increase in Cash and Cash Equivalents</b>	<b>(300,503)</b>	<b>740,845</b>
Cash and Cash Equivalents at 1 January	1,656,734	915,889
<b>Cash and Cash Equivalents at 31 December</b>	<b>1,356,231</b>	<b>1,656,734</b>

# Notes to the Financial Statements

## For the year ended 31 December 2021

### 1. Accounting Policies

The basis of accounting and the significant accounting policies adopted by the National Library of Ireland are set out below. They have all been applied consistently throughout the year and for the preceding year.

#### (a) General Information

The National Library of Ireland was set up under the National Cultural Institutions Act, 1997, with a head office at Kildare Street, Dublin 2.

The National Library of Ireland's primary objectives as set out in Part 12 of the National Cultural Institutions Act, 1997 are as follows:

*“...to conserve, restore, maintain and enlarge the National Library material in the collection of the National Library for the benefit of the public and to establish and maintain a record of library material (including material relating to the Irish language) in relation to Ireland and to contribute to the provision of access by members of the public to material relating to other countries.”*

The National Library of Ireland is a Public Benefit Entity (PBE).

#### (b) Statement of Compliance

The financial statements of the National Library of Ireland (“The National Library”) for the year ended 31<sup>st</sup> December 2021 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC).

#### (c) Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media under the National Cultural Institutions Act, 1997. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the National Library's financial statements.

As set out in Note 15, the National Library of Ireland Trust (the Trust) was established to aid the development of the National Library. These financial statements do not consolidate the results of the Trust on the basis that it is not required by Section 35 of the National Cultural Institutions Act, 1997.

#### (d) Revenue

##### Oireachtas Grants

Revenue from Oireachtas Grants, Sub-head B.7, Reimagining the National Library – Capital Development, is recognised on a reimbursable basis in line with the expenditure incurred in the year. All other revenue from Oireachtas Grants is recognised on a cash receipts basis.

#### Other Revenue

Other revenue is recognised on an accruals basis.

#### Direct Costs

Direct costs relating to the generation of other revenue through the activities of the National Library, e.g. Heraldry, are shown gross on the face of Note 4, Other Income.

#### (e) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment at rates estimated to write off the cost less the estimated residual value of each asset on a straight line basis over their estimated useful lives, as follows:

(i)	Furniture and Fittings	10% per annum
(ii)	IT Equipment	25% per annum
(iii)	Office and General Equipment	20% per annum

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Reserves in the year.

The fixed assets of the National Library of Ireland are funded from a combination of capital grants and allocations from current revenue. Funding sourced from grants is transferred to a capital account which is amortised in line with the depreciation of the related assets.

#### (f) Receivables

Receivables are recognised at fair value, less a provision for doubtful debts, where applicable. A provision for doubtful debts is a specific provision, and is established when there is objective evidence that the National Library will not be able to collect all amounts owed to it. All movements in any provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

#### (g) Employee Benefits

##### Short-term Benefits

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

##### Retirement Benefits

The National Library previously established its own defined benefit pension scheme (“the Main Scheme”), funded annually on a pay-as-you-go basis from monies provided by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media and from contributions deducted from staff members' salaries. The National Library also operates the Single Public Services Pension Scheme (“the Single Scheme”), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform (DPER).



Pension costs reflect pension benefits earned by employees, and are shown net of staff pension contributions which are retained by the National Library. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge pension payments.

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income, and a corresponding adjustment is recognised in the amount recoverable from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

The financial statements reflect – at fair value – the assets and liabilities arising from the National Library’s pension obligations and any related funding, and recognise the costs of providing pension benefits in the accounting periods in which they are earned by employees. Retirement benefit scheme liabilities are measured on an actuarial basis using the projected unit credit method.

#### (h) Heritage Assets and Library Collections

A Heritage Asset is defined as a tangible asset with historical, artistic, scientific, technological, geophysical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture.

##### Initial Recognition

Purchased items are recorded at cost in the financial statements. Donation items are recorded at a current valuation ascertained by Keepers of the Library with reference, where possible, to commercial markets using recent transaction information from auctions. Donations, where the National Library avails of Section 1003 of the Taxes Consolidation Act 1997 are recorded on the basis of the valuation of the Office of the Revenue Commissioners.

Donations are recognised as income with a corresponding transfer to the Heritage Fixed Assets capital account as follows:

- ◆ Donations that do not impose specified future performance-related conditions on the Library are recognised in income when the resources are received or receivable;
- ◆ Donations that do impose specified future performance-related conditions on the Library are recognised in income only when the performance-related conditions are met; and
- ◆ Where resources are received before the revenue recognition criteria are satisfied, a liability is recognised.

##### Valuation

The Board does not consider that reliable cost or valuation information can be obtained for all the items held in the collections of the National Library. This is because of the diverse nature of materials held, the number of items in the collections and the lack of comparable market values. The National Library therefore does not recognise all its collections as assets in the Statement of Financial Position other than acquisitions which cost or were valued at €5,000 or more and were acquired or donated since the Board was established in May 2005. These are classified as Heritage Assets at the recording date.

Heritage assets are initially recognised at the cost of acquisition as the value attributed for donated items. The items are carried at cost in the statement of financial position with reductions for impairment where relevant.

All acquisitions for the collection purchased for €5,000 or more are funded from the National Library’s capital funding allocation for the year while acquisitions which cost less than €5,000 are funded from the current funding allocation.

Web Archiving and Digitisation are capitalised at cost and where cataloguing and metadata is directly related to the Web Archiving and Digitisation projects, these costs are also capitalised.

##### Impairment

Heritage assets are not depreciated. If there is objective evidence of impairment of the value of a heritage asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year. A heritage asset may be impaired, for example where it has suffered physical deterioration, breakage or doubts arise as to its authenticity.

##### Conservation Costs

Conservation expenditure which is required to conserve or prevent further deterioration of individual items is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves when it is incurred.

#### (i) Critical Accounting Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements have had the most significant effect on amounts recognised in the financial statements.

##### Donated Heritage Assets

The values of collection items donated to the National Library are determined by using valuation techniques. The National Library exercises judgment in selecting a variety of methods as outlined in the accounting policy for Heritage Assets (h) above.

##### Impairment of Property, Plant and Equipment

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset’s carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset’s fair value less cost to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

##### Depreciation and Residual Values

The Board have reviewed the asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings, and have concluded that asset lives and residual values are appropriate.

##### Deferred Funding for Retirement Benefits

With reference to the Superannuation Schemes referred to in the “Employee Benefits” section above:

- ◆ The Board has recognised an asset corresponding to the unfunded liability for retirement benefits payable under the Main Scheme and the Single Scheme and has recognised deferred funding for retirement benefits recognised in the year ended 31st December 2021. In the judgement of the Board the funds required to meet these unfunded pension obligations will continue to be provided by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media or its successor entities.

- ◆ Pension contributions under the Single Scheme are remitted to the Department of Public Expenditure and Reform. For Single Scheme members, section 44 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012 provides for funding of pension payments as they fall due by way of payments out of the Central Fund or from funds provided by the Oireachtas for that purpose. The single scheme is a defined benefit scheme and is included in the 2021 FRS 102 disclosures.

#### Retirement Benefit Obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels and mortality rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the pension and post-retirement plans.

The assumptions can be affected by:

- the discount rate, changes in the rate of return on high-quality corporate bonds; and
- future compensation levels, future labour market conditions.

## 2. Oireachtas Grants

The Oireachtas Grants voted to the National Library from Vote 33 of the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (“the Department”) as shown in the financial statements consist of:

		2021 €	2020 €
	<b>Sub-head</b>		
National Library of Ireland – Current	B.11	7,695,000	7,287,000
National Library of Ireland – Capital	B.11	478,000	478,000
Cultural Infrastructure and Development – Capital	B.7	738,891	963,743
Decade of Centenaries 1912-1922 – Current	B.15	38,222	-
		<b>8,950,113</b>	<b>8,728,743</b>

Grants under Sub-head B.11 are the National Library’s annual grants for operational purposes including pay, pensions, administrative and programme expenditure, collections and minor capital improvements.

The National Library of Ireland – Current B.11 grant of €7,695,000 (2020: €7,287,000) is stated net of employee retirement benefits contributions totalling €210,000 (2020: €150,000), €125,000 (2020: €105,000) remitted to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media in respect of the National Library of Ireland’s staff retirement benefits scheme and €85,000 (2020: €45,000) remitted to the Department of Public Expenditure and Reform in respect of the single service retirement benefits scheme.

#### Grants from the Cultural Infrastructure and Development Fund (Sub-head B.7) comprised:

	2021 €	2020 €
Edna O’Brien Archive (period 2009 - 2021)	450,000	-
Howth Castle Library acquisitions	39,287	-
Reimagining the National Library – Capital Development	107,295	160,446
Digitisation Fund	142,309	244,297
Sarsfield Papers	-	180,000
Liam O’Flaherty Papers	-	320,000
Covid 19 Related Matters	-	59,000
	<b>738,891</b>	<b>963,743</b>

All grant funding provided under Sub-head B.7 is reimbursed in arrears based on the production of invoices, contracts and evidence of payment.

Income of €107,295 (2020: €160,446) was recognised in relation to the contribution provided towards the Westwing Development which will form part of our ongoing works with the Office of Public Works. An amount of €14,501 (2020: €20,177) was outstanding at year end and is included in Accrued Income in Note 13.

Grants under the Digitisation Fund are to support the National Library to digitise its collections to facilitate and support on-line access.

## 3. Donations

	2021 €	2020 €
Donated Materials	98,275	21,000
Donations – Cash	21	58,040
	<b>98,296</b>	<b>79,040</b>

Donations of collection items are capitalised if they are valued at €5,000 or more in accordance with the Collection Policy. During 2021, four donations were made to the National Library’s Special Collections valued at €5,000 or more and these are detailed in Note 8 (a).

There were no donations made under Section 1003 of the Taxes Consolidation Act 1997 (as amended by the Finance Act 2002) during 2021.

## 4. Other Income

	2021	2020
	€	€
Copying Services	32,174	20,773
Royalties and Reproduction Services	10,074	4,056
Heraldry Income	66,110	33,240
Direct Costs of Heraldry	(47,912)	(22,365)
Genealogy Income	5,100	4,500
Research Data Alliance – European Grant	(1,704)	-
Café Joly	-	5,140
Heritage Council Grant	11,145	2,300
Irish Research Council Grant	18,500	16,000
Heaney Exhibition Retail Income	8,842	7,407
Heaney Exhibition Retail Costs	(4,307)	(5,622)
Sponsorship	244,000	250,000
Miscellaneous Income	134	583
	<b>342,156</b>	<b>316,012</b>

Income of €244,000 (2020: €250,000) was recognised in relation to sponsorship provided by Bank of Ireland. This represents the Bank's contribution towards the operation of the National Library's Heaney Exhibition 'Listen Now Again'. The Exhibition is housed in Bank of Ireland Cultural and Heritage Centre in its premises on College Green, Dublin 2. An amount of €244,000 (2020: €250,000) was outstanding at year end and is included in Debtors at Note 13.

## 5. Remuneration

### (a) Aggregate Employee Benefits

	2021	2020
	€	€
Staff short-term benefits	5,001,404	4,466,547
Termination benefits	-	-
Retirement benefit costs	1,721,000	1,686,000
Employer PRSI	428,153	364,893
<b>Aggregate Employee Benefits</b>	<b>7,150,557</b>	<b>6,517,440</b>

The total number of staff employed (Full-Time-Equivalents or FTEs) at year end was 113 (2020:101).

### (b) Staff Short-Term Benefits

	2021	2020
	€	€
Basic pay	4,901,318	4,374,373
Overtime	116	4,149
Allowances	99,970	88,025
	<b>5,001,404</b>	<b>4,466,547</b>

The staff Additional Superannuation Contribution (ASC) for 2021 was €125,380 (2020: €105,210).

### (c) Termination Benefits

No termination benefits were paid in 2021 (2020: €nil).

### (d) Key Management Personnel

Key Management Personnel in the NLI consists of Members of the Board and the Leadership Team. The Leadership Team includes the Director; the Deputy Director and Head of Development; the Head of Human Resources; the Head of Published Collections; the Head of Estates; the Keeper of Special Collections and Chief Herald of Ireland; the Head of Exhibitions, Learning and Programming; the Head of Finance and Chief Risk Officer; and the Head of Digital Collections. The Library does not pay fees to Board members. The total value of employee benefits for key management personnel is set out below:

	2021	2020
	€	€
Salary	740,479	686,234
Allowances	15,307	14,247
	<b>755,786</b>	<b>700,481</b>

This does not include the value of retirement benefits earned in the period. The remuneration package for key management personnel also includes standard public sector pension arrangements and their entitlements in that regard do not extend beyond the terms of the model public service pension scheme.

### (e) Director Remuneration

The Director's remuneration package for the financial period was as follows:

	2021	2020
	€	€
Director excl. employers PRSI (appointed August 2015)	124,778	120,981
	<b>124,778</b>	<b>120,981</b>

This does not include the value of retirement benefits earned in the period. The remuneration package also includes standard public sector pension arrangements and the Director's entitlements in that regard do not extend beyond the terms of the model public service pension scheme. There are no bonuses or Benefits-in-Kind applicable to this position.

**(f) Employee short-term benefits breakdown**

Employee short-term benefits in excess of €60,000 are categorised into the following:

Range of total employee benefits From – To	Number of Employees	
	2021	2020
€60,000 – €69,999	13	10
€70,000 – €79,999	9	7
€80,000 – €89,999	4	2
€90,000 – €99,999	0	1
€100,000 – €109,999	1	0
€110,000 – €119,999	0	0
€120,000 – €129,999	1	1

Note: For the purpose of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, overtime and other payments made on behalf of the employee but exclude employer's PRSI.

**6. Administration and Operations**

	Note	2021 €	2020 €
Travel and Subsistence Expenditure	6(a)	7,422	3,511
Staff Training and Development		62,444	60,017
Diversity and Inclusion Policy Expenditure		20,557	-
Electricity, Cleaning and Utilities		281,074	269,726
Communications and IT		332,165	358,636
Security		189,758	185,280
Consultancy Costs	6(b)	200,898	54,118
Miscellaneous Operating Expenses		24,886	29,607
Storage Costs		83,653	29,729
Office Expenses		29,040	53,285
Repairs and Maintenance		34,583	118,819
Foreign Exchange Rate Losses		13,838	2,868
Prompt Payment Interest		2,451	2,124
Outsourced Service Costs		18,214	15,531
Research Data Alliance Expenses		-	14,872
Covid 19 Related Expenses		18,765	90,966
		<b>1,319,748</b>	<b>1,289,089</b>

**(a) Travel and Subsistence Expenditure**

Travel and subsistence expenditure is categorised as follows:

		2021 €	2020 €
Domestic	Board Members	-	588
	Staff	1,787	2,730
International	Board Members	-	-
	Staff	5,635	193
		<b>7,422</b>	<b>3,511</b>

**(b) Consultancy Costs**

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

		2021 €	2020 €
Consultancy		43,203	3,888
Financial		103,535	-
Audit		44,272	35,648
	- External Audit	23,000	23,000
	- Internal Audit	21,272	12,648
Legal (including provisions)		5,588	12,697
Translation		4,300	1,885
		<b>200,898</b>	<b>54,118</b>

No legal costs, settlements or conciliation and arbitration costs were incurred in the year relating to contracts with third parties.

**7. Retirement Benefit Costs****(a) Analysis of total retirement benefit costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves**

	2021 €	2020 €
Gross Current Service Cost	1,603,000	1,424,000
Interest Cost	432,000	532,000
Employee Contributions	(314,000)	(270,000)
	<b>1,721,000</b>	<b>1,686,000</b>

**(b) Movement in net retirement benefit obligations during the financial year**

	2021 €	2020 €
Opening Defined Benefit Obligation	48,403,000	44,696,000
Current Service Cost	1,603,000	1,424,000
Interest Cost	432,000	532,000
Actuarial Loss – Financial Assumptions	2,059,000	2,823,000
Actuarial Loss / (Gain) – Experience	1,382,000	(313,000)
Benefits Paid	(969,000)	(759,000)
<b>Closing Defined Benefit Obligation</b>	<b>52,910,000</b>	<b>48,403,000</b>

**(c) Deferred funding for retirement benefits**

The Board recognises these amounts as an asset corresponding to the unfunded deferred liability for retirement benefits on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the retirement benefit scheme, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. The Board has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

The net deferred funding for retirement benefits recognised in the Statement of Income and Expenditure and Retained Revenue Reserves is as follows:

	2021 €	2020 €
Funding recoverable in respect of current year retirement benefit costs	2,035,000	1,956,000
State grant applied to pay retirement benefits	(969,000)	(759,000)
	<b>1,066,000</b>	<b>1,197,000</b>

The deferred funding asset for retirement benefits at 31<sup>st</sup> December 2021 amounts to €52.9m (2020: €48.4m).

**(d) History of defined benefit obligations**

	2021 €'000	2020 €'000	2019 €'000	2018 €'000	2017 €'000
Defined Benefit Obligations	52,910	48,403	44,696	39,242	43,590
Experience Gains / (Losses) on Defined Benefit Scheme Liabilities	(1,382)	313	675	1,577	(682)
Percentage of Plan Liabilities	(2.6%)	0.6%	1.5%	4.0%	(1.6%)

**(e) General description of the schemes**

The Library's retirement benefit scheme is a defined benefit final salary pension arrangement with benefits and contributions defined by reference to current "model" public sector scheme regulations. The scheme provides a pension (being 1/80 per year of service), a gratuity or lump sum (being 3/80 per year of service) and spouses and children's pensions. Normal retirement age is a member's 65th birthday, and pre-2004 members have an entitlement to retire without actuarial reduction from age 60. Pensions in payment (and deferment) normally increase in line with general public sector salary inflation.

The Single Public Service Pension Scheme (Single Scheme) is also operated by the National Library of Ireland and it is a defined benefit pension scheme for pensionable public servants appointed on or after 1st January 2013 in accordance with the Public Service Pension (Single Scheme and Other Provisions) Act 2012.

The scheme provides for a pension and a retirement lump sum based on career-average pensionable remuneration and spouse's and children's pensions. The minimum pension age is 66 years (rising in line with State pension age changes). It includes an actuarially-reduced early retirement facility from age 55. Pensions in payment increase in line with the consumer price index.

The valuation used for FRS102 disclosures has been based on a full actuarial valuation performed in May 2022 by a qualified independent actuary, taking account of the requirements of the FRS in order to assess the scheme liabilities at 31<sup>st</sup> December 2021.

**The principal actuarial assumptions were as follows:**

	2021	2020
Inflation	2.00%	1.50%
Rate of general long-term increase in salaries	3.00%	2.50%
Rate of increase in state benefits	2.00%	1.50%
Rate of increase in deferred benefits	2.00%	1.50%
Pension increases	2.00%	1.50%
Discount rate for scheme liabilities	1.20%	0.90%

**Mortality**

The mortality basis explicitly allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age. The table below shows the life expectancy for members attaining age 65 in 2021 and 2041.

<b>Year of attaining age 65</b>	<b>2021</b>	<b>2041</b>
Life expectancy – male	87.2	88.6
Life expectancy – female	89.8	91.3

## 8. Programmes

	Note	2021 €	2020 €
<b>Special Collections</b>			
Special Collection Acquisitions	8(a)	164,482	167,214
Cataloguing Project		129,479	96,794
Conservation		49,644	53,097
		<b>343,605</b>	<b>317,105</b>
<b>Published Collections</b>			
Published Collection Acquisitions	8(a)	182,892	120,773
Processing and Binding		3,624	2,584
Reader Services		1,382	12,043
		<b>187,898</b>	<b>135,400</b>
<b>Exhibitions, Learning and Programming</b>			
Heaney Exhibition – ‘Listen Now Again’		68,786	48,425
Public Programmes, Communications, and Engagement		56,922	22,834
Other Exhibitions		24,267	15,677
WW1 Ireland: Exploring the Irish Experience		636	369
William Butler Yeats Exhibition		-	1,219
		<b>150,611</b>	<b>88,524</b>
<b>Genealogy &amp; Heraldry</b>			
Genealogical Research Service		793	631
		<b>793</b>	<b>631</b>
<b>Digital Collections</b>			
Digitisation		54,320	9,146
Born Digital Collections		21,911	-
Library Equipment & Maintenance		10,042	11,048
		<b>86,273</b>	<b>20,194</b>
<b>Development Office</b>			
Communications, PR and Promotion		260,101	247,001
		<b>260,101</b>	<b>247,001</b>
<b>Capital Development Building Project</b>			
Reimagining the National Library Refundable Expenses		107,095	160,446
		107,095	160,446
		<b>1,136,376</b>	<b>969,301</b>

## (a) Acquisitions

	Note	2021 €
<b>Special Collections acquisitions funded through Current Grant</b>		
♦ Antiquarian and Rare Books		70,643
♦ Manuscripts		70,279
♦ Photographs		15,356
♦ Ephemera		6,783
♦ Prints & Drawings		1,071
♦ Music Collection		350
		<b>164,482</b>
<b>Published Collections acquisitions funded through Current Grant</b>		
♦ Books		98,161
♦ Online Subscriptions		60,979
♦ Newspapers		17,655
♦ Periodicals		5,911
♦ Official Publications		186
		<b>182,892</b>
<b>Special Collections acquisitions funded through Capital Grant</b>		
<b>Manuscripts</b>		
♦ Edna O’Brien Archive (period 2009 - 2021)		510,750
♦ Austin Clarke Archive		225,000
♦ Egmont estate manuscript letter book, 1737-41		46,593
♦ Howth Castle Collection – Illuminated address to the Earl of Howth, 1874		15,000
♦ Howth Castle Collection – Letters patent granting title Earl of Howth, 1767		12,500
♦ IRA Chief of Staff Papers (Frank Aiken and Moss Twomey), 1924 - 1925 and 1929 - 1931		10,768
♦ Papers of Gerald O’Connor, Brigade Commandant 2 <sup>nd</sup> Western Division IRA, 1922		8,650
♦ W.B. Yeats’ letters to Ethel Veasey, 1883-1885		7,955
♦ Correspondence of the antiquarian, Margaret Stokes, 1892-96		5,750
♦ John Wyse Jackson Archive		5,386
♦ Jack B. Yeats letter to his cousin Edwin Butler Yeats		1,166
	12(f)	<b>849,518</b>
<b>Special Collections acquisitions funded through Capital Grant</b>		
<b>Visual</b>		
♦ Urbis Felicitas: a collection of limited edition prints celebrating Mountjoy Square		7,900
♦ The Quiet Man photographs		5,400
	12(f)	<b>13,300</b>
<b>Special Collections acquisitions funded through Capital Grant</b>		
<b>Printed</b>		
♦ Richard FitzRalph - Summa in questionibus Armenorum		10,565
	12(f)	<b>10,565</b>
<b>Special Collections acquired through donation</b>		
♦ Liam Bluett Photographic Collection		55,000
♦ John Eagle Photographic Collection		20,000
♦ Irish Contrywomen’s Association Archive (Additional) Papers		15,000
♦ Cullen family correspondence, 1804-1905		8,275
	12(f)	<b>98,275</b>
<b>Digital Collections acquisitions funded through Capital Grant</b>		
♦ Web Archiving		80,026
	12(f)	<b>80,026</b>
<b>Total Acquisitions</b>		<b>1,399,058</b>

As outlined in Note 1(h) heritage assets acquired/donated since the Board was established in 2005 are included in the Statement of Financial Position. The existing collections of the National Library at establishment date were not vested in the Board - they remained vested in the State. The Board is of the view that valuing these collections or determining their original cost is impractical and would not, in any event, yield information that is relevant or useful in assessing its stewardship of the collections.

Most items acquired for the collections are individually of low value such as books, newspapers and periodicals. Materials published in Ireland are acquired through legal deposit in accordance with the provisions of Section 198 of the Copyright and Related Rights Act, 2000 (as amended). Materials published elsewhere are acquired by purchase or donation in accordance with the National Library's Collection Development Policy. This includes materials published in Northern Ireland as well as materials published abroad of Irish interest in accordance with the requirements of Section 12 of the Cultural Institutions Act 1997.

Collections during 2021 are shown in the table above, distinguishing between expenditure charged to the Statement of Income and Expenditure and Retained Revenue Reserves on items individually valued at less than €5,000 – which is shown by type – and expenditure on capitalised items or digital projects valued at €5,000 or more – which are itemised.

## 9. Commitments

There was no contractual commitments in place at 31st December 2021 (2020: none).

## 10. Capital Account

### (a) Heritage Assets

	2021	2020
	€	€
At 1 January	27,070,326	25,420,237
Heritage Assets acquired	953,409	801,062
Heritage Assets donated	98,275	21,000
Heritage Asset transfer from Property, Plant and Equipment	-	828,027
<b>At 31 December (Note 12 (f))</b>	<b>28,122,010</b>	<b>27,070,326</b>

### (b) Operational Fixed Assets

	2021	2020
	€	€
At 1 January	1,091,271	2,200,792
To fund Fixed Asset purchases	78,895	155,450
Amortisation in line with asset depreciation	(358,351)	(436,944)
Transfer to Heritage Assets	-	(828,027)
<b>At 31 December (Note 11)</b>	<b>811,815</b>	<b>1,091,271</b>

## 11. Property, Plant and Equipment

	IT Equipment	Equipment	Furniture& Fittings	Exhibitions Operating or in course of construction	Total
	€	€	€	€	€
<b>Cost</b>					
At 1 January	2,051,421	1,532,136	1,201,107	1,496,015	6,280,679
Additions	20,685	28,992	29,218	-	78,895
Disposals	(1,114,362)	(317,965)	(319,523)	-	(1,751,850)
<b>At 31 December</b>	<b>957,744</b>	<b>1,243,163</b>	<b>910,802</b>	<b>1,496,015</b>	<b>4,607,724</b>
<b>Depreciation</b>					
At 1 January	2,007,460	1,399,444	1,102,498	680,006	5,189,408
Disposals	(1,114,362)	(317,965)	(319,523)	-	(1,751,850)
Charge for the year	21,567	36,799	27,982	272,003	358,351
<b>At 31 December</b>	<b>914,665</b>	<b>1,118,278</b>	<b>810,957</b>	<b>952,009</b>	<b>3,795,909</b>
<b>Net Book Value</b>					
At 1 January	43,961	132,692	98,609	816,009	1,091,271
Net movement for the year	(882)	(7,807)	1,236	(272,003)	(279,456)
<b>At 31 December</b>	<b>43,079</b>	<b>124,885</b>	<b>99,845</b>	<b>544,006</b>	<b>811,815</b>

### (a) Exhibitions operating or in the course of construction

The balance of exhibitions operating or in the course of construction as at 31<sup>st</sup> of December 2021 relates to the Seamus Heaney exhibition that launched on 4<sup>th</sup> July 2018. This is a collaborative project between the NLI, the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media and Bank of Ireland. The exhibition is in the Bank of Ireland Cultural and Heritage Centre on College Green and it is to operate until December 2023.

The expected book value of these items will be €nil at the conclusion of the exhibition. The exhibition has a finite life and related assets are depreciated over their estimated useful lives or over the useful life of the exhibition, whichever is shorter. Continuing to disclose the exhibition in its current asset category is a departure from the NLI fixed asset policy which requires exhibition assets to be transferred to the correct asset category once brought into use.

## 12. Heritage Assets

### (a) General Information

In accordance with the National Cultural Institutions Act, 1997 all Library Collections are the property of the State and are managed by the Board of the Library.

- ◆ The principal functions of the Board of the Library are to conserve, restore, maintain and enlarge the library material in the collection of the Library for the benefit of the public; to establish and maintain a record of library material (including material relating to the Irish language) in relation to Ireland; and to contribute to the provision of access by members of the public to material relating to other countries.
- ◆ The Board of the National Library of Ireland has the power to enlarge the collections of the Library.
- ◆ The Board of the National Library of Ireland also has the power to lend materials, subject to the provisions of Section 18 (1) of the National Cultural Institutions Act, 1997.
- ◆ The Board of the National Library of Ireland also has the power to dispose of library materials subject to the provisions of Section 18 (2) of the National Cultural Institutions Act, 1997.
- ◆ All acquisitions for the collection purchased in excess of €5,000 are funded from the Library's capital funding allocation for the year while acquisitions which cost less than €5,000 are funded from the current funding allocation.

### (b) Nature and Scale of the Collection

The National Library's holdings constitute the most comprehensive collection of Irish documentary material in the world and offer an invaluable representation of Ireland's history and heritage.

The National Library's management structure reflects three broad strands of collecting focus, each the responsibility of a Keeper or Head of Division, as follows:

- Special Collections
- Published Collections
- Digital Collections.

#### Special Collections

Special Collections comprises rare and unique material such as manuscripts, photographs, prints, drawings, ephemera, rare and antiquarian books, manuscript maps and music. It includes many millions of items with, for example, over 4.5 million items in the photographic collections and over one million items in the manuscript collection.

#### Published Collections

Published Collections comprises modern and new books, newspapers and periodicals. One of the main collections within Published Collections is the Legal Deposit Collection which includes all material – books, newspapers and journals published in Ireland – acquired under the Legal Deposit provisions of the Copyright and Related Rights Act 2000 (as amended).

### Digital Collections

Digital Collections comprises digital objects created by the National Library as a result of the digitisation of material from Special Collections and Published Collections (new assets) as well as the items described as “Born Digital”, such as websites that have never existed except in digital format.

### (c) Acquisition

The Board of the National Library has the power to enlarge the collections of the National Library and material is acquired in three ways: by legal deposit, donation, and purchase.

#### Legal Deposit

Legal deposit is a statutory provision which obliges publishers to deposit copies of their publications in certain libraries, usually in the country in which they are published. In the Republic of Ireland statutory provision for legal deposit is set out in the Copyright and Related Rights Act 2000 (as amended).

#### Donation

Each year the National Library receives important donations to the collections. Donations are subject to appraisal in line with the criteria set out the National Library's Collection Development Policy.

In certain instances - as provided for under section 1003 of the Taxes Consolidation Act 1997 - donors may be allowed tax relief for donations of heritage items to the National Library. This relief may apply to gifts or “heritage items” such as archives, books, estate records, manuscripts and prints where the total value of the items donated exceeds €150,000.

#### Purchase

The National Library's acquisitions budget is used to further develop the National Library's collections, whether by direct purchase or by auction. Decisions to purchase antiquarian material and unique heritage items are made in accordance with the criteria set out in the National Library's Collection Development Policy. Current and new publications of Irish interest, not acquired under legal deposit, are purchased as a matter of course.

### (d) Preservation and Conservation

The Conservation Department works to preserve and conserve the collections of the National Library of Ireland. In general, preservation measures do not improve the condition of an object, but slow down degradation and prevent damage by passive methods. By contrast, conservation aims to prolong the life and accessibility of collections through interventive treatments, which improve the physical, chemical and often visual condition of an object.

As well as the conservation treatment of rare and unique objects, the conservators work on a diverse range of measures to reduce risks of damage to the collections. These activities include supporting and training staff in all aspect of collection care and management including handling, condition assessment, surveying, rehousing and phase-boxing. Conservators also prepare items for exhibition, digitisation and loan for exhibition.

### (e) Disposal

The Board of the National Library also has the power to dispose of library materials subject to the provisions of Section 18(2) of the National Cultural Institutions Act, 1997. The National Library does not normally dispose of material from the collections.



## (f) Analysis of Acquisitions

As outlined in the Accounting Policies (Note 1, (h)), the National Library recognises all Heritage Assets (with an individual value of more than €5,000) purchased or acquired since 2005. Such assets are carried at cost with adjustment for impairment where required. The transactions in relation to 2021 and the previous four accounting periods are set out below.

	Manuscripts	Digital	Visual	Printed	Total
	€	€	€	€	€
<b>Cost or Valuation:</b>					
At 1 January	19,195,512	3,221,209	2,929,864	1,723,741	<b>27,070,326</b>
Purchases	849,518	80,026	13,300	10,565	<b>953,409</b>
Donation Materials	23,275	-	75,000	-	<b>98,275</b>
<b>At 31 December</b>	<b>20,068,305</b>	<b>3,301,235</b>	<b>3,018,164</b>	<b>1,734,306</b>	<b>28,122,010</b>

## (g) Five Year Financial Summary of Heritage Asset Transactions

	2021	2020	2019	2018	2017
	€	€	€	€	€
<b>Additions</b>		<i>*Restated</i>	<i>*Restated</i>	<i>*Restated</i>	<i>*Restated</i>
Manuscripts	872,793	696,949	1,156,576	2,505,129	4,902,305
Digital	80,026	94,631	91,484	120,407	74,574
Visual	88,300	-	-	-	63,102
Printed	10,565	30,482	6,086	-	439,334
	<b>1,051,684</b>	<b>822,062</b>	<b>1,254,146</b>	<b>2,625,536</b>	<b>5,479,315</b>

\*Prior years' figures have been restated to include donated and purchased materials.

## 13. Receivables

	2021	2020
	€	€
Prepayments	127,727	74,209
Accrued Income	14,501	20,177
Debtors	272,840	283,602
	<b>415,068</b>	<b>377,988</b>

## 14. Payables

	2021	2020
	€	€
Accruals and Deferred Revenue	489,751	417,636
Taxation and Social Welfare	179,562	143,575
Trade Creditors	97,073	187,903
	<b>766,386</b>	<b>749,114</b>

## 15. Related Party Disclosures

Please refer to Note 5 for a breakdown of the remuneration and benefits paid to key management.

The National Library adopts procedures in accordance with the guidelines issued by the Department of Public Expenditure and Reform covering the personal interests of Board members. In the normal course of business, the National Library may approve grants or enter into other contractual arrangements with entities in which the National Library's Board members are employed or are otherwise interested.

The National Library of Ireland Trust (the Trust), a company limited by guarantee without share capital was established to aid the development of the National Library of Ireland and to acquire printed books, manuscripts, and other material, by Irish people or relating to Ireland. The National Library and the Trust are related parties as the majority of the Trustees are either current members of the National Library Board or management team. The National Library of Ireland exercises control over the National Library of Ireland Trust.

The Trust prepares annual financial statements which are audited by a firm of commercial auditors. The latest available audited financial statements are for the year ended 30 April 2021 which record expenditure of €5,727 (2020: €11,898); income of €13,256 (2020: €nil); and year end retained revenue reserves/net assets of €470,189 (2020: €462,660). There were no transactions between the Trust and the National Library during 2021.

## 16. Comparatives

Certain comparative figures have been regrouped and reclassified on the same basis as the current year.

## 17. Contingent Liabilities

NLI is involved in a personal injury claim which is being handled by the State Claims Agency. An amount has been provided within Accruals and Deferred Revenue in Note 14 relating to this claim. No further detail is provided so as not to seriously prejudice the NLI's position in the related claim.

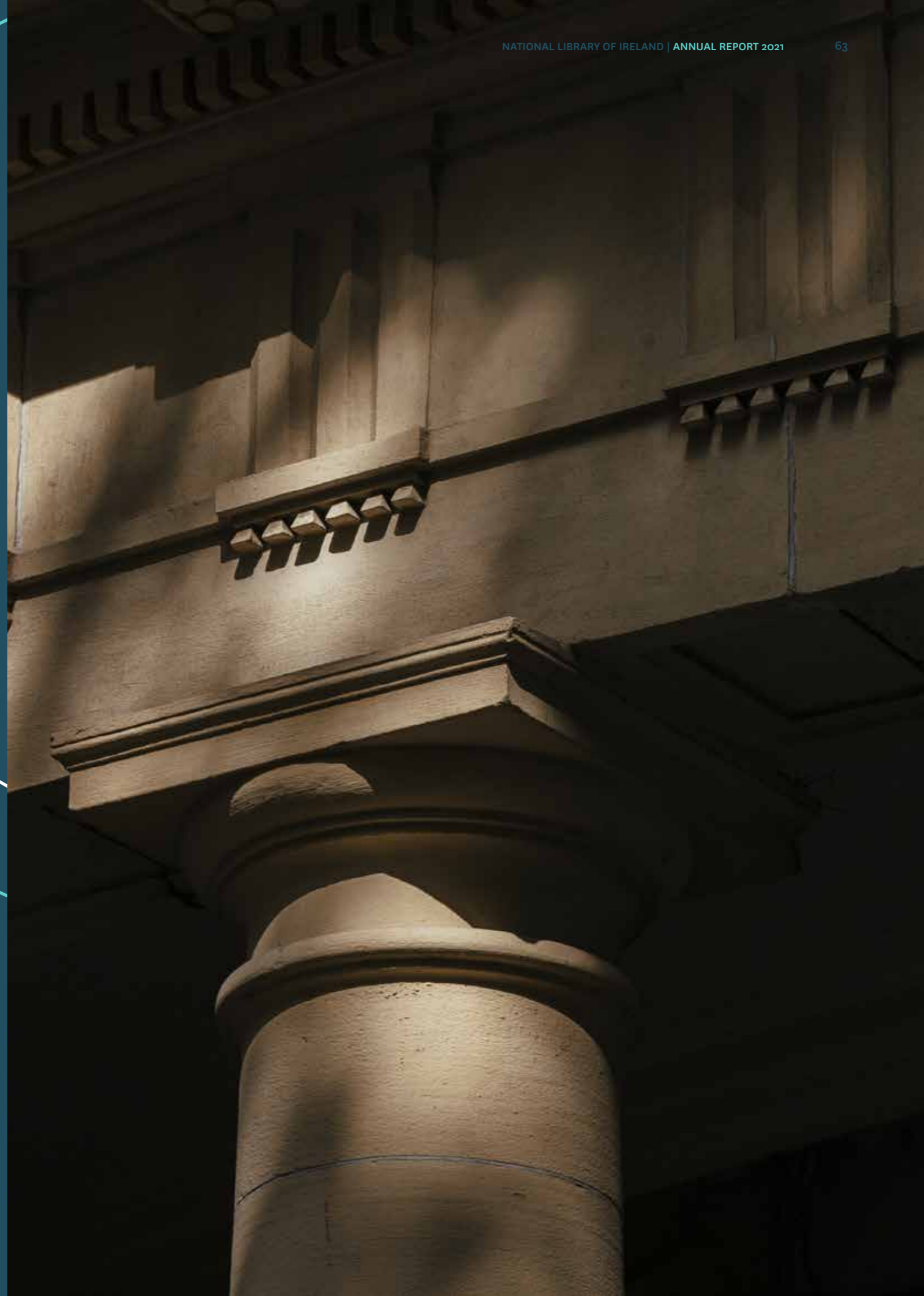
## 18. Events After Reporting Period

There are no events between the reporting date and the date of approval of these financial statements for issue that require adjustment to the financial statements.

The Director, Dr Sandra Collins resigned from the NLI in March 2022. The Deputy Director, Katherine McSharry took up the role of Acting Director in March 2022 and a recruitment campaign to fill the Director role is in progress.

## 19. Approval of the financial statements

The financial statements were approved by the Board of the National Library of Ireland on the 4th August 2022.



The National Library of Ireland is the library of record for Ireland. Established in 1877, we share the stories of Ireland with the world through our unique collections. We care for more than twelve million items, including books, manuscripts, newspapers, photographs, prints, maps, drawings, ephemera, music and digital media. The Library is open, free of charge, to all those who wish to consult the collections.

The five strategic priorities for the National Library of Ireland for 2022-2026 are to collect, protect, reveal, engage and innovate.

Further information is available at [www.nli.ie](http://www.nli.ie)

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