

Appendix 1: CSO note to Eurostat on Classification of AHBs (Sept 2014)

Approved Housing Bodies

Not-for-profit entities having as primary objects the relief of housing needs, or poverty or hardship or the welfare of Travellers, and the provision and management of housing may be granted 'approved status' for the provision of housing under the Housing (Miscellaneous Provisions) Act, 1992. Under ESA 95 these bodies were classified in S.15. CSO have now completed a preliminary review of the largest of these bodies (defined as those comprising Tier 3 of the existing voluntary regulation code). Having reviewed these entities we are satisfied that the balance of control of these entities currently rests in the privately constituted boards which govern their operation. Specifically:

- These entities appoint their own Boards (who generally represent a mix of professionals) through the normal mechanisms for not-for-profit entities, including the use of the services of Boardmatch Ireland - <http://www.boardmatchireland.ie/aboutus/about-us/>.
- Many of these entities have a range of activities and policies and in some cases housing forms only a part of their remit. The design of their work programme and policies clearly reside in their own governance structures. In particular, the entities would be in a position to change their remit or to end their relationship with government without government approval. Such a decision would be in hands of the members of the organisation.
- Finally, in terms of risk exposure, it should be noted that the debt financing made available to these bodies through the Housing Finance Agency transfers all risk to the borrower.

Therefore it is our conclusion that these entities should remain classified to S.15 under ESA 2010 while the current social housing provision model remains in place. Should the expected new developments in relation to social housing materialise, the status of these bodies under any revised relationship with the housing authorities (local authorities) or any other government body will be reviewed at that point.

Appendix 2: Documents Reviewed by CSO in AHB Review Process

Documents Supplied by DoHPCLG

- Schemes available to Approved Housing Bodies in the provision of social housing
- Memorandum VHU:2/02 – Capital Funding Schemes for the provision of Rental Accommodation by Approved Housing Bodies (a.k.a. “The Green Book”)
- Copies of Contracts and Agreements for various schemes, for example:
 - Payment and Availability Agreement
 - Capital Advance Agreement
 - Continuation Agreement
 - Capital Advance and Leasing Finance Agreement.

Documents supplied by ICSH

- ICSH Fact Sheet to aid review
- Presentation by Dr. McManus at Housing Europe Conference (March 2017) – summary of survey of European bodies.
- Guidance Note on Capital Advance Leasing Facility (CALF) for Approved Housing Bodies and Housing Authorities

Other Documents Referenced

- The Regulation of Approved Housing Bodies in Ireland, 2016 Annual Report and Sectoral Analysis
<https://www.housingagency.ie/Regulation/Communications/Regulation-Office-2015-Annual-Report-FINAL.pdf>
- Profiles of a Movement: Co-operative Housing from Around the World
<http://www.cooperativehousing.ie/fileupload/Profiles%20of%20a%20movement.pdf>
- National Statement of Housing Supply and Demand 2016 and Outlook for 2017-18
[https://www.housingagency.ie/getattachment/f4d363c9-4969-4a05-9627-0c55cae7e22a/Housing-Supply-Demand-Report-2017-WEB-\(2\).pdf](https://www.housingagency.ie/getattachment/f4d363c9-4969-4a05-9627-0c55cae7e22a/Housing-Supply-Demand-Report-2017-WEB-(2).pdf)
- Observatory_Financing SH_Final report_July 2013
<http://www.housingeurope.eu/file/217/download>
- Local Government Audit Service, Report No. 29, The oversight role of local authorities in the provision of social housing by Approved Housing Bodies
http://www.housing.gov.ie/sites/default/files/publications/files/vfm_report_no_29_-_the_oversight_role_of_local_authorities_in_the_provision_of_social_housing_by_approved_housing_bodies.pdf

- Financing of Social Housing in Selected European Countries, National Economic & Social Council
http://files.nesc.ie/nesc_secretariat_papers/No_11_Financing_of_Social_Housing_in_Selected_European_Countries.pdf
- PH4.1 PUBLIC SPENDING ON SUPPORT TO SOCIAL RENTAL HOUSING, OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs
<https://www.oecd.org/els/family/PH4-1-Public-spending-social-rental-housing.pdf>

Appendix 3: Government Control and Autonomy Assessment Questionnaire

	Question Type		
1	General	Name of AHB	
2	General	Companies Registration Number (CRO)	
3	General	CHY Number	
4	General	Is provision of housing principal activity /purpose?	
5	General	If No to Item 4, What is/are the principal activity/activities?	
6	General	Approximately what proportion of resources of AHB are dedicated to housing	
7	Control	Is Government the main or only customer / user of the services of the AHB?	
8	Inst. Unit	Does the AHB produce annual report?	
		Staffing Information	
9	Control	Who is responsible for appointment and removal of key personnel (e.g. chief executive) within the body?	
10	General	How many staff (WTEs) in total work in the body?	
11	General	How many of these (WTEs) are directly employed in relation to provision of social housing	
		Legal Status	
12	Inst. Unit	Please give details of the legal status of the AHB	
13	Control	If the AHB is a corporation, does the government own share capital in it?	
14	Control	If yes, what percentage of (i) ordinary shares	
15	Control	(ii) Golden Shares? (if applicable)	
16	Control	Who appoints the board members of the AHB	
17	Control	Who makes the 'day to day' decisions on the running of the AHB	
18	Inst. Unit	Does the AHB have the power to borrow in its own right? (Yes / No)	
19	Control	Does the AHB need to seek permission from some other body to borrow (Yes/No)	
20	Control	If yes, from whom?	
21	Control	Does Government guarantee the borrowings of the body?	
22	Control	Does the body borrow from Government?	
23	Inst. Unit	Is the body entitled to own assets in its own right? (Yes / No)	
24	Inst. Unit	If the body is wound up, who gets the assets?	
25	Inst. Unit	Can the AHB enter into contracts for which it is accountable at law	
26	Control	Is the approval of Govt needed for AHB to exit contracts/SLAs with Govt?	
27	Control	Who approves budget or financial arrangements of the AHBs?	