



CONVENING NOTICE FOR THE IFLA 2023 GENERAL ASSEMBLY
To be held in hybrid format at the World Library and Information Congress:
88th IFLA General Conference and Assembly on 23 & 24 August 2023
in Rotterdam, The Netherlands and online

To: Voting Members of IFLA

(National & International Associations, Institutional Members and Honorary Fellows)

Copies for information to:

Governing Board members

Regional Managers

Institutional & Individual Affiliates

Bodies with Consultative Status

Date: 21 July 2023

The IFLA Governing Board has pleasure in submitting this Convening Notice for the General Assembly meeting of the Federation. The IFLA 2023 General Assembly will be held on Wednesday 23 August in the RTM Auditorium, and Thursday 24 August in the RTM Auditorium, Ahoy Convention Centre, Rotterdam, The Netherlands.

Agenda

Wednesday, 23 August 2023, 16:00 – 18:00

1. Opening by the Chair
2. Information on voting and counting of votes
3. Establishment of a Quorum
4. Adoption of the Agenda
5. Minutes of the previous meeting, held in The Hague, Netherlands 25 August 2022
6. In memoriam of those members who have died during the past year
7. Presentation of the Report of the President
8. Presentation of IFLA's Annual Report
9. Presentation of the Annual Accounts
10. Formal announcement of the Results of the Ballot for the Election of President-elect, Treasurer and for places on the Governing Board
11. Motions and Resolutions
 - 11.1 *Motion to approve the holding of the next General Assembly in August 2024*
12. Motion to adjourn and reconvene at 15:00 on Thursday, 24 August 2023

Thursday, 24 August 2023, 15:00 – 17:00

1. Closing Session

- Address by President Barbara Lison
- Presentation of Awards
- Vote of thanks WLIC 2023
- Announcement regarding WLIC 2024
- Thanks to the outgoing Governing Board
- Introduction of the new Governing Board
- Address by incoming President Vicki McDonald
- Close of the Assembly

NOTES

1. Hybrid Meeting Format

The General Assembly will be held in 2023 in a hybrid format allowing those attending WLIC 2023 in Rotterdam to attend in person and others to participate online. The meeting will be streamed live to Members and observers who are unable to attend in person. Votes on the motions will be cast live either in-room or remotely in real time via an online voting platform. An external company has been engaged to conduct the meeting. Proxy voting will also be possible.

Further information on voting will be sent in August.

Observers are welcome at the physical meeting and further information on how to attend the online meeting will be published closer to the meeting.

2. Representation

Each Member is entitled to be represented at any General Assembly by one or more representatives. One such person shall be designated by the Member to exercise the right to vote. Honorary Fellows are entitled to be present and have the right to vote.

Each Member may nominate another Member to exercise proxy votes on the Member's behalf at a General Assembly. Such Member must notify the Secretary General of the appointment of a proxy holder no later than 48 hours prior to the start of the meeting

Voting may take place during the General Assembly on any motions and resolutions submitted in accordance with the Statutes.

3. Quorum

National and International Association Members: The attendance at General Assembly of a simple majority of eligible National or International Association members will constitute a *quorum*. Quorum will be reached if the number of National and International Association members present or represented by proxy is 50% +1 of the total number of National and International Association members who have paid their fees for the current year. It is therefore especially important for representatives of National and International Association members to be present physically, virtually or to nominate their proxy.

4. Voting

Each financial Member entitled to vote will receive an email in early August with their unique voting credentials allowing them to log-in to the voting platform. Further details will be provided on nominating proxies if you are unable to be present physically or virtually.

5. Resolutions

Resolutions of an exceptional and urgent character proposed after the deadline specified in Article 9.3 of the Statutes, that is at least six weeks before the date of the meeting, must be submitted in writing to the IFLA Office. Additional items may be added at the discretion of the President or other person who is acting as the chair of the meeting, with the consent of the Members present or represented.

All resolutions must be proposed and seconded by authorised representatives of Members whose names and affiliations must be included and must clearly express the action recommended to be taken by the Federation.

Resolutions must be brief, legible and clearly express the action recommended to be taken by the Federation. Brief additional information may be attached. The Governing Board may seek clarification as required and may assist the proposer to revise a proposed resolution in order to conform with these Rules.

The Governing Board shall take appropriate action on resolutions passed by the General Assembly in a timely manner.

Encl.

- Motions
- Minutes of the previous meeting, held in The Hague, The Netherlands and online 25 August 2022
- IFLA Annual Report 2022
- Report on the Annual Accounts 2022

General Assembly 2023, Rotterdam, The Netherlands

Agenda item 11 - Motions and Resolutions

11.1 Motion to approve the holding of the next General Assembly in August 2024 (Art. 8 of the Statutes refers)

Background

The legislation of the Netherlands, as stated in the Dutch Civil Code, Part 2, Sections 48 and 49, requires that the Governing Board must submit an annual report and annual financial statements to the General Assembly within six months of the end of the financial year, except where this period has been extended by a maximum of four months by the General Assembly. This is reflected in Article 8.2 of the Statutes.

IFLA's financial year ends on 31 December, and its General Assembly usually meets during the Congress, normally in August, more than six months later. The General Assembly must therefore authorise the Governing Board to present the annual report and financial statements at the next Congress. IFLA's lawyers advise that this authorisation has to be given every year. A blanket authorisation is not permissible.

Motion:

to authorise the Governing Board to convene the General Assembly to coincide with the next IFLA World Library and Information Congress to take place in August 2024. In the case of an unavoidable delay the General Assembly may be convened at a later date, but no later than 31 October 2024.

12. Motion to adjourn and reconvene at 15:00 on Thursday, 24 August 2023

Having conducted the main business of the General Assembly the motion is to adjourn the General Assembly and reconvene at the Closing Session at 15:00 on Thursday 24 August 2023.

Motion:

to adjourn the General Assembly and reconvene at the Closing Session at 15:00 on Thursday 24 August 2023.

**Draft minutes of the General Assembly held on Thursday, 25 August 2022,
in The Hague, The Netherlands and online**

1. Opening by the Chair

President Barbara Lison opened the meeting at 13:30 on Wednesday, 25 August 2022 and welcomed the members present in the Auditorium of the Koninklijke Bibliotheek and following virtually on the Lumi meeting platform or YouTube. She introduced those supporting her: Deputy Secretary General Helen Mandl, Interim Treasurer Kirsten Boelt, IFLA Notary Martijn van Ansem, and Director Policy and Advocacy Stephen Wyber.

2. Appointment of Tellers

Details of registered voting members, their proxies and their weighted votes were provided to the meeting platform company engaged to assist with the meeting. All voting took place online in a secure and accurate matter with results automatically calculated and provided to the meeting. As there was no manual count, no tellers were required.

3. Establishment of a Quorum

At the beginning of the meeting there were 133 national and international association members who have paid their fees for 2022 and were not in arrears. With 76 members registered, a quorum was established.

4. Adoption of the Agenda

The agenda was adopted.

5. Minutes of the General Assembly held in The Hague, Netherlands on 25 August 2021

The minutes of this meeting were adopted.

6. In memoriam of those members who have died during the past year

The President invited members to remember in silence Ann Margret Hauknes, Angela Maria Moneiro Bettencourt, Margaret Austrai Kailo (Terry), Rocky Ralebipi-Simela, Paul George Zurkowski, Donna Scheeder, Sabine Weber-Beard, Susan Schaepman and other colleagues who have died during the past year.

The President specially noted the passing of Donna Scheeder, IFLA President 2015-2017 and her positive impact on the library field. She lived her presidential theme – a call to action – and shared this wherever she went, committed to ensuring that libraries and library professionals were recognised and supported in order to fulfil their potential to make a difference.

7. Presentation of the report of the President

Building a sustainable future for our Federation, our field and our communities was a focus for the theme of President Barbara Lison. It was exciting to see the energy and constructive spirit of librarians realising the potential of libraries in a changing world.

Together with her predecessor, Christine Mackenzie, they had, in their role as the external face of the Federation, spoken online at many events for library associations and, towards the end of the year, Barbara Lison had been able to travel to some countries to attend conferences and visit colleagues.

To be effective, libraries need the right legal and policy environment. In turn, this depends on advocacy at all levels, wherever the decisions that matter are being made. Christine Mackenzie was the first IFLA representative to speak at a G20 cultural ministerial webinar. In addition there was work with sister organisations at the global level including museums and publishers

The President noted that cooperations that makes IFLA work, that makes the federation effective, are a continuing process, never an accomplished an end point. This requires constant and serious attention and effort. The President thanked the members, volunteers, Governing Board, and IFLA Headquarters for their support and for maintaining the activities of the Federation.

8. Presentation of IFLA's Annual Report

The Deputy Secretary General began by thanking Christine Mackenzie who led IFLA so effectively through the difficult period of the COVID pandemic.

IFLA's Strategic Directions have guided activities including contributions to the toolkits available for libraries when advocating to decision makers. Key highlights included the 2nd edition of the UNESCO PERSIST Content Selection Guidelines, IFLA's first ever participation in a meeting of the Conference of the Parties of the UN Framework Convention on Climate Change, better known as COP26, and invitations to shape key overview sessions of the World Summit on the Information Society Forum. IFLA is being noticed, invited, and involved.

The IFLA Namespaces project is operational meaning that IFLA's technical standards and vocabularies are more easily accessible and usable by libraries and the greater ICT community. The IFLA repository has improved how reports, papers and articles that IFLA produces are disseminated, enhancing discoverability..

2021 saw the delivery of IFLA's World Library and Information Congress as an online conference with almost 3,000 attending and programming organised around three timezones. The online format was delivered successfully due to the amazing mobilisation and commitment of our volunteers.

As an election year, a new group of volunteers came on board including those on the Regional Council and in the Regional Divisions whose responsibility is to bring the concerns and priorities of members around the world to the heard of IFLA and help extend our outreach.

As IFLA aims for longer-term financial sustainability, we worked with partners to secure a grant from the Arcadia Fund to boost capacity to advocate for a 21st century copyright environment in Europe. IFLA acknowledges the Stichting IFLA

Global Libraries for their continued support and belief in IFLA's work with librarians to build more informed societies.

IFLA's sees its work as oriented to the future with an impact that will translate to new practices, new approaches and new attitudes in our profession.

IFLA's 2021 Annual Report is available on the IFLA website:

<https://repository.ifla.org/handle/123456789/2344>

9. Presentation of the annual accounts by the Treasurer

Kirsten Boelt, who had acted as Interim Treasurer until July 2022, presented the 2021 annual report as accepted by the Governing Board in its April 2022 meeting for presentation to Members.

The year 2021 shows a surplus of of €392,691. This compares to a surplus of € 293,495 for 2020. In the result of 2021 an amount of approx. € 630,000 is included for Dutch Government special COVID-19 related financial aid. For financial year 2020 the financial aid amounted to approx. € 480,000.

The surplus means that IFLA's general reserves now stand at € 2,223,394, and earmarked reserves at € 71,375. These reserves are an important asset for IFLA to be able to secure IFLA's work and sustainability in the years to come.

The Treasurer noted the inclusion of the IFLA Holding BV and its subsidiaries (operating the World Library and Information Congress) in the consolidated company results and financial statements of IFLA. In addition funding from SIGL and the Bill and Melinda Gates Foundation supported activities around the key initiatives. The member organisations and individuals who support IFLA through donations and hosting activities were thanked and acknowledged.

The meeting adopted the 2021 Annual Accounts.

The full text of the Treasurer's report is on the IFLA website:

<https://cdn.ifla.org/wp-content/uploads/Treasurers-Statement-2021.pdf>

10. Formal announcement of the Results of the Ballot for the Extraordinary Election of President-elect and Treasurer

IFLA held extraordinary elections in 2022 for the positions of President-elect and Treasurer who are now serving from 5 July 2022 until the IFLA General Assembly 2023. These extraordinary elections followed the resignations of IFLA's previous President-elect and Treasurer and took place in line with the provisions of IFLA's Statutes.

The result of the election for President-elect was:
Vicki McDonald (Australia)

The result of the election for Treasurer was:
Jaap Naber (Netherlands)

11. Motions and Resolutions

11.1 Motion to approve the holding of the next General Assembly in August 2023

In accordance with Dutch legal requirements the Members resolved in the affirmative

To authorise the Governing Board to convene the General Assembly to coincide with the next IFLA World Library and Information Congress which shall take place in August 2023. In the case of an unavoidable delay the General Assembly may be convened at a later date, but no later than 31 October 2023.

11.2 Motion to approve Membership fees for 2023-2025

Since 2006 the General Assembly has agreed the annual membership fees of IFLA every three years. In 2022 the General Assembly was asked to again approve a motion, for the years 2023, 2024 and 2025. The Treasurer noted that in setting fees IFLA was very aware of current cost increases and the economic situation across the globe. With the authority of the General Assembly, the Governing Board would act fairly and within the parameters of the motion in setting future fees.

To empower the Governing Board to increase the membership fees in all categories by the percentage of the official retail price inflation, as recorded by the Netherlands government, since the time of the last increase.

In a year where the average retail price increase is below 1.0 % the Governing Board may increase the membership fees in all categories up to 2.0 % in order to ensure financial sustainability.

The General Assembly will continue to approve the IFLA membership rates for all categories at intervals of no more than three years.

The motion was resolved in the affirmative.

11.3 Motion on a common basis of values for IFLA

We propose to the Governing Board to strengthen our federation by formulating a common basis of values as transparency, accountability, and integrity including a mechanism for whistle-blowers, adequate communication and how to respond to war and conflict.

The motion above was submitted by the Swedish Library Association, Norwegian Library Association and Danish Library Association. Their statement noted the challenge of war and conflict and IFLA's values, a desire for greater communication to improve transparency, accountability and integrity and to have a mechanism for reporting wrongdoings. During the meeting, the speaker for the motion noted the positive actions of the Governing Board to meet with members during the congress in Dublin. In light of this, the motion was amended.

That the Governing Board before December 2022 presents a timetable for a more communicating and transparent IFLA.

The motion was resolved in the affirmative.

12. Address by the President, Barbara Lison

The President addressed concerns raised by members and volunteers in an open letter to the Governing Board. These concerns related to:

- The circumstances related to decisions around the ending of the Secretary General's contract
- The relationship between IFLA and Stichting IFLA Global Libraries – SIGL
- The working arrangements and culture at IFLA Headquarters
- Financial arrangements and IFLA's financial sustainability

The Governing Board has developed a comprehensive Plan for Securing IFLA's Future by articulating:

- key activities that have been implemented and will be undertaken,
- who will be responsible for ensuring the activities are progressed,
- milestones and timeframes for those activities, and
- the reporting arrangements.

The actions include:

- A comprehensive review of the progress against key initiatives since the launch of the IFLA Strategy in 2019;
- Putting in place interim leadership arrangements for IFLA Headquarters;
- Ensuring a safe and effective working environment for IFLA staff;
- Recruitment of a new Secretary General;
- Continuing the relationship with SIGL and working on project based funding arrangements and implementing a project management framework;
- Finalising the IFLA Handbook ready for implementation in 2023;
- Reviewing the IFLA Code of Ethics for members of the Governing Board;
- A full review of IFLA's finances via the audit and an interim audit;
- An updated risk policy and register
- Options for WLIC in future years
- Additional communication on Governing Board decision making

The plan will be a living document updated regularly and available on the IFLA website. The President encouraged members to stay in touch with the Governing Board and pass on comments and concerns.

Throughout the meeting questions and comments were asked online and responded to. The questions were noted in order to inform GB decisions about the Plan for Securing IFLA's Future going forwards.

13. Close of the Assembly

The President thanked all those who took part in person or watched online in this first, truly hybrid General Assembly. She thanked the Notary, and the Koninklijke Bibliotheek for their support in hosting the meeting and in providing a proxy for members unable to attend. The President acknowledged the IFLA staff who had helped organise the meeting and looked forward to meeting everyone in Rotterdam in August 2023. With that the meeting was closed.

IFLA Annual Report 2022

IFLA – the global voice of the library and information profession

IFLA puts libraries on the global stage and helps them develop. We are the global voice and represent the brightest minds of the library and information profession, with an **active network of over 1660 Members – leading institutions and players in the library field – in over 140 countries** around the world and well-established relations with the United Nations and other international organisations. Together with our Members we work to set the professional agenda and develop standards for library services, to improve access to information and cultural heritage resources, and to advocate for the place of libraries at the heart of local and global policies.

Vision

A strong and united library field powering literate, informed and participative societies

Mission

To inspire, engage, enable and connect the global library field

Core Values

In pursuing our Vision and Mission, IFLA seeks to demonstrate the following core values:

1. the endorsement of the principles of freedom of access to information, ideas and works of imagination and freedom of expression embodied in Article 19 of the Universal Declaration of Human Rights;
2. the belief that people, communities and organizations need universal and equitable access to information, ideas and works of imagination for their social, educational, cultural, democratic and economic well-being;
3. the conviction that delivery of high quality library and information services help guarantee that access;
4. the commitment to promote and value diversity and inclusion, notably as regards age, citizenship, disability, ethnicity, gender-identity, geographical location, language, political philosophy, race, religious beliefs, sex, sexual orientation or socioeconomic status, and actively pursue relevant policies and practices.

Aims

IFLA is an independent, international, non-governmental, not-for-profit organisation. Our aims are to:

- Promote high standards of provision and delivery of library and information services
- Encourage widespread understanding of the value of good library & information services
- Represent the interests of our members throughout the world.

Relations with Other Bodies

We have established good working relations with a variety of other bodies with similar interests, providing an opportunity for a regular exchange of information and views on issues of mutual concern. We have Formal Associate Relations with UNESCO, observer status with the United Nations, associate status with the International Science Council (ISC) and observer status with the World Intellectual Property Organization (WIPO), the United Nations Educational, Scientific and Cultural Organisation (UNESCO), the International Organization for Standardization (ISO) and the World Trade Organization (WTO).

In turn, we have strong ongoing connections with a number of non-governmental organisations operating in related fields, including the International Publishers Association (IPA), International Council on Archives (ICA), International Council on Museums (ICOM) and others. We are also members of Blue Shield International (BSI).

Sections and Special Interest Groups

Members and professionals work together through IFLA's 42 Sections and 12 Special Interest Groups to further the development of the profession. Sections specialise in a particular type of library and information service, an aspect of library and information science, or in a geographical region. Sections cover topics ranging from academic libraries to

association management. Special Interest Groups enable discussions of professional issues that cut across library sectors, such as, Big Data, and national information policy.

Regional activities, Language Centres and Headquarters

IFLA has six Regional Division Committees, which work to strengthen the voice of regions within IFLA, and the reach of IFLA within regions – Asia-Oceania, Europe, Latin America and the Caribbean, Middle East and North Africa, North America, and Sub-Saharan Africa. Three Regional Offices in South Africa, Singapore, and Argentina both work with the relevant committees, as well as providing wider support to IFLA membership. IFLA also has Language Centres whose role is to contribute to more effective communication within the relevant language communities (Arabic, Chinese, French, Russian, and Spanish) and with the IFLA bodies involved. IFLA's Headquarters is located in The Hague, The Netherlands.

IFLA's Advisory Committees

IFLA's Advisory Committees support the continuation of our advocacy and development goals in areas such as access to digital content, copyright limitations and exceptions, freedom of access to information, libraries and development, cultural heritage, and library standards.

Foreword by the IFLA President 2021-2023

Dear Members, colleagues, friends,

Welcome to the IFLA Annual Report 2022. Clearly, the year of work it covers was not a typical one.

On the one hand, there indeed were many successes to celebrate. The World Library and Information Congress in Dublin could again be celebrated as an in-person event with about 2,000 participants. This was mainly possible thanks to the persistence and commitment of our Irish National Committee.

We also saw several landmark revisions of key IFLA publications. Our updated *Public Library Manifesto*, now also endorsed by UNESCO, is already helping our colleagues to shape policy and planning. The latest version of the *Guidelines for Parliamentary Libraries* promises to have a key influence in the places where the most important political decisions are taken.

Our volunteers and headquarters staff continued to surpass themselves in making a reality of the potential of our Federation to support our profession and the global library field. This report is a celebration of the work of so many enthusiastic and fantastic colleagues.

On the other hand, the year 2022 was nonetheless a year of looking hard at our Federation and in particular how it is governed, as well as communication with members. Such a reflection is never easy, and certainly was not in our case. Based on this reflection, the Governing Board started a broad process of improvement by establishing and starting to implement The Plan for Securing IFLA's Future. There is still work to be done, of course.

In doing this, the Governing Board was fortunately able to count on great new colleagues that became GB Members – Vicki McDonald, Jaap Naber and Te Paea Paringatai.

Importantly, in the meantime we have welcomed our new Secretary General, Sharon Memis, who brings in an excellent range of international skills and management experiences.

I am convinced that we now are on a solid path to a sustainable future, and in particular, to a successful IFLA Centennial in 2027.

Barbara Lison

2022: The Year in Overview

Above all, 2022 was marked by the gradual return of many of our pre-pandemic practices, the ongoing application of lessons learned from the COVID years, and of change within IFLA itself. Yet as our Federation turned 95 years old, the constants of our work remained clear – our unique role as a space and place for the global library field to meet and work together, both to work towards excellent library services for all, and to advocate effectively to the world at large.

A year of change

Clearly, in the history of IFLA's first century, 2022 will be seen as a year of turbulence. We have seen change in our Governing Board, including the election of Vicki McDonald as President-elect, Jaap Naber as Treasurer, and Te Paea Paringatai as Professional Council Chair. IFLA also parted ways with its former Secretary General, Gerald Leitner, and launched the process of identifying a replacement to take the Federation through to its centenary.

Many of IFLA's members and volunteers have followed this process closely, underlining their deep interest in and commitment to an IFLA that fulfils its mission to unite and strengthen the global field. There has been strong attendance at information sessions, and a clear desire for more regular updates, contributing to the development of a plan for securing IFLA's future by the Governing Board, supplemented by updates on the progress made against this.

This plan places at its centre the need to maximise transparency and effective communication with Members, ensuring maximum understanding and ownership of our work. It recognises and centres the interest of the field in an IFLA that clearly and visibly works for them, and with them, while realising the potential of its dynamic and resilient Headquarters staff.

As 2022 came to an end, this work to deliver on the plan means that we are in a position, in line with the theme of our President, Barbara Lison, to reaffirm our focus on building on a sustainable future not just for our Federation, but also for our field and the communities we serve.

Why IFLA?

Of course, the core of the work to build this future did not stop at any point throughout the year. IFLA is not about any one individual or even group of individuals, but rather about what we achieve together. Much of the rest of this overview section will therefore focus on examples of actions that demonstrate what IFLA is about, and what we are here to do.

WLIC 2022: the return of our in-person congress

While the key numbers from our World Library and Information Congress in Dublin are shared elsewhere in this report, it is hard to understate the relief and happiness that so many felt at being able to come together in person again at the conference.

The face-to-face conference experience, clearly, is not necessarily a possibility for everyone, every year, but it retains its power both as an opportunity for colleagues to come together, as well as for newcomers to get a taste of what international librarianship is like. While the all-virtual WLIC 2021 showed the undeniable potential of an online conference, the in-person WLIC 2022 reminded us of the necessity for physical, human interaction. Each model carries advantages and disadvantages on their own, but combining elements of each for a hybrid WLIC is advantageous and will be trialled at WLIC 2023.

That the conference took place at all, however, is thanks to the amazing persistence and energy of the Irish National Committee. Having been forced to postpone the original conference in 2020, it would have been easy to give up. However, the Irish National Committee instead decided simply to flex, ensuring that the global field was able to benefit from a warm and highly professional Irish welcome.

While we rely on national committees to provide the context for our Congresses, it is the wider IFLA volunteer community that provides the essential content. Our professional units and committees, many of whom had never had the opportunity to meet in person, put together a diverse, stimulating, and exciting programme which delivered on WLIC's potential to be a time for both learning and inspiration.

Supporting sustainable fields: Bangkok workshop

A key principle behind IFLA's recent changes to its governance was the understanding that to be relevant globally, IFLA also needs to be relevant *regionally*, and that a strong global field can only be built on strong and sustainable regional and national fields.

The pandemic put a temporary pause on our efforts to bring together colleagues at the regional level in order to learn from them, and support learning from each other, in support of this goal. However, in late 2022 we were able once again to hold a meeting for key association leads and members of our Asia-Oceania Regional Division Committee in Bangkok, Thailand.

The meeting illustrated further key strengths of our Federation – the generosity of the National Library of Thailand in offering space to meet and discuss, the energy that came from the crossing of experience from librarians from different geographies, library types and experiences, and the knowledge of IFLA President, Barbara Lison and Headquarters staff. We also used the event to support our advocacy goals, with almost 50 librarians attending a mini-conference at the United Nations, and demonstrating to key officials the difference that our profession makes.

Setting the standard: guidelines and manifestos

It is always good to remember how valuable and far-reaching IFLA's work around standards and guidelines can be, with the Federation's documents representing a key and unmatched reference point for many aspects of our work.

Yet for this work to be relevant to the field as a whole, they need to draw on the full range of experiences, including often from key partner organisations and stakeholder groups. 2022 saw outstanding examples of this happening, with for example our revised Parliamentary Library Guidelines developed hand-in-hand with the Inter-Parliamentary Union, or the Guidelines for LIS Education prepared based on the inputs of colleagues from around the world.

The IFLA-UNESCO Public Library Manifesto 2022, which received UNESCO assent in July, is a particularly impressive example. A thorough preparation process saw colleagues from around the world and across our field share insights and experiences which allowed a core group to make amendments that ensure the continued relevance of the document. Close work with UNESCO meant that it carries an intergovernmental stamp, maximising its power to shape decision-making at all levels.

A voice for libraries: advocacy to strengthen our work

IFLA's work to build awareness of and support for the library profession internationally is aimed, in the end, at improving the conditions in which colleagues around the world do their work. Where decision-makers understand and value what we do, and define the right laws and policies, we are then able to set about changing lives for the better.

Yet this work is itself best carried out in partnership, with volunteers and members supported by IFLA's Headquarters seizing opportunities to build connections. We did this successfully in 2022, for example, at both the COP27 conference on climate change, and the United Nations High-Level Political Forum. In both cases, we had a more powerful and far-reaching voice because of the presence of library practitioners, with real-world stories to tell and examples to give.

In turn, the possibility to bring our members into these spaces provides a unique opportunity to build understanding within our profession of what the world expects from us, as well as to build connections that would not otherwise have been made. The result is a win at all levels.

Strengthening what works, improving what doesn't

The examples shared here are of course only a snapshot of a small part of what IFLA does but do give a sense of what makes a global federation of library associations and institutions special. Our ability to mobilise and energise our field, to bring together voices and make them heard, to provide a platform for collaborations both amongst ourselves and with others, and to bring this voice to the world are all vital for our future sustainability.

As we go into 2023, as highlighted above, we will prioritise the delivery of the plan to secure IFLA's future and continue to be as responsive as possible to the needs of our members and volunteers. Through doing this, we will be able to ensure that, as IFLA heads towards its centenary, we can focus all of our energies on what matters most.

IFLA in Action 2022: Strategic Directions

Strategic Direction 1: Strengthen the Global Voice of Libraries

IFLA engages in advocacy – both directly and through our members – to help ensure that libraires everywhere have the best possible policy and legal framework for success. 2022 saw the return of many in-person events on the international calendar, and with it, key opportunities for IFLA to spread awareness of how essential libraries are for success in wider policy agendas.

Throughout 2022, our work once again covered a wide range of themes, reflecting the breadth of how libraries themselves contribute to supporting fairer, more sustainable societies.

We continued our strong engagement on the UN Sustainable Development Goals (SDGs). A strong delegation from around the world using the 2022 United Nations High-Level Political Forum not just to underline libraires' role as partners for development – including through two side-events – but also seize the opportunity to deepen contacts with national decision makers.

Among the results, we have another round of references to libraries in Voluntary National Reviews of SDG implementation, new UN awareness of our work, and closer relations with key national decision-makers. We are grateful to the Stichting IFLA Global Libraries (SIGL) for making this possible.

It has also been a key year in the cultural field, with both the 30th anniversary of UNESCO's Memory of the World Programme and the MONDIACULT meeting of culture ministers and decision-makers. IFLA ensured that libraries and library priorities featured highly in each of these, successfully convening stakeholders, building new connections, and shaping outputs that will support our field's advocacy work into the future, including a call for an explicit culture goal in future development agendas. In particular, the Memory of the World 30th Anniversary Statement highlights the role of libraries in helping to activate for cultural heritage to help achieve wider goals.

IFLA's involvement in the Conference of the Parties (COP) process, focused on mobilising the world to act on climate change, also moved up a gear, with a delegation made up of IFLA staff and Egyptian colleagues playing an active part in the 26th meeting in Sharm El Sheikh, Egypt. Again, through a combination of formal events and informal interaction, we have raised awareness and built support for libraries as key players in this space.

Copyright and open access continue to be key priority topics, with the launch of an updated IFLA statement on Open Access both an important moment, and the starting point for a deeper reflection on how IFLA can contribute to the movement. We also provided useful impact at the World Intellectual Property Organization through research into how copyright had worked for libraries during COVID, as well of course as participating actively in the Standing Committee on Copyright and Related rights. Meanwhile our publication 'Navigating Copyright for Libraries', itself also published open access, will support knowledge and mobilisation of librarians into the long term.

The coming years will be important ones in determining how governments look to govern the Internet, including supporting digital participation. IFLA laid important foundations in 2022 through our contribution to the UN Global Digital Compact consultation (based on an open survey of our field), active engagement at the Internet Governance Forum in Addis Ababa, and our joint publication, with EIFL, of an overview of the impacts of public internet access in libraries.

Finally, we have deepened our engagement with the education sector at all levels, with participation in the Transforming Education Summit, the World Conference on Early Childhood Care and Education, and the International Conference on Adult Education, all of which led to stronger profile of libraries amongst governments. Similarly, we continue to deepen our links with local government organisations, given the huge role of city leaders and others in decision-making about libraires.

Crucially, the key metric of success of IFLA's advocacy work is how far it supports our members and the wider LIS field in achieving their own goals for legal and policy change. Across our work in 2022, we therefore have invested strongly in highlighting the opportunities created and encourage you to draw on this in your own advocacy for libraries.

Strategic Direction 2: Inspire and Enhance Professional Practice

At the heart of IFLA's mission is its work to develop and provide the opportunities and tools that allow for the best possible library services for all, in line with our values. 2022 has seen not only new and updated guidelines published with the potential to shape the development of our field, but also new groups emerge, ready to take on new challenges and questions.

IFLA's 54 Professional Units, guided by the Professional Council, have continued to enhance their outputs and impacts in support of the wider global library field. With no general elections in 2022, it has been a year to focus on delivery of action plans, drawing on the insights, energy and skills of our volunteers.

In a year of many highlights, it is difficult to identify only a few, but a key one is certainly the formal and full update of the IFLA-UNESCO Public Library Manifesto, led by our Public Libraries Section. This reaffirmed the core role of public libraries, while also highlighting important emerging roles in supporting digital citizenship, promoting creativity, and supporting inclusion and cohesion. We have promoted the Manifesto at the UN, as well as in events for librarians around the world, to ensure its message is heard by everyone that matters. At year's end, over 25 translations of the Manifesto had already been made.

In another great collaborative effort, we have worked with the Inter-Parliamentary Union to release the 3rd edition of the Guidelines for Parliamentary Libraries. These not only reaffirm the need for information professionals to assist parliaments in fulfilling their missions but also provide practical guidance and pointers on how to achieve success.

The Guidelines for Professional Library and Information Science Education Programmes were also finalised, based on extensive research and engagement. These stand to have a major positive impact on the future of our field by helping more of our people develop the skills and knowledge they need, from the beginning, to work effectively.

Our broader standards work, too, has maintained its momentum, with huge efforts made by expert volunteers to consolidate and expand the relevance and impact of the tools IFLA offers to the field. We have, in particular, seen an update of the International Standard Book Description (ISBD) standard, and ongoing work to enhance our reference models.

Strong foundations are already in place for a great 2023. A new Special Interest Group on Artificial Intelligence has formed, ready to address one of the hottest topics around today, and we are looking forward to seeing data on library accessibility for persons with disabilities drawn on in United Nations materials, to name just two examples.

IFLA's Headquarters have supported this work actively, with daily engagement in order to help volunteers achieve the most and best results. We have also continued to enrich the IFLA Library Map of the World with updated data, as well as new SDG success stories and country profiles – see the section later in this Report for more. Our Statement on Open Library Data from early 2022, we hope, will support efforts to boost the collection and publication of key information about our field. Finally, at the end of the year, we released a 2022 Update to our long-running Trend Report series, with 20 trends suggested by emerging leaders across the field as a basis for thinking about our future.

Strategic Direction 3: Connect and Empower the Field

IFLA's role as a space where connections can be made between professionals from all countries, library types and backgrounds is essential to who we are. Both through our annual Congress, and a range of physical and virtual events, we bring people together, and support learning and exchange.

For many, IFLA as an organisation is synonymous with our annual conference. For the first time since 2019, we met again in person in 2022, thanks to the persistence and hard work in particular of our great Irish National Committee. To find out more, you can consult the dedicated section about the World Library and Information Congress later in this report. Yet of course engaging in our Federation enables meeting in so many other ways.

Our volunteer groups have been prolific in organising webinars as opportunities to share their work and insights with wider audiences. In doing this, they help more and more members of our field benefit from IFLA outputs. In particular, we have seen great series of events focused on topics like leadership, as well as sessions focused on library and information science students, helping them to see international engagement as part of their work.

IFLA's new regional units, created only in 2021, spent 2022 accelerating work around their action plans. With a special mission to build capacity for advocacy and extend IFLA's reach into regions, they have organised a wide variety of events at regional and national level.

Highlights have included the agreement of a Memorandum of Understanding between our Latin American and Caribbean Regional Division Committee and the UNESCO Centre for the Promotion of Reading, leading to a first meeting of school and public library networks. Our African Regional Division Committee, meanwhile, represented libraries at regional and global events about internet governance, as well as about the SDGs as a whole.

Also focused on IFLA's goal of strengthening regional library fields, we held, with the financial support of SIGL, a workshop for colleagues from across the Asia-Oceania region in November in Bangkok, kindly hosted by the National Library of Thailand and the United Nations. Nearly 50 colleagues discussed and identified priorities for ensuring the sustainability of the field, as well as engaging with UN officials to discuss libraries' potential to deliver on the Sustainable Development Goals.

A special mention should go to colleagues in Ukraine, who have been working heroically to continue to deliver services to their communities in a time of war. IFLA has been proud to work with them, ensuring that they have been able to share information and news with UNESCO, and so make sure that libraries are included in safeguarding and support efforts.

Finally, we continue to emphasise the value of learning across our organisation. In addition to our Bangkok workshop, we have been happy to share information and build skills around community engagement and evaluation, as well as to launch our copyright reader – Navigating Copyright for Libraries. This provides a basis for building understanding of and confidence in working with copyright around the world, on an open access basis.

Strategic Direction 4: Optimise our Organisation

As underlined in our President's theme, the sustainability of our Federation is vital for the sustainability of our field as a whole, and so of the communities we serve. To achieve this, we need not only to look to our financial future, but also be sure to attract, retain, and get the best out of our volunteers and staff.

While 2021 was the year our governance reforms officially came into force, 2022 saw volunteers really start to make the most of the potential that they have brought to work more effectively, in line with the IFLA Strategy.

Among the highlights have been the strong support provided by Professional Division Chairs to the units under their responsibility, as well as the growing activity and profile of our Regional Council and Regional Division Committees. The volume and quality of the work that all of our volunteer units have produced is a clear sign of IFLA's vitality and readiness for the future.

A particular area to note has been the use of new possibilities to co-opt new members to units in order to allow for stronger regional diversity. This is an important step – in order to make the most of IFLA's role as the truly global organisation for libraries, we need to see this same global presence on our volunteer groups, so that they can draw on, and serve, the needs of as the widest possible audience.

Meanwhile, IFLA's membership team has continued to upgrade the support and service provided to those joining IFLA, in order to make the process as simple as possible. Furthermore, they have worked as to ensure that all members know about and can make the most of their membership benefits. We have also advanced with key work to develop new staff workplace policies within IFLA Headquarters and take other steps to improve the working environment.

Looking to our financial future, we need to develop our ability to attract support from external funders to enable projects that align with and contribute to our goals. We are deeply grateful to our current project funders, notably the Arcadia Fund, which supports the Knowledge Rights 21 Programme in which IFLA is a partner. This generous grant is enabling staff support for copyright advocacy at a national level, as well as the production of research which will reinforce calls for pro-library reform worldwide.

We have also been honoured to benefit from two projects funded by the European Union. One focused on media literacy, with libraries in a range of countries working with specially commissioned materials to reach communities. Another, whose delivery has been led by members of our Document Delivery and Resource Sharing Section, has

developed new software, training and a publication to facilitate resource sharing, building on the RSCVD (Resource Sharing during COVID) programme.

Finally, we have continued to strengthen our ability to bring news about IFLA out into the library field through our communications work. Building on the potential created by our new website, we have developed our presence on different social media channels, applied fresh and exciting new designs, and adopted a stronger campaigning approach on key themes. Through this, we hope that more members of our field than ever before can benefit from the work of all who engage in IFLA.

Professional Units

42 Sections

12 Special Interest Groups

1000+ Experts

IFLA's Professional Units — Sections, Special Interest Groups, and Review Groups — bring together the global expertise around sectors, services, and the emerging trends and big issues of the library and information field. Throughout the year, IFLA's 54 Professional Units remained persistent through a range of ups and downs, including the continuance of a global COVID-19 pandemic.

IFLA's Professional Council held its first full year under the new governance structure, actively working to support Professional Units through clarification and advancement of the 2021 IFLA Rules of Procedure. Professional Council members worked in subcommittees to progress policy and practice to facilitate Professional Unit work, organised and supported the development of WLIC Open Sessions and Satellite meetings, and contributed to both the *IFLA Code of Ethics and Conduct for the Governing Board* and *IFLA Handbook*, to be released in 2023. There was a change of Council leadership with the stepping down of Professional Council Chair Adjoa Boateng and Division Committee E Chair Jan Richards effectively stepping up to carry out the role as Deputy until the position was taken up by the elected Division Committee G Chair, Te Paea Paringatai.

Units populated the first in-person WLIC since 2019 with relevant open sessions in a variety of formats, aimed to engage an eager and exuberant Dublin audience. This was an opportunity for individuals to meet together again in person, share ideas, form connections and begin new collaborations. IFLA Officers were celebrated at a reception at the Trinity College Library. Widely covered by the Dublin press, New Professionals Special Interest Group celebrated the influential local author James Joyce with a Ulysses "flashmob" outside the event.

Among their many activities, Dynamic Unit and Impact Award (DUIA) Winners, the Education and Training Section (SET), continued their ongoing series of virtual events, featuring LIS students from around the world. These regular events centre LIS students and provide them with opportunities to network and gather experiences that support the transition from student to information professional. SET's popular events have virtually brought together thousands of participants and viewers to their YouTube channel.

DUIA Special Mention for work quality and impact, IFLA Library Services to Children and Young Adults (C&YA) Section, ensured that their membership continues to be reflective of the wider IFLA/Global library community. This group has been a model for others with their internal and external communications practices, highlighting projects that support children and young adults in literacy, early childhood development, safety and access, among other issues. 2022 saw the Unit conduct a global survey on safer internet practices in libraries, an accessible 0–18 library guidelines format for stakeholders inside and outside of the field, and a revamp of their signature project, the now digital *World Through Picture Books*, which has an appreciative and global audience of readers.

DUIA Special Mention for Communication, IFLA Environment, Sustainability, Libraries (ENSULIB) Section, was recognised for its strong and effective global committee, excellent planning, a clear and effective communication strategy, including an active social media presence and a series of widely-attended virtual events. They collaborate widely across the IFLA network, co-hosting events and working to identify places of intersection with sustainability and other IFLA committee work. ENSULIB communicates widely to connect the public to the section's work, including translation of the ENSULIB Checklist and Green Library Definition into multiple languages.

In the months leading up to WLIC and following on after, IFLA's Professional Units developed, revised and published a number of resources, including guidelines, standards, reports and articles, and progressed essential contributions and resources too numerous to list for librarians and information practitioners. IFLA Professional Units continue to be leaders and proponents of the IFLA Strategy. Their dedication drives field progress and innovation, and we thank each Professional Unit member for their work and contributions.

Regional Structures

A key transformation at the time of IFLA's governance reforms in 2021 was the creation of a new set of regional structures – a Regional Council and six Regional Division Committees. This reflected the clear message from IFLA's members and volunteers through our Global Vision Process and beyond – that we needed as an organisation to be better at reflecting and responding to regional needs.

The new Regional Division Committees bring together 120 volunteers in total, from Asia-Oceania, Europe, Latin America and the Caribbean, the Middle East and North Africa, North America, and Sub-Saharan Africa, while the Regional Council is made up of the chairs of each committee, a Regional Council Chair (who also sits on the Governing Board), and a representative of the Professional Council.

2022 was their first full year of operation, building on the experience of our previous three regional sections, and saw a rich and exciting programme of work.

In addition to a lively series of sessions at our World Library and Information Congress in Dublin, Regional Division Committee members were active in building awareness of IFLA's wider work, helping ever more members of our field to benefit from our work.

Highlights include the series of webinars organised by our Middle East and North Africa Regional Division Committee focused on building advocacy skills, or the workshop delivered by our Sub-Saharan African Regional Division Committee in the margins of the African Regional Sustainable Development Forum in Kigali, Rwanda.

Our European committee has successfully brought new countries and data to the Library Map of the World, while the Latin America and Caribbean committee has focused on engaging emerging leaders, and the North American committee has played a key role in bringing together volunteers and associations involved in IFLA more effectively.

In particular, colleagues from across the Asia-Oceania region came together in Bangkok in November, with a focus on sustainability, both within the field, and in terms of engaging in wider political agendas. At a seminar held at the United Nations, librarians exchanged with UN officials, exploring how libraries could play a more central role in the work of international organisations.

The year closed with an in-person meeting that helped bring together not just people, but also key lessons and ideas about how to go further in delivering on the promise of a more regionally responsive IFLA. We're looking forward to drawing on these, and the energy and insight of our volunteers, into 2023.

Stichting IFLA Global Libraries Summary

Stichting IFLA Global Libraries (SIGL) is an independent foundation established to manage the legacy funding from the Bill and Melinda Gates Foundation's Global Libraries Programme.

IFLA is a proud recipient of funding from SIGL and works to fulfil the overall aim of SIGL to strengthen the library field. It does this with funding that supports core operations and by undertaking activities that address its four key objectives. In 2022, these activities included the following:

Objective: Research and innovation

- The Trend Report updates shared new ideas in the field and provided a structure for reflection at all levels about how best to prepare for the future.

- Hundreds of librarians gained a grounding in the basics of needs assessment and impact evaluation as a basis for promoting innovation and effective services around the world.
- The Library Map of the World broadened its relevance as a resource for libraries and external stakeholders in advocacy and planning.

Objective: Training and leadership

- IFLA's conference grants focused on enabling the participation of emerging leaders, giving a cohort of international librarians new insights to support them in their careers.
- Developing leadership capacity through the support of regional leaders to engage in relevant regional meetings on internet governance and copyright.

Objective: Delivery

- A regional workshop in Asia-Oceania which focused on practical tools and opportunities for promoting the sustainability of library fields, direct engagement with UN officials and experts and leading to renewed activism within associations.
- Enhanced support for IFLA's new regional structures to assist them in delivering on effective regional action plans.
- Continuing to support volunteers in IFLA's new governance structures to use opportunities to produce effective and relevant outputs to support the field.

Objective: Impact, advocacy and policy

- Delivering the strongest library presence yet at regional sustainable development fora, underlining libraries as partners for development at all levels.
- Using the UN High Level Political Forum as an opportunity to build strong links between libraries and national leaders leading to new opportunities and influence at home.
- Drawn on the potential of the IFLA website and repository to offer an outstanding platform for content created by our volunteers and IFLA's HQ team, of benefit to the global library field.

IFLA acknowledges the generous support of SIGL in providing funding for the participation of librarians from around the globe in IFLA's activities.

Publishing

Powered by continuing changes in library and information science, IFLA's publications bring an international perspective to issues affecting libraries.

IFLA Journal

IFLA's publishing partner for the IFLA Journal is SAGE Publishing who continued throughout 2022 to enhance the journal by providing for more articles and additional pages in each issue.

With only one general issue, the bumper year was filled with special issues starting off with one on COVID-19. This issue explored how the pandemic brought innovation in libraries. It was the journal's largest ever issue with 260 pages capturing examples of professional journeys during that time and the evolution of the library profession.

The second special issue covered preservation storage and curation strategies. As libraries make decisions about their service models, they must look at their resources and goals which are often realised in a storage strategy. From the physical to the digital and from national libraries to those in tropical climates, the articles challenge how libraries address preservation and sustainability.

The 25th anniversary of the *IFLA Statement on Libraries and Intellectual Freedom* allowed IFLA's FAIFE Advisory Committee to mark the occasion with another special issue. Articles explored the impact of the statement and how libraries act as trusted information agents assisting communities to address a range of social justice concerns.

IFLA Repository

Utilising Dublin Core metadata standards, the IFLA Repository a rich and continuously expanding resource that enables users to explore IFLA Standards, key publications, core documents, and much more. The repository showed significant growth during 2022, with a marked increase in submissions from IFLA's Professional Units and the inclusion of IFLA WLIC 2022 materials, including Congress papers, presentations and posters.

By the end of 2022, the repository had logged:

- 2378 items archived
- 2,621,953 item views
- 30,175,170 searches performed

Additional enhancements to the platform are expected in 2023.

IFLA Library

Online since 2013, the IFLA Library is our repository of digital resources and currently includes pre-2020 WLIC papers, posters, and satellite meeting papers/presentations. Each year has shown extensive use across a number of important indicators, including:

- 102,322 total downloads
- Total number of files in the repository at year's end: 2,231 items.
- Peak downloads were recorded in March 2022 (10,450 downloads)
- The most downloaded paper in 2022 was downloaded 2013 times.
- 53,477 searches were directed from Google

IFLA Standards

Four new IFLA Standards were released in 2022:

Common Practices for National Bibliographies in the Digital Age

IFLA Bibliography Section

IFLA's *Common Practices for National Bibliographies in the Digital Age* aims at providing accurate guidance on current common practice to assist those seeking information for creating and maintaining a national bibliography. It is not intended to be prescriptive, since bibliographic control varies widely from country to country and local requirements may be influenced by financial, legal or practical constraints. A number of potential options are presented to enable their application to be tailored according to circumstances, with examples and use cases given to illustrate the possible range of approaches.

IFLA Guidelines for Professional LIS Education Programmes

Building Strong LIS Education (BSLISE) – A working group of the IFLA Section on Education and Training (SET), Section on Library Theory and Research (LTR) and the LIS Education in Developing Countries SIG

The *IFLA Guidelines for Professional LIS Education Programmes* serve as a framework for developing library and information science/studies (LIS) education programmes. They present key LIS foundational knowledge areas (FKAs) and the elements for a robust LIS education programme. They replace the 2012 IFLA Guidelines for Professional Library/Information Educational Programs. The new Guidelines promote the quality of LIS education programmes at undergraduate, graduate, or continuing education levels in the preparation of LIS professionals for a dynamic global information environment. The Guidelines should be consulted when planning and developing a new programme, or when assessing an existing programme to ensure that it meets local quality criteria and institutional missions, while being aligned with these international quality guidelines. The Guidelines, grounded in the principles of equity, diversity, inclusion, and accessibility, are of interest to LIS education administration, academic staff, students,

professional practitioners, government, professional bodies, and other stakeholders engaged with knowledge and skills expected of LIS professionals.

SET have worked closely on other projects within their Division, creating resources for use by LIS practitioners, having recently published the *IFLA Guidelines for Professional Library and Information Science (LIS) Education Programmes*, which were created by the IFLA Building Strong LIS Education (BSLISE) – A Working Group of the IFLA Section on Education and Training (SET), Section on Library Theory and Research (LTR), and the LIS Education in Developing Countries SIG. The Guidelines serve as a framework for developing LIS education programmes, which stakeholders can apply in planning, developing, and assessing the quality of LIS education. It is made up of foundational knowledge areas and the elements of a robust LIS education programme, which should provide an LIS professional with the professional education to practice and continue to develop.

ISBD International Standard Bibliographic Description: 2021 Update to the 2011 Consolidated Edition

ISBD Content Update Task Force of the IFLA ISBD Review Group

IFLA International Standard Bibliographic Description (ISBD) is an IFLA Standard that specifies the requirements for the description and identification of published and unpublished resources that are likely to appear in library collections. The ISBD determines the data elements to be recorded or transcribed in a specific sequence as the basis of the description of the resource being catalogued and employs prescribed punctuation as a mean of recognising and displaying data elements and making them understandable independently of the language of the description. The *2021 Update to the 2011 Consolidated Edition* of ISBD takes into account the requests by users and their cataloguing needs since the publication of the 2011 edition. It extends the coverage of ISBD to a larger array of resources, optimises its ability for granular description, clarifies and develops some of the elements, and brings more organisation and refinements into the description of some types of resources.

Guidelines for Parliamentary Libraries, 3rd edition

IFLA Library and Research Services for Parliaments Section

Now in its 3rd edition, the aim of the Guidelines is to help develop and promote standards and best practice in making information and knowledge available to parliaments. The Guidelines provide a comprehensive overview of the work of parliamentary libraries and research services and includes an analysis of the main characteristics and information needs of parliamentarians. The main services which may be provided are described in detail, including collections, information, research and the physical space of the reading rooms. Essential technical and administrative aspects of running a parliamentary library are covered; these include structure and governance, finance, staffing and ICT. There is also a brief guide to additional services which some parliamentary libraries provide, including archives and services for the public.

A number of additional standards were in the final stages of approval at year's end, covering topics such as services to displaced persons and LIS education.

IFLA Publications Series

Along with our partner, De Gruyter, two new titles were published in 2022 on key themes of ongoing concern.

Global Action for School Libraries – Models of Inquiry

Edited by Barbara A. Schultz-Jones and Dianne Oberg

The book focuses on inquiry-based teaching and learning as a means of developing students' abilities to become life-long and life-wide learners.

Navigating Copyright for Libraries – Purpose and Scope

Edited by Jessica Coates, Victoria Owen and Susan Reilly

Released as an open access volume, this book provides basic and advanced information about copyright, highlights opportunities for reform and advocacy and aims to help librarians find their way through the copyright maze.

WLIC 2022

Key Facts

- IFLA's first physical WLIC since 2019
- The first WLIC in Ireland
- 1931 onsite participants
- 493 online participants
- 92 Open Sessions
- 176 accepted posters
- 8 grants for Emerging Leaders
- 52 exhibitors
- Participants from 92 countries

Following our first ever virtual congress in 2021, the 87th WLIC in Dublin, Ireland opened with a welcome speech from the Lord Mayor of Dublin, Caroline Conroy, who spoke about the Dublin's rich literary and library traditions, setting the tone for an inspiring week. Former President of Ireland, Mary Robinson took the stage to discuss the climate crisis and challenge the audience to consider the role that silence and inaction plays in perpetuating the crisis. She called for a just transition away from fossil fuels and a commitment to hope, dialogue and action despite the adversities ahead.

This year's WLIC adopted a more traditional in-person format that was extremely well received by eager delegates, who were happy to reconnect with colleagues in Dublin Conference Centre after three years without a physical congress.

The Congress was programmed around three days instead of the usual five, with shorter sessions, resulting in a more compact but more focused WLIC experience. Library Visits and a wonderful Cultural Evening at Dún Laoghaire - LexIcon Library took place during the week as usual, offering a fun break from the day's intensive sessions.

Simultaneous Interpretation (SI) differed from previous editions, as only one session room featured SI in 2022 compared to two in the past. Remote interpreters supported the translations via the conference digital platform. The importance of acknowledging and celebrating linguistic diversity was highlighted by the Master of Ceremonies and Delegate from the IFLA Governing Board, Halo Locher, during a multimedia feature during the Opening Session.

Despite travel restrictions still in place throughout the year, nearly 2000 participants from 92 countries converged in Dublin to enjoy sessions and discussions around the Congress theme: *Inspire, Engage, Enable and Connect*. In response, IFLA made available a dedicated digital platform, free of charge, so users could connect with sessions held in the main auditorium. Nearly 500 remote participants signed up for this opportunity to watch sessions online and utilise the SI option offered via the platform.

In addition, eight key sessions were livestreamed on YouTube, including the Opening and the Closing Sessions as well as the popular IFLA/Systematic Public Library of the Year award, the President's Session and two Keynote Speaker sessions.

One noteworthy session in 2022 that made its appearance in the programme was the well-attended "Out in the open session". Delegates and Members appreciated the opportunity to raise questions with IFLA Governing Board representatives. Though not livestreamed, the session was filmed and made available online after the conference on IFLA's YouTube channel.

Many delegates took advantage of visiting Dublin to extend their stay in Ireland and the success of the conference was a tribute to the exceptional efforts of the Irish National Committee and the many Irish colleagues who supported bringing WLIC to their country.

WLIC 2022 Sponsors

Platinum

OCLC

Silver

Consortium of National and University Libraries (CONUL)

Bronze

- Baker & Taylor
- LexisNexis
- ProQuest

Associate

- Axiell
- Digital Science

- EBSCO
- International Monetary Fund
- Irish Research Electronic Library (IReL)
- Kildare Library Service
- ISSN International Centre
- National University of Ireland Maynooth
- San José State University

Supporting Partners

- The Library Association of Ireland
- Dublin City Council
- Comhairle Contae
- Aer Lingus
- Creative Europe Desk Ireland Culture
- Failte Ireland
- Meet in Ireland
- Irish Food Board
- Royal Irish Academy

Honours and Premier Awards

IFLA Scroll of Appreciation

The following recipients were awarded the IFLA Scroll of Appreciation:

- **Irish National Committee**
In grateful recognition to the National Committee of the IFLA World Library and Information Congress 87th IFLA General Conference.
- **Sanjay Kumar Bihani**
For his distinguished contribution to IFLA's Governing Board and committees, dedication to improving government libraries, the IFLA Journal and enhancing collaboration and networking within the Asia and Oceania region.
- **Gillian Hallam**
For her distinguished contribution, leadership and mentoring within IFLA, particularly in capacity building and professional development. Her achievements have maximised the potential of individual librarians, as well as those involved in IFLA's committees and in library associations across Asia and Oceania.
- **Sueli Mara Soares Pinto Ferreira**
For her distinguished contribution to IFLA and for enhancing awareness of, and increasing involvement in, IFLA's activities throughout the Latin America and the Caribbean region. The Scroll of Appreciation acknowledges her achievements on copyright, open access and in mentoring young leaders in the library field.

IFLA Medal

- **Lorcan Dempsey**
For his distinguished contribution to international librarianship and IFLA, through the development of information infrastructures and digital networks that enrich and shape libraries as memory institutions.

- **Filiberto Felipe Martínez Arellano**
For distinguished service to IFLA, advancements in cataloguing practices and open access, and enhancing capacity building for librarians throughout Latin America and the Caribbean.

IFLA Dynamic Unit and Impact Award

- **Education and Training Section (SET)**
(Winner)
- **Libraries for Children and Young Adults Section (CYA)**
(Special mention for quality and impact of work)
- **Environment, Sustainability and Libraries Section (ENSULIB)**
(Special mention for communication)

Best IFLA Poster 2022

- **Gazi Husrev-beg Library Book Museum**
Ejla and Adnan Ćurovac
Bosnia and Herzegovina

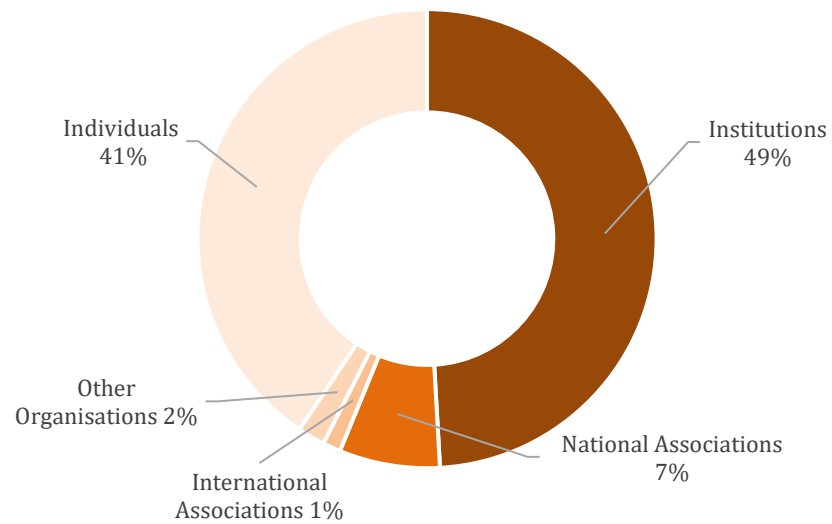
Membership

2022 began with 1,401 members and ended with 1662 members. This is a very pleasing result with increases in all categories apart from a small drop in International Associations members. Positive increases applied in all regions attest to IFLA's new structure with greater regional involvement across the six IFLA regions. The Regional Divisions through their activities have assisted in encouraging membership of the Federation. The greatest growth is in individuals becoming Affiliates of the organisation. A range of outreach and engagement activities for new and existing members were successfully implemented.

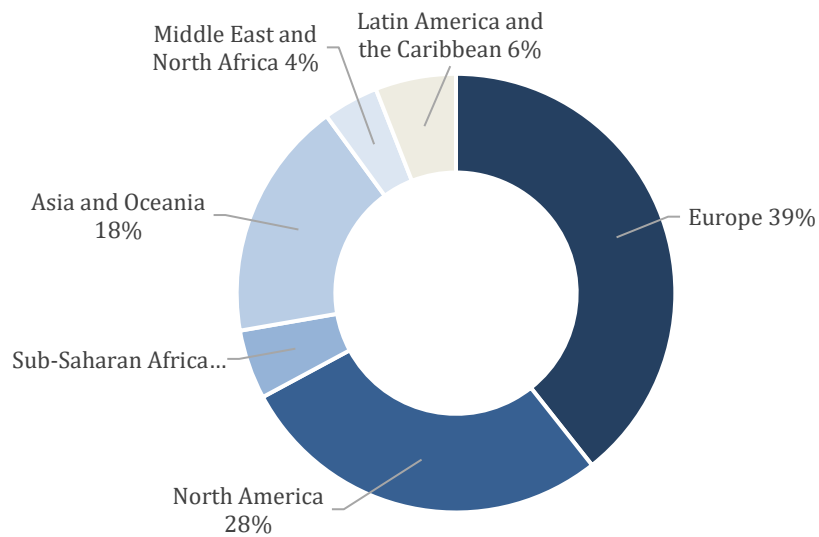
IFLA membership now spans 143 countries and libraries of all types. New institutional members for 2022 included Almayzab Digital Library (Sudan); Library Association of Bermuda (LAB); Reserve Bank of Vanuatu; SIMAD University Libraries (Somalia); Universitas Padjadjaran - Library and Information Science Study Program (Indonesia) and national libraries from Aruba, Belize, Dominican Republic, Greenland, Kenya, Namibia, Paraguay, Saudi Arabia, Tuvulu, Uganda and Uzbekistan.

Number of Members per Category 2021 > 2022	Asia & Oceania		Europe		Latin America & Caribbean		MENA		North America		Africa		Total		%
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	
Category	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022-2021
National Associations	24	25	60	61	17	14	7	7	10	8	9	10	127	125	2%
International Associations	2	2	8	9	1	1	1	1	7	7	2	2	21	22	-5%
Institutions	150	141	429	433	46	37	33	23	101	96	57	49	816	779	5%
Individuals	111	85	145	99	35	22	27	17	340	227	17	9	675	459	47%
Other Organisations	7	4	12	10	0	0	0	0	4	2	0	0	23	16	44%
Grand Total	294	257	654	612	99	74	68	48	462	340	85	70	1662	1401	19%
2021 > 2022%		14%		7%		34%		42%		36%		21%			
Total Organisations	183	172	509	513	64	52	41	31	122	113	68	61	987	942	5%
2021 > 2022%		6%		-1%		23%		32%		8%		11%		5%	
Total Individuals	111	85	145	99	35	22	27	17	340	227	17	9	675	459	47%
2021 > 2022%		31%		46%		59%		58%		50%		89%		47%	

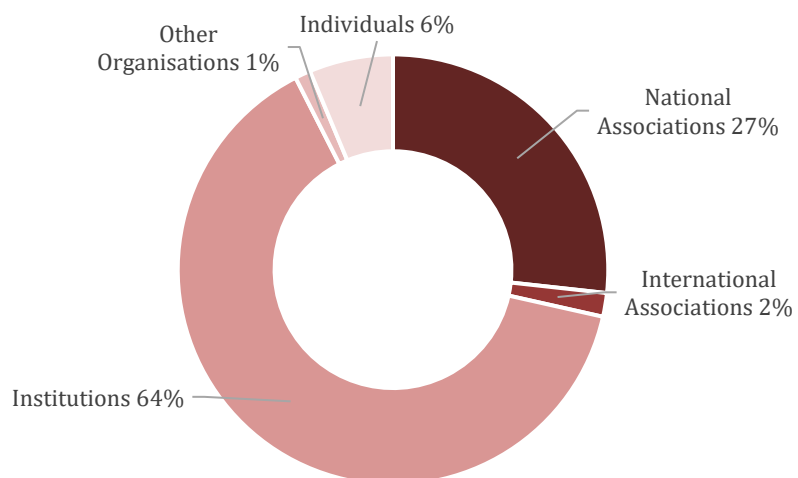
MEMBERSHIP CATEGORIES



MEMBERSHIP BY REGION



Membership Income



Donors

IFLA gratefully acknowledges the valuable contribution by these institutions and organisations that have enabled us to continue our strategic and regional activities and development projects in 2022.

- Koninklijke Bibliotheek, The Netherlands
Host of IFLA HQ
- University of South Africa, Pretoria
Host of IFLA Africa regional office
- National Library Board, Singapore
Host of IFLA Asia and Oceania regional office
- Biblioteca del Congreso de la Nación
Host of IFLA Latin America and the Caribbean regional office
- Bibliotheca Alexandrina, Egypt
Host of IFLA Language Centre for Arabic
- National Library of China
Host of IFLA Language Centre for Chinese
- Cheikh Anta Diop University, Senegal
Host of IFLA Language Centre for French in Africa
- Stichting IFLA Global Libraries
- Bibliothèque Nationale Suisse
- Library and Archives Canada
- National Diet Library, Japan
- National Library of Australia
- National Library of Finland
- National Library Board Singapore
- National Library Service of Barbados
- Bill & Melinda Gates Foundation
- Stichting IFLA Foundation
- Arcadia Fund

Team

Governing Board 2021-2023

Barbara Lison, Germany (President)
Antonia Arahova, Greece (President-elect, until April 2022)
Vicki McDonald, Australia (President-elect, from July 2022)
Perry Moree, Netherlands (Treasurer, until April 2022)
Jaap Naber, Netherlands (Treasurer, from July 2022)
Adjoa Boateng, Germany (Chair, Professional Council, until September 2022)
Te Paea Paringatai, Aotearoa [New Zealand]
(Chair, Professional Council, from December 2022)
Kirsten Boelt, Denmark
Jonathan Hernández Pérez, Mexico
Yasuyo Inoue, Japan
Ayub Khan, United Kingdom
Mandla Ntombela, South Africa

Nthabiseng Kotsokoane, South Africa (Chair, Regional Council)
Halo Locher, Switzerland (Chair, MLAS)

Secretary: Gerald Leitner, IFLA Secretary General

IFLA Headquarters staff 2022

Gerald Leitner
Secretary General
(released from duties April 2022)

Helen Mandl
Director, Member Services /
Deputy Secretary General
(Acting Secretary General from
September)

Cristina Baró Miró
Communications Officer

Robin Chan
Administrative Assistant (Data and
Outreach)

Esther Doria
Project Coordination Assistant

Valensiya Dresvyannikova
Policy and Research Officer

Despina Gerasimidou
Strategic Development Officer

Jane Issa
Administrative Assistant (Data and
Outreach)

Anne Korhonen
Administrative Assistant

Marie-Emmanuelle Marande
Conference Manager

Claire McGuire
Policy and Research Officer

Kristīne Pabērza Ramiresa
Member Engagement Officer

Megan Price
Professional Support Officer

Lidia Putziger
Administrative Officer /
Nominations Coordinator

Chris Ridings
Web and IT Officer

Tanya Roussou
KR21 Network Coordinator /
Programme Manager

Renu Sardjoe Mishre
Finance Director

Louis Takács
Communications Officer

Vesselina Vassileva
Member Services Officer

Justin van der Veeke
Web and IT Technician

Matt Voigts
Policy and Research Officer

Vesna Vuksan
Strategic Projects Manager

Leonie Woodfin
Communications Officer

Stephen Wyber
Director, Policy and Advocacy

Julia Zvobgo-Rozenboom
Communications Officer

Contractors

Sophie Felföldi
Mailing List Administrator

Birgit Gleiss
Human Resources

Halo Locher
Delegate of the Governing Board
(April – August)

Report on the Annual Accounts 2022

**International Federation of Library Associations and
Institutions (IFLA)**
located, 's-Gravenhage

Report on the annual accounts
2022

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**International Federation of Library Associations
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's-Gravenhage**

REPORT FROM THE GOVERNING BOARD

The International Federation of Library Associations and Institutions (IFLA) is a Federation which is headquartered in The Hague.

Governing Board

IFLA's Governing Board (GB) is responsible for the governance and financial and professional directions of IFLA and represents the Federation in legal and other formal proceedings.

The Board consists of the President, the President-elect, Treasurer, five members elected at large, the Chair of the Professional Council, the Chair of the Regional Council and the Chair of the Management of Library Associations Section's Standing Committee.

Up to three further GB members may be co-opted to provide expertise or represent special interests. IFLA's Secretary General serves as the Board's Secretary.

Statutes

IFLA completed a Governance Review which resulted in changes to IFLA's governance structure. In order to change the structure, amendments to IFLA's Statutes were required. The amended statutes came into force in August 2021, one day after the General Assembly took place. IFLA Statutes have been translated into Dutch, and the notarial deed of the amendment of the Statutes of IFLA were executed in the Dutch language, to comply with Dutch law. Inevitably, differences may occur in translating this text into Dutch, and if so, the Dutch text will by law prevail.

IFLA Strategic Plan 2019-2024

Following the dynamic Global Vision Process and the development of new major projects funded by SIGL (Stichting IFLA Global Libraries), the IFLA Governing Board decided it was necessary to close the IFLA Strategic Plan 2016 – 2021 earlier than expected. A new Strategic Plan was developed using an inclusive process and incorporating the views and voices of IFLA's members and Professional Units. It was adopted in August 2019.

The IFLA Strategy 2019-2024 is a document for the library field, by the library field. It is designed to be a reference point, not only for IFLA's own Professional Units, headquarters, and regional and languages offices, but also for our membership and the library field as a whole. It should be the catalyst for a new energy and a new alignment in our efforts.

Our Strategic Directions highlight four areas of focus in delivering our mission:

- 1. Strengthen the Global Voice of Libraries*
- 2. Inspire and Enhance Professional Practice*
- 3. Connect and Empower the Field*
- 4. Optimise our Organisation*

In each Strategic Direction, four Key Initiatives provide a framework around which we can all develop actions to strengthen our field and achieve our vision. IFLA's mission and goals are mainly achieved by funding through IFLA's members, the yearly World Library and Information Congress (WLIC), donations and external grants.

Activities 2022

In the detailed financial statements for 2022 the financial results of all the activities are presented. On IFLA's website there is a detailed description of all IFLA's activities.

Results 2022

2022 closed with a deficit of € 472,334 . The Statement of income and expenditure for 2022 presents a detailed overview of the budget and actual income and expenditure. IFLA was granted NOW financial aid (Covid-19 support) from the Dutch Government of € 134,811 (2021: € 448,983) to contribute to staff costs for the 1st quarter of financial year 2022. It should be noted that the Dutch Government still has to formally approve and settle the final amount for this financial aid for Q1 2022.

**International Federation of Library Associations
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The results also reflect the extraordinary legal and other costs associated with staff departures including the settlement with IFLA's previous Secretary General and to ensure effective ongoing management of the Federation.

Covid and its economic repercussions continued to impact IFLA's activities and revenue in 2022 with, for example, fewer paying participants compared to pre-pandemic levels at the World Library and Information Congress 2022 in Dublin. Nonetheless, numbers were higher than expected and the congress broke even.

General reserves

The general reserves of IFLA on December 31, 2022, stood at € 1,755,887.

This met an important financial KPI (key performance indicator) for IFLA to ensure general reserves cover the operating costs for one year, sufficient to close down the organisation.

Budget 2023

Financial year 2023 shows a balanced budget with total income streams and expenditures of approx. € 2,850,000.

IFLA's Board understands the importance of a balanced budget and therefore the Board has requested the Finance and Risk committee (FRC) to analyse and develop a multi-year plan to grow and diversify income streams and/or reduce expenditures in the long term.

Report from the Treasurer

Financial year 2022 was a challenging one for IFLA in several ways. The organisation was still recovering from the global economic impact of Covid-19. Furthermore, costs for the organisation in 2022 were higher than the previous year due to some exceptional items including higher than usual legal, staff and governance costs related to settlement agreements, contract changes and new governance frameworks. There was also a reclassification of costs from staffing to consultancy as, post-Covid, some staff members chose to end their employment contracts and work remotely as consultants.

The 2022 final result was a deficit of € 472,334. When factoring out the exceptional costs of 2022, the normalised result comes to a deficit of € 107,297. It is worth noting that income from membership held up at € 749,068 and that WLIC 2022 in Dublin was both a successful conference and broke even financially. Stichting IFLA Global Libraries (SIGL) continued directly to fund a range of projects managed by IFLA and, in addition, contribute to IFLA's operational costs (€ 778,003 in 2022).

As the SIGL funding (legacy funding from the Bill and Melinda Gates Foundation) is finite, one of my key priorities as Treasurer is to work with the Governing Board and IFLA Headquarters' team to build long-term financial sustainability by looking for more (diverse) ways of funding for IFLA. In the coming year, we will review IFLA's cost structure and develop a fundraising and income diversification strategy to ensure that IFLA can continue to make a difference in the global library field. We are IFLA and together we can!

**International Federation of Library Associations
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BALANCE SHEET AS AT 31 DECEMBER 2022

(After distribution of result)

	31 December 2022		31 December 2021	
	€	€	€	€
ASSETS				
Fixed assets				
<u>Property, plant and equipment</u>				
Other tangible assets		16.297		17.805
<u>Financial assets</u>		361.385		282.733
Current assets				
<u>Receivables</u>		1.063.969		525.689
<u>Cash and cash equivalents</u>		4.229.329		5.201.436
		5.670.980		6.027.663

**International Federation of Library Associations
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	31 December 2022		31 December 2021	
	€	€	€	€
EQUITY AND LIABILITIES				
Equity				
Earmarked reserves	66.547		71.375	
Other reserves	<u>1.755.888</u>		<u>2.223.394</u>	
		1.822.435		2.294.769
Long-term liabilities				
Bill & Melinda Gates Foundation IAP Grant		825.477		1.016.923
Current liabilities				
Payables relating to taxes and social security contributions	347.976		66.945	
Deferred income	64.154		41.151	
Other liabilities	<u>2.610.938</u>		<u>2.607.875</u>	
		3.023.068		2.715.971
		<u>5.670.980</u>		<u>6.027.663</u>

**International Federation of Library Associations
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STATEMENT OF ACTIVITIES FOR THE YEAR 2022

	2022	Approved budget 2022	2021
	€	€	€
Benefits	2.212.866	2.400.148	1.896.289
Expenses			
Conference costs	12.776	31.000	75
Project expenses	329.759	511.155	288.970
Governance	83.667	72.000	16.721
Staff expenses	1.575.065	1.546.460	803.612
Professional Activities	28.600	50.000	30.792
Advisory Committees	7.514	13.500	1.823
Costs of publications	45.331	42.500	40.749
Web and IT	153.854	112.600	98.874
Consultancy fees, advisors and office costs	492.004	195.625	185.726
Miscellaneous	4.589	5.000	2.822
Expenses voucher scheme	11.130	16.350	17.608
Expenses against earmarked reserves	8.692	10.803	1.080
Business travel	4.215	27.500	5.413
Total of sum of expenses	<u>2.757.196</u>	<u>2.634.493</u>	<u>1.494.265</u>
Total of operating result	-544.330	-234.345	402.024
Financial income and expense	-6.656	-14.000	-9.490
Total of result	-550.986	-248.345	392.534
Share in result of participations	78.652	-	157
Total of net result	<u>-472.334</u>	<u>-248.345</u>	<u>392.691</u>
	<u>2022</u>		<u>2021</u>
	€		€
Appropriation of result			
Earmarked reserves	-4.828		1.158
Other reserves	-467.506		391.533
	<u>-472.334</u>		<u>392.691</u>

**International Federation of Library Associations
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NOTES TO THE FINANCIAL STATEMENTS

Entity information

Registered address and registration number trade register

The registered and actual address of the International Federation of Library Associations and Institutions (IFLA) is Prins Willem-Alexanderhof 5, 2595BE in 's-Gravenhage. International Federation of Library Associations and Institutions (IFLA) is registered at the Chamber of Commerce under number 40407191.

General notes

The purpose of the legal entity

The federation is an independent, international, non-governmental not for profit organisation and has the objective to promote the interest of libraries and information services, from librarians and those who are working for them, wherever in the world.

The Federation seeks to achieve this purpose by:

- a. promoting high quality library and documentary services and professional practice, and the accessibility, protection and preservation of documentary cultural heritage, through the strengthening of professional education, development of professional standards, dissemination of best practices and development of scientific and professional knowledge;
- b. promoting broad-based awareness of the value and importance of quality library and documentary services in the public, private and voluntary sectors;
- c. promoting the interests of its Members throughout the world.

Disclosure of estimates

In applying the principles and policies for drawing up the financial statements, the directors of International Federation of Library Associations and Institutions (IFLA) make different estimates and judgments that may be essential to the amounts disclosed in the financial statements. If it is necessary in order to provide the transparency required, the nature of these estimates and judgments, including related assumptions, is disclosed in the notes to the relevant financial statement item.

General accounting principles

The accounting standards used to prepare the financial statements

The financial statements are drawn up in accordance with the provisions and the pronouncements in the Dutch Accounting Standards, as published by the Dutch Accounting Standards Board ('Raad voor de Jaarverslaggeving'), particularly Accounting Standard C1 Not-for-profit small organisations.

Valuation of assets and liabilities and determination of the result takes place under historical cost convention. Unless presented otherwise at the relevant principle for the balance sheet item, assets and liabilities are presented at nominal value.

Income and expenses are accounted for on accrual basis. Profit is only included when realised on the balance sheet date. Losses originating before the end of the financial year are taken into account if they have become known before preparation of the financial statements.

Revenues from services are recognised in proportion to the services rendered. The cost price of these services is allocated to the same period.

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Accounting principles

Property, plant and equipment

Tangible fixed assets are valued at acquisition costs or production costs plus additional costs less straight-line depreciation based on the expected life, unless stated otherwise. Impairments expected on the balance sheet date are taken into account.

Subsidies on investments will be deducted from the historical cost price or production cost of the assets to which the subsidies relate.

Financial assets

Participations, over which significant influence can be exercised, are valued according to the net asset value method. In the event that 20% or more of the voting rights can be exercised, it may be assumed that there is significant influence.

The net asset value is calculated in accordance with the accounting principles that apply for these financial statements.

If the valuation of a participation based on the net asset value is negative, it will be stated at nil. If and insofar as International Federation of Library Associations and Institutions (IFLA) can be held fully or partially liable for the debts of the participation, or has the federation intention of enabling the participation to settle its debts, a provision is recognised for this.

The amount by which the carrying amount of the participation has changed since the previous financial statements as a result of the net result achieved by the participation is recognised in the statement of activities.

Participations over which no significant influence can be exercised are valued at historical cost. The result represents the dividend declared in the reporting year, whereby dividend not distributed in cash is valued at fair value.

In the event of an impairment loss, valuation takes place at the recoverable amount; an impairment is recognised and charged to the statement of activities.

Receivables

Receivables are initially valued at the fair value of the consideration to be received. Receivables are subsequently valued at the amortised cost price. If there is no premium or discount and there are no transaction costs, the amortised cost price equals the nominal value of the accounts receivable. If payment of the receivable is postponed under an extended payment deadline, fair value is measured on the basis of the discounted value of the expected revenues. Interest gains are recognised using the effective interest method. Provisions for bad debts are deducted from the carrying amount of the receivable.

Cash and cash equivalents

Cash at banks and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at banks and in hand is valued at nominal value.

Earmarked reserves

Earmarked reserves are special funds concerning core activities and other funds. These reserves are at the disposal of the specific activities. Reference is made to the statement of the profit and loss account for the appropriation of the result 2022.

**International Federation of Library Associations
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Other reserves

The other reserves concern the portion of the Foundation's net assets over which the authorised organs of the Foundation can dispose within the purpose for which the Foundation was established.

Non-current liabilities

On initial recognition long-term debts are recognised at fair value. Transaction costs which can be directly attributed to the acquisition of the long-term debts are included in the initial recognition. After initial recognition long-term debts are recognised at the amortised cost price, being the amount received taking into account premiums or discounts and minus transaction costs. If there is no premium / discount or if there are no transaction costs, the amortised cost price is the same as the nominal value of the debt.

The difference between stated book value and the mature redemption value is accounted for as interest cost in the statement of activities on the basis of the effective interest rate during the estimated term of the long-term debts.

Current liabilities

On initial recognition current liabilities are recognised at fair value. After initial recognition current liabilities are recognised at the amortised cost price, being the amount received taking into account premiums or discounts and minus transaction costs. This is usually the nominal value.

Accounting principles for determining the result

The result is determined as the difference between the income and expenditures over the reporting year. Incomes is recognised in the year in which it is realised.

Income

Membership fees are attributed to the financial year to which they pertain. The income of projects is normally equal to the costs actually spent on the project in the financial year. Other income like conference service fee and other income is recognised in the year in which it is realised.

Project costs

Project costs represent the direct and indirect expenses attributable to project income.

Wages

The benefits payable to personnel are recorded in the statement of activities on the basis of the employment conditions.

Applied policy of pension costs

International Federation of Library Associations and Institutions (IFLA) applies the liability approach to account for all pension schemes. The premium payable during the reporting year is recorded as an expense. Changes in the pension provision are also charged to the result. The contributions are recorded as personnel costs from the date that they become payable. Prepaid contributions are reported as accrual if this results in a repayment or a reduction in future payments. Contributions that are not yet paid are included as a liability in the balance sheet.

Depreciation of property, plant and equipment

Tangible fixed assets are depreciated from the date of initial use over the expected future economic life of the asset, while taking into account any applicable restrictions with respect to buildings, investment property, other tangible fixed assets. Land is not depreciated.

Future depreciation is adjusted if there is a change in estimated future useful life.

Gains and losses from the occasional sale of property, plant or equipment are included in depreciation.

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Other operating expenses

Costs are determined on a historical basis and are attributed to the reporting year to which they relate.

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NOTES TO THE BALANCE SHEET

Fixed assets

Property, plant and equipment

	Other tangi- ble assets
	€
Balance as at 1 January 2022	
Cost or manufacturing price	348.494
Accumulated depreciation	<u>-330.689</u>
Book value as at 1 January 2022	<u><u>17.805</u></u>
Movements	
Additions	5.975
Depreciation	<u>-7.483</u>
Balance movements	<u><u>-1.508</u></u>
Balance as at 31 December 2022	
Cost or manufacturing price	354.469
Accumulated depreciation	<u>-338.172</u>
Book value as at 31 December 2022	<u><u>16.297</u></u>

The annual depreciation rate on the other tangible assets is 20%

Financial assets

	<u>2022</u>	<u>2021</u>
	€	€
<u>Participation in group company IFLA Holding B.V. (100%) The Hague</u>		
Book value as at 1 January	282.733	282.576
Result	<u>78.652</u>	<u>157</u>
Book value as at 31 December	<u><u>361.385</u></u>	<u><u>282.733</u></u>

The result of participation in IFLA Holding B.V. includes the result of the Holding, including its participations (IFLA Conference I B.V., IFLA Conference II B.V., IFLA Conference III B.V.). The result 2022 of € 78.652 is higher than previous years, mainly caused by the positive contribution of the WLIC 2022 in Dublin and Dutch Government financial aid.

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Current assets

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
<u>Receivables</u>		
Accruals and prepaid expenses	<u>1.063.969</u>	<u>525.689</u>
<u>Other receivables, prepayments and accrued income</u>		
Amounts due from memberships	5.606	18.532
Prepayments conferences	2.344	2.056
Receivable Stichting IFLA Foundation	13.500	-
Receivable Stichting IFLA Global Libraries	661.534	141.412
Receivable IFLA Conference I B.V.	227.000	-
Receivable royalties	6.807	6.044
Other prepayments and accrued income	120.057	50.860
Dutch Government financial aid receivable	<u>27.121</u>	<u>306.785</u>
	<u>1.063.969</u>	<u>525.689</u>

The contribution from Stichting IFLA Global Libraries was billed and received in 2023. In the previous year, a larger amount was paid during the year. Therefore, the receivable at the end of the year is higher than last year.

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
<u>Cash and cash equivalents</u>		
Cash	4.008	2.570
ABN AMRO Bank N.V.	3.087.602	4.068.300
Rabobank	1.097.709	1.077.066
Multisafe web-account	37.829	51.319
PayPal account	<u>2.181</u>	<u>2.181</u>
	<u>4.229.329</u>	<u>5.201.436</u>

Cash and cash equivalents are € 972.000 lower than previous years. This is mainly caused by the negative result of 2022 and the increase of other receivables.

Equity

	<u>Earmarked reserves</u>	<u>Other reserves</u>	<u>Total</u>
	€	€	€
Balance as at 1 January 2022	71.375	2.223.394	2.294.769
Appropriation of result	<u>-4.828</u>	<u>-467.506</u>	<u>-472.334</u>
Balance as at 31 December 2022	<u>66.547</u>	<u>1.755.888</u>	<u>1.822.435</u>

Proposal to appropriate the result for the financial year 2022.

Reference is made to the statement of income and expenses for the appropriation of the result 2022.

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	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
<u>Earmarked reserves</u>		
Core Activities Fund	7.342	7.342
Margreet Wijnstroom Fund	11.595	12.180
Shawky Salem Training Fund	30.365	30.365
Other IFLA Funds	6.122	11.710
Congress Grants	11.123	9.778
Total	<u>66.547</u>	<u>71.375</u>

Core Activities Fund

The main purpose of this fund is to support the advisory committees of IFLA.

Margreet Wijnstroom Fund for Regional Library development

This fund was established by decision of the Executive Board on March 29, 1982. In 1987, the name of the fund Regional Library Development Fund was changed to Margreet Wijnstroom Fund for Regional Library Development. Its main purpose is to support regional activities.

Shawky Salem Training Fund

In 2003, this joint fund was transferred from FID to IFLA. Its objective is to sponsor Arabic-speaking librarians to attend IFLA seminars and conferences.

IFLA funds

Since 2008, surplus from the ILDS conference has been reserved in the IFLA ILDSS Fund to support delegate participation in the next ILDS conference. Since 2012, CPDWL funds have been reserved to support CPDWL activities. Since 2014, excess funds from some IFLA sections have been reserved to support activities of those sections.

Congress Grants

The main purpose of this fund is to support delegate attendance at the next WLIC.

	<u>2022</u>	<u>2021</u>
	€	€
<u>Margreet Wijnstroom Fund</u>		
Balance at 1 January	12.180	13.100
Income	-	-
Expenditure	-585	-920
Balance at 31 December	<u>11.595</u>	<u>12.180</u>
<u>Other IFLA Funds</u>		
Balance at 1 January	11.710	11.710
Income	-	-
Expenditure	-5.588	-
Balance at 31 December	<u>6.122</u>	<u>11.710</u>
<u>Congress Grants</u>		
Balance at 1 January	9.778	7.700
Income	3.865	2.238
Expenditure	-2.520	-160
Balance at 31 December	<u>11.123</u>	<u>9.778</u>

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Long-term liabilities

Long-term liabilities

	Balance as at 31 December 2022	Repayment due	Remaining pay-back time > 1 year
	€	€	€
Total	<u>825.477</u>	<u>-</u>	<u>825.477</u>
		<u>31-12-2022</u>	<u>31-12-2021</u>
		€	€
<u>Bill & Melinda Gates Foundation IAP Grant</u>			
Non-current other payable		<u>825.477</u>	<u>1.016.923</u>

This represents unspent grants from the IAP (International Advocacy Programme) Grant from the Bill & Melinda Gates Foundation. The total amount of unspent grants is € 1,141,239. From this amount, € 315,762 is budgeted to be spent in 2023 as part of the IAP and is presented under current liabilities.

Current liabilities

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
<u>Payables relating to taxes and social security contributions</u>		
Value added tax	11.917	5.375
Wage tax	320.109	45.048
Social security charges	364	771
Pension premiums	<u>15.586</u>	<u>15.751</u>
	<u>347.976</u>	<u>66.945</u>

The amount of wage tax is higher than the previous year and higher than budgeted, primarily as part of settlements with staff who left the organisation.

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
<u>Deferred income</u>		
Membership prepaid for next year	53.951	32.982
Other received in advance	<u>10.203</u>	<u>8.169</u>
	<u>64.154</u>	<u>41.151</u>

**International Federation of Library Associations
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's-Gravenhage**

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
<u>Other liabilities</u>		
Provisions for holiday remuneration and days	81.389	121.764
Bill & Melinda Gates Foundation IAP Grant (short-term)	315.762	303.248
Audit costs payable	30.000	20.125
Advisors and consultants payable	39.638	61.981
Accounts payable journal	1.617	8.447
Payable sections	9.339	4.957
Accommodation expenses payable	21.070	20.020
Staff expenses payable	12.173	2.973
Liabilities vouchers	2.045.269	2.040.061
Other creditors and other liabilities	54.681	24.299
	<u>2.610.938</u>	<u>2.607.875</u>

Liabilities for vouchers

The liability for vouchers relates to vouchers issued which have not yet been redeemed. The vouchers in portfolio amount to € 37,512 (2021: € 752). These are the vouchers held by IFLA headquarters. These vouchers have not been valued in the financial statements since they can be classified as quasi-goods and have no value until they are issued.

Off-balance sheet commitments

There are off balance sheet commitments for the lease of a copier machine. The rental cost for this is €14,000 per year and the lease agreement runs until mid-2025.

Fiscal unity

The Federation forms a fiscal unity for VAT with IFLA Holding B.V. and the other group companies; consequently, the Federation is jointly and severally liable for the resulting debts.

**International Federation of Library Associations
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NOTES TO THE STATEMENT OF ACTIVITIES

	<u>2022</u>	<i>Approved budget</i> <u>2022</u>	<u>2021</u>
	€	€	€
Income			
Contributions Stichting IFLA Global Libraries Joint Account Agreement	778.003	695.293	540.175
Membership fees	749.068	740.000	717.522
Conference services fees	227.000	243.000	212.000
Contributions Bill & Melinda Gates Foundation for Key Initiatives	178.935	303.249	266.350
Contributions Stichting IFLA Foundation (Arcadia)	132.100	173.447	-
Corporate supporters, grants and donations	46.982	96.000	59.674
Income vouchers scheme	32.495	40.000	29.003
Sales of publications and royalties	32.311	30.000	30.532
Contributions Unesco, Document Delivery, Media Literacy	18.724	34.459	11.287
Other income	17.248	14.700	18.413
Corporate supporters	-	30.000	-
Unesco Grant	-	-	11.333
	<u>2.212.866</u>	<u>2.400.148</u>	<u>1.896.289</u>

The objective of Stichting IFLA Global Libraries, which is exclusively charitable and educational, is to empower public libraries to improve people's live and support growth of sustainable societies. To meet these objectives Stichting IFLA Global Libraries enters in several projects with several parties. With The International Federation of Library Associations and Institutions the foundation entered in a joint account agreement. The contribution 2022 from this is higher than previous years, because of a higher cost level of the federation in 2022. A substantial part of these higher costs was budgeted.

The contributions Bill & Melinda Gates Foundation, Stichting IFLA Foundation and Unesco, Document Delivery, Media Literacy correspond with the expenses for these projects as stated below. The contributions can be higher or lower, depending on the progress of the project. The contribution to Stichting IFLA Foundation relates to the Arcadia project.

Conference costs

Conference costs	<u>12.776</u>	<u>31.000</u>	<u>75</u>
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**International Federation of Library Associations
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	<u>2022</u>	<i>Approved budget</i> <u>2022</u>	<u>2021</u>
	€	€	€
<u>Project expenses</u>			
Expenses Bill & Melinda Gates Foundation for Key Initiatives	33.985	40.000	4.772
Expenses Stichting IFLA Foundation (Arcadia)	132.100	173.447	-
Expenses other projects	8.987	24.387	7.143
Expenses Unesco	-	-	11.333
	<u>175.072</u>	<u>237.834</u>	<u>23.248</u>
Staff expenses Bill & Melinda Gates Foundation for Key Initiatives	144.950	263.249	261.578
Staff expenses other projects	9.737	10.072	4.144
	<u>329.759</u>	<u>511.155</u>	<u>288.970</u>

The project expenses correspond with contributions for projects as stated under income. The expenses can be higher or lower compared with previous year and budget, depending on the actual progress of the project.

The expenses for Key Initiatives Bill & Melinda Gates Foundation and Arcadia contain staff expenses from the federation that have been reclassified from Wages and salaries to Expenses projects and other costs related to the projects.

Governance

Steering bodies, board meetings, travel expenses	68.495	40.000	6.552
Office president (including travel)	15.172	27.000	8.317
Other costs	-	5.000	1.852
	<u>83.667</u>	<u>72.000</u>	<u>16.721</u>

Due to Covid-19 governance costs were in previous years relatively low. In 2022 an increase of costs is caused by the increase in in-person Governing Board meetings.

Staff expenses

Wages and salaries	1.293.989	1.197.556	516.592
Social security premiums and pensions cost	281.076	348.904	287.020
	<u>1.575.065</u>	<u>1.546.460</u>	<u>803.612</u>

**International Federation of Library Associations
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	2022	<i>Approved budget 2022</i>	2021
	€	€	€
<u>Wages and salaries</u>			
Gross salaries	1.695.155	1.553.967	1.217.987
Sickness insurance staff	63.601	56.166	44.479
Other staff expenses	42.699	36.500	16.221
Received sick-pay	-85.868	-	-44.298
	<u>1.715.587</u>	<u>1.646.633</u>	<u>1.234.389</u>
Dutch Government financial aid	-134.811	-	-448.983
Charged to other projects	-9.737	-12.381	-7.236
Project expenses Stichting IFLA Foundation (Arcadia)	-132.100	-173.447	-
Project expenses Bill & Melinda Gates Foundation of Key Initiatives	-144.950	-263.249	-261.578
	<u>1.293.989</u>	<u>1.197.556</u>	<u>516.592</u>

The wages and salaries 2022 comprise the compensation for employee's inclusive annual increases of compensations and payments for new employees, as well as settlement payments. In the budget 2022 employees have been foreseen which functions have not been fulfilled during the year.

The Dutch Government financial aid is called NOW. This is a financial aid provided as a compensation for decreasing revenues during Covid-19.

The project expenses Stichting IFLA Foundation and Bill & Melinda Gates Foundation is a reclassification within the statement of income and expenses from Wages and salaries to Project expenses.

Social security premiums and pensions cost

Pension premiums	143.486	162.488	138.822
Social security premiums	137.590	186.416	148.198
	<u>281.076</u>	<u>348.904</u>	<u>287.020</u>

Advisory Committees

Copyright and other Legal Matters	3.883	4.500	1.185
Freedom of Access to Information and Freedom of Expression	1.943	4.500	-
Cultural Heritage	1.688	4.500	638
	<u>7.514</u>	<u>13.500</u>	<u>1.823</u>

Costs of publications

Costs of publications Journal	45.331	41.500	40.749
Other costs	-	1.000	-
	<u>45.331</u>	<u>42.500</u>	<u>40.749</u>

**International Federation of Library Associations
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's-Gravenhage**

	2022	<i>Approved budget</i> 2022	2021
	€	€	€
Web and IT			
IT support	43.084	7.500	3.916
Membership system	26.701	25.000	23.535
Hardware and software expenses	27.886	35.000	25.656
Online voting system	17.956	5.000	9.561
Consultancy IFLA HQ	13.250	13.800	13.408
Repository	12.332	14.000	12.180
Hosting	11.183	10.000	9.166
Network expenses	1.462	2.300	1.452
	<u>153.854</u>	<u>112.600</u>	<u>98.874</u>

Web and IT expenses are higher than budgeted and higher than previous year mainly caused by IT support. IT support was largely outsourced in 2022.

Consultancy fees, advisors and office costs

Consultancy	212.983	-	-
Legal advice	171.359	60.000	101.855
Audit	37.398	21.125	24.817
Advisors and advocacy	27.439	34.000	5.612
Accommodation expenses	21.070	28.000	20.020
Supplies, printing and duplication	17.941	30.000	16.070
Insurances	9.186	8.000	7.593
Postage, telephone, fax	7.401	19.000	19.132
Other office expenses	1.955	7.000	5.668
Canteen costs	296	2.500	429
Repair and maintenance	-	1.000	-
Handling fees minus credit card expenses	-13.196	-15.000	-13.642
	<u>493.832</u>	<u>195.625</u>	<u>187.554</u>
Charged to other projects	-1.828	-	-1.828
	<u>492.004</u>	<u>195.625</u>	<u>185.726</u>

Office expenses are higher than budgeted and higher than previous years. This is mainly caused by the employment of consultants who were in previous years on the payroll of the federation or hired from this year. Legal advice is higher because of employment related legal advice, as well as legal advice from notaries and legal advice for other items like commercial agreements.

Miscellaneous

Contributions and memberships	2.220	2.000	2.690
Awards and promotion materials	2.137	2.000	128
Other general expenses	232	-	4
Honors and awards	-	1.000	-
	<u>4.589</u>	<u>5.000</u>	<u>2.822</u>

Expenses voucher scheme

Interest costs	7.500	10.000	10.000
Printing costs vouchers	3.093	5.500	7.247
Bank costs	537	850	361
	<u>11.130</u>	<u>16.350</u>	<u>17.608</u>

**International Federation of Library Associations
and Institutions (IFLA)
's-Gravenhage**

	<u>2022</u>	<i>Approved budget</i> <u>2022</u>	<u>2021</u>
	€	€	€
Expenses against earmarked reserves			
Expenses other IFLA Funds	5.587	3.103	-
Expenses Margreet Wijnstroom Fund	585	2.000	920
Expenses Congress Grants	2.520	3.700	160
Expenses Shawky Salem Training Fund	-	2.000	-
	<u>8.692</u>	<u>10.803</u>	<u>1.080</u>

The expenses of other IFLA Funds, Margreet Wijnstroom Fund and Congress Grants are costs that are part of the appropriation of the result and will be subtracted from the earmarked reserves.

Business travel

Business travel	<u>4.215</u>	<u>27.500</u>	<u>5.413</u>
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Financial income and expense

Other interest and similar income	1.546	-	1.897
Interest and similar expenses	-8.202	-14.000	-11.387
	<u>-6.656</u>	<u>-14.000</u>	<u>-9.490</u>

Other interest and similar income

Other interest received	<u>1.546</u>	<u>-</u>	<u>1.897</u>
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Other interest received
Rate difference

	<u>1.546</u>	<u>-</u>	<u>1.897</u>
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Interest and similar expenses

Other interest expenses	<u>8.202</u>	<u>14.000</u>	<u>11.387</u>
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Share in result of participations

Result from IFLA Holding B.V.	<u>78.652</u>	<u>-</u>	<u>157</u>
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The result participation IFLA Holding B.V. includes the result of the Holding, including its participations (IFLA Conference I B.V., IFLA Conference II B.V., IFLA Conference III B.V.). The result 2022 of € 78.652 is higher than previous years, mainly caused by the positive contribution of the WLIC 2022 in Dublin and Dutch Government financial aid.

**International Federation of Library Associations
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OTHER NOTES

Average number of employees

	<u>2022</u>	<u>2021</u>
Average number of employees over the period working in the Netherlands	<u>15,00</u>	<u>15,00</u>

's-Gravenhage, 20 July 2023

International Federation of Library Associations and Institutions (IFLA)

Ms. B.H. Lison
President

Ms. V.G. McDonald
President-elect

Mr. J.J. Naber
Treasurer

Mr. J. Hernández-Pérez
Board Member

Ms. N.A. Kotsokoane
Board Member

Ms. K. Boelt
Board Member

Mr. M.M. Ntombela
Board Member

Ms. Y. Inoue
Board Member

Mr. A.M. Khan
Board Member

Ms. T.P.F. Paringatai
Board Member

Ms. L. Garcia-Febo
Board Member

Ms T.P.F. Paringatai joined the General Board in December 2022 and Ms L. Garcia-Febo in April 2023. It is therefore appropriate that neither signs the Annual Accounts for the 2022 financial year.

INDEPENDENT AUDITORS' REPORT

To: The Members of the Governing Board of the International Federation of Library Associations and Institutions

A. Report on the audit of the financial statements 2022 included in the annual report

Our opinion

We have audited the financial statements 2022 of the International Federation of Library Associations and Institutions (IFLA), based in The Hague.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of IFLA as at 31 December 2022, and of its result for 2022 in accordance with the Guideline for annual reporting "C1" Not-for profit small organisations of the Dutch Accounting Standard Board.

The financial statements comprise:

1. the balance sheet as at 31 December 2022;
2. the income statement for 2022; and
3. the notes comprising a summary of the accounting policies and other explanatory information.

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

We are independent of IFLA in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

B. Report on the other information included in the annual report

In addition to the financial statements and our auditor's report thereon, the annual report contains other information that consists of:

- The management report of the Governing Board;
- Other information as required by the Guideline for annual reporting "C1" Not-for profit small organisations of the Dutch Accounting Standard Board.

Based on the following procedures performed, we conclude that the other information:

- is consistent with the financial statements and does not contain material misstatements;
- contains the information as required the Guideline for annual reporting "C1" Not-for profit small organisations of the Dutch Accounting Standard Board.

We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing these procedures, we comply with the requirements of the Guideline for annual reporting "C1" Not-for profit small organisations of the Dutch Accounting Standard Board and the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

Management is responsible for the preparation of the management board's report in accordance with the Guideline for annual reporting "C1" Not-for profit small organisations of the Dutch Accounting Standard Board.

C. Description of responsibilities regarding the financial statements

Responsibilities of management and the Governing Board for the financial statements

Management and the Governing Board is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting "C1" Not-for profit small organisations of the Dutch Accounting Standard Board. Furthermore, management and the Governing the board are responsible for such internal control as the management and board determines is necessary to enable the preparation of the financial statements that are free from material misstatements, whether due to fraud or error.

As part of the preparation of the financial statements, management and the Governing Board is responsible for assessing the Federation's ability to continue as a going concern. Based on the financial reporting framework mentioned, the management and the Governing Board should prepare the financial statements using the going concern basis of accounting unless management and the Governing Board either intends to liquidate the federation or to cease operations, or has no realistic alternative but to do so.

Management and the Governing Board should disclose events and circumstances that may cast significant doubt on the Federation's ability to continue as a going concern in the financial statements.

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit engagement in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

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 this financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgement and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included among others:

- Identifying and assessing the risks of material misstatements of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatements 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;
- Obtaining 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 federation's internal control;
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and the Governing Board;
- Concluding on the appropriateness of the board's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the federation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause an organisation to cease to continue as a going concern;
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- Evaluating whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.

We 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 findings in internal control that we identify during our audit.

Eindhoven, 23 August 2023
Govers Accountants/Adviseurs

drs. W.A.J. de Wijs RA RC

Assurancekenmerk: 2023CA203