

# Annual Regulatory Return for the 2016 Year

## Explanatory Note for Tier 2 organisations

### Introduction

This document is intended to provide guidance to Approved Housing Bodies (AHBs) in completing the Annual Regulatory Return (ARR) required under 'Building for the Future: A Voluntary Regulation Code for Approved Housing Bodies' (the Code). Organisations will note that this year's ARR is in Microsoft Excel format. This is intended to simplify and ease the submission process for AHBs.

The information provided by organisations in the Annual Regulatory Return forms the basis for assessing their performance against the requirements and expectations of the Code. It is important, therefore, that AHBs complete the ARR in full and provide an accurate and true account of their organisation's activities for the 2016 year.

This explanatory note is intended to be as comprehensive as possible. However, if you require additional assistance or clarification on any aspect of the ARR, or use of the Excel spreadsheet, please contact the Regulation Office on 01 656 4170 or at [regulation@housingagency.ie](mailto:regulation@housingagency.ie).

It is recommended that organisations use the checklist provided at the end of the ARR to ensure all required supporting documentation is enclosed with the completed document. This will help avoid any delays in assessing your Return.

Tier 2 AHBs will be aware of the phased introduction of the **Financial Standard**. This includes requirements relating to risk, stock condition surveys, asset registers, strategic and financial planning, and notifiable events. These requirements are clearly identified within the ARR. Where AHBs are not currently meeting a particular Financial Standard requirement, they are asked to explain how the organisation is working towards implementing these requirements.

Organisations should also note that the **Charter of Commitments Renewal** document is now incorporated into the Annual Regulatory Return, thereby reducing the requirement for the Charter to be submitted as a separate document. By submitting the document electronically, the AHB is confirming its commitment to the Code until 31<sup>st</sup> December 2018. Boards should ensure that they have approved the information within this submission.

### Comply or Explain

AHBs will note that additional space has been provided beneath some questions to enable text to be entered. If an organisation is non-compliant with a particular aspect of the Code, this space should be used to explain how it working towards complying with the requirements or why it believes the requirement is not appropriate for that organisation.

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### Completion and Submission

ARR Issued to AHBs	Data Required in Report	How to Complete	Deadline for ARR return	Where to Return
September 8 <sup>th</sup> 2017	Data related to operations and activities in the 2016 year.	Excel Spreadsheet	<b>October 31<sup>st</sup> 2017</b>  <b>Note:</b> Failure to return ARR may result in AHB being removed from the published 'List of Approved Housing Bodies Signed up to the Code'.	<b>EMAIL</b> your completed ARR along with all supporting documentation to:  <a href="mailto:regulation@housingagency.ie">regulation@housingagency.ie</a>

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### Explanatory Tables

The Tables below are organised to help the organisation to complete the ARR and provide assistance/clarification on questions where necessary.

*Please note: Guidance is not provided for every question as, in many cases, the information required is self-explanatory.*

Section 1: General Information		
QUESTION		GUIDANCE
1.1-1.3	<u>Organisation Name, Contact Details</u>	<ul style="list-style-type: none"> <li>Please ensure to provide name, address, email and key contact details</li> </ul>
1.4	<u>Declaration</u> <ul style="list-style-type: none"> <li>Provide the date of the meeting of the Board when the Annual Regulatory Return submission was approved.</li> <li>Provide the name and position of the person certifying the Return on behalf of the organisation.</li> </ul>	<ul style="list-style-type: none"> <li>This confirms that the Board of the AHB (or a sub-committee that the Board has delegated responsibility to) has verified that the data and information provided within the Return is an accurate and true reflection of the activities of the AHB.</li> </ul>
1.5-1.6	<u>Company Type, Core Objective</u>	<ul style="list-style-type: none"> <li>Please input the company type and the organisation's core objective using the dropdown boxes and text boxes as appropriate.</li> </ul>
1.7	<u>Staff and Volunteer Details</u> <ul style="list-style-type: none"> <li>Confirm if the organisation employs paid staff and, if so, please state the total number of staff employed by the AHB as at the organisation's financial year end.</li> </ul>	<ul style="list-style-type: none"> <li>The total number of staff employed should match the information in the organisation's Audited Financial Statements for the financial year end (2016).</li> </ul>

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	<ul style="list-style-type: none"> <li>AHBs are also asked to provide the number of staff <b>employed directly in the provision and management of housing.</b></li> <li>Confirm if volunteers work with the organisation</li> <li>AHBs are also asked to provide the number of volunteers directly <b>involved in the provision and management of housing.</b></li> </ul>	
<b>Section 2: Property Information</b>		
<b>QUESTION</b>		<b>GUIDANCE</b>
2	<p>In the <u>Property Table</u> (Property Information Tab) of the Return:</p> <ul style="list-style-type: none"> <li>Indicate the number of units owned, leased and managed by reference to Local Authority area and relevant funding arrangement/scheme. (Each unit should be counted under one category only).</li> </ul>	<ul style="list-style-type: none"> <li><b>Unit refers to:</b> A residential unit which is a single unit of property per household. For example, in a group home situation, where four adults with special needs are sharing common facilities, that equates to four units of accommodation.</li> <li><b>An example</b> of a completed Property Table is included in the Appendix. AHBs are asked to ensure they complete the number of units by funding type, local authority and separated into Owned, Managed and Leased. The table is a replica of table completed by AHBs in the word format in previous years.</li> <li>The workbook will automatically calculate the total number of units. AHBs should ensure that the total figure calculated by Excel matches the organisation's own records.</li> <li>Refer to the Appendix to this Explanatory Note for definitions of Scheme Type such as CAS or CLSS.</li> </ul>
2.2	<p><u>Type of Units</u></p> <ul style="list-style-type: none"> <li><b>Self-Contained Unit:</b> A unit is considered self-contained if it has the exclusive use of a bath/shower and cooking facilities.</li> </ul>	<ul style="list-style-type: none"> <li>Please insert the number of self-contained and non-self-contained units.</li> <li>Where applicable, please provide the number of properties that the non-self-contained units are set out across.</li> </ul>

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	<ul style="list-style-type: none"> <li>• <b>Non-Self Contained Unit:</b> A unit is considered non-self-contained if it does not have the exclusive use of a bath/shower and cooking facilities.</li> </ul>	
2.3	<p><u>Additional Information on Managed and/or Leased Units</u></p> <ul style="list-style-type: none"> <li>• Confirm the number of units leased <b>to/from</b> another AHB</li> <li style="text-align: center;"><u>AND</u></li> <li>• Confirm the number of units <b>managed on behalf of another AHB</b></li> </ul>	<ul style="list-style-type: none"> <li>• This information is applicable <b>only</b> where the AHB manages and/or leases <b>units to/from</b> other AHBs.</li> </ul>
2.4	<p><u>Planned Units*</u></p> <ul style="list-style-type: none"> <li>• Indicate if the organisation plans to develop units in the coming years.</li> <li>• If yes, indicate the number of forecasted and planned units for 2017, 2018 and 2019 and the method of funding to be used</li> <li>• *AHBs that are demonstrating significant growth plans, with the use of private financing are expected to complete the Annual Financial return. Those AHBs completing the AFR (2016) have been identified by the Regulation Office and are working collaboratively with the Financial Regulation Manager</li> </ul>	<ul style="list-style-type: none"> <li>• The Regulation Office requires visibility of the growth plans of the AHBs. Organisations are asked to indicate projected units to the end of 2017 and planned units in 2018 &amp; 2019 alongside the funding type anticipated.</li> <li>• Where an organisation is submitting the Annual Financial Return (AFR) it is NOT required to complete this section, as all information will be captured in the AFR.</li> </ul>

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Section 3: Governance		
QUESTION		GUIDANCE
3.1	<p><u>Board/Management Committee Details</u></p> <ul style="list-style-type: none"> <li>State number of non-Executive (unpaid) and Executive Board (paid) Members as at the organisation's financial year end (2016)</li> <li>Where there is an Executive (Paid) Director, it is anticipated that the organisation has received an exception from Revenue for such a position.</li> <li>State the number of times the Board or Management Committee met in 2016.</li> <li>Confirm if an AGM was held in respect of the 2016 year</li> </ul>	<ul style="list-style-type: none"> <li>Non-Executive means an unpaid, voluntary member of the Board</li> <li>AHBs solely managed and operated by volunteers are considered to have a Non-Executive Board.</li> <li>An Executive member is any paid member.</li> <li>The information provided should match the organisation's Audited Financial Statements.</li> <li>Total Board Members is automatically calculated when the number of board members is inputted within non-executive/non-executive cells.</li> <li>Where an AHB does not meet the requirements of the Code in terms of board membership and/or the number of board meetings, it should indicate the reason why in the appropriate text box.</li> </ul> <p><b>Note:</b> One of the conditions of having Approved Housing Body status under Section 6 of the Housing (Miscellaneous Provisions) Act, 1992 as set out in Memorandum VHU: 2/02 is that the board '<i>shall consist of not less than five individuals each of whom should be ordinarily resident within the jurisdiction of the State</i>'.</p>
3.2	<p><u>Sub-Committees</u></p> <ul style="list-style-type: none"> <li>Confirm if the organisation has an Audit (or an Audit &amp; Risk) Committee.</li> <li>Indicate if any other sub-committees are in place.</li> </ul>	<ul style="list-style-type: none"> <li>In line with the Financial Standard requirements, Tier 2 AHBs will be required to have an Audit and Risk Committee from 2017 onwards.</li> </ul>

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		<ul style="list-style-type: none"> <li>Organisations should indicate what other (if any) other sub-committees are in place.</li> </ul>
3.3	<p><u>Board Policies</u></p> <p>AHBs are required to confirm if the following Board Policies are in place and if they have been reviewed in the last 2 years</p> <ul style="list-style-type: none"> <li>Board Membership</li> <li>Board Membership Renewal</li> <li>Code of Conduct</li> <li>Conflict of Interest</li> <li>Register of Interest</li> </ul>	<ul style="list-style-type: none"> <li>AHB are expected to ensure that there is a full suite of Board policies in place.</li> <li>Where an AHB is not meeting code requirements, it is expected to provide an explanation, in line with Comply or Explain approach</li> </ul>
3.4	<p><u>Related parties</u></p> <ul style="list-style-type: none"> <li>AHBs are asked to clarify if they have a relationship with another organisation that is a parent, subsidiary or a sister entity.</li> <li>AHBs are asked to confirm if the organisation's Audited Financial Statements reference related parties</li> <li>AHBs are asked to state if related parties provide Management, supports or Services to the AHB</li> <li>If yes, it is required to state if a Service Level Agreement (SLA) is in place</li> <li>AHBs are asked to confirm if there are common directors between related parties</li> </ul>	<ul style="list-style-type: none"> <li>The Regulation Office requires an understanding of all related party relationships, with specific focus on the governance arrangements underlying the management, supports, service and financial transactions that may exist between related parties.</li> <li>It is expected that where there are supports, services in place that the responsibility for the management and maintenance of the housing assets is clearly defined and set out in an SLA.</li> </ul> <p><u>Example:</u> An AHB works closely with a sister organisation that provides all services and supports to clients/tenants. The organisations are separate independent legal entities but have a shared service model with the AHB owning the housing units and the related party providing supports and services.</p>

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	<ul style="list-style-type: none"> <li>AHBs are asked to state if there are financial transactions/interdependent liabilities between the organisation and any related parties</li> <li>If yes, it is required to state if there are contractual arrangements in place relating to those financial transactions.</li> </ul>	<ul style="list-style-type: none"> <li>Where an organisation is unclear regarding Related Parties, it is expected to review the notes in the Audited Financial Statements, which will clarify if such a relationship exists.</li> </ul>
3.5	<p><u>Relationships with Other Organisations</u></p> <ul style="list-style-type: none"> <li>AHBs are asked to confirm if they are in receipt of funding from the HSE or other revenue funding from other state agencies.</li> </ul>	<ul style="list-style-type: none"> <li>This question allows the Regulation Office to have a broader understanding of the nature of the organisation, services provided and key funders.</li> </ul>
3.6	<p><u>Risk Management</u></p> <ul style="list-style-type: none"> <li>All Tier 2 AHBs are asked to confirm if there is a risk management framework in place, with a specific focus on housing, including a risk management policy, a risk register and key risk indicators.</li> <li>AHBs are asked to confirm if the risk framework is linked to the organisation's strategy, financial planning and debt capacity.</li> <li>The risk management framework should relate specifically to the housing asset and be <u>proportionate</u> to the organisation, its operational model, growth plans and use of private financing.</li> </ul>	<p>Risk Management Framework</p> <ul style="list-style-type: none"> <li>The Regulation Office requires assurances that Tier 2 organisations have robust risk management frameworks in place. Risk management is particularly pertinent where an organisation is in a growth phase and intends to access private finance for development.</li> <li>Risk management is a dynamic and changing process. It needs to be continuously reviewed in line with developments and adjustments to the business and should be integrated into all operations of the organisation.</li> <li>The Regulation Office seeks assurances that the appropriate risk management framework is in place and that the organisation pro-actively manages risk at all levels.</li> </ul>



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Section 4: Finance and Business Management		
QUESTION		GUIDANCE
4.1	<p><u>Financial statements</u></p> <ul style="list-style-type: none"> <li>Confirm if AHB has a full set of Audited Financial Statements for 2016 financial year</li> <li>Confirm if the AHB auditor issued a modified/qualified opinion in relation to these accounts</li> <li>Confirm if the AHB auditor provided an Audit Management Letter</li> </ul>	<ul style="list-style-type: none"> <li>The Regulation Office is aware that, following changes in the Companies Act 2014, Companies Limited by Guarantee can avail of an audit exemption and/or not file full Audited Financial Statements with the Companies Registration Office (CRO).</li> <li>However, the Department Circular Memorandum VHU:2/02, which provides the conditions for Approved Housing Body Status, sets out that audited financial statements shall be readily available.</li> <li>The Financial Standard requires that AHBs submit a full set of Audited Financial Statements.</li> <li>The Regulation Office utilises these Financial Statements to assess financial viability which is an important Code requirement.</li> </ul> <p><b><u>ACTION REQUIRED:</u></b></p> <ul style="list-style-type: none"> <li>If the organisation does <u>not submit</u> full Audited Financial Statements to the Companies Registration Office, please submit a copy for 2016 financial year. This could include organisations such as Co-Operatives and Friendly Societies.</li> <li>Organisations should also submit a copy of its modified/qualified audit opinion and its Audit Management Letter together with the organisation's response, if applicable.</li> </ul>
4.2	<p><u>Tax Clearance</u></p> <ul style="list-style-type: none"> <li>AHBs whom are in receipt of a tax clearance certificate would be considered tax compliant</li> </ul>	<ul style="list-style-type: none"> <li>Please indicate if the organisation is tax compliant.</li> </ul>

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4.3	<p><u>Stock Condition Surveys</u></p> <ul style="list-style-type: none"> <li>AHBs are asked to confirm if the organisation carries out stock condition surveys and if they are externally validated.</li> <li>If the AHB has not yet carried out a Stock Condition survey it is asked to explain how the organisation is working towards this requirement</li> </ul>	<ul style="list-style-type: none"> <li>In line with the requirements of the Financial Standard, all Tier 2 organisations will be required to perform regular stock Condition Surveys and ensure they are externally validated from 2017 onwards.</li> <li>The level of sinking fund should be determined by reference to the condition of the stock and the projected future works required. This can only be ascertained by the AHB through stock condition surveys which look at all parts of a building to assess the condition and state of repair and plan for immediate and long-term future works.</li> <li>The Regulation Office requires assurances that the stock condition survey, and the methodology used by an AHB to determine the associated future funding requirements, is appropriate.</li> </ul>
4.4	<p><u>Sinking Fund</u></p> <ul style="list-style-type: none"> <li>Confirm if the organisation has a sinking fund in place.</li> <li>Confirm if there is a policy relating to the provision of the sinking fund.</li> <li>Provide details of sinking fund provision</li> </ul>	<ul style="list-style-type: none"> <li>A Sinking Fund is required for the longer term systematic repair and refurbishment of housing stock, e.g. roof repair.</li> </ul>
4.5	<p><u>Loan Summary</u></p> <ul style="list-style-type: none"> <li>Indicate if the organisation has any outstanding loans</li> <li>If yes, indicate the amount of the total loans outstanding at 1<sup>st</sup> January 2016</li> <li>Indicate the amount of new loans acquired during the year</li> <li>Detail the capital repayments made during 2016</li> <li>Indicate the amount of total loans outstanding at 31<sup>st</sup> December 2016</li> </ul>	<ul style="list-style-type: none"> <li>AHBs that have private financing are required to indicate the total value of loans on the organisations balance sheet, <u>excluding</u> both CAS &amp; CLSS.</li> <li>The Regulation Office requires visibility on the private financing of an organisation, new loans acquired and capital repayments. Financial viability is about being able to generate sufficient income to meet operating payments and debt operating payments and</li> </ul>

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	<ul style="list-style-type: none"> <li>Indicate the estimated average interest rate payable on these loans.</li> <li>Provide details of the source and purpose of the loans</li> </ul>	<p>debt commitments as they fall due, while maintaining the AHB's housing assets and service level.</p> <ul style="list-style-type: none"> <li>AHBs which are demonstrating significant growth plans, with the use of private financing are expected to complete the Annual Financial return. Those AHBs completing the AFR (2016) have been identified by the Regulation Office and are working in conjunction with the Financial Regulation Manager.</li> </ul>
4.6	<p><u>Strategy, Development and Finance</u></p> <ul style="list-style-type: none"> <li>AHBs are asked to confirm if the organisation has a strategic plan in place and if it has completed the Annual Financial Return (AFR)</li> <li>AHBs are also asked to confirm if the organisation has financial projections extrapolated over a 30-year period and if there is a business plan in place to accompany these projections.</li> </ul>	<ul style="list-style-type: none"> <li>In line with the requirements of the Financial Standard, all Tier 2 organisations are asked to confirm if the organisation has a strategic plan, a business plan, and financial projections extrapolated over a 30-year period.</li> <li>As noted, in line with the principles of the Voluntary Regulatory Code and the guidelines of the Financial Standard, the underlying principle is 'comply or explain'. Organisations will be required to complete the AFR based on their projected growth plans and loan financing forecast, for the 2016 return these organisations have been identified</li> <li>Other Tier 2 AHBs are not required to complete the AFR based on their projected growth plans and loan forecasting and will adopt the comply or explain principle. The Regulation Office will continue to work with all Tier 2 AHBs to ensure they are meeting the Financial Standard in line with the proportionate and risk-based approach.</li> </ul>

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4.7	<u>Asset Register</u> <ul style="list-style-type: none"> <li>AHBs are asked to confirm if there is an asset register in place relating to its housing stock.</li> </ul>	<ul style="list-style-type: none"> <li>In line with the requirements of the Financial Standard, from 2017 onwards, all Tier 2 AHBs will be required to have an asset register recording its housing stock and capable of reconciliation to Audited Financial Statements and the Annual Regulatory Return.</li> </ul>
4.8	<u>Notifiable Events</u> <ul style="list-style-type: none"> <li>AHBs are asked to confirm that the board and the senior executives of the organisation are aware of the requirement to alert the Regulation Office of notifiable events.</li> </ul>	<ul style="list-style-type: none"> <li>From 2017 onwards, in line with the requirements of the Financial Standard, all Tier 2 AHBs will be required to inform the Regulation Office of key notifiable events.</li> <li>Additional detail is outlined with the Financial Standard.</li> </ul>
<b>Section 5: Performance Management</b>		
<b>QUESTION</b>		<b>GUIDANCE</b>
5.1	<ul style="list-style-type: none"> <li>Confirm if Tenant Service Policies are in place and have been reviewed in the last 2 years</li> <li>Where an AHB does not have a policy in place, it is expected to provide an explanation, in line with Comply or Explain.</li> </ul>	<ul style="list-style-type: none"> <li>The Code requires all Tenant Service Policies to be in place.</li> <li>Tenant Service Policies should provide clarity and reassurance to tenants that their housing needs and requirements are being met.</li> </ul>
5.2	<u>Rent Book, Rent Statement &amp; Rent Receipts</u> <ul style="list-style-type: none"> <li>Confirm if rent receipts are issued to tenants.</li> </ul>	<ul style="list-style-type: none"> <li>The Code and the Housing (Rent Books) Regulations 1993 requires that tenants are issued with rent records i.e. a rent book, or statement. These should contain information relating to the rent payable and any additional service charges that are applicable.</li> <li>Receipts can be provided as an issued Rent Book, a Rent Statement or as a Rent Receipt.</li> </ul>

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5.3	<p><u>Communicating with Tenants</u></p> <ul style="list-style-type: none"> <li>Advise how tenants are engaged with and kept up to date with organisational developments.</li> <li>AHBs are asked to confirm if they have pre-tenancy training and tenant handbooks in place</li> </ul>	<ul style="list-style-type: none"> <li>Tier 2 AHBs should highlight how they communicate with tenants, including newsletters, meetings/visits, tenant survey(s) and/or via electronic/web-site solutions. It is noted that many AHBs may communicate utilising all the above formats.</li> <li>Pre-Tenancy training is a requirement of the Code. This does not have to be extensive but should inform tenants of what is expected of them as tenants and what they can expect of the AHB as their landlord.</li> <li>Tenant handbooks are a requirement of the Code. This should provide tenants with information such as key contacts, rent collection dates, repair processes and relevant policies.</li> </ul>
5.4	<p><u>Void Management</u></p> <ul style="list-style-type: none"> <li>State the number of Void Properties in the year</li> <li>State average length of Voids</li> <li>AHBs are asked to provide the primary reason for Void properties in the year</li> </ul>	<ul style="list-style-type: none"> <li>A void is a property that is not tenanted</li> <li>A void period is defined from the time a tenant moves out until a new tenant moves in. In the case of new properties, this is the period from the property being available for letting until a tenant moves in.</li> <li><b>Average length of a void:</b> Total number of weeks unit(s) were void/ Number of void unit(s)</li> </ul>
5.5	<p><u>Rent Payment and Arrears</u></p> <ul style="list-style-type: none"> <li>Report on rent management including Rent Due, Rent Collected and Rent Arrears</li> </ul>	<ul style="list-style-type: none"> <li>Pro-active rent management is a vital component of performance management. The Regulation Office requires assurances that the organisation is managing its income and has clearly defined policy and procedures relating to rental arrears and write-off's.</li> </ul>

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		<ul style="list-style-type: none"> <li>Tier 2 AHBs are expected to provide a breakdown of rent arrears (if applicable) including a split of arrears by debt category (timelines). Where an organisation is unable to provide this split it is asked to provide an explanation.</li> </ul>
5.6	<u>Repairs</u> <ul style="list-style-type: none"> <li>Provide details on repairs, the number of repair requests and the response time in days.</li> </ul>	<ul style="list-style-type: none"> <li>Number of Repair Requests should be stated by category, i.e. emergency, urgent and routine.</li> <li>The average response time to repairs should be stated in the number of <u>days</u> that it has taken the organisation to respond.</li> <li>Where an organisation is unable to provide this information, it is asked to provide an explanation.</li> </ul>
5.7	<u>Management and Maintenance Costs</u> <ul style="list-style-type: none"> <li>Provide the average maintenance and management costs of the organisation relating to the housing stock.</li> </ul>	<ul style="list-style-type: none"> <li><b>Management costs</b> include all management and other associated costs, including service charge expenditure, but excluding the maintenance costs. This can be calculated by taking the total expenditure on management and dividing it by the number of units.</li> <li><b>Maintenance costs</b> should only include costs relating to all repairs and maintenance. This can be calculated by looking at the complete expenditure on maintenance and dividing it by the number of units.</li> </ul>

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<p><u>Charter of Commitments</u></p> <ul style="list-style-type: none"> <li>• The Charter of Commitment is expected to be signed off Annually by Approved Housing Bodies.</li> <li>• The submission of the Charter (within the ARR) confirms that the organisation will comply with the requirements set out in the Voluntary Regulation Code (including the Financial Standard), appropriate to the organisational type.</li> <li>• It states that the AHB is committed to reviewing the organisational practice against the Code on an annual Basis</li> </ul>	<ul style="list-style-type: none"> <li>• <b>The Charter of Commitment has been incorporated into the Annual Regulatory Return in 2016.</b> Providing the name of both Board Chairperson and Board Secretary, within the submission of the Annual Regulatory Return, acknowledges the organisations commitment to the Code until 31<sup>st</sup> December 2018</li> </ul>
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**Please Complete Supporting Checklist on the final Tab of ARR to ensure all relevant documentation is included**

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### APPENDIX

#### 1. Example Regulatory Return Property Table (Tab 4 in Annual Regulatory Return)

The **total number of units** is shown here. This is calculated automatically from the information provided by the AHB in the grey cells.

For **owned units**, insert unit numbers in the appropriate cell(s), according to location and type of funding. In the example below, the AHB had 30 CAS units located in Louth.

For **leased units**, insert unit numbers in the appropriate cell(s), according to location and leasing arrangement. In the example below, the AHB leased 25 units from Galway LA.

For **managed units**, Insert numbers in the appropriate cell(s), according to location and management arrangement. In the example, the AHB did not manage any units and the cells have therefore been left blank.

#### SECTION 2: PROPERTY INFORMATION

**AHB TO COMPLETE GREY BOXES ONLY**

Location	SumOfNoOfUnits	Owned	CAS	CLSS	Out Of Mortgage	P&A	Non State	Leased	From LA	Private	Other AHB	Managed	OBO LA	OBO Private	OBO Other AHB
Carlow	0	0						0				0			
Cavan	0	0						0				0			
Clare	0	0						0				0			
Cork City	0	0						0				0			
Cork County	0	0						0				0			
Donegal	0	0						0				0			
Dublin City	0	0						0				0			
DunL - Rathdown	0	0						0				0			
Fingal	0	0						0				0			
Galway City	0	0						0				0			
Galway County	25	0						25	25			0			
Kerry	0	0						0				0			
Kildare	0	0						0				0			
Kilkenny	0	0						0				0			
Laois	0	0						0				0			
Leitrim	0	0						0				0			
Limerick City & County	0	0						0				0			
Longford	0	0						0				0			
Louth	30	30	30					0				0			
Mayo	0	0						0				0			
Meath	0	0						0				0			
Monaghan	0	0						0				0			
Tipperary	0	0						0				0			
Offaly	0	0						0				0			
Roscommon	0	0						0				0			
Sligo	0	0						0				0			
South Dublin	0	0						0				0			
Waterford City & County	0	0						0				0			
Westmeath	0	0						0				0			
Wexford	0	0						0				0			
Wicklow	0	0						0				0			
<b>TOTAL</b>	<b>55</b>	<b>30</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Check	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Regulation Office, Housing Agency 2017

Note: AHBs should ensure that the total number of units (as automatically calculated) matches with its own records.

Note: AHBs should ensure each unit is only recorded once in the table



# Annual Regulatory Return for the 2016 Year

## Explanatory Note for Tier 2 organisations

### 2. Definitions

Reference	Description	Status in Annual Return
Unit	<p>A single unit of property per household.</p> <p><b>Note:</b> In a home situation where 4 adults are sharing common facilities then this would equate to 4 units</p>	Unit
CAS	<p>The <i>Capital Assistance Scheme</i> provides up to 100% capital grant funding for AHBs for the provision of housing for people with specific categories of needs. It is secured by way of a mortgage and is only repayable if conditions of the grant provision are not adhered to.</p>	Owned Units
CLSS	<p>The <i>Capital Loan and Subsidy Scheme</i> provides up to 100% capital grant funding to AHBs to facilitate the provision of social housing for eligible families. It is secured by way of a mortgage and is only repayable if conditions of the grant provision are not adhered to.</p> <p><b>Note:</b> No longer available since 2010</p>	Owned Units
P&A	<p>A <i>Payment and Availability Agreement</i> is made between AHBs agreeing to make property available for social housing for a period of 10-30 years and Local Authorities on foot of funding approval from the Department of Housing, Planning, Community and Local Government. Payment based on market rent to the AHB in question. Examples include units leased from a private property owner or a unit acquired or constructed using loan finance.</p>	Owned or Leased Units
Non-State Funded	<p>Units owned by an organisation and funded from another source not mentioned above, such as through a gift to the AHB for example</p>	Owned Units
Leased	<p>Units leased by the organisation where the owner of the property is the local authority, a private property owner or another AHB.</p>	Leased Units
Managed	<p>Units managed by the organisation (not owned or leased) that the AHB manages on behalf of a local authority, private property owner or another AHB via a service level agreement.</p>	Managed Units