



Annual Monitoring Form – Explanatory Note

AHBs with over 100 dwellings



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A. Introduction

The Approved Housing Bodies Regulatory Authority (“AHBRA”) was established under the Housing (Regulation of Approved Housing Bodies) Act 2019 (“the Act”). The Act provides for the regulation of Approved Housing Bodies (AHBs) for the purposes of protecting housing assets provided or managed by such bodies. It seeks to support stronger governance, financial management and reporting, property and asset management, and tenancy management by AHBs, with a focus on safeguarding the significant public investment being made in the delivery of social housing by AHBs.

The purpose of the Annual Monitoring Form is to gather information and data from AHBs that AHBRA will use to:

- Inform planned assessment programmes
- Identify common risk areas and trends across the sector
- Tailor education and guidance for AHBs
- Update the AHB Register with certain information
- Inform our publications including our Annual Sectoral Analysis

AHBRA’s approach to Monitoring and Data collection is outlined clearly in our Monitoring Policy which can be accessed [here](#).

B. What is the purpose of the Explanatory Note?

The purpose of this Explanatory Note is to provide guidance for AHBs on how to complete the Annual Monitoring Form. It aims to provide clarity in relation to the questions and types of responses AHBs should provide.

This Explanatory Note is intended for all those who have a role in completing the Annual Monitoring Form and includes guidance for all questions within the form.

C. Contact Details for AHBRA

If you have any queries on the Annual Monitoring Form that are not answered within this document, please email us at monitoring@ahbregulator.ie or telephone us on 01-2243900.

D. Submission Details

All AHBs are asked to submit their completed form and a copy of your most recent audited financial statements (if not previously submitted to AHBRA) to monitoring@ahbregulator.ie by 5pm on Wednesday, 18 February 2026. The subject of the email should state “Annual Monitoring Form” and the name of your AHB.

E. Guidance for completing the form

AHBs are asked to answer questions in all Sections (1-9) of the form. Additionally, AHBs are asked to complete the Declaration tab.

AHBRA will only accept:

- Fully and correctly completed forms with no questions left blank.
- Forms that are accompanied by Audited Financial Statements. No Abridged Audited Financial Statements.
- Forms where the financial information completed matches the information in your Audited Financial Statements.
- We may ask for further documentation to support your submission.

Following feedback from the sector we have included relevant links to helpful videos throughout the form to assist you with completion.

Practical tips for completing the form:

- Fully completed forms. No blank answers.
- Where a question requests a “Yes” or “No” answer, please use the dropdown option provided.
- Any information provided in a **lilac box** is for information and guidance purposes.
- If a question is highlighted in a **light teal** colour, it means that there are follow on questions if you answer “Yes”.
- You can input answers and/or data into all **grey boxes**.
- All **green boxes** are pre-populated.

Section 1 – Organisation Information

To ensure we have the correct information for your organisation, you are asked to provide up to date information in the areas of General Information, Key contact details, Type of Organisation, and Future Activities.

Please complete this section in full.

Section 1: Organisation Information

General Information

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| 1.1 | <p>You are asked to enter the organisation's main phone number which AHBRA should use when contacting your organisation.</p> |
| 1.2 | <p>You are asked to enter the address of your organisation's principal place of business, including Eircode.</p> <p>Your organisation's principal place of business is, in the case of a company or registered society, ordinarily the registered office. For every other organisation it is its main office or place of business.</p> <p>If your principal place of business is not your registered office address, please advise us of this in the supplementary information section.</p> <p>If you are unsure of the Eircode for your organisation's registered business address you can find it at www.eircode.ie</p> <p>Information provided regarding the principal place of business will be used to update your organisation's details in the Register of AHBs maintained and published by AHBRA. We recognise that, in certain circumstances, publication of a full address may raise privacy or security concerns. Accordingly, AHBs may submit a request to publish an abridged version of their address where there is a valid reason.</p> |

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| | <p>To do this, AHBs should provide an abridged version of the address on Section 1 of the form and provide the full address and explanation in the Supplementary Information tab. The explanation must outline the justification for abridgment. Please note that all abridged publication requests will be reviewed on a case-by-case basis to ensure that they meet regulatory and statutory requirements.</p> |
| 1.3 | <p>If your organisation has a website in place, please enter the full website address.</p> |
| Key Contact Details | |
| 1.4 | <p>You are asked to enter the name, contact phone number, and contact email for your chairperson to be used for correspondence from AHBRA.</p> |
| 1.5 | <p>If your organisation employs a Chief Executive, you are asked to enter the name, contact phone number, and contact email for your Chief Executive to be used for correspondence from AHBRA.</p> <p>If your organisation does not have a Chief Executive in place, you may wish to include details of an Executive with a similar role. If so, please provide details of their role in the Supplementary Information section.</p> <p>If this question is not applicable to your organisation, please state Not Applicable or N/A.</p> |

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| 1.6 | <p>Please enter the name, contact phone number and email address of the person who will act as the primary contact with AHBRA should we require clarification or additional information in relation to your form.</p> <p>The primary contact may typically be the Chairperson, Chief Executive or a member of the Board. However, if the primary contact is someone else, they must have sufficient knowledge and expertise on the matters contained in the form, and to be duly authorised to speak to us on your behalf.</p> |
| Type of Organisation | |
| 1.7 | <p>You are asked to indicate if your organisation is currently active.</p> <p>You should only select “No” where your organisation has ceased all operations.</p> |
| 1.8 | <p>You are asked to indicate if your organisation has made any changes to its constitution or governing document in the last 12 months.</p> <p>If your organisation has made changes to its constitution or governing document, please submit a copy of the updated document.</p> |
| 1.9 | <p>You are asked to select “Yes” for the three main activities of your organisation. We will publish this information on our AHB register. This information is available to download on our website: Approved Housing Bodies Register - Approved Housing Bodies Regulatory Authority</p> |

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| <p>Where your organisation has a number of activities across a number of groups, please select the three you believe represents the largest proportion of your activities.</p> | |
| Social Housing | Housing provided for people on low incomes. |
| Older People | Housing or accommodation for older people. |
| People with a Disability | Housing or accommodation for people with physical and/ or intellectual disabilities. |
| Homeless Services | Housing or accommodation for people experiencing homelessness or at risk of homelessness. |
| Family Support Services | Housing or accommodation for people experiencing domestic, sexual or gender-based violence. |
| Mental Health Services | Housing or accommodation for people who have mental health issues. |
| Affordable Housing | Provision of cost rental dwellings. |

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| | Addiction Support | Accommodation or assisted living for people experiencing addiction issues. |
| | Sheltered Housing | Assisted living and/ or low support housing. |
| 1.10 | <p>You are asked to indicate where most of your organisation's income comes from.</p> <p>Please use the dropdown option to select your response.</p> <p>Housing related income includes rent received, P&A agreements and other related income sources.</p> <p>If the majority of your income is not housing related, please indicate which of the other options best describes the source of income.</p> <p>Where you select "Other", please provide further detail in the comment box at the end of Section 1.</p> | |
| 1.11 | <p>You are asked to confirm if your organisation is a registered charity.</p> <p>This means that your organisation is registered with the Charities Regulator.</p> | |
| 1.12 | <p>If your organisation is a registered charity, you are asked to enter your Registered Charity Number (RCN). This will help AHBRA to identify your organisation accurately.</p> | |

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| | <p>If you are unsure of your Registered Charity Number, you can consult the Register of Charities on the Charities Regulator's website.</p> |
| Future Status of Organisation | |
| 1.13 | <p>AHBRA is seeking to establish whether your organisation is planning to merge with another AHB in the next year (i.e. before the end of 2026).</p> <p>A merger is the combination of two or more AHBs to form a new AHB, or, where one AHB becomes a part of another existing AHB.</p> <p>Please confirm the AHB registration number of the organisation that you will be merging with.</p> |
| 1.14 | <p>AHBRA is seeking to establish whether your organisation is planning a housing assets transfer to another AHB in the next year (i.e. before the end of 2026).</p> <p>A housing assets transfer is the act of moving housing assets from one AHB to another AHB.</p> <p>Please confirm the AHB registration number of the organisation that you will be transferring housing assets to.</p> |
| 1.15 | <p>AHBRA is seeking to establish whether your organisation is planning to apply to cancel your AHB status in the next year (i.e. before the end of 2026).</p> |

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| <p>1.16</p> | <p>You are asked if there have been any breaches of statutory obligations in the reporting periods to 31 December 2024 and 31 December 2025.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> <p>If you answer “Yes”, please provide further detail in the comment box at the end of Section 1.</p> |
| <p>1.17</p> | <p>If you answered “Yes” to 1.16, you are asked if you have notified AHBRA of these breaches.</p> <p>All breaches of obligations should be reported to AHBRA in line with our Notifiable Events process.</p> |

Section 2 – Dwelling Information

This section requests information on the dwellings that your organisation owns, manages and/or leases.

A “dwelling” is any property or part of a property intended for occupation as a place of residence under a tenancy/licensee agreement. Dwellings are sometimes referred to as “Units” for funding purposes.

Section 2: Dwelling Information

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| 2.1 | <p>You are asked to confirm if your organisation owns, manages, and/or leases dwellings.</p> <p>If you answer “Yes”, you are asked to complete the tables within this section.</p> |
| Table 2.1 | <p>You are asked to enter the number of dwellings your organisation owns, leases, and/or manages on behalf of another organisation per Local Authority Area as of 31 December 2025.</p> <p>Please count each dwelling only once. This information will help us to identify the size and scale of your organisation.</p> <p>Please only enter figures into the grey boxes provided. The green boxes will automatically populate with total figures.</p> |
| Table 2.2 | <p>Owned</p> <p>You are asked to enter the number of dwellings your organisation owns under the current funding obligations for each dwelling as of 31 December 2025. For dwellings, whose</p> |

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| funding obligations have expired, please enter these under out of mortgage, not the original funding type. | |
| CAS | Capital Assistance Scheme. |
| CALF | Capital Advance Leasing Facility. |
| CLSS | Capital Loan and Subsidy Scheme. |
| CREL | Cost Rental Equity Loan. |
| Out of Mortgage | A property for which the AHB received State financial assistance but is no longer subject to any mortgage or funding conditions. This may be because the associated loan has been fully repaid or because the funding term has expired (e.g. in the case of CAS/CLSS). |
| Private financing | Funded via private loan. |
| Other** | Any means of acquiring a unit not outlined above, i.e. bequeathments, donations. |
| <p>**If other is selected, please provide further information in our additional commentary section.</p> <p>Leased</p> <p>You are asked to enter the number of dwellings your organisation leases from Local Authorities, private owners, other state bodies, and/or other AHBs as of 31 December 2025. This includes all forms of leasing arrangements.</p> | |

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| | <p>Further details of leasing arrangements with other AHBs will be required in Table 2.4.</p> <p>Managed</p> <p>You are asked to enter the number of dwellings your organisation manages on behalf of Local Authorities, private owners, other state bodies, and/or other AHBs as of 31 December 2025. Further details of management arrangements with other AHBs will be required in Table 2.5.</p> <p>Please only enter figures into the grey boxes provided. The green boxes will automatically populate with total figures.</p> <p>Please note the total in 2.2 must equal the total in table 2.1</p> |
| Table 2.3 | <p>You are asked to enter the number of residential properties that your organisation provides under the intended occupation of each property as of 31 December 2025.</p> <p>A Property is any building which is in use as, or is suitable for use as, a dwelling or dwellings.</p> <p>The intended occupation of the property will be one of the categories defined in the table below.</p> <p>Please enter each property under the appropriate box for those properties intended occupation, and whether the property is owned, leased or managed.</p> |

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| | Self-contained accommodation | Self-contained accommodation may take the form of self-contained 1 and 2 person dwelling units, or family size dwelling units, that do not share any communal facilities such as kitchens with other dwelling units. |
| | Non-self-contained accommodation | Non-self-contained accommodation is accommodation with shared communal facilities, for example hostels or a care setting. |
| | Please note the total in 2.3 must equal the total in table 2.1 | |
| Table 2.4 | <p>Where you have indicated that you lease dwellings from another AHB in Table 2.2, you are asked to provide both the name of the AHB, and the number of units leased from that AHB.</p> <p>This allows AHBRA to ensure that we do not double count the number of dwellings across the sector.</p> <p>Please note the total in 2.4 must match the total leased in table 2.2 and also equal the total leased in 2.3.</p> | |

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| Table 2.5 | <p>Where you have indicated that you manage dwellings on behalf of another AHB in Table 2.2, you are asked to provide both the name of the AHB and the number of units that you manage on their behalf.</p> <p>This allows AHBRA to ensure that we do not double count the number of dwellings across the sector.</p> <p>Please note the total in 2.5, must equal the total Managed in 2.2 .</p> |
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Section 3 – Growth

This section requests information on expected growth.

| Section 3 – Growth | |
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| 3.1 | <p>You are asked if your organisation expects to grow its number of dwellings in the next 3 years.</p> <p>Expected growth means that your AHB has a high degree of confidence that the growth will happen. Any new dwellings included in expected growth figures should reflect current/ongoing construction projects, dwellings where funding is in place or based on previous performance delivery.</p> <p>AHBs should avoid including aspirational growth figures where agreements relating to delivery such as funding or contractors have not been finalised.</p> |
| Table 3.1 | <p>You are asked to enter the number of dwellings your organisation expects to deliver in 2026, 2027 and 2028 under the headings of owned, managed, or leased units. The expected growth figure for 2026 should include any dwellings which have already been delivered in 2026, together with dwellings which it is anticipated will be delivered by year end. If you expect a decrease in overall dwelling numbers in any of these categories (for example, a contract for managed dwellings ends) enter this reduction as a negative figure.</p> <p>The “Total Dwellings 2025” figures will pre-populate from the information you provided in Section 2, Table 2.2.</p> |

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| | Please only enter figures into the grey boxes provided. The green boxes will automatically populate with total figures. |
| Table 3.2 | <p>You are asked to enter the number of owned dwellings your organisation expects to deliver in 2026, 2027 and 2028 split by the funding type you expect to deliver these dwellings under. You should also confirm whether these dwellings will be “Acquisition of Completed Dwellings (New or Existing)” or “Construction/Self Development Dwellings”. The expected growth figure for 2026 should include any dwellings which have already been delivered in 2026.</p> <p>Please note “Acquisition of Completed Dwellings (New or Existing)” refers to properties that are acquired either new or second hand. They are not built by the AHB.</p> <p>“Construction/Self-Build Dwellings” are dwellings which are built by the AHB.</p> <p>The total owned dwellings included in Table 3.2 should equal the growth plans for owned dwellings in Table 3.1. Please only include growth in owned dwellings in table 3.2.</p> |

Section 4 – Property & Asset Management

This section requests information on asset management, void management, property condition, and repairs and maintenance.

| Section 4 – Property & Asset Management | |
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| Asset Management | |
| 4.1 | You are asked if your organisation captures information relating to properties owned, leased and/or managed. If you capture any of the information mentioned in this section, please select “Yes. If you select “Yes”, you will be asked some further questions relating to asset management. If you select “No”, you will be directed to the “Void Management” section. |
| 4.2 | <p>You are asked if your organisation has an asset and liabilities register in place.</p> <p>An asset and liabilities register is a common method of recording data on the organisation’s dwellings. An asset and liabilities register usually details core property data (for example, address, accommodation type, age of building), core financial data (mortgage information, depreciation or revaluations), along with information regarding ownership status, lease details, dwelling’s repair and inspection history, and void periods.</p> |
| 4.3 | You are asked if your organisation has an asset management plan or strategy in place. |

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| | <p>An asset management plan or strategy typically involves identifying asset management objectives and priorities and putting in place a coordinated approach to key areas of asset management (such as repairs and maintenance, future investment requirements, and void management) in order to achieve those objectives. An AHB's approach to asset management should be appropriate to their nature, size and scale.</p> |
| Void Management | |
| 4.4 | <p>You are asked if your organisation captures information on voids. If you capture any of the information mentioned in this section, please select "Yes".</p> <p>A void is best defined as any property or dwelling that does not have a tenant living in it for a period of time. This does not include dwellings that would not ordinarily be occupied by a "tenant", for example bedspaces in a hostel or refuge, these should not be recorded as voids.</p> |
| 4.5 | <p>You are asked to enter the average length of void dwellings for the reporting periods to 31 December 2024 and 31 December 2025.</p> <p>To calculate the average length of voids, establish the total length of all voids that occurred during the year (in weeks), and divide this by the number of void dwellings.</p> $\frac{\text{Total length all voids (weeks)}}{\text{Total number of void dwellings}} = \text{Average Length of Voids}$ |

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| | <p>This should include dwellings which were void at any point during the year, including those which are now occupied, and current voids.</p> <p>Date of vacation is the date the keys are handed back. Date of re-tenanting is the date the keys have been issued to the tenant. Any dwelling not re-tenanted during the periods will be included in the indicator for the year in which the re-tenanting occurs. Individual units that were vacant due to standalone refurbishment work for whatever reason (including dereliction) are to be included.</p> <p>All dwellings re-let in the reporting periods are to be included in the indicator regardless of the duration of the vacancy period. Newly purchased dwellings for their first tenancy should be excluded in the calculation of these averages.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> |
| 4.6 | <p>You are asked to enter the total number of dwellings that are considered void on the 31 December 2025.</p> |
| 4.7 | <p>You are asked if your organisation captures information on why dwellings, are void.</p> <p>If you have selected “Yes”, you are asked to provide a breakdown of that information in question 4.8.</p> |

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| <p>4.8</p> | <p>For dwellings that are void on the 31 December 2025, you are asked to enter the number of dwellings under each of the categories given:</p> <ul style="list-style-type: none"> • Dwellings which are available for occupation in their current condition should be entered under available for letting. • Dwellings which are actively undergoing repairs to bring the dwelling up to standard for letting should be entered under undergoing repairs and maintenance to prepare for re-letting. • Dwellings which are not in a suitable condition for letting and have yet to commence repair works should be entered under requires significant repairs. • If your organisation holds void dwellings that it does not intend to make available for letting, enter the number of those dwellings under dwellings which are not being actioned. AHBRA understands that there may be valid reasons for holding a void, such as holding a dwelling for decanting purposes (for example to temporarily house tenants during a planned renovation of other properties) or holding a dwelling due to the needs of adjacent tenants/service users. |
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Property condition

4.9 You are asked if your organisation captures information on the condition of your properties. If you capture any of the information mentioned in this section, please select “Yes”. If you select “Yes”, you will be asked some further questions relating to stock condition and environment.

4.10 You are asked to confirm the number of improvement notices your organisation has received in the reporting periods of 31 December 2024 and 31 December 2025.

An improvement notice is a formal document issued by a local authority. It outlines specific violations and mandates corrective actions.

The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.

4.11 You are asked to confirm the number of improvement notices that are fully signed off by the relevant local authority in the reporting periods of 31 December 2024 and 31 December 2025.

The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.

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| 4.12 | <p>You are asked to confirm the number of prohibition notices your organisation has received in the reporting periods of 31 December 2024 and 31 December 2025.</p> <p>The local authorities issue a prohibition notice when a landlord fails to comply with minimum standards regulations in rented properties.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> |
| 4.13 | <p>You are asked to confirm the number of prohibition notices that are fully signed off by the relevant local authority in the reporting periods of 31 December 2024 and 31 December 2025.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> |
| 4.14 | <p>You are asked if your organisation has carried out an externally validated stock condition survey.</p> <p>A stock condition survey is a record of important data about a dwelling, including details like size, accommodation type, date of construction, and type and estimated lifespan of key building components (for example, expected timeframe for when windows or doors will require replacement). Generally stock condition surveys are carried out by external surveying companies but sometimes an AHB will have appropriately</p> |

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| | skilled staff in place to carry out the survey internally. In these instances, they should rely on external validation of the data captured on their dwellings to ensure it is reliable. |
| 4.15 | <p>Enter the percentage of your organisations overall housing stock which has been surveyed in the past 3 years.</p> <p>This provides an overview of the volume of properties that have been subject to a recent survey.</p> |
| 4.16 | <p>You are asked if your organisation has a retrofit programme in place.</p> <p>A retrofit means significantly improving the energy rating of an existing home by upgrading multiple aspects of its structure and energy systems.</p> |
| 4.17 | You are asked to enter the number of properties that works were carried out on under the retrofit programme in 2025. |
| Repairs and Maintenance | |
| 4.18 | <p>You are asked if your organisation has a repairs and maintenance plan in place.</p> <p>A repairs and maintenance plan will generally include budgets and systems for managing and monitoring planned and cyclical maintenance, capital works, and day-to-day responsive repairs.</p> |
| 4.19 | You are asked if your organisation has a plan in place to meet future maintenance requirements. |

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| | By “future maintenance requirements”, we mean maintenance requirements beyond the current year (i.e. 2026 and beyond). |
| 4.20 | <p>You are asked if your organisation prepares and monitors maintenance budgets.</p> <p>Maintenance budgets will outline the expected costs for planned and cyclical maintenance, and capital works.</p> <p>If “Yes”, you will be asked to enter some further details on the maintenance budget.</p> |
| 4.21 | <p>You are asked to enter the total amount budgeted for Repairs and Maintenance for the reporting periods of 31 December 2024 and 31 December 2025.</p> <p>This should include all expected repairs and maintenance expenditure within the organisation.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> |
| 4.22 | <p>You are asked to enter the actual spend for Repairs and Maintenance for the reporting periods of 31 December 2024 and 31 December 2025.</p> <p>This should include all repairs and maintenance expenditure within the organisation.</p> |

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| | <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> |
| 4.23 | <p>You are asked if your organisation captures information on responsive repairs. If “Yes”, you will be asked to enter some further details on responsive repairs.</p> <p>Responsive repairs are generally unplanned repairs, usually carried out in response to a tenant/staff/volunteer notifying the AHB of a problem such as plumbing leaks, minor electrical faults and heating system faults. They are often prioritised as (a) emergency, (b) urgent and (c) routine.</p> |
| 4.24 | <p>You are asked to enter the total number of repairs requests received by the organisation in the reporting periods of 31 December 2024 and 31 December 2025.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> |
| 4.25 | <p>You are asked to enter the percentage of repairs requests that were completed within your target timescale in the reporting periods of 31 December 2024 and 31 December 2025.</p> |

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| | <p>The target timescale is the performance indicator set by your organisation for carrying out repair action.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> |
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Section 5 – Tenancy Management

This section requests information on tenancy management, other user agreements, allocations, tenant communication, tenant engagement, rent collection, tenant complaints, and tenant satisfaction.

| Section 5 - Tenancy Management | |
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| Tenancy Management | |
| 5.1 | <p>You are asked if your organisation has tenancies in place.</p> <p>A tenant is someone who rents accommodation from a landlord and is entitled to occupy the dwelling.</p> <p>A landlord is a person who leases or rents a property to a tenant. A landlord is the person entitled to receive the rent.</p> <p>A tenancy is the agreement between a landlord and a tenant. It can include a periodic tenancy or a fixed term tenancy and can be oral or in writing or implied. All tenancies must be registered with the Residential Tenancies Board ("RTB").</p> |
| 5.2 | <p>You are asked if your organisation records information relating to your tenancies. If you capture any of the information mentioned in this section, please select "Yes".</p> <p>If you select "Yes", you will be asked some further questions relating to your tenancies. If you select "No", you will be directed to "Other user agreements".</p> |
| 5.3 | <p>You are asked to enter the total number of tenancies in place within the organisation as at 31 December 2024 and 31 December 2025.</p> |

Other User Agreements

- 5.4** You are asked if your organisation has other residency user agreements in place.
- Other residency user agreements include any other accommodation arrangements which are not considered to be tenancies. Examples of other residency user agreements include service user agreements and licence agreements.
- If you select “Yes”, you will be asked for some further details on these residency agreements. If you select “No”, you will be directed to “Allocations”.
- 5.5** You are asked to enter the total number of other residency user agreements in place within the organisation as at 31 December 2024 and 31 December 2025.
- The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.
- 5.6** You are asked to confirm if the number of tenancy agreements, voids and residency user agreements as at 31 December 2025. Please check that this matches the total number of dwellings table in 2.1.
- If they do not match, please provide further explanation in the comment section below.

Nominations and Allocations

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| 5.7 | <p>You are asked if your organisation has a documented policy for nominations and allocations in place.</p> <p>The AHBs nominations and allocations policy will clearly set out the organisation's approach to seeking nominations for a tenancy and allocating that tenancy, in line with the terms and conditions attached to any funding agreement in place for the dwelling being allocated.</p> |
| 5.8 | <p>You are asked if your organisation seeks nominations from the relevant Local Authority.</p> <p>In most nominations and allocations processes an AHB will approach the relevant Local Authority with a vacant property and seek a nomination of a tenant from the Local Authorities housing waiting list.</p> |

Tenant Communication

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| 5.9 | <p>You are asked if your organisation communicates with tenants on tenant related services. This could include information such as information relating to the tenancy, how to access services, pre-tenancy training, a tenant handbook or AHB performance in the delivery of services.</p> <p>If you select "Yes", you will be asked for some further details on this communication. If you select "No", you will be directed to "tenant engagement".</p> |
| 5.10 | <p>You are asked how often your organisation communicates with tenants. Please use the dropdown option to select your response.</p> |

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| | If you select “other”, you should provide further detail additional information in the commentary section at the bottom of the worksheet. |
| Tenant Engagement | |
| 5.11 | <p>You are asked if your organisation engages with tenants.</p> <p>To engage with tenants means to encourage, facilitate, and empower tenants to be involved in the activities of the AHB, including providing a range of opportunities for tenants to have a “voice” in how their housing services are designed, managed and delivered.</p> |
| Rent Collection | |
| 5.12 | <p>You are asked if your organisation charges rent.</p> <p>Rent is defined as a tenant’s regular payment to a landlord for the use of the dwelling.</p> |
| 5.13 | <p>You are asked if your organisation captures information on rent. This would include information such as rent charged, rent collected and rent arrears.</p> <p>If you select “Yes”, you will be asked for some further detail on rent collection. If you select “No”, you will be directed to “Tenant Complaints”.</p> |
| 5.14 | You are asked to enter the total amount of rent charged in the reporting periods of 31 December 2024 and 31 December 2025. |

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| | <p>Rent charged means the full amount of rent charged by the AHB as landlord to its tenants in line with their tenancy agreements.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> |
| 5.15 | <p>You are asked to enter the total amount of rent collected in the reporting period the reporting periods of 31 December 2024 and 31 December 2025.</p> <p>Rent collected means the total amount of rental income received by the AHB within the specified period.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> |
| 5.16 | <p>You are asked to enter cumulative arrears balance owed to your organisation in the reporting periods of 31 December 2024 and 31 December 2025.</p> <p>The cumulative arrears balance means the total amount owed to the organisation in outstanding rent from tenants, including previous tenants. This includes historical arrears which remain outstanding from before the reporting period.</p> |

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| | <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> |
| Tenant Complaints | |
| 5.17 | <p>You are asked if your organisation has a complaints process in place.</p> <p>A complaints process will clearly outline the approach to complaint handling including how tenants can make a complaint, how the complaint will be dealt with and what escalation processes may exist.</p> |
| 5.18 | <p>You are asked if your organisation captures information on tenant complaints.</p> <p>If you select “Yes”, you will be asked for some further detail on tenant complaints within the organisation. If you select “No”, you will be directed to “Tenant Satisfaction”.</p> |
| 5.19 | <p>You are asked to enter the total number of complaints received from tenants in the reporting periods of 31 December 2024 and 31 December 2025.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> |

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| 5.20 | <p>You are asked to enter the percentage of complaints that were successfully resolved within the target response time in the reporting periods of 31 December 2024 and 31 December 2025.</p> <p>The target response time is the performance indicator set by your organisation for dealing with complaints.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> |
| Tenant Satisfaction | |
| 5.21 | <p>You are asked if your organisation measures tenant satisfaction levels.</p> <p>Tenant satisfaction can be measured in a range of ways, including tenant surveys and face-to-face feedback.</p> <p>If you select “Yes”, you are asked to provide further detail on tenant satisfaction. If you select “No”, you will be directed to Section 6 – Governance.</p> |
| 5.22 | <p>You are asked to select how often your organisation measures tenant satisfaction levels.</p> <p>Please use the dropdown option to select your response.</p> <p>If you select “other”, you may want to provide additional information in the commentary section at the bottom of the worksheet.</p> |

5.23

You are asked to enter the level of tenant satisfaction based on your most recent survey.

This should be a percentage of tenants surveyed that stated they were satisfied with the services provided by the organisation.

Section 6 – Governance

This section requests information on Staff/Volunteers, and the Board.

| Section 6 - Governance | |
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| Staff and/or Volunteer Details | |
| 6.1 | <p>You are asked if your organisation has staff and/or volunteers.</p> <p>If you select “Yes”, you will be asked to provide some further details relating to staff/volunteers.</p> |
| 6.2 | <p>You are asked for the total number of staff employed (in whole time equivalents).</p> <p>A Whole Time Equivalent (WTE) is equal to the number of hours a full-time staff member works for the organisation. It measures hours worked, rather than the number of staff members. For example, if an organisation considers 40 hours per week as full-time, and there are four staff members who each work 10 hours per week, the hours those four staff members work is equal to 1 Whole Time Equivalent.</p> |
| 6.3 | <p>You are asked for the number of staff employed directly in the provision and management of housing.</p> |
| 6.4 | <p>You are asked to provide the number of volunteers directly involved in the provision and management of housing.</p> <p>When we refer to volunteers in this question, we are talking about volunteers who provide services on behalf of the organisation but are not on the Board of the organisation. Information on Board members is captured in the next section.</p> |

The Board

Board Information

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| 6.5 | You are asked to enter the number of Board Members/Trustees on the Board of your organisation as of 31 December 2024 and 31 December 2025. |
| 6.6 | <p>You are asked to enter the number of Board meetings that were held in the reporting periods of 31 December 2024 and 31 December 2025.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> |
| 6.7 | <p>You are asked if an agenda is agreed and circulated before each Board meeting.</p> <p>An agreed agenda is an agenda prepared in advance of each Board meeting and approved by at least the Board Chairperson and Secretary.</p> |
| 6.8 | <p>You are asked if the Board receives Board papers or reports before each meeting.</p> <p>This refers to Board papers issued to attendees prior to meeting giving sufficient time for those in attendance to review ahead of the meeting.</p> |
| 6.9 | You are asked if minutes are documented and approved at each Board meeting. |

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| | Minutes are an official record of the meeting which include any decisions made by the Board or any outstanding action points. |
| 6.10 | <p>You are asked if the Board has a code of conduct in place.</p> <p>A code of conduct should set out basic objectives such as establishment of an agreed set of principles, promotion and maintenance of confidence and trust, and prevention of the development or acceptance of unethical practices.</p> |
| 6.11 | <p>You are asked if an AGM has been held in the last 12 months.</p> <p>An AGM is an Annual General Meeting. An AGM is a meeting of members of a company at which the members can ask questions and get information about the company. A company must hold an AGM every calendar year. The length of time between one AGM and the next cannot be more than 15 months.</p> |
| Sub-Committees | |
| 6.12 | <p>You are asked if your organisation has Sub-Committees in place.</p> <p>Sub-Committees are subdivisions of the Board, in which a number of Board members will represent the wider Board on a specialised committee, for example, an Audit and Risk Committee.</p> <p>If you select “Yes”, you will be asked to provide some further detail on these committees. If you select “No”, you will be directed to “Succession Planning”.</p> |

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| 6.13 | <p>You are asked if your organisation has an Audit & Risk (or Finance, Audit & Risk) Committee in place.</p> <p>Larger AHBs are expected to have a committee responsible for the oversight of audit and risk, which provides independent scrutiny, challenge, and oversight on the internal audit's work programme.</p> |
| 6.14 | <p>You are asked to enter the number of Audit & Risk Sub-Committee meetings that were held in the reporting periods of 31 December 2024 and 31 December 2025.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> |
| 6.15 | <p>You are asked if your organisation has a housing development sub-committee in place.</p> <p>Larger AHBs are expected to have a committee responsible for the oversight of housing development, which provides independent scrutiny, challenge, and oversight of the organisation's Housing Development plans.</p> |
| 6.16 | <p>You are asked to enter the number of Housing Development Sub-Committee meetings that were held in the reporting periods of 31 December 2024 and 31 December 2025.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to</p> |

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| | 31 December 2025 is the 12-month period of January to December 2025. |
| 6.17 | <p>You are asked, if you have Sub-Committees, do they have formal Terms of Reference in place.</p> <p>A Terms of Reference document assists in clarifying roles, responsibilities, and accountabilities for the sub-committee, and should be approved by the Board.</p> |
| Succession Planning | |
| 6.18 | <p>You are asked to enter the number of Board members that were appointed in the reporting periods of 31 December 2024 and 31 December 2025.</p> <p>This includes all new members who have joined the Board in the reporting period.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> |
| 6.19 | <p>You are asked to enter the number of Board members that resigned in the reporting periods of 31 December 2024 and 31 December 2025.</p> <p>This includes all members who have stepped down from the Board during the reporting period.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to</p> |

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| | 31 December 2025 is the 12-month period of January to December 2025. |
| 6.20 | <p>You are asked if your organisation has succession planning in place.</p> <p>Succession planning is the process of identifying specific roles on the Board and planning for their replacement when needed.</p> <p>If you select “Yes”, you will be asked to provide some further detail on succession planning within your organisation. If you select “No”, you will be directed to “Board Skills and Expertise”.</p> |
| 6.21 | <p>You are asked if your organisation sets a maximum length of tenure for Board members.</p> <p>Tenure is the period of time that a Board member holds a position on the Board. It should be reported in years of service and be aligned to your governing documents.</p> |
| 6.22 | If you answered “Yes” to question 6.21, you are asked to enter the maximum tenure that your organisation has set. Please enter the number of years. |
| 6.23 | If you answered “Yes” to question 6.21, you are asked if any of your Board members currently have terms exceeding this tenure. |

Board Skills and Expertise

6.24 You are asked if your organisation captures information on Board Skills and Expertise.

If you select “Yes”, you will be asked to provide some further details on Board skills and expertise. If you answer “No”, you will be directed to “Risk Management”.

6.25 You are asked if any skills gaps have been identified on your Board.

A Skills gap is where an assessment of Board members’ skills and experience has been conducted and your current Board Member’s collective skillset does not align with the skills needed for the Board to operate effectively.

6.26 You are asked if your Board has recently completed a Board appraisal.

A Board appraisal is a periodic assessment of how well the Board is performing. It can be carried out internally (self-assessment) or externally (by an independent assessor)

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Risk Management

6.27 You are asked if your organisation has a documented approach to managing risk.

If you select “Yes”, you will be asked to provide some further details on the management of risk. If you answer “No”, you will be directed to “Relationships with Other Organisations”.

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| 6.28 | You are asked if risk is a standing item on the Board agenda. This means that risk is discussed at every Board meeting. |
| 6.29 | <p>You are asked if the Board has agreed its risk appetite and risk tolerance levels.</p> <p>Risk appetite is the amount of risk an organisation is willing to accept in the achievement of their objectives.</p> <p>Risk tolerance is the acceptable deviation from an organisation's risk appetite.</p> |
| Relationships with other organisations | |
| 6.30 | <p>You are asked if your organisation is part of a group structure.</p> <p>A group structure means that your organisation is attached to a parent organisation or subsidiary organisation.</p> |
| Compliance Obligations | |
| 6.31 | <p>You are asked whether the Board has a conflict of interest register in place.</p> <p>A conflict of interest register is a record of all relevant conflicts of interest (actual, potential and perceived) of Board members and the steps taken to manage them.</p> |
| 6.32 | You are asked whether the Board has reviewed the conflict of interest register in 2025. |

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| <p>6.33</p> | <p>You are asked if your organisation has had related party transactions in its most recent financial reporting period.</p> <p>A related party transaction is a transfer of resources, services or obligations between your organisation and a related party, regardless of whether a price is charged.</p> <p>A related party is a person or entity that is related to your organisation. A person or a close member of that person's family is related to your organisation if that person:</p> <ul style="list-style-type: none"> (i) has control or joint control over your organisation (ii) has significant influence over your organisation (iii) is a member of the key management personnel of your organisation or of a parent of your organisation |
| <p>6.34</p> | <p>You are asked whether all related party transactions have been identified and reported to the Board.</p> <p>A related party transaction is a transfer of resources, services or obligations between your organisation and a related party, regardless of whether a price is charged.</p> <p>A related party is a person or entity that is related to your organisation. A person or a close member of that person's family is related to your organisation if that person:</p> <ul style="list-style-type: none"> (iv) has control or joint control over your organisation (v) has significant influence over your organisation (vi) is a member of the key management personnel of your organisation or of a parent of your organisation |

6.35

You are asked if the Board has identified all of its legal, regulatory, funding and statutory compliance obligations.

It is the responsibility of your Board to be assured that the organisation has identified, understands and is in compliance with all obligations that are relevant to your organisation.

Section 7 – Financial Management & Reporting

This section requests information on the area of general financial reporting, financial management, financial governance and funding profile.

| Section 7 – Financial Management and Reporting | |
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| General | |
| 7.1 | <p>You are asked if your organisation records financial information.</p> <p>Recording financial information means that you keep proper books of account, including the recording of all incoming and outgoing financial transactions.</p> <p>If you select “No”, you will be directed to Section 9, Supplemental information.</p> |
| 7.2 | <p>You are asked if your organisation has submitted a full set of annual audited Financial Statements to AHBRA.</p> <p>Audited financial statements are formal records of the financial activities and position of an organisation at a set point in time. The annual audited financial statements should be presented in a form that is reflective of the relevant accounting standards. AHBs should ensure that they submit full, unabridged audited financial statements. AHBs submitting their audited financial statements alongside this form should answer “Yes” to this question.</p> |

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| | <p>Please note if you do not provide audited financial statements for 2024, we will not be able to accept your annual monitoring form.</p> |
| 7.3 | <p>You are asked what your most recent financial year end is.</p> <p>Please provide details in the following format DD//MM/YYYY.</p> |
| 7.4 | <p>You are asked if your Board approves the annual financial statements.</p> <p>Approval of the annual financial statements would require the Statements to be reported to Board.</p> |
| 7.5 | <p>You are asked if your organisation has its financial statements externally audited.</p> <p>An external audit of financial statements is a review conducted by an independent accountant or audit organisation.</p> |
| 7.6 | <p>If you answered “Yes” to question 7.5, you are asked if the external auditor provided an unqualified audit opinion.</p> <p>An auditor will provide an unqualified audit opinion where they can conclude that the financial statements give a true and fair view of the organisations finances and are in conformity with the applicable financial reporting framework.</p> |

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| 7.7 | <p>You are asked if you have filed your most recent financial statements on time with the relevant bodies.</p> <p>Most AHBs are required to file their financial statements with the Companies Registration Office (CRO) and/or the Charities Regulator.</p> <p>The deadline for submission of financial statements to the CRO is 56 days after the annual return date (ARD).</p> |
| 7.8 | <p>Confirm the name of the Accountancy firm or company that manages your accounts?</p> <p>If you unable to provide the name of the Accountancy firm, please can you provide additional information in the commentary section at the bottom of the worksheet. For example, if this is carried out in house.</p> |
| 7.9 | <p>Please provide your Accountancy firm/company's address.</p> <p>If you unable to provide this information, please can you provide additional information in the commentary section at the bottom of the worksheet.</p> |
| 7.10 | <p>Please provide the name of the Auditor Firm that audits your financial statements.</p> <p>If you unable to provide the company that audits your financial statements, please can you provide additional information in the commentary section at the bottom of the worksheet.</p> |

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| 7.11 | <p>Please provide the name of the firm or company that audits your financial statements.</p> <p>If you are unable to provide the name of your Auditor, please can you provide additional information in the commentary section at the bottom of the worksheet.</p> |
| Financial Management | |
| Income Management | |
| 7.12 | <p>You are asked if your organisation receives housing related income.</p> <p>Housing related income includes rental & service charge income, P&A income, Management & Maintenance income, Leasing Income, Management Grants and major repairs grants.</p> |
| 7.13 | <p>You are asked if your organisation generates income from areas other than housing related activities.</p> <p>If you select "No", please move to question 7.15, Cash Management.</p> |
| 7.14 | <p>Please indicate which other income streams that your organisation receives using the options below.</p> <p>Please use the dropdown option to select "Yes" or "No" for each of the options listed.</p> |

Cash Management

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| 7.15 | <p>You are asked if your organisation monitors money going in and out of the business.</p> <p>This monitoring could be done through a simple bank reconciliation or more complex cash flow reporting.</p> <p>If you select “No”, you will be directed to question 7.18, Financial Planning.</p> |
| 7.16 | <p>You are asked if your organisation manages income and cash flows to ensure there is sufficient income to meet expected expenditures.</p> <p>The management of cash flows is likely to take the form of cash flow forecasting in the short term (1 year) and/or medium term (up to 5 years). Some organisations may produce long term forecasting also which will demonstrate their ability to repay long term debt.</p> |
| 7.17 | <p>You are asked if your organisation reports cash flow and liquidity performance to Board.</p> <p>Liquidity performance demonstrates an organisation’s ability to cover its short-term financial obligations using its current assets such as cash.</p> <p>Reporting on cash flow and liquidity performance to Board would require a report to be presented to Board.</p> |

Financial Planning

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| 7.18 | <p>You are asked if your organisation has a Board approved annual budget.</p> <p>An annual budget is an estimate of income and expenditure for a 12-month period to which actual performance can be measured against.</p> <p>If you select “No”, you will be directed to question 7.20.</p> |
| 7.19 | <p>You are asked if your organisation monitors and reports actual performance against these Budgets to its Board.</p> <p>These reports are likely to include, for example, variance analysis of actual performance against budgeted figures. This includes both income and expenditure information.</p> |
| 7.20 | <p>You are asked if your organisation has a financial forecast beyond the current year.</p> <p>A financial forecast is an estimate or prediction of the expected income and expenditures of an organisation. It is often the projected financials of an organisation’s future business plan. A financial forecast should also include the impact of the business plan on the assets and liabilities of an organisation. A financial forecast will highlight if that income can cover future financial obligations.</p> <p>A financial forecast should, where possible, be derived from the strategic and business plans.</p> |

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| | <p>If you select “No”, you will be directed to question 7.24.</p> |
| 7.21 | <p>You are asked if your organisations financial forecasts include appropriate and reasonable assumptions.</p> <p>A financial forecast or budget is usually based on certain assumptions around the past and future activities of an organisation and the external environment. The assumptions should have some basis for their selection. They may include, among other considerations, rental arrears, bad debts, voids, interest rates and inflation.</p> |
| 7.22 | <p>You are asked if your organisation has a Strategic Plan.</p> <p>A Strategic Plan is a set of goals or objectives for the future of an organisation and how these goals should be met. They will reflect the overall objectives of the organisation.</p> |
| 7.23 | <p>You are asked if your organisation has a Business Plan.</p> <p>A Business Plan should contain information on the methods used by your organisation in attaining its goals and objectives. It will set out how the Strategy will be implemented in greater detail.</p> |

Financial Reporting

7.24 You are asked if your organisation has the ability to report on the performance of the housing element of the business.

It is important that the Board can clearly see the performance of the housing element of the organisation to ensure that the housing element of the organisation is financially viable without the reliance of other activities. This is particularly important for organisations that generate income from areas other than housing related activities.

7.25 You are asked if your organisation has identified a set of key performance indicators to measure financial performance.

The performance indicators should reflect your organisation's size, nature and complexity.

Financial Governance

Financial Controls

7.26 You are asked if your organisation has documented financial policies and procedures.

If you select "No", you will be directed to question 7.29, Financial Risk.

7.27 You are asked if your organisation has an internal audit plan.

An internal audit plan should provide independent assurances to your Board that your organisations risk management,

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| | <p>governance, and internal control processes are operating effectively.</p> <p>This can be carried out by an external or internal team.</p> |
| 7.28 | <p>You are asked if your organisation outsources any aspect of its financial function.</p> <p>The outsourcing of a financial function means that your organisation has opted for an external specialist organisation to carry out some or all aspects of your financial function.</p> |
| Financial Risk | |
| 7.29 | <p>You are asked if your organisation has identified areas of financial risk.</p> <p>The areas of financial risk should be relevant to your organisations operations and documented accordingly. A financial risk is a risk that something may result in a negative financial impact, i.e., the loss of money or income.</p> <p>If you select “No”, you will be directed to question 7.31, Funding Profile.</p> |
| 7.30 | <p>You are asked if your organisation monitors and reviews its financial risks.</p> <p>Financial risks, along with all other identified risks should be monitored and reviewed on a periodic basis to ensure they are still relevant to your organisation and its operations.</p> |

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| | The Board should have oversight of the financial risks and any changes to your organisations risk profile. |
| Funding Profile | |
| 7.31 | <p>You are asked if your organisation has any outstanding capital grant and/or debt liabilities.</p> <p>A capital grant is a contribution made by the government to help fund capital purchases such as housing assets.</p> <p>A debt liability refers to money that your organisation has borrowed and has a financial responsibility to service and repay as defined in a financial contract or loan agreement.</p> <p>Please answer “Yes” to this question if your organisation has capital grants that are still in term and/or financial debt in which your organisation still incurs interest charges and repayment obligations and has covenant obligations to fulfil.</p> <p>Please answer “No” to this question if your organisation has received grants in the past but is now out of mortgage, has never received grants from the government and/or has no financial debt outstanding.</p> <p>The answer to this question will be validated against the financial information you provide in section 8.</p> <p>If you answer “No” to this question, you will be directed to Section 8, Financial Information.</p> |

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| 7.32 | <p>You are asked if your organisation received any new or additional capital grants and/or debt funding in the reporting periods of 31 December 2024 and 31 December 2025.</p> <p>The reporting period to 31 December 2024 is the 12-month period of January to December 2024. The reporting period to 31 December 2025 is the 12-month period of January to December 2025.</p> <p>Please provide a “Yes” or a “No” in both boxes provided. If you answer “No” to both reporting periods, you will be directed to Section 8, Financial Information.</p> |
| 7.33 | <p>Please provide the value of the funding received split by the type.</p> |

Section 8 – Financial Information

Section 8 – Financial Information

Financial Statements

TABLE A-

Please ensure the financial information provided below accurately reflects your organisations 2024 Audited Financial statements.

Please note we require a copy of your 2024 Audited Financial Statements for Table A. Your Annual Monitoring Form will be returned if you do not send in Audited Financial statements for 2024.

Please ensure to provide a full breakdown.

Table B

Please ensure the financial information provided below accurately reflects your organisations Financial Position as at 31/12/2025

We do not require Audited Financial Statements for Table B; however we do ask that this information is Board approved.

The Year End 2025 figures are requested on a draft / management accounts basis, and it is acknowledged that these figures will not have been audited at the time of submission and may be subject to change. Please ensure to provide a full breakdown.

Income and Expenditure

Income

8.1 Please enter the Net Surplus or Deficit figure. If it is a deficit, please enter this as a negative figure.

8.2 Please provide the total value of government revenue grants received. Please also provide a detailed breakdown of grants received, whether through HSE, Tusla, DRHE, Local Authorities or Other.

Government revenue grants are to assist in the day-to-day operational costs of running your organisation.

8.3 Please provide the value of housing related income.

Housing related income includes rental & service charge income, Payment and Availability (P&A) income, Management & Maintenance income, Leasing Income, Management Grants and major repairs grants.

Rental Income is income received from all social housing units (units that have been or are funded by capital or revenue grants from the State or Local Authorities to provide rents at below market levels).

A P&A Agreement 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, Local Government and Heritage Payment based on market rent to the AHB in question.

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| | Examples include units leased from a private property owner or a unit acquired or constructed using loan finance. |
| 8.4 | <p>Please provide the value of any other non-housing related income received.</p> <p>Income figures included here are those from other sources.</p> |
| 8.5 | Please provide the value of any income derived from fundraising activities or donations. |
| 8.6 | <p>Please provide the value for any amortisation adjustments made.</p> <p>Amortisation is an accounting adjustment; it is the amount of capital grants released to the income statement. This will only apply to organisations that have received government capital grants.</p> |
| 8.7 | Please provide any other income that has been received that has not been included in questions 8.2-8.6. |
| Expenditure | |
| 8.8 | <p>Please provide the value of housing management related costs.</p> <p>Housing management related costs will include but will not be limited to staffing costs, leasing costs and management</p> |

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| | costs. This figure should exclude all repairs and maintenance costs. |
| 8.9 | <p>Please provide the value of costs relating to maintenance or repairs of housing assets.</p> <p>This should include the total cost of all emergency, responsive, routine, cyclical, and planned repairs and maintenance.</p> |
| 8.10 | Please provide the value of any other housing related expenditure that has not been included in questions 8.8 and 8.9. |
| 8.11 | <p>Please provide the value of non-housing related expenditure.</p> <p>This could include the cost of care and support services or the costs of non-housing operations of the organisation.</p> |
| 8.12 | <p>Please provide the value of any depreciation adjustments made.</p> <p>Depreciation is an accounting adjustment. All organisations with tangible fixed assets will have to account for depreciation charges on their Income Statement. The application of depreciation will vary across organisations.</p> |
| 8.13 | Please provide any other costs that has not been included in questions 8.8-8.12. |

| Operating Surplus/(Deficit) | |
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| 8.14 | <p>Please provide the amount of any interest payable during the year.</p> <p>This will only apply to those organisations who are in receipt of debt funding.</p> |
| 8.15 | Please provide the amount of any interest receivable as income during the year. |
| 8.16 | Please provide the value of any other transactions on the income and expenditure accounts. |
| Balance Sheet | |
| Fixed Assets | |
| 8.17 | <p>Please provide the original cost of the organisation's housing assets. This includes land for housing development.</p> <p>The value provided here should be for housing assets only without any depreciation adjustment.</p> |
| 8.18 | Please provide the cost value of all other fixed assets. |
| 8.19 | Please provide the total accumulated depreciation for all housing assets. |
| 8.20 | Please provide the total accumulated depreciation for all other non-housing fixed assets. |

| Current Assets | |
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| 8.21 | Please provide the value of cash and cash equivalents held. |
| 8.22 | <p>Please provide the value of your organisation's other current assets, excluding cash and cash equivalents.</p> <p>Current assets are assets that are expected to be converted into cash/or received within one year.</p> |
| Current Liabilities | |
| 8.23 | <p>Please provide the value of outstanding government grants which are payable within one year.</p> <p>Government grants are amounts provided by the State and Local Authorities to fund the provision of social housing. These amounts are not repayable whilst the housing use remains as envisaged. All amounts received under the capital grant funding regime should be included. This figure may include CLSS/CAS grants.</p> <p>CLSS – Capital Loan and Subsidy Scheme CAS – Capital Assistance Scheme</p> |
| 8.24 | <p>Please provide the value of CALF/CREL loans due within one year.</p> <p>CALF - Capital Advance Leasing Facility CREL – Cost Rental Equity Loan</p> |

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| 8.25 | <p>Please provide the value of other loan payments due within one year.</p> <p>This figure will include monies received from the HFA and funding from private funders and investors.</p> |
| 8.26 | <p>Please provide the value of any other current liabilities due within one year.</p> <p>Current liabilities are amounts due to be paid to creditors (paid out of the organisation) within one year, such as trade creditors, tenant prepayments, accruals, and bank overdrafts.</p> |
| Creditors: amounts falling due after one year | |
| 8.27 | <p>Please provide the value of outstanding government grants which fall due after one year. This figure should be net of amortisation.</p> <p>Government grants are amounts provided by the State and Local Authorities to fund the provision of social housing. These amounts are not repayable whilst the housing use remains as envisaged. All amounts received under the capital grant funding regime should be included. This figure may include CLSS/CAS grants.</p> <p>CLSS – Capital Loan and Subsidy Scheme – This grant is no longer available since 2010 CAS – Capital Assistance Scheme</p> |

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| 8.28 | <p>Please provide the value of CALF and CREL monies received by your organisation which fall due after one year.</p> <p>CALF - Capital Advance Leasing Facility CREL – Cost Rental Equity Loan</p> |
| 8.29 | <p>Please provide the value of other loan payments falling due after one year.</p> <p>This figure will include monies received from the HFA, and funding from private funders and investors</p> |
| 8.30 | <p>Please provide the value of any other long-term creditors falling due after one year.</p> <p>Long term creditors are amounts due to be paid to creditors (paid out of the organisation) which fall due after one year.</p> |
| 8.31 | <p>Please provide details of any other provisions that have not already been included.</p> |
| Reserves | |
| 8.32 | <p>Please provide the total value of your organisation's reserves.</p> <p>Please also provide a detailed breakdown of your organisation's reserves, whether they are Capital Reserves, Designated Fund/Sinking Fund, Unrestricted Reserves, Restricted Reserves, Mortgage Amortisation Reserve or Other.</p> |

Section 9 – Supplemental Information

Section 9 – Supplemental Information

This section allows you to include any commentary or information that your organisation deems important to further explain the information in this form.

This is a free text box. You can include as much information as you feel is relevant.

Section 10 - Declaration

On the declaration tab, you are asked to tick two boxes, certifying that:

1. The information provided in the form is accurate
2. That you have provided AHBRA with your organisations most recent audited Financial Statements (if not previously submitted to AHBRA).

You are also asked to enter the name of the person tasked with completing this form, the name of the Chairperson of the organisation, and the date you have completed the form.

Glossary of Terms

| Glossary | |
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| Acquisition of Completed Dwellings (New or Existing) | 'Acquisition of Completed Dwellings (New or existing)' refers to properties that are acquired either new or second hand. They are not built by the AHB. |
| Addiction Support | Accommodation or assisted living for people experiencing addiction issues. |
| Affordable Housing | Provision of cost rental dwellings. |
| AGM | Annual General Meeting |
| AHB registration number | An AHB registration number is assigned to each AHB registered on the Approved Housing Bodies Register. AHB registration numbers are in the format AHB-XXXXX. If you are unsure of your organisations AHB registration number you can find it on the Approved Housing Bodies Register at www.ahbregulator.ie/registration |
| Allocations | Allocations is the process by which your organisation selects tenants or other service users to fill vacant dwellings. |
| Amortisation | Amortisation is an accounting adjustment. This will only apply to organisations that have received government capital grants. |
| Annual Budget | An annual budget is an estimate of income and expenditure for a 12-month period to which actual performance can be measured against. |

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| Approved Housing Bodies Register | The Approved Housing Bodies Register is a register of all Approved Housing Bodies currently registered or deemed to be registered with AHBRA. The Approved Housing Bodies Register is available on AHBRA's website at www.ahbregulator.ie/registration |
| Asset and Liabilities Register | An asset and liabilities register (may also be referred to as an asset register) is a common method of recording data on the organisation's dwellings. An asset and liabilities register usually details core property data (for example, address, accommodation type, age of building), core financial data (mortgage information, depreciation or revaluations), along with information regarding ownership status, lease details, dwelling's repair and inspection history, and void periods. |
| Asset Management Plan or Strategy | An asset management plan or strategy typically involves identifying asset management objectives and priorities and putting in place a coordinated approach to key areas of asset management (such as repairs and maintenance, future investment requirements, and void management) in order to achieve those objectives. An AHBs approach to asset management should be appropriate to their nature, size and scale. |
| Audit Management Letter | An audit management letter is a letter prepared by an auditor which discusses findings and recommendations for improvements in internal controls, which were identified during the external audit process. |
| Board appraisal | A Board appraisal is a regular assessment of how well the Board is performing. It can be carried out |

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| | internally (self-assessment) or externally (by an independent assessor). |
| Business Plan | A business plan should contain information on the methods used by your organisation in attaining its goals and objectives. |
| CALF | Capital Advance Leasing Facility |
| Capital grant | A capital grant is a contribution made by the government to help fund capital purchases such as housing assets. |
| Capital Reserves | Capital Reserves are generally generated from capital profits made from the sale of fixed assets. They could also represent/include the amortised portion of CAS loans that have not been released to unrestricted funds. |
| Care & Support | Housing and additional services provided as an integrated support for those with specific health or disability requirements. |
| CAS | Capital Assistance Scheme |
| Chairperson | The designated head of your organisation's Board. |
| Chief Executive | The executive charged with management of the executive functions of your organisation. |
| Code of Conduct | A code of conduct should set out basic objectives such as establishment of an agreed set of principles, promotion and maintenance of confidence and trust, and prevention of the development or acceptance of unethical practices. |

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| Conflicts of interest register | A conflict of interest register is a record of all relevant conflicts of interest (actual, potential and perceived) of Board members and the steps taken to manage them. |
| Construction/ Self-Build Dwellings | 'Construction/Self-Build Dwellings' are dwellings which are built by the AHB. |
| CREL | Cost Rental Equity Loan |
| Current assets | Current assets are assets that are expected to be converted into cash/or received within one year. |
| Current liabilities | Current liabilities are amounts due to be paid to creditors (paid out of the organisation) within one year. |
| Debt liability | A debt liability refers to money that your organisation has borrowed and has a financial responsibility to service and repay as defined in a financial contract. |
| Depreciation | Depreciation is an accounting adjustment. All organisations with tangible fixed assets will have to account for depreciation charges on their Income Statement. The application of depreciation will vary across organisations. |
| Designated fund/ Sinking fund | A designated fund/sinking fund represents the portion of unrestricted funds that have been set aside for a particular purpose by the trustees/Board, for example funds ear-marked for future repairs and maintenance of housing assets. |
| Dwelling | A "dwelling" is any property or part of a property intended for occupation as a place of residence under a tenancy/licensee agreement. Dwellings are sometimes referred to as "Units" for funding purposes. |

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| External Audit | An external audit of financial statements is a review conducted by an independent accountant or organisation. |
| Family Support Services | Housing or accommodation for people experiencing domestic, sexual or gender-based violence. |
| Financial forecast | A financial forecast is an estimate of how much income an organisation will receive. A financial forecast will highlight if that income can cover future financial obligations. |
| Financial Statements | Financial statements are formal records of the financial activities and position of an organisation at a set point in time. |
| Government revenue grant | Government revenue grants are grants received from state and/or local authorities to assist in the day-to-day operational costs of running your organisation. |
| Group structure | A group structure means that your organisation is attached to a parent organisation or subsidiary organisation. |
| Homeless Services | Housing or accommodation for people experiencing homelessness or at risk of homelessness. |
| Housing related income | Housing related income includes rental & service charge income, P&A income, Management & Maintenance income, Leasing Income, Management Grants and major repairs grants. |
| Internal Audit Plan | An internal audit plan should provide independent assurances to your Board that your organisations risk |

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| | management, governance, and internal control processes are operating effectively. |
| Key performance indicator | A key performance indicator (KPI) is a type of performance measurement that evaluates the organisations performance against strategic objectives. |
| Liquidity | Liquidity performance demonstrates an organisation's ability to cover its short-term financial obligations using its current assets such as cash. |
| Mental Health Services | Housing or accommodation for people who have mental health issues. |
| Merger | A merger is the combination of two or more AHBs to form a new AHB, or it can be when one AHB becomes a part of another existing AHB. |
| Nominations | A nomination is when an AHB seeks a new tenant from a body which manages a housing waiting list and allocates potential tenants to available properties, for example a Local Authority or the HSE |
| Older people | Housing or accommodation for older people. |
| Other user agreement | Other user agreements include any other accommodation arrangements which are not considered to be tenancies. Examples of other user agreements include service user agreements and licence agreements. |
| Out of Mortgage | A property for which the AHB received State financial assistance but is no longer subject to any mortgage or funding conditions. This may be because the associated loan has been fully repaid, or because the |

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| | funding term has expired (e.g. in the case of CAS/CLSS). |
| People with a Disability | Housing or accommodation for people with physical and/ or intellectual disabilities. |
| Primary Contact for Regulatory Purposes | The designated member of your organisation that will be the primary contact point used by AHBRA for regulatory correspondence. |
| Private Financing | Funded via private loans. |
| Registered Charity | An organisation with recognised charitable status who have been entered on the Register of Charities by the Charities Regulator. |
| Related parties | <p>A related party is a person or entity that is related to your organisation. A person or a close member of that person's family is related to your organisation if that person:</p> <ul style="list-style-type: none"> (i) Has control or joint control over your organisation (ii) Has significant influence over your organisation (iii) Is a member of the key management personnel of your organisation or of a parent of your organisation |
| Rent | Rent is defined as a tenant's regular payment to a landlord for the use of the dwelling. |
| Rent arrears | Rent arrears reflects the non-payment of rent due to the AHB in a specified period. |

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| Responsive repairs | Responsive Repairs are generally unplanned repairs, usually carried out in response to a tenant/staff/volunteer notifying the AHB of a problem such as plumbing leaks, minor electrical faults and heating system faults. They are often prioritised as (a) emergency, (b) urgent and (c) routine. |
| Restricted reserves | A restricted reserve holds funds that can only be used for a specific purpose. |
| Retrofit | A retrofit means vastly improving the energy rating of an existing home by upgrading multiple aspects of its structure and energy systems. |
| Risk appetite | Risk appetite is the amount of risk an organisation is willing to accept in the achievement of their objectives. |
| Risk tolerance | Risk tolerance is the acceptable deviation from an organisation's risk appetite. |
| RTB | Residential Tenancies Board |
| Self-Build Dwellings | 'Self-Build Dwellings' are dwellings which are built by the AHB. |
| Sheltered Housing | Accommodation or assisted living for people experiencing addiction issues. |
| Skills gap | A Skills gap is where your current Board Member's collective skillset does not align with the skills needed for the Board to operate effectively. |
| Social Housing | Housing provided for people on low incomes. |

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| Stock condition survey | A stock condition survey is a record of important data about a dwelling, including details like size, accommodation type, date of construction, and type and estimated lifespan of key building components (for example, expected time frame for when windows or doors will require replacement). |
| Stock transfer | A stock transfer is the act of moving housing assets from one AHB to another AHB. |
| Strategic Plan | A strategic plan should define the Boards vision for the future and identify the goals and objectives of the organisation. |
| Sub-Committees | Sub-committees are subdivisions of the Board, in which a number of Board members will represent the wider Board on a specialised committee, for example, an Audit and Risk Committee, a Tenancy Committee or a Housing Development Sub-Committee. |
| Succession Planning | Succession planning is the process of identifying critical roles on the Board and planning for their replacement when needed. |
| Tenancy | A tenancy is the agreement between a landlord and a tenant. It can include a periodic tenancy or a fixed term tenancy and can be oral or in writing or implied. |
| Tenant engagement | To engage with tenants means to encourage, facilitate and empower tenants to be involved in the activities of the AHB, including providing a range of opportunities for tenants to have a “voice” in how their housing services are designed, managed and delivered. |

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| Tenant satisfaction | Tenant satisfaction is the consideration of whether a tenants' needs, or expectations have been met by their landlord. |
| Tenure | The period of time that a Board member holds a position on the Board. |
| Terms of Reference | A Terms of Reference document assists in clarifying roles, responsibilities and accountabilities for the Board or sub-committee. |
| Unrestricted reserves | An unrestricted reserve holds funds that your organisation can spend at its own discretion, in line with its constitution. |
| Void | A void is any dwelling that is unoccupied. This includes the period between a property being completed and a tenant moving in, the period between tenants following the end of a tenancy, and any other time when a dwelling does not have a tenant. |
| Whole Time Equivalents (WTE) | A Whole time equivalent (WTE) is equal to the number of hours a full-time staff/volunteer works for the organisation. It measures hours worked, rather than the number of staff/volunteers. For example, if an organisation considers 40 hours per week as full-time, and there are four staff/volunteers who each work 10 hours per week, the hours those four staff/volunteers work is equal to 1 Whole Time Equivalent. |