

ANNUAL REPORT 2017

Housing and Sustainable
Communities Agency
operating as 'Housing Agency'



OUR VISION
IS TO ENABLE
EVERYONE TO
LIVE IN **GOOD
QUALITY,
AFFORDABLE
HOMES IN
SUSTAINABLE
COMMUNITIES**

@HousingAgencyLE



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CHAPTER 01

Who we are and what we do

The Housing Agency is a government agency focused on supporting local authorities, the Department of Housing, Planning and Local Government (DHPLG) and Approved Housing Bodies (AHBs). The Agency also implements the Pyrite Remediation Scheme and is the interim regulator of the AHB sector.

Establishment

We are a non-departmental body under the aegis of the DHPLG. We work closely with our colleagues in DHPLG to ensure and support the delivery of ministerial policy objectives. We are subject to the Code of Practice for the Governance of State-Sponsored Bodies and the Public Spending Code. We work to act in a fully accountable and transparent way.

Our primary function is to provide the services for, and on behalf of, the Minister of Housing, Planning and Local Government, and each local authority in the performance of their functions under the Housing Acts. These services include:

- Housing Research and Analysis
- Housing Supply Supports and Advice
- Local Authority Services
- Approved Housing Body Services
- Mortgage Supports
- Acquisitions Programme
- Housing Projects and Procurement Services
- Pyrite Remediation
- Regulation of Approved Housing Bodies

Our role

Our role has developed significantly since we were formally established in 2012. We actively support the delivery and management of social housing by local authorities and AHBs. We work closely with the DHPLG in the development and implementation of housing policy.

Our role expanded significantly following the publication of Rebuilding Ireland, the Government's Action Plan for Housing and Homelessness. We are involved, or are taking the lead in, the delivery of a wide range of actions under this plan including: the establishment of a Housing Procurement Unit and a One Stop Shop for AHBs; the acquisition of 1,600 dwellings from banks and financial institutions; and work in relation to the rental sector and utilising vacant homes.

How we are managed

We are governed by a Board appointed by the Minister of Housing, Planning & Local Government, which is responsible for ensuring we carry out our functions effectively and comply with statutory requirements. Our Board was led by our Chair,

Dr. Conor Skehan during 2017. In April 2018, Michael Carey was appointed as Chair replacing Conor Skehan. The Board is responsible for shaping our priorities, providing strategic leadership and overseeing the implementation of our functions. The Board has established an Audit and Risk Committee to oversee the key areas of financial and risk management.

The day-to-day work and provision of services are carried out by the Executive and staff of the Agency. Our Executive carries out, manages and controls generally, the administration and business of the Agency, all subject to the supervision of the Board. It is led by our Chief Executive Officer, John O'Connor, who is responsible for leadership and direction of all executive functions.

We are the interim Regulator for the AHB sector and these activities are reported in a separate annual report. The regulation office is overseen by an interim Regulatory Board.

The Housing Agency has responsibility for the implementation of the Pyrite Remediation Scheme. There is a separate board overseeing this which is the Pyrite Resolution Board.

Our Board

Our board consists of a Chairperson and seven members appointed by the Minister. On the 31st December 2017, the Chairperson, with seven sitting members were:

Board Member	Organisation
Conor Skehan	Chairperson
Tony O'Brien	Management Consultant
Donal McManus	Irish Council for Social Housing
John Burke	Department of Expenditure and Reform
Mary Hurley	Department of Housing, Planning and Local Government
Michael Walsh	Waterford City and County Council
Lorraine Lynch	Cork County Council
John O'Connor	Chief Executive Officer

Audit and Risk Committee

The Housing Agency Audit and Risk Committee membership in 2017 was as follows:

Committee Member	Organisation
Tony O'Brien	Management Consultant
Caroline Gill	Pyrite Remediation Board
Donal McManus	Irish Council for Social Housing
Lorraine Lynch	Cork County Council

Our Staff

The Housing Agency had 64 staff at the end of 2017. The Senior Management Team was as follows:

Name	Role
John O'Connor	Chief Executive Officer
David Silke	Director of Research and Corporate Affairs
Susanna Lyons	Head of Regulation
Jim Baneham	Head of Housing Supply and Mortgage Supports
Peter Hesse	Project Management and Procurement Officer
Margaret Jordan	Head of Finance

Housing Agency

Key achievements in 2017



243 financial assessments undertaken to provide
4,102 homes

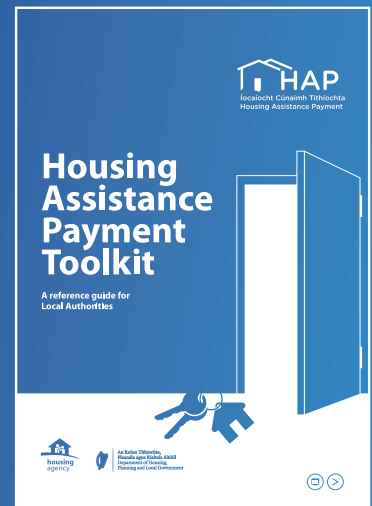
426 homes

sourced through NAMA in 2017



National Asset Management Agency

Completion and handover of **29 homes in Knocknaheeny, Cork**



Development of **HAP Toolkit** for local authorities



365 vacant properties

bought for social housing

1,289 House Purchase Loan applications underwritten



Drafting User Guide for PW-CF2 Public Works Contract for Building Works





Review and expansion of **Mortgage to Rent Scheme**

Development of Strategic Development Plan for Agency lands, with 17 sites progressed towards development for housing

Management of tenders & appointment of consultants for local authorities and AHBs for over 20 housing projects throughout the country

Almost 252 AHBs

signed up to the voluntary regulation code with Governance Standard rolled out to larger AHBs



Pyrite Resolution:
392 homes

remediated in 2017, bringing overall total to 945

Key research completed in 2017



Housing Agency Board 2017



Conor Skehan
Chairperson



Tony O'Brien
Management Consultant



Donal McManus
Irish Council for Social Housing



John Burke
Department of Expenditure
and Public Reform



Mary Hurley
Department of Housing, Planning
and Local Government



Michael Walsh
Waterford City and County Council



Loraine Lynch
Cork County Council



John O'Connor
Chief Executive Officer

CHAPTER 02

Chairperson's and Chief Executive's statement

The past twelve months was an effective period for the Housing Agency. Activity increased across all areas of work including; housing delivery, research and supporting local authorities and approved housing bodies in relation to their housing. We continued to support the Department of Housing, Planning and Local Government on the development and implementation of their housing policy.

We work and collaborated with many organisations to achieve our aims for the year and support the implementation of the Rebuilding Ireland Plan. These included; the Housing Finance Agency, the Residential Tenancies Board, NAMA, the NDFA, banks, and many other public and private sector organisations. The busy year was reflected in the significant increase in our expenditure. We went from €33 million expenditure in 2016, to €114 million in 2017.

In terms of our outcomes in 2017, one area to highlight is the use of the €76 million revolving fund, provided to us in the Government's budget for the year, purchasing vacant houses and apartments from banks and other institutions to support meeting the nation's housing need. We sold on the houses and

apartments to approved housing bodies and ensured that the properties were brought into use as quickly as possible. In addition, we acquired properties directly on behalf of local authorities throughout the country. Specifically, under this programme we've purchased 536 houses and apartments. We similarly identified other properties that can be used. An example of this is where we arranged for the purchase of properties that are now being used as family hubs for the homeless and for the housing first initiative for homeless people.

This year has seen us continue our good work in Pyrite Remediation. In 2017, we remediated a further 388 homes, bringing the total number of remediated, to date, to 932 properties.

“We need to continue our focus and work on many areas; housing delivery generally and on making sure we utilise the housing stock that we currently have in the country.”

We continue to work in assisting people with disabilities and the provision of housing for these people with a physical, intellectual, mental health or sensory disability. One specific piece of work was the preparation and publication with the HSE of a design guide for people with mental health disabilities.

We continue to work in relation to addressing Mortgage Arrears difficulties that many households find themselves in. We're working with banks, other lenders - under the Mortgage to Rent Scheme – and working with Local Authorities in relation to their loans that are in difficulty. The goal is to try to keep people in their homes. At the end of 2017, a total of 308 households had availed of the scheme.

One very important area for the Housing Agency is our work with the approved housing bodies and supporting them in their delivery of social housing. The Housing Agency carries out assessments for the funding of those organisations. During 2017 we undertook assessments of projects for the delivery of over 4,000 new homes.

We are also the interim regulator for the approved housing body sector. The regulator has been working with the sector to improve their governance and performance in order to support their long-term delivery and management of social housing. 252 AHBs signed up to Regulation. Covering 95% of the estimated housing stock in the sector.

The Housing Agency completed a large amount of research and analysis work in 2017 on a wide range of areas. This is so we have the appropriate data and evidence that can inform policy development, implementation and decision making. A critical report released during this year was our annual *National Statement of Housing Supply & Demand and Outlook of 2017 – 2018*.

Project management and delivery was a key role for the Housing Agency in 2017. This was to support Local Authorities and Housing Bodies across the country. One specific completed project was in Knocknaheeny in Cork. The Housing Agency completed design and project management works for 29 new homes for Cork City Council. The project was part of the Cork North West Quarter Regeneration programme.





Michael Carey,
Chairperson



John O'Connor,
Chief Executive

The level of construction activity has increased significantly during 2017. This is welcomed by the Housing Agency. We need to continue our focus and work on many areas; housing delivery generally and on making sure we utilise the housing stock that we currently have in the country. The Housing Agency has been and will continue to focus on the affordability of housing, whether that's to rent or to buy. We need to ensure that the importance of the rental sector is fully understood and we help provide secure good quality rental accommodation for those who need it.

A crucial achievement by the Department of Housing, Planning and Local Government and Local Authorities, supported by the Housing Agency, has been the implementation of the Housing Assistance Payment (HAP). By the end of 2017 more than 32,000 were receiving HAP. The intention being HAP replaces the majority of households who receive Rent Supplement. This has been a successful implementation. Local Authorities should be complimented on how effective they have been.

During 2017, we also saw the start of the National Development Plan 2040 being developed. The Housing Agency have been contributing to that on an on-going basis. It's critical we have a good long-term plan in place, catering for all our needs, for the future development of our country. It was important that we got the housing element of that right and that we deliver the right type of housing, properly integrated with the rest of current stock and developments.

Looking ahead to 2018 the key things we need to address and continue to look at are:

- Providing the right type of housing in the right places.
- A continued focus on Affordability both to rent and buy.
- Resolving legacy issues, including Mortgage Arrears.
- Assisting in reducing homelessness.

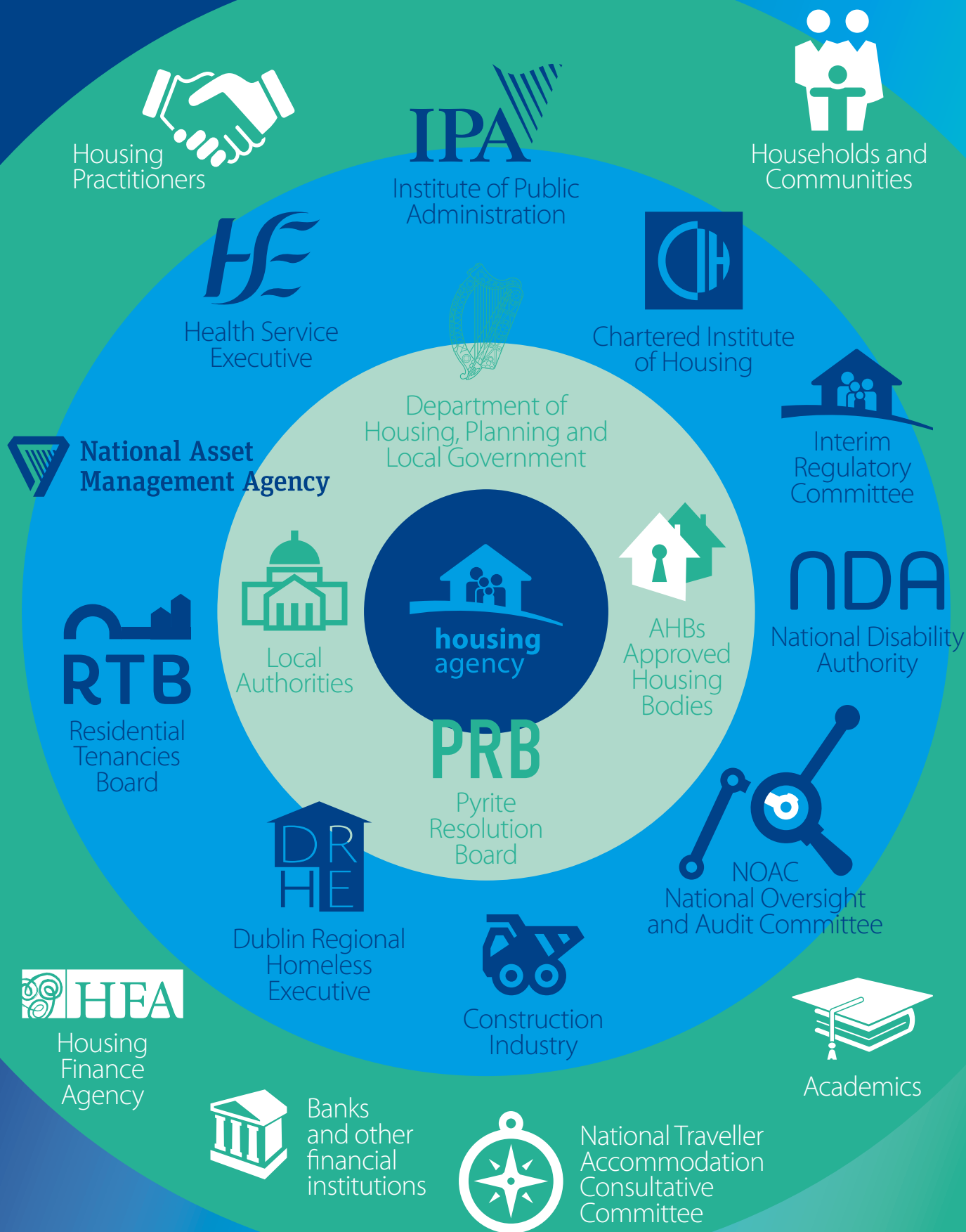
Finally, we would like to sincerely thank all the Housing Agency Staff, our Board Members and Management Staff for their dedication and hard work throughout 2017. We also wish to thank the Minister for Housing, Planning and Local Government, Eoghan Murphy TD, plus the Minister of State at the Department of Housing, Planning and Local Government with special responsibility for Housing and Urban Development, Damien English TD, for their continued cooperation and support of the Housing Agency.

A special mention also to all our other stakeholders, Government, the Department of Housing, Planning and Local Government, Local Authorities, AHBs, those working in the private sector who we engage with and the General Public who have supported us during 2017.

Michael Carey
Chairperson

John O'Connor
Chief Executive

Key Stakeholder Map



Keith Lowe (DNG), Professor Michelle Norris (UCD) and John O'Connor (Housing Agency) pictured at the Agency's Spring Lecture 2017 held at Dublin Castle on 14th March, 2017. The lecture honed in on the topic *Owning or Renting, What is the future for housing?* where Professor Norris drew from her new book *Property, Family and the Irish Welfare State*.



CHAPTER 03

Performance report

OBJECTIVE

Enable increased supply through the promotion of quality and sustainability in housing delivery and management

Approved Housing Body (AHB) Services Unit

During 2017 the Housing Agency established an AHB Services Unit in accordance with Action 2.14 of Rebuilding Ireland. This Unit currently has four staff and is in the process of developing the services envisaged under the action plan.

The AHB Services Unit is available to provide assistance to the Department of Housing, Planning and Local Government (DHPLG), AHBs and Local Authorities to support housing delivery. The main funding arrangement for delivery of social housing by Approved Housing Bodies (AHBs) is by way of Payment and Availability Agreements (P&A) coupled with a secondary loan called Capital Advanced Leasing Facility (CALF). This funding is for the purchase, construction or refurbishment of housing that will be made available for social housing purposes. The Housing Agency carries out the financial appraisals of applications for funding by AHBs and provides the Department with recommendations on the level of CALF and P&A required for each proposal.

They will also prepare contract documentation for Local Authorities for larger P&A/CALF projects.

Progress: In 2017, the AHB Services Unit was established. Appraisal reports were completed for 243* P&A/CALF applications during 2017. The total number of potential homes in these assessments totalled 4,102 with a total value of €901m. The comparable figures for 2016 were 176 appraisals including 2,632 homes with a total value of €527m.

A review of the P&A/CALF funding model has commenced and will be completed in 2018. A review of the existing protocol for AHB engagement with the Dublin Local Authorities is also planned for early 2018. The aim of the review is to further improve coordination between the relevant bodies and, following on from this, further roll-out of this protocol will be considered.

Other areas that the unit will be involved in are:

- Development of measures to respond to the change in the classification of AHBs for government accounting purposes by the CSO.



* There is a small element of overlap with previous years as some projects are reassessed where planning permission or tender process outcomes require changes.

- The potential use of housing development sites by AHBs in a more coordinated manner.
- The potential for utilising existing capital funded properties by the AHB sector to leverage funding for new developments.
- Supporting the development of innovative financial models by the sector.

Housing Assistance Payment (HAP)

HAP was introduced in late 2014 on a pilot basis and has been rolled out nationally in stages through 2015, 2016 before becoming a national scheme in 2017. This payment was introduced to allow people eligible for social housing, with a long-term housing need, to live in private rental accommodation. It will eventually replace Rent Supplement for those with a long-term housing need. The Housing Agency has been a key player in the implementation of this new initiative nationally.

Progress: The Agency further developed the HAP toolkit for local authorities, continued the co-ordination of the HAP Practitioners' Committee and Practitioners' Forum, provided training to local authority staff and developed the HAP website. The Housing Agency continues to assist Local Authorities and the DHPLG with a variety of operational issues relating to HAP.



Housing acquisitions

Under *Rebuilding Ireland*, the Agency was given a brief to actively engage with banks and investment companies with a view to acquiring 1,600 dwellings by 2020. €76m in funding was provided directly to the Agency in 2017 and this funding is to be rotated by selling purchased dwellings to AHBs. In addition, the Agency has continued to purchase dwellings directly for local authorities.

Progress: In 2017, the Agency completed the purchase of 365 dwellings using the €70m revolving fund (17 dwellings were purchased under the initiative in 2016). The purchase of a further 63 dwellings using the fund was in progress at the end of 2017. Once a property is purchased using the fund it is passed over to an AHB under a caretaker lease in advance of being sold to the AHB. The caretaker lease allows the AHB to carry out repairs and tenant the property while the sale is progressing. At the end of 2017, AHBs had completed repairs on 36 homes purchased through the Agency with contracts signed for the purchase of a further 57. In addition to acquisitions using the fund, the Agency completed the purchase of 79 dwellings directly for local authorities in 2017. The purchase of a further 31 dwellings for local authorities was in progress at the end of 2017.

Delivery from NAMA's loan portfolio

The Agency continued to work with NAMA and the DHPLG to identify and provide social housing from NAMA's loan portfolio.

Progress: 426 homes were sourced through NAMA in 2017 bringing the overall total achieved to 2,335 to the end of December 2017.



National Loan Underwriting services

Local Authorities provide house purchase loans products. The Housing Agency provides the central Loan Underwriting services for local authorities nationally.

Progress: In 2017, a total of 1,289 House Purchase Loans were received for underwriting. Of these, 295 or 23% were recommended for approval.

National Housing Strategy for People with Disabilities

The DHPLG and Department of Health have in place a National Strategy for People with Disabilities. The Housing Agency convenes the housing sub-group and supports the implementation of housing actions.

Progress: The Agency chairs the Housing Subgroup who continued to meet in 2017. All Local Authorities now have Housing and Disability Steering Groups in their area and the groups have completed their Strategic Plans that will be made available on their websites in 2018. The revised National Guidelines for the Assessment and Allocation Process for Housing Provision for People with a Disability were issued by circular to local authorities on the 17th of October 2017. The Agency produced an easy read guide to completing the Social Housing Application Form along with an easy read and plain English guide to Housing Options available through local authorities.



Land development and management

The Agency has 86 sites in its ownership. These are spread across the country. The Agency has a responsibility to manage these sites, but more importantly to identify appropriate sites for development of housing.

Progress: The Agency prepared a Strategic Development and Management Plan in 2017 which sets out plans for the development of its lands. Developments are currently being progressed on 17 Agency lands and the Plan envisages expanding this to 36 sites in the near term. The Agency is partnering with local authorities and AHBs in developing its lands using a number of different delivery mechanisms including conventional local authority construction, rapid build, AHB construction and Public Private Partnerships. Larger sites that require mixed tenure development will also deliver dwellings for the private purchase and rental market.

The DHPLG published its Rebuilding Ireland Housing Land Map (Pathfinder) at the end of April 2017, a comprehensive database of publicly owned lands in key areas with a view to identifying additional lands suitable for housing. The Housing Agency assisted in the preparation and collation of this data, in conjunction with local authorities, other government departments and state bodies.

Housing projects and procurement

The Housing Agency provides technical and project management advice to a number of local authorities, with the establishment of a procurement unit in August 2016. This team provide specialist procurement consultancy advice to local authorities and approved housing bodies.

Progress: Procurement and project support was provided to a number of local authorities during 2017. The assistance offered covered all stages of project development from a feasibility study, through design, tender, construction, and handover, including:

- Management of tenders and appointment of consultant design teams for Tier 1, Tier 2 and Tier 3 Approved Housing Bodies for over 20 housing projects in Clare, Cork, Dublin, Galway, Limerick and Waterford;
- Drafting of a User Guide for PW-CF2 Public Works Contract for Building Works Designed by the Contractor for the provision of "Design and Build" Housing Projects for the Department of Housing;
- Provision of continued assistance to Cork City Council with an on-going Competitive Dialogue procurement process;
- Completion and handover of 29 homes at Knocknaheeny Phase 1B, Cork in December 2017;
- Contract administration for a number of works contracts in Kerry;
- Preparation of tender documents for three proposed developments in Cork and Monaghan, for a total of 135 proposed homes;
- Preparation of capital appraisal for proposed development of 30 homes, in Cork; and
- The provision of budget estimates and detailed costs plans for a number of new projects in Cork City Council.



Knocknaheeny
Phase 1B, Cork



Regulation of Approved Housing Bodies

The Regulation Office remains focused on its primary goal of working to protect AHB assets and safeguard the interests of the sector's current and future tenants. Now in its fourth year, regulation is firmly embedded within the sector. Those organisations which have committed to the Voluntary Regulatory Code are ready for the transition to a statutory regulatory framework. The Regulation Office for Approved Housing Bodies is governed by an interim Regulatory Committee appointed by the Minister and it is committed to the highest standards of performance and governance.

Progress: There are 252 AHBs signed up to Regulation, of which 232 organisations were assessed against the Voluntary Regulatory Code in 2016/2017. These organisations represent 95% of the estimated housing stock in the sector. The Regulation Office conducts a Regulatory Assessment of each AHB signed up to the Code, based on the completed Annual Regulatory Return, Financial Statements and other information provided by the AHB or available in the public domain. Annual Regulatory Assessment Reports were issued to 232 AHBs over the course of the year. The assessment process demonstrated high levels of compliance across the sector with 83% of AHBs considered to be satisfactory.

The Regulatory framework continues to advance with the roll-out of the Financial Standard to all Tier 3 AHBs and developing Tier 2 AHBs and the introduction of a Governance Standard in 2017. The publication of the Housing (Regulation of Approved Housing Bodies) Bill will be a major milestone for the AHB Sector in 2018. The Regulation Office is preparing for the transition from the Voluntary Regulatory Code to statutory regulation. The voluntary regulatory arrangements will remain in place and continue to progress until such time as the legislation is enacted and the statutory system of regulation is put in place.



Angela Black (Citizens Information Board) Karl Deeter (advisors.ie) and Claire Feeney (Housing Agency) pictured before speaking at the Agency's Summer Lecture 2017 held at Dublin Castle on May 9th, 2017. The lecture focused on *Engaging with Mortgage Arrears*.

OBJECTIVE

Provide range of resolution services to address national housing issues

Mortgage to Rent

The Housing Agency acts as the national coordinator for the Mortgage to Rent (MTR) Scheme, a Government initiative to help homeowners who are at risk of losing their homes.

Progress: In total 308 households have availed of the Mortgage to Rent scheme up to the end of 2017. Three new Approved Housing Bodies joined the scheme in 2017. The Housing Agency initiated an Expression of Interest process for the expansion of the MTR Scheme using a Long-Term Lease Arrangement in October. The closing date for submissions is the 31st of January 2018.

Mortgage Arrears Resolution Process

Local Authority Mortgage to Rent (LAMTR) is in operation within all Local Authorities. The Agency assisted the DHPLG in drafting a circular for Local Authorities regarding the LAMTR process to be followed.

Progress: In supporting the LAMTR within Local Authorities throughout 2017, the Agency's work included:

- Production of a MARP Toolkit,
- Organisation of and participation in two workshops for local authorities on MARP and related issues,
- Localised on request training for Local Authorities,
- Provision of advice to Local Authorities on all issues relating to MARP and other options for borrowers,

- Provision of advice and information (in conjunction with the DHPLG) to three *Regional Loan Networks*, the South East and Midland and a Western Network established in 2017,
- Provision of advice to Local Authorities on insolvency-related issues.

Pyrite Resolution

The Housing Agency implements the Pyrite Remediation Scheme on behalf of the Pyrite Resolution Board. The Housing Agency currently has a programme of works extending into 2019. This is based on the volume of applications approved and the timing of those applications. The funding allocation for 2017 was €25m.

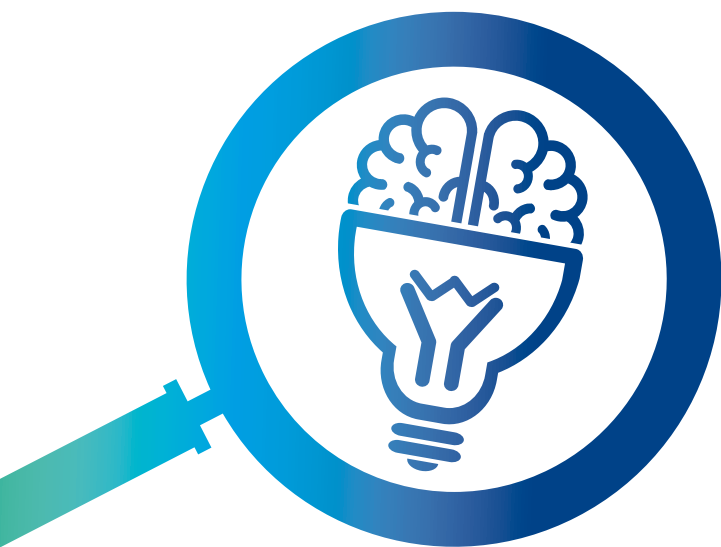
Progress: Up to the end of 2017, 1,961 applications had been received under the pyrite remediation scheme, of which 1,523 have been approved for inclusion in the scheme. Remediation has been completed in 945 homes including more than 392 homes during 2017.



OBJECTIVE

Be a knowledge centre for housing policy and practice

One of the key Strategic goals of the Agency is to be a knowledge centre for housing policy and practice. The Agency undertakes research in-house, commissions research work in partnership and provides housing research support to other state agencies.



Research and publications

Progress: The Housing Agency had an active research programme in 2017. The following reports were published during the year, and these are available on the Agency's website:

The National Statement of Housing Supply and Demand 2016 and Outlook for 2017 -2018

The Housing Agency launched the second edition of the *National Statement of Housing Supply & Demand* in February, in Dublin Castle. This brought together up to date information on housing trends for 2015 and 2016 and examined future demand. The Housing Supply Requirements in Ireland's Urban Settlements 2016-2020 was also launched. The Statement reports that while housing completions continue to rise, the rate of increase is still below supply requirements, particularly in urban areas, where affordability is also most problematic.

Independent review of funding for Traveller-specific accommodation and implementation of Traveller Accommodation programmes

The core objective of the review was to provide comprehensive answers to key questions regarding the scale of delivery across the country and the extent to which the homes provided met the identified needs of Travellers.

Owners' Management Companies

Apartment living has increased significantly in recent years across all housing tenures and there are now over 170,000 households living in flats or apartments. The Agency, with Clúid Housing Association, commissioned two separate but inter-related research reports on Owners' Management Companies in 2016, work was on-going in 2017.

Submission on the National Planning Framework

In April and November, the Agency made submissions to the National Planning Framework. The first submission focused on issues relating to housing, planning and the creation of sustainable communities. It set out the Agency's vision of housing for 2040 which is to manage the provision of housing to meet the needs of a diverse population, in a way that makes our urban areas, town and villages good places to live both now, and in the future, and that protects and enhances our rural and historical heritage. The second submission set out suggestions on the draft National Planning Framework from a housing and housing related perspective.

Rent Pressure Zones

Pursuant to Section 24A of the Residential Tenancies Act 2004 as inserted by Section 36 of the Planning & Development (Housing) and Residential Tenancies Act 2016, the Agency consulted with relevant housing authorities and proposed that the following Electoral Areas be Prescribed as Rent Pressure Zones.

County	Electoral Area
Cork County Council	Ballincollig – Carrigaline, Cobh
Galway City Council	Galway City Central, City East and City West
Kildare County Council	Celbridge – Leixlip; Maynooth: Naas; Newbridge – Kildare
Louth County Council	Drogheda
Meath County Council	Ashbourne, Laytown – Bettystown, Ratoath
Wicklow County Council	Bray, Greystones and Wicklow

These were designated in addition to the areas designated under the legislation which included Dublin and the administrative area of Cork City.

Review of Construction Costs

At the request of the DHPLG, the Agency undertook a comparative review of construction costs in Ireland and selected European countries. This work complemented a larger study undertaken by the DHPLG as an action under Rebuilding Ireland.

Review of the Scheme of Loans and grants for the Purchase of Caravans for Travellers

At the request of the DHPLG, the Agency undertook a comprehensive review of the Traveller Loan and Grant scheme and submitted a final report to the DHPLG in August 2017 with conclusions and recommendations.

Experiences of Travellers in the Private Rented Sector

In June 2017, a research report on Travellers experiences living in the private rented sector was completed. This research aimed to provide greater understanding as to the reasons Travellers are moving into private rented accommodation and explore their experiences of the sector. This research was managed by the Agency on behalf of the Residential Tenancies Board, the National Traveller Accommodation Consultative Committee and the National Traveller Roma Inclusion Steering Group.

Summary Assessment of Housing Need 2017

The Summary of Social Housing Assessments brings together information provided by local authorities on households in their functional areas that are qualified for social housing support yet that social housing need is not being met. The assessment was carried out by local authorities across the country on 28th June 2017 and the data was subsequently analysed by the Agency and the results submitted to the Minister.

Apartment Standards

The Agency has an on-going interest in apartment construction and standards and is well advanced in producing guidelines to help inform better apartment design.



Attendees at the Agency's Autumn Lecture 2017 held at Dublin Castle on November 28th, 2017. The lecture explored the topic *Homelessness: What Should the Future Priorities be?*

Vacant Homes Strategy

The Agency assisted in the drafting of the Vacant Homes Strategy, a priority action under Rebuilding Ireland: Action Plan for Housing and Homelessness.

Other Research Projects Commenced

Work commenced on a number of projects during 2017 which will be completed in 2018, and included:

- ***Research Report on Housing Experiences, Attitudes and Aspirations***

This will be a national representative survey of householders to record current housing experiences and attitudes in Ireland and future aspirations.

- ***Research Partnership with Dublin City Council***

The Agency provided support to Dublin City Council in commissioning and management of two research projects. The first was an evaluation of Phase 1 of a Pilot Dublin Age Friendly 'Housing and Support' Model and the second was a Management Review of the scope and performance of the Dublin City Council Housing Welfare Section.

- ***Design Guide: Housing for Older People***

Following on from a research report on Housing for Older People: Thinking Ahead published by the Agency in collaboration with ISAX in late 2016, work has begun on producing a Design Guide for Housing for Older People.

Housing Policy Support to DHPLG and Local Authorities

The Agency provides support to both the Department of Housing, Planning and Local Government and Local Authorities in respect of advice on social housing policy and practice.

Progress: In 2017, these ongoing supports related to the following policy areas; assessments, including the summary of social housing assessment process, allocations, including Choice Based lettings, rents, Housing Assistance Payment (HAP), Rental Accommodation Scheme (RAS) and Leasing and Part V of the Planning and Development Acts.

Assessments and Summary of Social Housing Assessments

Over 2017, the Agency provided ongoing advice on assessment regulations to Local Authorities and the DHPLG. As part of the Summary of Social Housing Assessments project, the Agency worked with the DHPLG to prepare a guidance manual for local authorities and hold information seminars for housing practitioners. The Housing Agency collated and assessed the data and produced the final report.

Allocations and Choice Based Lettings

Over 2017, the Agency provided ongoing advice on allocation regulations and choice based lettings to Local Authorities and the DHPLG.



Differential Rents Policy

The Agency carried out analysis on 31 datasets and provided policy advice to the DHPLG in relation to a potential revision of the differential rents framework.

Part V of the Planning and Development Acts

In 2017, the Agency continued to support the DHPLG and local authorities regarding Part V of the Planning and Development Acts. In particular, on-site training was provided to Carlow, Laois and Wexford County Councils.

Rental Accommodation Scheme (RAS)

The Agency worked with the Department to update the Legal Agreements that govern RAS tenancies. This update incorporated updates to policy and amendments to the Residential Tenancies legislation including Rent Pressure Zones and Rent Reviews. The new Legal Agreements and accompanying guidance will be circulated to Local Authorities in early 2018.

Housing Manual

The Housing Manual continues to act as an important resource for local authority practitioners. At present, of the c.1,500 registered users, 1,100 are based in Local Authorities. The Housing Manual is updated with latest circulars, content from workshops and seminars and gives overall information about various housing policies and schemes, including those relating to housing management, supply and pathways to home ownership.

Housing Practitioner Training Services

The Agency supports local authorities and approved housing bodies through training of relevant areas as and when they arise.

Progress

Local Authority Training Sessions

The Housing Agency facilitated training sessions in relation to Compulsory Purchase Orders for Housing and Derelict Sites. As mentioned previously, training was also provided to local authorities in respect of the Housing Assistance Payment (HAP), Local Authority Mortgage to Rent and of Part V of the Planning and Development Acts.

National Housing Practitioner Training Portal

In 2017, the Agency launched a website www.housingtraining.ie as a central point for housing practitioners to access information on housing training and events. This Portal will help the estimated 7,000 people working in housing and planning in Local Authorities and Approved Housing Bodies (AHBs). The portal aims to support all these practitioners working in the sector by pursuing their professional development via education, training and learning supports.

The Housing Agency has worked with a number of organisations that provide housing related courses, seminars and events. These include the Institute of Public Administration (IPA), the Chartered Institute of Housing (CIH), the Irish Council for Social Housing (ICSH) and the Residential Tenancies Board (RTB).

“ As part of the Summary of Social Housing Assessments project, the Agency worked with the DHPLG to prepare a guidance manual for local authorities and hold information seminars for housing practitioners.”



David Silke (Housing Agency), Associate Professor Ursula Barry (UCD), Isoilde Dillon (Housing Agency) and Dr Nessa Winston (UCD) pictured at the Agency's Spring Lecture 2017 held at Dublin Castle on 14th March, 2017.



housing agency

gníomhaire tithíochta

Another successful Housing Practitioners' Conference (organised in conjunction with the IPA) was held in Cork City on May 25th/26th, 2017.



Engagement with Housing Sector

The Agency engages with its stakeholders in a number of ways. This includes both day to day engagement through its overall work. The Agency is represented on a variety of housing related forums and steering committees by the Agency Representatives. These include the Housing Practitioners Forum, Housing Analytics Group and the National Planning Framework and more. Further to this, the Agency is also represented at speaking events such as conferences and seminars throughout the sector. The Agency also hosts key events to bring together the relevant parties to ensure there is active engagement on a more formal basis.

Progress: The following outlines the events the Agency held in 2017.

Housing Practitioners' Conference 2017

The 2017 Housing Practitioners' Conference was held on 25th and 26th May 2017. The theme of the conference was Delivery Now, Managing Sustainability. Jointly organised with the Institute of Public Administration, it included presentations on Rebuilding Ireland from the perspectives of the Department, Local Authorities, and AHBs, financial sustainability of the social housing investment and social housing reform.

Housing Agency Annual Conference

Held on the 28th June 2017, in Croke Park, Minister Eoghan Murphy TD, Minister for Housing, Planning and Local Government spoke at this conference. This conference was aimed at the wider housing sector, with a forward-looking theme. It examined the challenges in delivering affordable and sustainable communities for all.

Housing Agency Lecture Series

A series of evening symposiums were held during the spring and autumn period in Dublin Castle.

Date	Event topic
February 2017	Housing Supply and Demand
March 2017	Owning or Renting – what is the future for Housing
May 2017	Engaging with Mortgage Arrears
September 2017	Shared Places, Adaptable Neighbourhoods
November 2017	Homelessness: What should the future Priorities be?

Sustainable Communities & Urban Housing

The Agency, in collaboration with UCD School of Social Policy, Social Work and Social Justice held a book launch and seminar on the 2nd June 2017, "Sustainable Communities & Urban Housing: A Comparative European Perspective".

In Partnership with the Chartered Institute of Housing (CIH)

The Housing Agency continued to work in partnership with the Chartered Institute of Housing (Ireland) in 2017.

Progress: The CIH produced a new guide on Choice Based Lettings (CBL) in association with the Agency in November 2017. The guide provides a brief overview of good practice in CBL, illustrated with examples from Ireland and the UK. It is aimed at practitioners in Ireland, but its universal principles can be applied by practitioners working in other countries.

Stakeholder engagement



Governance Statement and Board Members' report

Good governance is essential for the success of any organisation and is now more important than ever. Members of boards play a vital role in serving their causes and communities and bring passion and commitment as well as skills and experience to the organisations they lead. The Housing Agency is an organisation that strives to operate to best practice, and in this light, adopts the Code of Practice for the Governance of State Bodies 2016. This section contains the Governance Statement and Board Members' report.

Governance

The Board of the Housing Agency was established under Establishment Order SI 264 of 2012. The functions of the Board are set out in section 5 of the Order. The Board is accountable to the Minister for Housing, Planning and Local Government and is responsible for ensuring good governance. The board performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of the Housing Agency are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and the senior management team must follow the broad strategic direction set by the Board, and must ensure that all Board members have a clear understanding of the

key activities and decisions related to the entity, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Board and management of the Housing Agency.

Board responsibilities

The work and responsibilities of the Board are set out in Terms of Reference of the Board which also contain the matters specifically reserved for Board decision. Standing items considered by the Board include:

- risk;
- reports from committees; and
- financial reports/management accounts.

In 2018, standing items will be expanded to include declaration of interests, performance reports and reserved matters.

Section 11 of the Order requires the Board of the Housing Agency to keep, in such form as may be approved by the Minister for Housing, Planning and Local Government with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

Section 25 of the Pyrite Resolution Act, 2013 requires the Housing Agency to prepare financial statements annually and to submit them to the Comptroller and Auditor General for audit.

In preparing these financial statements, the Board of the Housing Agency is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- state whether applicable, accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board is responsible for ensuring that the Housing Agency keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Housing Agency, enable at any time the assets, liabilities, financial

position and the income and expenditure of the Housing Agency to be determined with reasonable accuracy, which enables the Board to ensure that the financial statements comply with Section 11(1) of the Establishment Order, 2012 and Section 25(1) of the Pyrite Resolution Act 2013.

The maintenance and integrity of the corporate and financial information on the Housing Agency's website is the responsibility of the Board.

The Board is responsible for approving the annual plan and budget and this was carried out in 2017. In July 2017, the board reviewed its performance, with regular reports presented throughout the year providing review of the annual budget.

The Board is also responsible for safeguarding its assets and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of the Housing Agency give a true and fair view of the financial performance and the financial position of the Housing Agency at 31 December 2017.

Board structure

The Board consists of a Chairperson, and seven members, all of whom are appointed by the Minister for Housing, Planning and Local Government. The members of the Board meet on a monthly basis. The terms of the Chairperson and all members expired on the 31st December 2017.

“The Board is responsible for ensuring that the Housing Agency keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Housing Agency.”

Housing Agency Strategic Plan 2015 – 2018



Who we work with in the delivery of housing and housing services for citizens

Vision

Our vision is to enable everyone to live in good quality, affordable homes in sustainable communities.



Housing goals

- Quality housing
- Adequate supply to meet demand
- Affordability
- Sustainability
- Cost-efficiency
- Customer centred
- Security of Tenure

Mission

Our mission is to be housing experts driven by an understanding of the central role housing plays in people's quality of life and life chances



What we will do

- Enable increased supply through promotion of quality and sustainability in housing delivery and management
- Provide a range of resolution services to address national level housing issues
- Be a knowledge-centre for housing policy and practice

Values

Our values are: independent influence, quality expertise, innovation and solution focused, respected reputation and collaboration



Our priorities

- Housing supply across all delivery mechanisms
- Regulation of Approved Housing Bodies
- Pyrite resolution
- Land aggregation
- Regeneration and refurbishment
- Housing research
- Support for housing practitioners
- Inform policy design and support implementation



What we need to achieve our vision

- Adequate resources according to priorities/sufficient staff
- Adequate funding
- Good governance
- Monitor progress
- Active Stakeholder management

Board member	Organisation	Appointment term
Conor Skehan	Chairperson	Appointed July 2013 to 31st Dec 2017 Reappointed 1st January 2018 to 31 Dec 2018
Donal McManus	Irish Council for Social Housing	Appointed January 2013 to 31st Dec 2017 Reappointed 1st January 2018 to 31 Dec 2020
Mary Hurley	Department of Housing, Planning and Local Government (DHPLG)	Appointed Oct 2017 to 31st Dec 2017 Reappointed 1st January 2018 to 31 Dec 2020
Tony O'Brien	Management Consultant	Appointed July 2013 to 31st Dec 2017 Reappointed 1st January 2018 to 31 Dec 2020
John Burke	Department of Public Expenditure and Reform (DPER)	Appointed May 2016 to 31st Dec 2017 Reappointed 1st January 2018 to 31 Dec 2020
John O'Connor	Chief Executive Officer, Housing Agency	Appointed January 2013 to 31st Dec 2017 Reappointed 1st January 2018 to 31 Dec 2020
Bairbre NicAongusa	Department of Housing, Planning and Local Government (DHPLG)	Appointed April 2014 to 31st Dec 2017 Resigned June 2017
Michael Walsh	Waterford County Council	Appointed Oct 2017 to 31st Dec 2017
Loraine Lynch	Cork County Council	Appointed May 2015 to 31st Dec 2017

The Board undertook a self-evaluation assessment in September 2017, and will be commencing an external Board Effectiveness and Evaluation Review in 2018, which will be completed in 2018.

The Board has established one committee, the Audit and Risk Committee, which comprises of three Board members and one independent member. The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the organisation. In particular the

Committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to the Board after each meeting, and formally in writing annually.

The members of the Audit and Risk Committee are Tony O'Brien (Chairperson), Donal McManus, Loraine Lynch, and Caroline Gill. There were five meetings of the ARC in 2017. There are no fees paid to members of the Audit and Risk Committee.

Board member	Board meetings due to attend	Board meetings attended	Audit & Risk Committee	Fees 2017 €	Expenses 2017 €
Conor Skehan	10	10	n/a	Nil	Nil
Donal McManus	10	9	5	Nil	Nil
Bairbre NicAongusa (resigned July 17)*	6	4	n/a	Nil	Nil
Mary Hurley (appointed Oct 17)*	2	2	n/a	Nil	Nil
Tony O'Brien	10	10	5	Nil	Nil
John Burke*	10	9	n/a	Nil	Nil
John O'Connor*	10	10	n/a	Nil	Nil
Michael Walsh (appointed Oct 17)*	2	2	n/a	Nil	Nil
Loraine Lynch*	10	9	5	Nil	Nil

Schedule of attendance, fees and expenses in 2017 Housing Agency Board

* There were six members who did not receive a Board fee under the One Person One Salary (OPOS) Principle, and other Board members were not in receipt of a fee. In respect of Board meetings costs for the period, this amounted to €620.

Key personnel changes

Three members of the Board resigned during the year at the end of their appointments. In accordance with the Establishment Order, 2012 the Minister appointed three new members. In April 2018, Michael Carey was appointed to the position of Chairperson replacing Conor Skehan.

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

The Board is responsible for ensuring that the Housing Agency has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code:

Employee short-term benefits breakdown

Employees' short-term benefits in excess of €60,000 are outlined below.

Salary	No. of staff	
	2017	2016
Under €60,000	35	29
€60,000-70,000	7	8
€70,000-80,000	5	7
€80,000-90,000	4	1
€90,000-100,000	2	1
€100,000-120,000	2	1

Consultancy costs	2017 €
Business Improvement	101,025
Legal Advice	39,121
Pension Advice	27,656
Other	155,590
	323,392

As required by the code of practice by state bodies, consultancy costs that have been incurred during the year have been noted above. These costs are included in the statement of income and expenditure but are spread over the activities that they are relevant to.

Legal costs and settlements

No settlements were paid in the reporting period.

The PRB Legislation provides that the PRB may recover from any party with liability, and the capacity, all or part of the costs associated with remediating a dwelling under the Scheme. The PRB is taking action where considered appropriate to pursue builders and/or developers for a contribution towards the costs of the works. As the Exchequer funding provided for the pyrite remediation purposes is routed through the Housing Agency, Legal fees to the value of €25,373 were paid to the Housing Agency in 2017 in respect of costs incurred by the Pyrite Resolution Board on behalf of three defendants in relation to cases under the agreed strategy for recovering costs from parties liable.

Hospitality

In the reporting period €1,393 was spent in respect of hospitality including entertaining and €120 on flowers for staff. During the year a gift to the value of €4,000 was given to the retiring chairperson. There was also a total of €6,211, spent on canteen costs during the reporting period.

Travel and subsistence

Travel and subsistence expenditure of staff is categorised as follows:

	2017 €
Domestic Travel	70,198
International Travel	5,061
	75,259

This is included in employment costs as part of Travel and other staff costs (*Note 6*). There was no travel and subsistence foreign or domestic in respect of Board members.

Statement of compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the Code. The Housing Agency carried out a gap analysis in 2017 to determine its compliance with the Code of Practice for the Governance of State Bodies for 2017, and can confirm that it is compliant.

Conflicts of Interest and Ethics in Public Office Act, 1995

The Agency developed a Conflict of Interest Policy in 2016, as the Agency comes within the scope of the Ethics in Public Office Act, 1995. This was incorporated into the overall policy and procedure adopted to manage Conflicts of Interest. In line with the Ethics in Public Offices Act 1995, where required, Board members and Senior Management have completed statements of interest in compliance with the provisions of the Act. Procedures are in place for the ongoing disclosure of interests by Board members.

Freedom of Information Act, 2014

The Agency came under the provisions of the Freedom of Information Act, 2014 (FOI Act, 2014), on 14 April 2015. We received eleven FOI requests in 2017. Our Publication Scheme came into effect in 2016 and is available on our website. There have been no requests received in 2017 under the Access to Information on the Environment (AIE) regulations.

Data Protection Acts, 1988 and 2003

The Agency is a registered data controller and data processor under the Data Protection Acts. The Agency operates in accordance with a formal Data Protection Policy. The General Data Protection Regulation will come into force on the 25th May 2018 replacing the existing data protection framework under the EU Data Protection Directive. The Housing Agency has been preparing for the implementation date through analysis of the structures and processes in place to safeguard personal data.

Protected Disclosures Act, 2014

The Protected Disclosures Act, 2014, requires every public body to establish and maintain procedures for dealing with protected disclosures and to provide written information to employees regarding these procedures. The Agency has these procedures in place. During 2017, no protected disclosures were made by an employee of the Agency under the terms of the legislation.

Taxation

The Agency confirms compliance with tax laws. Procedures are in place to ensure that the Board is exemplary in its compliance with its obligations under taxation laws and that all tax liabilities are paid on or before the relevant due dates.

Pyrite Resolution Board

The Pyrite Resolution Board (PRB) is the governing structure of the Pyrite Remediation Scheme and is separate to the Housing Agency Board. This PRB is appointed by the Minister of Housing, Planning & Local Government. The Board was established following the commencements of the Pyrite Resolution Act 2013 on the 10th January 2014, to make a scheme for the remediation of damage to certain dwellings caused by pyritic heave and to direct and oversee the effective implementation of a programme of remediation works for affected dwellings. The Board is led by Chair, Jack Keyes, in conjunction with the executive functions being undertaken by the General Manager Aidan O'Connor.

The Pyrite Resolution Act 2013 prescribes the Housing Agency to carry out the remediation scheme on behalf of the PRB. The Housing Agency is also the body which provides the PRB with an executive function through the management of finances, and some resources.

The Housing Agency has responsibility for the implementation of the Pyrite Remediation Scheme.

Board membership and fees

Board member	Fees 2017	Expenses 2017
Jack Keyes	4,489	2,674
Caroline Gill	4,000	Nil
Alex Flood	2,200	Nil
Sean Balfe*	Nil	Nil
Derek Sinnott*	Nil	1,289

**There were two members who did not receive a Board fee under the One Person One Salary (OPOS) Principle.*

Under the Pyrite Resolution Act 2013, the PRB are prescribed to submit an annual report to the Minister no later than 30 June each year, outlining performance of its functions under the Act. The financial aspects of the PRB are formally contained with the Housing Agency annual financial statements.

CHAPTER 05

Financial statements

Statement on internal control

Scope of responsibility

On behalf of the Housing Agency I acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the system of internal control

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

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform has been in place in the Housing Agency for the year ended 31 December 2017 and up to the date of approval of the financial statements.

Capacity to handle risk

The Housing Agency has an Audit and Risk Committee (ARC) comprising three Board members and one external member, with financial and audit expertise, one of whom is the Chair. The ARC met five times in 2017.

The Housing Agency has also established an internal audit function which is adequately resourced and conducts a programme of work agreed with the ARC.

The ARC has developed a risk management policy which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff who are required to work within the Housing Agency's risk management policies, to alert management on emerging risks and control weakness and assume responsibility for risks and controls within their own area of work.

Risk and control framework

The Housing Agency has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the fullest extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing the Housing Agency and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC annually and as risks change. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management (and the Board),
- there are systems aimed at ensuring the security of the information and communication technology systems.

On-going monitoring and review

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

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

Reports conducted by Internal Audit in 2017 identified weaknesses in controls over the housing acquisition and sales process and information technology.

■ **Housing acquisition and sales**

The Internal Audit report noted inadequate liaison between the Agency and the AHBs prior to the acquisition of properties on their behalf. In addition, the report noted that valuations were not always conducted by an independent valuer. The report made a number of recommendations of improvement all of which were accepted by the Agency.

■ **Information technology**

An internal audit report completed in 2017 raised a number of concerns in relation to user access management and physical security of IT systems as well as environmental controls in the server room. The agency is working to implement all recommendations for improvement included in the IA report.

Procurement

I confirm that the Housing Agency has procedures in place to ensure compliance with current procurement rules and guidelines. Matters arising regarding controls over procurement are highlighted under internal control issues below.

Review of effectiveness

I confirm that the Housing Agency has procedures to monitor the effectiveness of its risk management and control procedures. The Housing Agency's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work, and the senior management within the Housing Agency is responsible for the development and maintenance of the internal control framework. I confirm that the Board conducted an annual review of the effectiveness of the internal controls for 2017.

Internal control issues

In respect of Procurement during 2017, expenditure of €1.246m was incurred in relation to goods and services where procedures employed did not comply with procurement guidelines. The services employed related to legal services, insurances and temporary resources.

In respect of the Legal Services, the Agency identified a need to engage conveyancing services in mid-2015. This was required to purchase properties for use as social housing, which would be directly purchased by Local Authorities or the Agency for resale to Approved Housing Bodies. The Agency liaised with the Office of Government Procurement (OGP) in respect of this, and it was confirmed that the OGP were establishing a legal services framework. The Agency confirmed that they would use this once established. However, the framework was not established when the Agency required the services and was not put in place until December 2016. As an interim measure the Agency undertook a restricted tender process. The Agency has since procured legal services from the OGP Framework. However, the costs of the purchases rolled into 2016 and 2017. These amounted to €374,679 and €343,597 across two legal firms.

In respect of insurance costs, this primarily related to insuring properties purchased under the Housing Acquisitions Programme. It was not envisaged that the Agency would hold ownership of properties for a long period of time. However, there were significant delays in respect of reselling these properties to Approved Housing Bodies, accordingly the Agency incurred unexpected costs and this did not allow sufficient time to undertake a procurement process. The overall insurance cost to the Agency in 2017 was €269,189, which included a commissioning fee of €59,898.

The Agency also engaged the services of property expertise in relation to the sourcing of property portfolios under the Acquisitions Programme. The total cost of this in 2017 was €136,735.

The final category of expenditure related to the costs associated with employing resources through a recruitment firm. The Agency initially sought costs and resources from a number of recruitment firms for short-term resources, however, in a number of cases the resourced were retained for a longer period of time. The costs to the recruitment firm amounted to €122,264, of which €21,396 related to the recruitment and administration fee.

In respect of overall improvements to procurement within the Agency, the following steps have been undertaken to resolve these items and ensure greater compliance with procurement guidelines:

- A Corporate Procurement Plan has been drafted including an annual operational procurement plan. The Housing Agency has updated all procurement policies and procedures in line with recent guidance from the Department of Finance. This plan incorporates the need to procure insurance, property expertise and resources in line with the procurement guidance and regulations;
- Following this, staff training was undertaken to improve understanding and awareness of procurement requirements throughout the Housing Agency;
- Standard Templates have been centralised for all steps of procurement processes.

Michael Carey
Chairman

26th June 2018

Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas – Housing and Sustainable Communities Agency

Opinion on financial statements

I have audited the financial statements of the Housing and Sustainable Communities Agency for the year ending 31 December 2017 as required under section 11 of the Housing and Sustainable Communities Agency (Establishment) Order 2012 and section 25 of the Pyrite Resolution Act 2013. The financial statements comprise

- The statement income and expenditure
- The statement of comprehensive income
- The statement of financial position
- The statement of changes in equity
- The statement of cash flows and
- The related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give us a true and fair view of the assets, liabilities and financial position of the Housing and Sustainable Communities Agency at 31 December 2017 and of its income and expenditure for 2017 in accordance with Financial Reporting Standard (FRS) 102 -The Financial Reporting Standard applicable in the UK and the Republic of Ireland.

Basis of opinion

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

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

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

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

Non-compliance with procurement rules

I draw attention to the statement on internal control which discloses a number of instances of non-compliance with public procurement guidelines and the steps taken by the Agency to address the matter.



Seamus McCarthy
Comptroller and Auditor General

29th June 2018

Dr Nessa Winston (UCD), Dr Jesper Ole Jensen (Aalborg University, Denmark), Dr Montserrat Pareja-Eastaway (University of Barcelona, Spain), Professor Glen Bramley (Heriot Watt University, Scotland) and Dr Ivan Tosics (Metropolitan Research Institute, Hungary) at the seminar on *Sustainable Communities & Urban Housing: A comparative European Perspective* held at the Agency on June 2nd, 2017.



Appendix to the report

Responsibilities of Board members

The governance statement and Board members' report sets out the Board members' responsibilities. The Board members are responsible for

- The preparation of financial statements in the form prescribed under section 11 of the Housing and Sustainable Communities Agency (Establishment) Order 2012 and Section 25 of the Pyrite Resolution Act 2013
- Ensuring that financial statements give a true and fair view in accordance with FRS102
- Ensuring the regularity of transactions
- Assessing whether the use of the going concern basis of accounting is appropriate, and
- Such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 11 of the Housing and Sustainable Communities Agency (Establishment) Order 2012 and section 25 of the Pyrite Resolution Act 2013 to audit the financial statements of the Housing and Sustainable Communities Agency and to report thereon to the Houses of the Oireachtas. My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As Part of an audit in accordance with the ISAs, I exercise professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Housing and Sustainable Communities Agency's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Housing and Sustainable Communities Agency to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Information other than the financial statements

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

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

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

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

I also report by exception if, in my opinion,

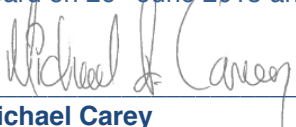
- I have not received all the information and explanations I required for my audit, or
- The accounting records were not sufficient to permit the financial statement to be readily and properly audited, or
- The financial statements are not in agreement with the accounting records.

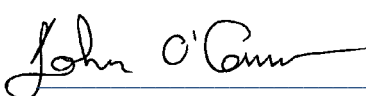
Statement of Income and Expenditure

For the year ended 31 December 2017

<u>Income</u>	Notes	2017 €	2016 €
Housing & Sustainable Communities Grant	5.1	5,200,000	4,069,000
Pyrite Fund	5.1	25,547,798	26,999,642
Pyrite Remediation - Other Income	5.8	678,572	317,400
Staff & services supplied by Homebond	5.9	347,636	348,228
Fee Income	5.2	554,876	671,082
Fingal Recoupment	5.4	233,497	-
Recoupment NBA Pay Costs	5.3	-	290,541
Recoupment of Expenses From State Bodies	5.4	401,991	187,274
Rental Income	5.5	32,139	11,726
Sale of Land Aggregation sites	5.6	25,000	248,000
Other Income	5.7	52,625	90,800
Deposit Interest Receivable		0	58
Net Deferred Funding for Pensions	15(c)	874,000	484,000
Total Income		33,948,134	33,717,751
Transfer from / (to) Capital Reserves	1.15	65,911	38,518
		34,014,045	33,756,269
<u>Expenditure</u>			
Employment Costs	6	3,670,317	3,088,288
Office Administration Costs	7	765,393	747,105
Legal and Professional Fees	8	891,490	916,549
Pyrite Remediation Scheme	9	25,274,708	26,518,953
Legal and Professional Fees - Property acquisitions	17	325,844	325,043
Fingal Costs	17	278,337	-
Payment to the Exchequer	5.8	678,572	317,400
Homebond staff & services	5.9	347,636	348,228
Depreciation	10	137,965	48,950
Pension Costs	15(a)	728,159	350,818
National Building Agency	20	13,580	-
Bad Debt Provision		-	(9,672)
Total Expenditure		33,112,001	32,651,662
Surplus for the year		902,044	1,104,607

Notes 1 to 24 form part of these Financial Statements. The financial statements were approved by the board on 26th June 2018 and signed on behalf of the Board by:


Michael Carey
 Chairperson
 Date: 26th June 2018

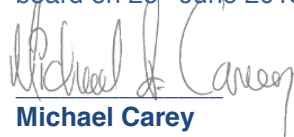

John O'Connor
 Chief Executive Officer

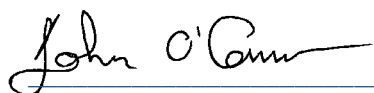
Statement of Comprehensive Income

For year ended 31 December 2017

	Notes	2017 €	2016 €
Surplus for the year		902,044	1,104,607
Actuarial Gain / (Loss) on Pension Liabilities	15(b)	(6,280,000)	(781,000)
Deferred Pension Funding	15(c)	6,280,000	781,000
Total Comprehensive Income for the year		902,044	1,104,607
Prior year adjustment	4	-	(257,076)
Revised Total Comprehensive Income		902,044	847,531

Notes 1 to 24 form part of these Financial Statements. The financial statements were approved by the board on 26th June 2018 and signed on behalf of the Board by:


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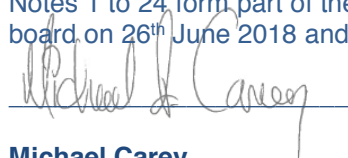

John O' Connor
 Chief Executive Officer

Date: 26th June 2018

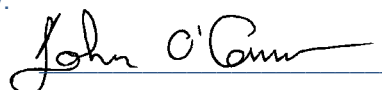
Statement of Financial Position as at 31 December 2017

	Notes	2017	2016
		€	€
Tangible Fixed assets			
Fixtures, Fittings & Equipment	10	70,357	85,093
Buildings	10	4,860,033	259,498
Development Lands	10	1,441,319	1,441,320
Computer Equipment	10	113,148	64,858
Current assets			
Accrued Income	11	75,437	120,412
Housing Acquisitions – Deposits and Stock of Houses for Resale	18	64,844,915	9,952,025
Receivables	12	580,541	3,547,537
Cash At Bank And In Hand	13	14,837,337	2,369,478
		<u>80,338,230</u>	<u>15,989,452</u>
Current Liabilities			
Payables	14	<u>(4,944,630)</u>	<u>(3,341,032)</u>
Net Current Assets		75,393,600	12,648,420
Total Assets less Current Liabilities before Pensions		<u>81,878,457</u>	<u>14,499,189</u>
Deferred Pension Funding	15(c)	9,867,000	2,713,000
Pension Liabilities	15(b)	<u>(9,867,000)</u>	<u>(2,713,000)</u>
		-	-
Net Assets		<u>81,878,457</u>	<u>14,499,189</u>
Capital and Reserves			
Capital Contribution		1,944,145	1,944,145
Housing Acquisitions Funding	18	71,795,160	9,952,025
Capital Reserve	1.15	5,043,538	409,449
Revenue Reserves		<u>3,095,614</u>	<u>2,193,570</u>
		<u>81,878,457</u>	<u>14,499,189</u>

Notes 1 to 24 form part of these Financial Statements. The financial statements were approved by the board on 26th June 2018 and signed on behalf of the Board by:



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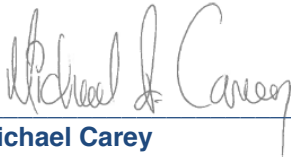
Date: 26th June 2018

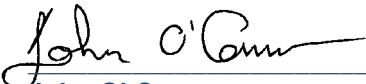
Statement of Changes in Equity

Reserves	Capital Contribution Reserve	Retained Earnings	Capital Reserve	Acquisition Reserve	Total
As at 1 st January 2017	1,944,145	2,193,570	409,449	9,952,025	14,499,189
Comprehensive income for the year					
Surplus for the year	-	902,044	-	61,843,135	62,745,179
Addition of Property	-	-	4,700,000	-	4,700,000
Transfer (to)/from Revenue	-	-	(65,911)	-	(65,911)
Total Comprehensive income for the year	-	902,044	4,634,089	61,843,135	67,379,268
As at 31 st December 2017	1,944,145	3,095,614	5,043,538	71,795,160	81,878,457

	Capital Contribution Reserve	Retained Earnings	Capital Reserve	Acquisition Reserve	Total
As at 1 st January 2016	1,944,145	1,088,963	447,967	-	3,481,075
Comprehensive income for the year					
Surplus for the year	-	1,104,607	-	9,952,025	11,056,632
Transfer (to)/from Revenue	-	-	(38,518)	-	(38,518)
Total Comprehensive income for the year	-	1,104,607	(38,518)	9,952,025	11,018,114
As at 31 st December 2016	1,944,145	2,193,570	409,449	9,952,025	14,499,189

Notes 1 to 24 form part of these Financial Statements. The financial statements were approved by the board on 26th June 2018 and signed on behalf of the Board by:


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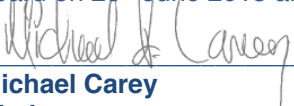
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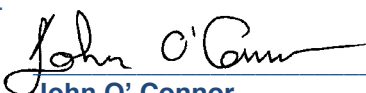
Statement of Cash Flows

For Year Ended 31 December 2017

	Notes	2017 €	2016 €
Reconciliation of Net Movement for the Year to Net Cash Inflow from Operating Activities			
Operating surplus for year		902,044	1,104,607
Depreciation	10	137,965	48,950
Bank Interest Earned		-	(58)
Transfer (from) / to Capital Account	1.15	(65,911)	(38,518)
Grants Received for Housing Revolving Fund	18	66,788,975	9,952,025
Amounts Paid for the Acquisition of Properties	18	(69,104,493)	(9,952,025)
Amount Received from Sales, Rent & Refunds of Properties	18	9,265,763	-
(Increase) / Decrease in Receivables		3,011,972	(2,496,744)
(Decrease) / Increase in Payables		1,603,598	(1,450,883)
Gain on Sale of Land Aggregation Site	5.6	(25,000)	-
Net Cash generated from Operating Activities		12,514,913	(2,832,646)
Cash Flow Statement			
Net Cash Inflow/ (Outflow) From Operating Activities		12,514,913	(2,832,646)
Cash flows from Investing Activities			
Purchase of Tangible Fixed Assets	10	(72,054)	(10,432)
Sale of Land Aggregation Site	5.6	25,000	-
Net Cash from financing activities			
Bank Interest Earned		-	58
Increase / (Decrease) in Cash		12,467,859	(2,843,020)
Reconciliation of Net Cash Flow to Movements in Net Funds			
Net Funds at 01 January 2017	13	2,369,478	5,212,498
Net Funds at 31 December 2017	13	14,837,337	2,369,478
Increase / (Decrease) in Cash		12,467,859	(2,843,020)

Notes 1 to 24 form part of these Financial Statements. The financial statements were approved by the board on 26th June 2018 and signed on behalf of the Board by:


Michael Carey
 Chairperson


John O' Connor
 Chief Executive Officer

Date: 26th June 2018

Notes to the Financial Statements

For the year ended 31 December 2017

Accounting Policies

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

General Information

1.1 Establishment of the Housing Agency

The Housing Agency was established on a statutory basis on 1 August 2012 under the Housing and Sustainable Communities Agency (Establishment) Order 2012. The functions of the Agency are as follows:

- shared and central services; research, advisory, information and training services, consultancy, technical and strategic planning services, procurement and agency services
- at the request of the Minister, the preparation, holding, management and publication of indices of residential property, including indices in relation to residential housing sales and residential property rents;
- the arrangement, co-ordination and provision of social and economic regeneration, including the development and improvement of land and infrastructure; and
- the coordination of, and contribution to, the resolution of issues relating to unfinished housing developments.

The Housing Agency operated through the Housing and Sustainable Communities Limited (HSC) pending its establishment on a statutory basis. The assets and liabilities of HSC Limited were transferred to the Housing Agency in 2013. The assets transferred included development lands (Note 10) and lands held under the Land Aggregation Scheme (Note 10).

Additional functions

The Pyrite Resolution Board – This Board was established on 10 January 2014 under the Pyrite Resolution Act 2013. The key functions of the scheme are to make a scheme for pyrite remediation and implement and oversee the scheme. Under the Act, the Housing Agency's role is to administer the scheme and make payments on behalf of the Pyrite Resolution Board. These financial statements recognise funding received from the Department of Housing, Planning and Local Government and Expenditure incurred in relation to pyrite remediation.

Regulation Office for Approved Housing Bodies - From 2014, the Housing Agency has been given responsibility, on an interim basis, for regulating Approved Housing Bodies (AHBs). The Housing Agency has established a Regulation Office to support this work and reports to an interim Regulatory Committee appointed by the Minister. Regulation of the sector is based on a Voluntary Regulation Code: Building for the Future – a voluntary regulation code for AHBs in Ireland.

Assisting local authorities in purchasing housing – From July 2015, the Housing Agency also purchases houses from liquidators/receivers on behalf of local authorities. See Note 17.

Notes to the Financial Statements

For the year ended 31 December 2017

1.1 Establishment of the Housing Agency (continued)

Action Plan for Housing and Homelessness

The Housing Agency has been tasked with the acquisition of vacant housing for social housing use under the Action Plan for Housing and Homelessness. The Agency's role in this regard is to engage with banks, investors and other potential owners of multiple property portfolios to acquire properties on a national basis. The Agency receives funding from the Department of Housing, Planning and Local Government under the action plan for housing and homelessness.

The funding is provided by way of a revolving grant of up to €76 million to allow the Agency to purchase unoccupied properties from banks, investment funds and others and the scheme commenced in late 2016. It is planned that properties purchased will be sold to approved housing bodies in a short timescale. The Agency intends making neither a profit or loss on the scheme any movements are netted against the acquisitions fund reserve. (see Note 18)

1.2 Statement of Compliance

The financial statements of the Agency for the year ended 31 December 2017 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland.

1.3 Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair value as explained in the accounting policies below. The statements are in a form approved by the Minister for Public Expenditure and Reform, and by the Minister for Housing, Planning and Local Government.

The preparation of financial statements in compliance with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the accounting policies.

1.4 Going Concern

The financial statements are prepared on the going concern basis.

1.5 Income Policy

Income represents Department of Housing, Planning and Local Government (DHPLG) grants, fees, rental income and other recoupments which are used to fund the Housing Agency's activities as it provides assistance to the Department and Local Authorities in the implementation of housing policy. Grant Income received to fund the Housing Agency's activities is recognised on a cash receipts basis.

The Department of Housing, Planning and Local Government (DHPLG) advances funds to the Housing Agency in relation to costs incurred by it in relation to the Pyrite remediation scheme. Income is recognised in the Financial Statements when received from the Department. Income recognised in the financial statements is matched with the expenditure incurred in the period. The Agency recognises an amount as deferred income where it has drawn down amounts in excess of expenditure.

Other income to other schemes and agencies for professional fees represents gross income less value added tax (VAT) of work performed during the period.

Notes to the Financial Statements

For the year ended 31 December 2017

1.5 Income Policy (continued)

Fee income is recognised in respect of work completed, not yet invoiced. The value is calculated based on the time spent and expenses incurred on projects. The amount due is recognised as accrued income and included as an asset.

1.6 Property, Plant and Equipment

Plant and Equipment are stated at cost less accumulated depreciation. Cost includes all costs that are directly attributable to bringing the asset into working condition for its intended use.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less estimated residual value, of each asset systematically over its expected useful life, as follows:

Land	Nil
Buildings	- 2% Straight Line
Fixtures, fittings and equipment	- 12.5% Straight Line
Computer Equipment	- 20% Straight Line

1.7 Development Land

Development land held by the Housing Agency was originally bought by the National Building Agency Limited (NBA) and Housing and Sustainable Communities Limited (HSC Ltd) for future development purposes. As part of the rationalisation process, these assets were transferred to the Housing Agency. These were transferred into the Housing Agency in 2013 at their open market value. The total value of these at the time of transfer was €1,441,247 (note 10). The Housing Agency continues to recognise these lands at the 2013 market values.

The land is currently not under development. It is envisaged, that where this land is suitable for housing, be it social housing or other housing purposes, it will be utilised for this, should there be a need in the area. Any possible use of any of these sites would be determined in consultation with the Department of the Housing, Planning and Local Government.

1.8 Land Aggregation Scheme

The land aggregation scheme was established in 2010. Under the scheme, local authorities could for a nominal fee transfer residential development land on which there were outstanding Housing Finance Agency loans to the Housing Agency. The scheme closed in December 2013 and at that time the Department had approved the transfer of 73 sites with a total area of 247 hectares. The Housing Agency is responsible for the management and maintenance of the lands transferred under the scheme. The Housing Agency does not have the authority to dispose of or develop a site without Ministerial sanction.

The Agency is unable to reliably value its site holdings pending completion of its proposals for future use of the sites and the receipt of Ministerial sanction thereon. As a result, properties were transferred to the Housing Agency under the Land Aggregation Scheme are held at a nominal value of €1 per site transferred (Note 10).

To date, 71 out of 73 sites have been transferred to the Housing Agency with the final 2 still in progress with solicitors. During the year 1 of the 73 sites was disposed of for housing. The Housing Agency has sought 16 market valuations of the 73 sites held during the year, only 1 of the 16 valuations has been finished during the year (Note 10). The Housing Agency will revalue lands held under the Land Aggregation Scheme once the future use has been finalised and sanctioned by the Minister.

Notes to the Financial Statements

For the year ended 31 December 2017

1.9 Receivables

Short term receivables are measured at transaction price, less any impairment.

1.10 Cash and Cash Equivalents

Cash is represented by deposits with financial institutions.

1.11 Non-cash transactions

As part of agreements entered into with third parties in connection with pyrite issues, the Agency may receive services from such parties without payment by the Agency. The Agency recognises such services when received as both income and an expense.

1.12 Payables

Short term payables are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

1.13 Retirement Benefits

Section 7 (8) of Statutory Instrument No 264 of 2012 provided for the establishment of a superannuation scheme for the Agency. The Agency operates a defined benefit scheme which is funded on a pay-as-you-go basis from monies provided by the Department of Housing, Planning and Local Government and from contributions deducted from staff and members' salaries. The scheme is being operated on an administrative basis pending the approval of the Minister for Housing, Planning and Local Government with the consent of the Minister for Public Expenditure and Reform.

The Housing Agency also operates the Single Public Services Pension Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single scheme members' contributions are paid over to the Department of Public Expenditure and Reform.

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

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income, and a corresponding adjustment is recognised in the amount recoverable from the Department of Housing, Planning and Local Government.

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

Notes to the Financial Statements

For the year ended 31 December 2017

1.14 Housing Acquisitions Programme

The revolving grant of €76 million (Refer 1.1) is treated as long term funding and is shown in Capital and Reserves. Deposits paid on properties are accounted for in Current Assets and properties purchased but not sold/transferred are accounted for in Housing stock of houses for re-sale. Expenses that are non-recoverable and rental income received from any of the acquisition properties are netted against the Housing Acquisition Reserve.

1.15 Capital Account

The Capital account represents the unamortised portion of income applied for capital purposes. Fixed assets are funded from grant income and amortised in line with depreciation.

1.16 Currency

The unit of currency in which the financial statements are denominated is the Euro.

1.17 Inventory

Housing Acquisitions – Deposits and Stock of Houses for Resale

As part of the €76m revolving housing fund, the Housing Agency acquires houses and transfers the properties to Local Authorities and Approved Housing Bodies at cost.

The amounts held (Note 18) is calculated as the property deposits and purchases with the additions of any capital works less any disposals or refunds during the year.

1.18 Capital Contribution Reserve

The capital contribution relates to the transfer of the net assets from the Housing and Sustainable Communities Limited (HSC Ltd), the National Building Agency Limited (NBA) and Fingal County Council to the Housing Agency for Nil consideration in 2013. This was done on the direction of the Department of the Environment, Community and Local Government (DECLG) now the Department of Planning, Housing and Local Government (DPHLG).

2. Judgments in applying accounting policies and key sources of estimation uncertainty

Useful Lives of Tangible Fixed Assets:

Long-lived assets comprised primarily of Buildings, fixtures and fittings and computer equipment. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The board regularly review these useful lives and change them if necessary to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year.

Notes to the Financial Statements

For the year ended 31 December 2017

3. Critical Accounting Judgements and Estimates

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

Impairment of Property, Plant and Equipment

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

Depreciation and Residual Values

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

Retirement Benefit Obligation

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

The assumptions can be affected by:

- (i) the discount rate, changes in the rate of return on high-quality corporate bonds
- (ii) future compensation levels, future labour market conditions.

4. Prior Year Adjustment

Prior period figures have been reclassified to align with current period presentation.

During the year the following reclassification of assets occurred:

Land held for development reclassified from current assets to non-current assets.

Land Aggregation Scheme have been reclassified from current assets to non-current assets.

Notes to the Financial Statements

For the year ended 31 December 2017

5 Income

5.1 Oireachtas Grant

The Housing Agency was formally established on a statutory basis on 01 August 2012 (Establishment Day) under the Housing and Sustainable Communities Agency (Establishment) Order 2012 (S.I. No. 264 of 2012), and receives funding from the Department of Housing, Planning and Local Government. The Department of Housing, Planning and Local Government provides an annual state grant to the Housing Agency to support the work undertaken.

The Housing Agency receives funding from the Department of Housing, Planning and Local Government as follows:

- (i) Annual state grant to the Housing Agency to support the work undertaken.
- (ii) Funding in relation to the Agency's administration of the Pyrite Resolution Scheme on behalf of the Pyrite Resolution Board (see note 1.1)
- (iii) Water Services Investment Programme – the provision of major water and wastewater schemes to meet key environmental and economic objectives.
- (iv) Research

The Department of Housing, Planning and Local Government also requested the Housing Agency to undertake work that was outside of the service level agreement, which incurred additional costs. The recoupment of these costs was agreed upon.

Grants received from Department of Housing, Planning and Local Government Vote 34

	2017	2016
	€	€
Grant (Subhead A.10.3.1 & A.10.3.2)	5,200,000	4,069,000
Pyrite - Pyrite Resolution Board (Subhead A.10.5.1)	25,547,798	26,999,642
	<u>30,747,798</u>	<u>31,068,642</u>

5.2 Fee Income

Fee income represents charges to clients (local authorities or other state bodies) in respect of services undertaken by the Housing Agency, including research services, architectural services, quantity surveying services and inspection services. It also includes Accrued Income invoiced during the period (note 11).

	2017	2016
	€	€
Fee Income	554,876	671,082

5.3 Recoupment of National Building Agency Limited (NBA) Pay Costs

The National Building Agency Limited (NBA) is being wound down and its employees have been transferred to other state bodies. The redeployment of the National Building Agency Limited (NBA) staff was completed in 2016.

	2017	2016
	€	€
Recoupment of The National Building Agency Limited (NBA)	-	290,541

Notes to the Financial Statements

For the year ended 31 December 2017

5.4 Recoupment of Expenses From Other State Bodies

This relates to a number of items such as recoupment of pay costs for staff seconded to other state bodies and recoupment of costs in respect of work undertaken on behalf of another state body.

	2017	2016
	€	€
Recoupment of Expenses From Other State Bodies**	401,991	187,274
Fingal Recoupment	233,497	-

**2017 costs: Salary €369,755 and Expenses €32,236

5.5 Rental Income

Rental Income comprises of rents received in relation to land assets held by the Housing Agency.

	2017	2016
	€	€
Rental Income	32,139	11,726

5.6 Sale of Land Aggregation Scheme sites

The 2016 figure primarily relates to the disposal of part of a Land Aggregation site at Duntahane Road, Fermoy, Co. Cork. The Housing Agency has requested that these monies be retained to cover the costs of site security and maintenance of sites. The 2017 figure is related to sale of lands held at Glin, Co. Limerick.

	2017	2016
	€	€
Sale of lands	25,000	248,000

5.7 Other Income

The Housing Agency also receives reimbursement for costs incurred in relation to other activities and schemes undertaken on during the year.

	2017	2016
	€	€
A.4.4.1 Approved Housing Bodies Mortgage to Rent	7,595	-
A.4.4.2 Local Authority Mortgage to Rent	2,861	-
A.3.3.1 Housing Assistance Payment Scheme	16,329	-
A.5.4.1 Current - Deinstitutionalisation – People with Disabilities	10,070	-
A.3.1.2.1 Current - Long Term Leasing	3,198	-
Contribution received from Pyrite Remediation Scheme participant	12,572	1,000
Contribution from Homebond	-	52,289
Salary recoupment re secondment to State body	-	30,083
Other	-	7,428
	<u>52,625</u>	<u>90,800</u>

Notes to the Financial Statements

For the year ended 31 December 2017

5.8 Pyrite Other

Under the Pyrite Resolution Act 2013, the Pyrite Remediation Board has an obligation to recover from any party with a liability and the capacity, all or part of the costs of remediating dwellings. In 2017, the Agency received a total of €678,572 from these third parties as a contribution to pyrite costs (2016 €317,400). These monies were remitted directly to the Department of Housing, Planning and Local Government.

5.9 Homebond

In 2017, Homebond provided the services of a project manager to manage a number of the pyrite remediation projects. This is part of an agreement whereby Homebond is to provide staff and services to the value of €2 million to the Agency. In 2017, the value of such staff and services provided was estimated at €347,636 (2016 €348,228).

6 Employees and Board Members

	2017 €	2016 €
(a) Number of employees		
The average number of employees during the year was:	55	47
(b) Employment costs		
Wages and salaries – Housing Agency staff	2,674,381	2,156,936
Wages and salaries – Pyrite staff	676,066	480,669
Wages and salaries – NBA assigned staff	-	286,623
	<u>3,350,447</u>	<u>2,924,228</u>
Travel and Other Staff Costs	319,870	164,040
	<u>3,670,317</u>	<u>3,088,268</u>
(c) Pension Related Deduction		
During the year pension related deductions of €145,841 were deducted from staff and paid over to the Department of Housing, Planning and Local Government.		
(d) Board Members Emoluments		
Board members are not in receipt of fees for sitting on the Board of the Housing Agency. It should be noted that following members Caroline Gill, Alex Flood, Jack Keyes from the Pyrite Remediation Board were paid €4,000, €2,200 and €4,489 each respectively for expenses in 2017. Derek Sinnott and Sean Balfe are also members of the PRB and are not in receipt of a fee under the One Pensions One Salary (OPOS) Principle		
(e) Chief Executive's Remuneration		
The Chief Executives salary was €117,603 and increased to €120,287 on 1st April 2017 under the first phase of the restoration of the temporary pay cuts introduced under the Haddington Road Agreement. The Chief Executive pension is part of a Housing Agency's model public sector defined superannuation scheme (Non- New Entrant – pre- 2004) and his entitlements do not exceed that of other entrants.		

Notes to the Financial Statements

For the year ended 31 December 2017

6 Employees and Board Members (continued)

(f) Termination Benefits

During the year no termination payments were made during the year.

(g) Short Term Benefits

During the year no short term benefits such as overtime or allowances were made during the year.

(h) Key Management Personnel

Key management personnel in the Housing Agency consists of the senior officers, the Chief Executive Officer, the Principal Officers, Assistant Principal Officer and Senior Executive Officers. The total value of employee benefits for key management personnel is set out below:

	2017	2016
	€	€
Salary	537,360	500,573
Allowances	0	0
Health Insurance	0	0
	537,360	500,573

This does not include the value of retirement benefits earned in the period. The key management personnel are members of the Housing Agency pension scheme and their entitlements in that regard do not extend beyond the terms of the model service pension scheme.

7 Administration Costs

	2017	2016
	€	€
Rent Payable	-	3,228
Rates	35,243	35,313
Insurance	44,437	49,565
Light and Heat	18,225	18,018
Cleaning	20,224	21,656
Repair and Maintenance	54,053	45,165
Printing Postage and Stationary	52,396	61,318
Communications	188,577	263,693
Information Communications Technology	196,166	136,450
Premises Costs	9,803	37,054
Bank Charges	943	1,083
Meeting and Kitchen Costs	69,735	35,199
General Expenses	4,783	3,864
Local Authority Training	522	526
Subscriptions	35,087	10,556
Foley Scholarship / Educational Support	35,199	24,417
	765,393	747,105

Notes to the Financial Statements

For the year ended 31 December 2017

8 Legal and Professional Fees

	2017	2016
	€	€
Regulation and Development Costs	125,399	-
Legal and Professional	8,552	581,575
Research Expenditure	320,516	249,731
Housing Information and Training	2,542	-
Accountancy	24,592	34,408
Internal Audit	18,734	34,935
Audit	34,000	15,900
Land Valuations and Legal Fees for Asset Management	52,548	-
Advertising and Legal services for Local Authorities	16,616	-
ICB Credit Checks and Underwriting for Housing Supply Loans	189,886	-
Projects	43,456	-
Strategic Planning and Implementation	15,006	-
A&R Committee and Governance Review	39,643	-
	<u>891,490</u>	<u>916,549</u>

9 Pyrite Remediation Scheme Costs

The Agency administers the Pyrite remediation scheme which came into operation on 13 February 2014. Up to 31 December 2017, the Agency has made payments of €64.2 million under the scheme. Details of payments in 2016 and 2017 are set out below. Note 19 sets out details of future commitments under this scheme.

	2017	2016
	€	€
Construction Project Managers	1,207,256	950,771
Work Contractors	22,051,523	23,677,415
Homeowner Payments	1,988,270	1,818,504
Legal and Professional	25,373	32,547
ICT Costs	-	1,684
Other Admin Costs	2,286	38,032
	<u>25,274,708</u>	<u>26,518,953</u>

Notes to the Financial Statements

For the year ended 31 December 2017

10	Property, Plant and Equipment	Development Land	Fixtures fittings and Equipment	Buildings	Computer Equipment	Total
	€	€	€	€	€	€
Cost						
Opening Balance at 01 January 2017	1,441,320	117,887	273,255	147,624	1,980,086	
Additions at Cost	-	-	4,700,000	72,054	4,772,054	
Disposal	(1)	-	-	-	(1)	
Balance at 31 December 2017	1,441,319	117,887	4,973,255	219,678	6,752,139	
Depreciation						
Opening Balance at 01 January 2017	-	32,794	13,757	82,766	129,317	
Depreciation for the Period	-	14,736	99,465	23,764	37,965	
Balance at 31 December 2017	-	47,530	113,222	106,530	267,282	
Net Book Value						
At 31 December 2017	1,441,319	70,357	4,860,033	113,148	6,484,857	
At 31 December 2016	1,441,320	85,093	259,498	64,858	1,850,769	
	€	€	€	€	€	
Cost						
Opening Balance at 01 January 2016	1,441,320	112,277	273,255	142,802	1,969,654	
Additions at Cost	-	5,610	-	4,822	10,432	
Balance at 31 December 2016	1,441,320	117,887	273,255	147,624	1,980,086	
Depreciation						
Opening Balance at 01 January 2016	-	17,408	9,906	53,053	80,367	
Depreciation for the Period	-	15,386	3,851	29,713	48,950	
Balance at 31 December 2016	-	32,794	13,757	82,766	129,317	
Net Book Value						
At 31 December 2016	1,441,320	85,093	259,498	64,858	1,850,769	
At 31 December 2015	1,441,320	94,869	263,349	89,749	1,889,287	

Notes to the Financial Statements

For the year ended 31 December 2017

10 Property, Plant and Equipment (Continued)

Development Land

Development lands held by the Housing Agency comprise of eight sites which were transferred from Housing and Sustainable Communities Limited (HSC Ltd) during 2013. The market value of these lands as at 06 March 2013 was €736,822. This valuation was carried out by Sherry Fitzgerald Limited, Auctioneers and Valuers during 2013. An additional five sites transferred from the National Building Agency Limited (NBA) directly to the Housing Agency in 2013. The value of these lands as at 06 March 2013 was €741,501. This valuation was carried out by Sherry Fitzgerald Limited during 2013. Disposal costs of 5% of the market value of these lands were accrued in the accounts of the NBA prior to the transfer giving a residual market value of €704,426.

Lands Held under Land Aggregation Scheme	2017	2016
	€	€
Lands held under Land Aggregation Scheme	72	73
Total	72	73

As outlined in accounting policy Note 1.8, lands transferred under the land aggregation scheme are recognised at a nominal value of €1 per site transferred. During the year the Housing Agency started the process of revaluing the Lands held within the scheme. Only 1 of the sites held was completed within in the year with a revaluation of €7,795,000.

Following the transfer of the land from local authorities, the Housing Agency is required to prepare a report and implement a strategy for the management, utilisation and ultimate development of the land in question, including valuation in the event of proposed land disposal.

Current Activity:

- 2 sites are currently still in transfer process to the Housing Agency
- 2 sites have Ministerial sanction for disposal
- 4 sites are earmarked for Public Private Partnership projects
- 1 site was disposed of during the year for €25,000 see other income (Note 5.6)
- 16 sites undergoing revaluation.
- 1 of 16 sites completed valuation process during the year and was revalued to €7,795,000.
- Remaining sites are to be revalued in the following years.

Addition of Buildings

The Housing Agency recognised the receipt of its head office at its market value. The head office was transferred to the Housing Agency for Nil consideration.

11 Accrued Income

	2017	2016
	€	€
Accrued Income at 01 January	120,412	64,528
Income Invoiced up to 31 December	(599,851)	(615,198)
Fee Income Note 5.2	554,876	671,082
Accrued Income at 31 December 2017	75,437	120,412

Accrued Income comprises work carried out but not yet invoiced as fee income.

Notes to the Financial Statements

For the year ended 31 December 2017

12 Receivables

	2017	2016
	€	€
Trade Receivables	489,536	161,896
Other Receivables	31,022	3,351,820
Prepayments	59,983	33,821
	<u>580,541</u>	<u>3,547,537</u>

13 Cash and Cash Equivalents

	2017	2016
	€	€
Cash at bank	14,834,597	2,366,738
Deposit Account	2,740	2,740
	<u>14,837,337</u>	<u>2,369,478</u>

13 Cash and Cash Equivalents (continued)

Cash & Cash Equivalents Analysis

Acquisition Funds	9,740,042
Harcourt Liability (Note 14(b))	196,406
Pyrite Remediation Scheme	1,484,216
Monies held on behalf of Local Authorities (Note 17)	3,023,700
Housing Agency Working Capital	392,973

14 Payables; amounts falling due within one year

(a) Payables

	2017	2016
	€	€
Trade Payables	(35,656)	(11,747)
Other Payables	(16,614)	(16,765)
Harcourt Liability (Note 14(b))	(196,406)	(196,406)
Accruals	(348,724)	(316,551)
PAYE/PRSI	(151,115)	(107,127)
Value Added Tax	(615,556)	(902,232)
Withholding Tax	(76,439)	(70,333)
Pyrite Fund Deferred Income	-	(547,798)
Monies held on behalf of Local Authorities (Note 17)	(3,023,700)	(882,000)
Wages control	(87,004)	(62,472)
Pension Contribution	(393,416)	(227,601)
	<u>(4,944,630)</u>	<u>(3,341,032)</u>

Notes to the Financial Statements

For the year ended 31 December 2017

14 Payables; amounts falling due within one year (continued)

(b) Harcourt Liability

All liabilities of the Affordable Homes Partnership (AHP) at 31 December 2010 were taken over by the Department of Housing, Planning and Local Government including contractual obligations with regard to a land exchange transaction with a third party private entity for a state owned property at Harcourt Terrace, Dublin 2.

During 2012, a High Court case in respect of this land exchange was ruled in favour of the third party private entity. Subsequent to this ruling, the Department of Housing, Planning and Local Government, the Office of Public Works (OPW), the third party private entity reached an agreement on the final settlement arising from this ruling.

In accordance with the agreement reached, the Department of Housing, Planning and Local Government and the Office of Public Works (OPW), advanced monies to the Housing Agency. Following instruction from the Department of Housing, Planning and Local Government and the Office of Public Works (OPW), these monies were paid onto the beneficiary. The Housing Agency, through its bank account, facilitated the receipt and payments of these monies to the ultimate beneficiary. In providing this facility, the Housing Agency did not charge any fees or commissions to any party concerned.

As of 31 December 2017, the sum of €196,406 remains with the Housing Agency in respect of this liability. This amount is held at the direction of the Department of Housing, Planning and Local Government. At 31 December 2017, the Housing Agency has no other liabilities to any party in respect of this matter.

	2017 €	2016 €
Funds held by Housing Agency at 1st January	196,406	196,406
Funds advanced by OPW	-	2,519,148
Paid to beneficiary during the period	-	(2,519,148)
Funds on hand at end of period	<u>196,406</u>	<u>196,406</u>

15 Pension Scheme

(a) Analysis of Total Pension Costs Charged to Expenditure

	2017 €	2016 €
Current Service Costs	824,000	447,000
Interest on Pension Scheme Liabilities	50,000	37,000
Employee Contributions	(145,841)	(133,182)
	<u>728,159</u>	<u>350,818</u>

Notes to the Financial Statements

For the year ended 31 December 2017

15 Pension Scheme (continued)

(b) Analysis of the Movement in the Pension Liability

During the Year

	2017	2016
	€	€
Opening Liability at 01 January 2017	2,713,000	1,448,000
Current Service Cost	824,000	447,000
Interest Cost	50,000	37,000
Actuarial Loss / (Gain)	6,280,000	781,000
Net Pension Liability at 31 December 2017	9,867,000	2,713,000

(c) Deferred Funding for Pensions

The Housing Agency recognises these amounts as an asset corresponding to the unfunded deferred liability for pensions on the basis of the set of assumptions described in note 15 (d), and a number of past events. These events include the statutory basis for the establishment of the scheme, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process.

The Housing Agency has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

The Net Deferred Funding for pensions recognised in the Statement of Income and Expenditure was as follows:

	2017	2016
	€	€
Funding Recoverable In Respect of Current Period Pension Costs	874,000	484,000
State Grant Applied to Pay Pensioners	-	-
	<u>874,000</u>	<u>484,000</u>
 Scheme Liability	 9,867,000	 2,713,000
 Actuarial Loss / (Gain) arising from experience being different than expected (See ** below)	 6,032,000	 781,000
 Actuarial Loss / (Gain) arising from change in liability valuations assumptions	 248,000	
 Percentage of the Scheme Liabilities	 63.65%	 28.79%

The cumulative actuarial loss recognised in the Statement of Total Recognised Gains and Losses amounted to €6,280,000 (2016: €781,000).

**A number of staff transferred service with previous State Bodies which accounts for the Actuarial Loss stated above.

Notes to the Financial Statements

For the year ended 31 December 2017

15 Pension Scheme (continued)

(d) General Description of the Scheme

The Housing Agency operates unfunded defined benefit superannuation schemes for staff. The schemes are (i) Pre 1 April 2004 – Non New Entrant, (ii) Post 1 April 2004 – New Entrant, and (iii) Post 1 January 2013 – Single Pension Scheme. Each pension scheme has its own associated terms and conditions in relation to retirement age and calculation of pension and lump sum. Superannuation entitlements arising under the schemes are paid out of current income and are charged to the Statement of Income and Expenditure, net of employee superannuation contributions, in the year in which they become payable.

The results set out below are based on an actuarial valuation of the pension liabilities in respect of serving, retired and deceased staff of the Housing Agency as at 31 December 2017. This valuation was carried out by a qualified independent actuary for the purposes of the accounting standard Financial Reporting Standard – Retirement Benefits (FRS 102).

The principal financial assumptions used were:

Valuation Method	2017	2016
Discount Rate	1.85%	1.83%
Rate of Increase In Salaries	2.93%	2.81%
Future State Pension Increase	1.93%	1.81%
Future Pension Increases	2.43%	2.31%
Inflation	1.93%	1.81%

Average Life Expectancy Used To Determine Liabilities

	2017	2016
Male Aged 65	21	21
Female Aged 65	24	24

Average Future Life Expectancy According to the Mortality Tables Used to Determine The Pension Liabilities.

16 Agency Board Members – Disclosure of Interests Ethics in Public Offices Act 1995 and 2001

The Agency is required to adhere to the requirements of the Ethics in Public Offices Act 1995 and 2001 and procedures in accordance with these and they have been adhered to within the period. There were no transactions during the period in relation to the Agency's activities in which the Agency Members had any beneficial interest.

Notes to the Financial Statements

For the year ended 31 December 2017

17 Assisting local authorities in purchasing housing

The Housing Agency acts as central point for multiple organisations for purchasing properties from receivers/lenders. Suitable properties from the portfolios were identified and local authorities approved the purchase of the relevant properties. The local authorities forwarded the funds to the Housing Agency and the relevant funds were then paid for the properties in the relevant portfolios. In 2017 the Housing Agency purchased houses in bulk from lending institutions on behalf of local authorities nationwide. Such housing stock is not the property of the Housing Agency. The transactions under the programme are outlined below:

	2017	2016
	€	€
Funding Received	19,584,200	1,109,500
Opening Stock	-	1,698,000
Purchases	(16,560,500)	(2,807,500)
Closing Stock	-	-
Balance of Funding Received	<u>**3,023,700</u>	<u>-</u>
Acquisition Costs	*325,844	*325,043

** Balance of funding received is held in payables (Note 14)

* Acquisition costs are incurred through the statement of income and expenditure and are to be recouped at a later date.

Fingal Costs

During the year the Housing agency incurred costs of €278,337 on behalf of Fingal County Council, €233,497 of this cost had already been recouped with a further balance of €44,840 to be recouped.

18 Action Plan for Housing and Homelessness

The Housing Agency has been tasked with the acquisition of vacant housing for social housing use under the Action Plan for Housing and Homelessness. The Agency's role in this regard is to engage with banks, investors and other potential owners of multiple property portfolios to acquire properties on a national basis and to dispose of these at cost to housing bodies and local authorities.

(i) Revolving Fund €76m

Funding for the purchase is provided by a revolving grant of up to €76 million from the Department of Housing, Planning and Local Government. The grant is treated as long term funding and is accounted for in the Property Acquisition Reserve in the Statement of Financial Position.

The scheme's transactions in 2017 were as follows :

- The Department of Housing, Planning, Community and Local Government provided funding of €66m
- Deposits and purchases of houses for resale with a total value of €64,312,844 were paid in 2017. The Agency intends on selling these purchases in 2018, at cost, to housing bodies and local authorities over a short time horizon.
- Capital upgrade works had also been done on a portion of the houses to the value of €1,737,129 this is included as increased value to the stock of housing.
- Refund in deposits to the value of €2,087,569 occurred due to purchases not proceeding.
- Disposals of housing at cost to AHB's to the value of €7,170,014.
- The houses treated as stock and have been accounted for as follows:

Notes to the Financial Statements

For the year ended 31 December 2017

18 Action Plan for Housing and Homelessness (continued)

Statement of Financial Position Housing Acquisition Reserve	2017	2016
Opening Balance	9,952,025	-
Grant Income	66,788,975	9,952,025
Cumulative Grants in Reserves	76,741,000	9,952,025
Transactions during the year		
Sales	7,170,014	-
Cost of Sales		
Opening inventories	9,952,025	-
Deposit Paid & Purchases	64,312,844	9,952,025
Improvements to Buildings	1,737,129	-
Refunds	(2,087,569)	-
Transfers to Local Authorities for no Consideration (Note C)	(1,899,500)	-
Closing Stock	(64,844,915)	(9,952,025)
Total Cost of Sales	7,170,014	-
Gross Profit	-	-
Non- Recoverable Purchases and Sales Costs (Note A)		
Legal & Professional Fees	1,254,298	-
Housing Acquisition Costs	1,800,222	-
Total Non-Recoverable Costs	(3,054,520)	-
Rental Income (Note B)	8,180	-
Transfers to Local Authorities for no Consideration (Note C)	(1,899,500)	-
Profit/(Loss)	(4,945,840)	-
Balance in Reserves	71,795,160	-

Note A – These are costs which have been absorbed by the Housing Agency during the purchasing of Housing.

Note B – This is rental income received which is generated from some of the housing stock held in the Statement of Financial Position.

Note C – This is the value of housing stock which is transferred to local authorities at nil. This amount of stock has been apportioned against the Housing Acquisition Reserve

Profit and Loss is calculated by rental income less non- recoverable costs. Losses are then taken from the revolving €76m fund into the following year.

Notes to the Financial Statements

For the year ended 31 December 2017

18 Action Plan for Housing and Homelessness (continued)

Housing Acquisition Costs (76m Fund)	2017
	€
Acquisitions Consultant	82,822
Agency Staff	63,968
Purchase, Sales and holding Costs	1,254,298
Stamp Duty	559,139
Property Valuations	161,787
Insurance	139,794
Property Inspections	345,491
Local Property Tax	202,841
Professional Advice	88,912
Service Charges	54,915
Security Services	7,095
Utility & Connection Costs	5,383
Misc Expenses	2,047
Approved Housing Bodies (Non Recoverable) Costs	86,028
	3,054,520

19 Commitments

On behalf of the Department of Housing, Planning and Local Government, the Housing Agency undertakes the remediation of pyritic affected homes. The Pyrite Resolution Board receives claims under the Pyrite Resolution scheme. As part of this scheme, works contracts are entered into with engineering and building consultants and with civil engineering and building contractors. In addition, homeowners whose dwellings have been accepted into this scheme are entitled to recoup certain expenditure that they incur prior to acceptance into the scheme and during remediation works.

No provision has been made in the accounts in respect of the potential liability under the scheme as it is the Board's policy to recognise the costs of claims as they are approved. The Pyrite Resolution Board estimates that the total costs of the remediation scheme will amount to €131 million which is based on projected costs for the next 5 years based on current average cost per house.

At the 31 December 2017, the Housing Agency had the following contractual commitments and obligations in relation to the Pyrite Remediation Scheme (PRS).

Construction Consultants	2017	2016
	€	€
Total Value of Construction Consultants Contracts at 31 December 2017	3,680,574	3,662,691
Total Value of Payments on Account to 31 December 2017	(1,207,256)	(950,771)
Outstanding Contractual Commitments to Consultants at 31 December 2017	<u>2,473,318</u>	<u>2,711,920</u>

The Housing Agency is not eligible to recoup VAT and therefore all amounts are inclusive of VAT. Payments to consultants are accounted for as paid.

Notes to the Financial Statements

For the year ended 31 December 2017

19 Commitments (continued)

Works Contractors	2017 €	2016 €
Total Value of Works Contractors Contracts at 31 December 2017	69,371,709	69,762,272
Total Value of Payments on Account to 31 December 2017	(22,051,523)	(23,677,415)
Outstanding Contractual Commitments to Contractors at 31 December 2017	<u>47,320,186</u>	<u>46,084,857</u>

The Housing Agency is not eligible to recoup VAT and therefore all amounts are inclusive of VAT. Payments to contractors are accounted for as paid.

20 National Building Agency

During the year the Housing Agency assumed costs of €13,580 on behalf of the National Building Agency.

21 Accounting periods

The current accounts are for a 12 month period ending 31 December 2017. The comparative figures are for a 12-month period ending 31 December 2016.

22 Subsequent Events

On 27 April 2018 the Minister for Housing, Planning & Local Government appointed Michael Carey to the position of Chairperson to the Housing Agency for a period of 5 years.

23 Related Party Disclosures

Key management personnel in Housing Agency consist of the CEO and members of the Board. Total compensation paid to key management personnel, including Board members' fees and expenses and total CEO remuneration, amounted to €120,287 (2016: €117,603). For a breakdown of the remuneration and benefits paid to key management personnel, please refer to Note 6. The Housing Agency adopts procedures in accordance with the guidelines issued by the Department of Public Expenditure and Reform covering the personal interests of Board members

24 Approval of Financial Statements

The board of directors approved these financial statements for issue on the 26th June 2018.



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TUARASCÁIL BHLIANTÚIL 2017

An Gníomhaireacht um
Thithíocht agus Pobail
Inbhuanaithe ag feidhmiú mar
'an Gníomhaireacht Tithíochta'



gníomhaireacht
tithíocht

IS Í ÁR BHFÍS GO
MBEIDH GACH
DUINE ÁBALTA
CÓNAÍ I **DTITHE**
ARDCHAIGHDEÁIN,
INACMHAINNE
I BPOBAIL
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Lúnasa 2018

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Eolas fúinne agus faoina ndéanaimid

Is gníomhaireacht rialtais í an Ghníomhaireacht Tithíochta a dhíríonn ar thacaíocht a thabhairt d'údaráis áitiúla, an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil (DHPLG) agus Comhlachtaí Tithíochta Faofa (AHBanna). Chomh maith leis sin, cuireann an Ghníomhaireacht an Scéim Leasúcháin Piríte i bhfeidhm agus is í an Ghníomhaireacht rialtóir eatramhach na hearnála AHB.

Eolas fúinne

Is comhlacht neamhroinne muid faoi choimirce an DHPLG. Oibrímid go dlúth lenár gcomhghleacaithe sa DHPLG chun a chinntiú go gcomhlíontar cuspóirí beartais an aire agus chun tacú leo. Táimid faoi réir an Chóid Cleachtais um Rialachas Comhlachtaí Stáit agus an Chóid Caiteachais Phoiblí. Oibrímid ar bhealach atá go hiomlán freagrach agus trédhearcach.

Is é ár bpríomhfheidhm seirbhísí a chur ar fáil don Aire Tithíochta, Pleanála agus Rialtais Áitiúil, agus thar ceann an Aire, agus do gach údarás áitiúil atá ag tabhairt faoina bhfeidhmeanna faoi na hAchtanna Tithíochta. Áirítear leis na seirbhísí sin:

- Taighde agus Anailís Tithíochta
- Comhairle agus Tacaíochtaí Soláthair Tithíochta
- Seirbhísí Údarás Áitiúil
- Seirbhísí Comhlachtaí Tithíochta Faofa
- Tacaíochtaí Morgáiste
- Clár Fála
- Tionscadail Tithíochta agus Seirbhísí Soláthair
- Leasúchán Piríte
- Rialáil na gComhlachtaí Tithíochta Faofa

Ár ról

D'fhorbair ár ról go suntasach ó bunaíodh go foirmiúil muid in 2012. Tacaímid go gníomhach le tithíocht shóisialta a sholáthar agus a bhainistiú sna húdaráis áitiúla agus AHBanna. Oibrímid go dlúth leis an DHPLG chun beartas tithíochta a fhorbairt agus a chur i bhfeidhm.

Leathnaíodh ár ról go mór i ndiaidh don rialtas Éire a Atógáil, Plean Gníomhaíochta an Rialtais um Thithíocht agus Easpa Dídine a fhoilsiú. Táimid bainteach le, nó ag stiúradh, soláthar réimse leathan gníomhaíochtaí faoin bplean sin, lena n-áirítear: Aonad Soláthair Tithíochta agus Ionad Ilfhreastail a bhunú do AHBanna; 1,600 teaghais a fháil ó bhainc agus institiúidí airgeadais; agus obair i ndáil leis an earnáil chíosa agus áiteanna cónaithe folmha a úsáid

An chaoi a mbainistítear muid

Rialaíonn Bord a cheapann an tAire Tithíochta, Pleanála agus Rialtais Áitiúil muid. Tá an Bord freagrach as a chinntiú go dtugaimid faoinár bhfeidhmeanna go héifeachtach agus go gcomhlíonaimid ceanglais reachtúla. Stiúir ár gCathaoirleach, an Dr Conor Skehan, ár mBord i rith 2017. I mí Aibreáin 2018, ceapadh

Michael Carey mar Chathaoirleach, agus tháinig sé i gcomharbacht ar Conor Skehan. Tá an Bord freagrach as ár dtosaíochtaí a mhúnlú, ceannaireacht straitéiseach a chur ar fáil agus maoirsiú a dhéanamh ar chur i bhfeidhm ár bhfeidhmeanna. Bhunaigh an Bord Coiste Iniúcháireachta agus Riosca chun maoirsiú a dhéanamh ar phríomhréimsí bainistíochta airgeadais agus riosca.

Tugann an Feidhmeannas agus foireann na Gníomhaireachta faoin obair ó lá go lá agus faoin soláthar seirbhísí. Tugann ár bhFeidhmeannas faoi riaradh agus gnó na Gníomhaireachta, déanann sé iad a bhainistiú agus rialaíonn sé iad. Bíonn an obair sin ar fad faoi réir mhaoirseacht an Bhoird. Bíonn an Feidhmeannas á stiúradh ag ár bPríomhoifigeach Feidhmiúcháin, John O'Connor, atá freagrach as ceannaireacht agus treo na bhfeidhmeanna feidhmiúcháin ar fad.

Is muid an Rialtóir eatramhach don earnáil AHB agus tuairiscítear ar na gníomhaíochtaí sin i dtuarascáil bhliantúil ar leith. Déanann Bord Rialála eatramhach maoirseacht ar an oifig rialála.

Tá an Ghníomhaireacht Tithíochta freagrach as an Scéim Leasúcháin Piríte a chur i bhfeidhm. Tá bord ar leith ann chun é sin a mhaoirsiú, an Bord Réitigh Piríte.

Ár mBord

Tá Cathaoirleach agus seachtar comhaltaí a cheapann an tAire ar ár mbord. An 31 Nollaig 2017, ba iad an Cathaoirleach, agus an seachtar comhaltaí reatha:

Comhalta Boird	Eagraíocht
Conor Skehan	An Cathaoirleach
Tony O'Brien	Sainchomhairleoir Bainistíochta
Donal McManus	Comhairle na hÉireann um Thithíocht Shóisialta
John Burke	An Roinn Caiteachais agus Athchóirithe Phoiblí
Mary Hurley	An Roinn Tithíochta, Pleanála agus Rialtais Áitiúil
Michael Walsh	Comhairle Cathrach agus Contae Phort Láirge
Loraine Lynch	Comhairle Contae Chorcaí
John O'Connor	An Príomhoifigeach Feidhmiúcháin

An Coiste Iniúcháireachta agus Riosca

Ba iad comhaltaí Choiste Iniúcháireachta agus Riosca na Gníomhaireachta Tithíochta in 2017:

Comhalta Coiste	Eagraíocht
Tony O'Brien	Sainchomhairleoir Bainistíochta
Caroline Gill	An Bord Leasúcháin Piríte
Donal McManus	Comhairle na hÉireann um Thithíocht Shóisialta
Loraine Lynch	Comhairle Contae Chorcaí

Ár bhFoireann

Bhí 64 comhalta foirne ag an nGníomhaireacht Tithíochta amhail deireadh 2017. Ba iad an Fhoireann Ardbhainistíochta:

Ainm	Ról
John O'Connor	An Príomhoifigeach Feidhmiúcháin
David Silke	An Stiúrthóir Taighde agus Gnóthaí Corparáideacha
Susanna Lyons	An Ceann Rialála
Jim Baneham	An Ceann Soláthair Tithíochta agus Tacaíochtaí Morgáiste
Peter Hesse	Bainistíocht Tionscadal agus Oifigeach Soláthair
Margaret Jordan	An Ceann Airgeadais

An Ghníomhaireacht Tithíochta Príomh- ghnóthachtálacha in 2017



243 mheasúnacht
airgeadais
déanta chun

4,102 teach

a chur ar fáil

426 theach

faighte trí NAMA
in 2017



Gníomhaireacht Náisiúnta
um Bhainistíocht Sócmhainní

29 dteach
i gCnoc na
hAoine, Corcaigh
críochnaithe agus
aistrithe



**Sraith
Straitéisí
HAP** forbartha
d'údaráis áitiúla



**365 fhoirgneamh
fholamha**

ceannaithe le haghaidh
tithíochta sóisialta

**1289 iarratas ar
lasachtaí chun
Teach a Cheannach
frithgheallta**



Treoir d'Úsáideoirí
maidir le Conradh
Oibreacha Poiblí
PW-CF2 d'Oibreacha
Tógála a dhréachtú





An Scéim Morgáiste go Cíos

a Athbhreithniú agus a Leathnú

Plean Straitéiseach Forbartha a fhorbairt do thalamh na Gníomhaireachta, agus dul chun cinn déanta ar 17 láithreán i dtreo iad a fhorbairt le haghaidh tithíochta

Tairiscintí agus ceapacháin shainchomhairleoirí d'údaráis áitiúla agus AHBanna a bhainistiú le haghaidh breis is 20 tionscadal tithíochta ar fud na tíre

Chláraigh beagnach 252 AHB

leis an gcód um rialáil dheonach agus cuireadh Caighdeán Rialachais i bhfeidhm in AHBanna móra



Réiteach Piríte:
Leasaíodh

392
theaghais

in 2017,
sin 945 san iomlán

Príomhthaighde a rabhtas ina bhun in 2017



Bord an Gníomhaireacht Tithíocht 2017



Conor Skehan
Cathaoirleach



Tony O'Brien
Sainchomhairleoir Bainistíochta



Donal McManus
Comhairle um Thithíocht
Shóisialta na hÉireann



John Burke
An Roinn Caiteachais
agus Athchóirithe



Mary Hurley
An Roinn Tithíochta, Pleanála
agus Rialtais Áitiúil



Michael Walsh
Comhairle Cathrach agus
Contae Phort Láirge



Loraine Lynch
Comhairle Contae Chorcaí



John O'Connor
An Príomhoifigeach Feidhmiúcháin
Gníomhaireacht Tithíocht

Ráiteas an Cathaoirligh agus an Phríomhoifigigh Feidhmiúcháin

Bhí tréimhse éifeachtach ag an nGníomhaireacht Tithíochta le dhá mhí dhéag anuas. Mhéadaigh gníomhaíocht i ngach réimse oibre dár gcuid; soláthar tithíochta, taighde agus tacú le húdaráis áitiúla agus comhlachtaí tithíochta faofa i ndáil lena dtithíocht. Leanamar orainn ag tacú leis an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil chun a beartas tithíochta a fhorbairt agus a chur i bhfeidhm.

Bhíomar ag obair i bpáirt le go leor eagraíochtaí chun ár gcuid aidhmeanna don bhliain a bhaint amach agus tacú le Plean Éire a Atógáil a chur i bhfeidhm. Áiríodh leo sin: an Gníomhaireacht Airgeadais do Thithe, an Bord um Thionóntachtaí Cónaithe, an Gníomhaireacht Náisiúnta um Bainistíocht Sócmhainní (NAMA), an Gníomhaireacht Náisiúnta Forbartha Airgeadais (NDFA), bainc, agus go leor eagraíochtaí eile san earnáil phoiblí agus phríobháideach. Léiríodh an bhliain ghnóthach sa mhéadú suntasach ar ár gcaiteachas. Bhí caiteachas €33 milliún againn in 2016, a mhéadaigh go €114 milliún in 2017.

I dtéarmaí ár dtorthaí in 2017, ba cheart aird a tharraingt ar réimse áirithe, is é sin an úsáid a baineadh

as an gciste imrothlach €76 milliún, dar foráladh dúinn i gcáinainéis an Rialtais don bhliain. Úsáideadh an ciste chun tithe agus árasáin fholmha a cheannach ó bhainc agus ó institiúidí eile chun tacú le riachtanais tithíochta an náisiúin a chomhlíonadh. Dhíolamar na tithe agus na hárasáin le comhlachtaí tithíochta faofa agus chinntíomar gur baineadh leas as na réadmhaoine a ceannaíodh a luaithe agus a d'fhéadfaí. Ina theannta sin, fuaireamar réadmhaoine go díreach thar ceann údaráis áitiúla ar fud na tíre. Go sonrach, faoin gclár sin, cheannaíomar 536 teach agus árasán. Shainaithníomar réadmhaoine eile a d'fhéadfaí a úsáid freisin. Mar shampla, d'eagraíomar go gceannófaí réadmhaoine atá in úsáid anois mar mhoil teaghlaigh do dhaoine gan dídean agus don tionscnamh Tús Áite don Tithíocht le haghaidh daoine gan dídean.

“Caithfimid leanúint orainn ag díriú agus ag obair in go leor réimsí; soláthar tithíochta go ginearálta agus a chinntiú go mbaintear leas as an stoc tithíochta atá againn sa tír faoi láthair.”

Leanamar ar aghaidh i mbliana lenár n-obair mhór i gcúrsaí Leasúcháin Piríte. In 2017, leasaíomar 388 áit chónaithe eile. Mar sin, leasaíodh 932 réadmhaoin ina iomláine go dtí seo.

Leanamar ar aghaidh ag obair le cabhrú le daoine faoi mhíchumas agus tithíocht a sholáthar dóibh siúd a bhfuil míchumas fisiciúil, intleachtúil, meabhairshláinte nó céadfach ag gabháil dóibh. Bhain obair faoi leith le treoir dearaidh a ullmhú agus a fhoilsiú i gcomhar le Feidhmeannacht na Seirbhíse Sláinte le haghaidh daoine faoi mhíchumas meabhairshláinte.

Leanamar ar aghaidh ag obair le haghaidh a thabhairt ar dheacrachtaí le Riaráistí Morgáiste a ghoilleann ar go leor líonta tí. Táimid ag obair le bainc, le hiasachtóirí eile – faoin Scéim Morgáiste chuig Cíos – agus le hÚdaráis Áitiúla i ndáil lena n-iasachtaí atá i mbaol. Is é ár sprioc iarracht a dhéanamh daoine a choinneáil ina n-áit chónaithe. Faoi dheireadh 2017, bhain 308 líon tí san iomlán leas as an scéim. Réimse an-tábhachtach amháin don Ghníomhaireacht Tithíochta is ea ár n-obair leis na comhlachtaí tithíochta faofa agus tacú leo chun tithíocht shóisialta a sholáthar.

Tugann an Ghníomhaireacht Tithíochta faoi mheasúnuithe ar mhaoiniú na n-eagraíochtaí sin. I rith 2017, thugamar faoi mheasúnuithe ar thionscadail a sholáthair os cionn 4,000 áit chónaithe nua.

Is muid an rialtóir eatramhach freisin d'earnáil na gcomhlachtaí tithíochta faofa (AHBanna). Tá an rialtóir ag obair leis an earnáil chun an rialachas agus

feidhmíocht a fheabhsú, chun tacú lena soláthar fadtéarmach agus le bainistiú na tithíochta sóisialta. Chláraigh 252 AHB leis an Rialachán. Cuimsíonn sé sin 95% den stoc tithíochta measta san earnáil.

Chuir an Ghníomhaireacht Tithíochta líon mór taighde agus anailíse i gcrích in 2017 ar raon mór réimsí. Rinneamar é sin le go mbeadh na sonraí agus an fhianaise iomchuí againn chun bonn eolais a chur faoi fhorbairt beartas, cur i bhfeidhm agus cinnteoireacht. Ba thuarascáil thábhachtach a d'eisíomar i rith na bliana é an ráiteas bliantúil *National Statement of Housing Supply & Demand and Outlook for 2017 – 2018*. Bhí bainistíocht tionscadal agus soláthar ina bpríomhról don Ghníomhaireacht Tithíochta in 2017.

Rinneadh é sin chun tacú le hÚdaráis Áitiúla agus le Comhlachtaí Tithíochta ar fud na tíre. Cuireadh tionscadal sonrach amháin i gcrích i gCnoc na hAoine, Corcaigh. Chuir an Ghníomhaireacht Tithíochta oibreacha dearaidh agus bainistíochta tionscadal i gcrích do 29 áit chónaithe nua le haghaidh Chomhairle Cathrach Chorcaí. Ba chuid de chlár Athnuachana Cheathrú larthuaisceart Chorcaí an tionscadal sin.





Michael Carey,
An Cathaoirleach



John O'Connor,
An Príomhoifigeach Feidhmiúcháin

Mhéadaigh an líon gníomhaíocht foirgníochta atá ar bun go mór i rith 2017. Cuireann an Gníomhaireacht Tithíochta fáilte roimh an méadú sin. Caithfimid leanúint orainn ag díriú agus ag obair in go leor réimsí; soláthar tithíochta go ginearálta agus a chinntiú go mbaintear leas as an stoc tithíochta atá againn sa tír faoi láthair. Dhírigh an Gníomhaireacht Tithíochta ar inacmhainneacht tithíochta, bíodh sin le fáil ar cíós nó le ceannach, agus leanfar leis an sprioc sin. Caithfimid a chinntiú go dtuigtear tábhacht na hearnála cíosa ina hiomláine agus cabhraímid le cóiríocht d'ardchaighdeán ar cíós a fháil dóibh siúd a dteastaíonn a leithéid uathu.

Bhí cur i bhfeidhm na hÍocaíochta Cúnaimh Tithíochta (HAP) sa Roinn Tithíochta, Pleanála agus Rialtais Áitiúil agus i Rialtais Áitiúla, le tacaíocht na Gníomhaireachta Tithíochta, ina éacht mór.

Faoi dheireadh 2017, bhí níos mó ná 32,000 ag fáil HAP. Tá HAP ceaptha teacht in áit an Fhorlíonta Cíosa d'fhorhmór na líonta tí a fhaigheann é. D'éirigh go maith leis an gcur i bhfeidhm. Ba cheart tréaslú leis na hÚdaráis Áitiúla de bharr chomh héifeachtach is a bhí siad.

I rith 2017, chonaiceamar freisin tús fhorbairt Phlean Forbartha Náisiúnta 2040. Tá an Gníomhaireacht Tithíochta ag cur leis sin go leanúnach. Tá sé riachtanach go mbeadh plean maith fadtéarmach i bhfeidhm againn, ag freastal ar ár gcuid riachtanas ar fad, ar mhaithe le forbairt ár dtíre amach anseo. Bhí sé tábhachtach go mbeadh an ghné tithíochta de sin ceart agus go soláthróimis an cineál ceart tithíochta, a bheadh comhtháite i gceart leis an gcuid eile den stoc agus forbairtí reatha.

Ag breathnú chun cinn go 2018, is iad na príomhrudaí a gcaithfimid aghaidh a thabhairt orthu agus leanúint orainn ag breathnú orthu:

- An cineál ceart tithíochta a chur ar fáil sna háiteanna cearta.
- Leanúint ar aghaidh ag díriú ar inacmhainneacht, san earnáil chíosa agus san earnáil cheannaigh araon.
- Fadhbanna a fágadh le hoidhreacht againn, na Riaráistí Morgáiste ina measc.
- Cabhrú le heaspa dídine a laghdú.

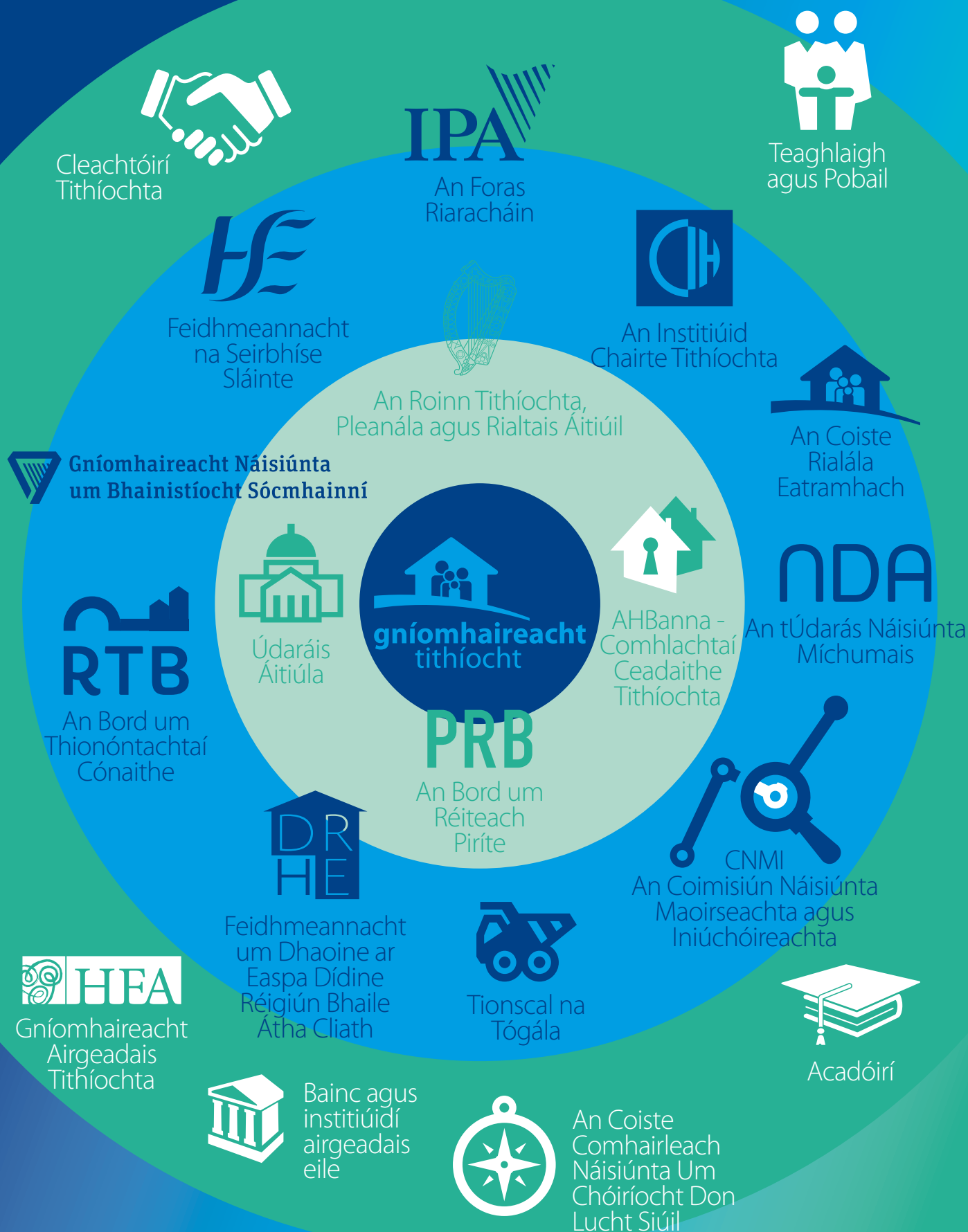
Ar deireadh, ba mhaith linn buíochas ó chroí a ghabháil le Foireann iomlán na Gníomhaireachta Tithíochta, lenár gComhaltaí Boird agus lenár bhFoireann Bainistíochta as a dtiomantas agus obair chrua ar feadh 2017. Is mian linn freisin buíochas a ghabháil leis an Aire Tithíochta, Pleanála agus Rialtais Áitiúil, Eoghan Murphy TD. Agus leis an Aire Stáit sa Roinn Tithíochta, Pleanála agus Rialtais Áitiúil ag a bhfuil freagracht speisialta as Tithíochta agus Forbairt Uirbeach, Damien English TD. As a gcomhar agus tacaíocht leanúnach don Gníomhaireacht Tithíochta.

Ba mhaith linn buíochas faoi leith a ghabháil lenár bpáirtithe leasmhara eile, an Rialtas, an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil, Rialtais Áitiúla, Údaráis Áitiúla, AHBanna, iad siúd a oibríonn san earnáil phríobháideach a mbímid ag plé leo agus an Pobal i gCoitinne a thacaigh linn i rith 2017.

Michael Carey
An Cathaoirleach

John O'Connor
An Príomhoifigeach
Feidhmiúcháin

Léarscáil na bPríomh-gheallsealbhoirí



Keith Lowe (DNG), An tOllamh Michelle Norris (UCD) agus John O'Connor (An Gníomhaireacht Tithíochta) ag Léacht Earraigh na Gníomhaireachta 2017 i gCaisleán Bhaile Átha Cliath an 14 Márta, 2017. Bhain an léacht le *Owning or Renting, What is the future for housing?* agus inar tharraing an tOllamh Harris ar ábhar óna leabhar nua *Property, Family and the Irish Welfare State*.



Tuairisc ar fheidhmíocht

CUSPÓIR

Méadú ar sholáthar a chumasú trí cháilíocht agus inbhuanaitheacht a chur chun cinn i seachadadh agus bainistíocht tithíochta

Aonad Seirbhísí na gComhlachtaí Tithíochta Faofa (AHBanna)

I rith 2017, bunaigh an Gníomhaireacht Tithíochta Aonad Seirbhísí AHBanna de réir Gníomhaíocht 2.14 d'Atógáil Éireann. Tá ceathrar comhaltaí foirne san Aonad faoi láthair agus tá siad i mbun na seirbhísí a bhfuiltear ag súil leo faoin bplean gníomhaíochta a fhorbairt.

Tá an tAonad Seirbhísí AHBanna ar fáil chun cúnamh a thabhairt don Roinn Tithíochta, Pleanála agus Rialtais Áitiúil (DHPLG), AHBanna agus Údaráis Áitiúla chun tacú le soláthar tithíochta. Is é an príomhshocrú maoinithe chun tithíocht shóisialta a sholáthar trí Chomhlachtaí Tithíochta Faofa (AHBanna) ná Comhaontuithe Íocaíochta agus Infhaighteachta (P&A) i dteannta iasacht thánaisteach darb ainm Saoráid Léasaithe Réamhchaipitil (CALF). Úsáidtear an maoiniú sin chun tithíocht a cheannach, a thógáil nó a athchóiriú ionas go n-úsáidfear í mar thithíocht shóisialta. Tugann an Gníomhaireacht Tithíochta faoi bhreithmheas airgeadais ar na hiarratais ar mhaoiniú a dhéanann na AHBanna agus tugann sí moltaí don Roinn ar pé leibhéal CALF agus P&A a theastaíonn le haghaidh gach togra.

Ullmhóidh siad cáipéisíocht chonartha freisin d'Údaráis Áitiúla le haghaidh tionscadail P&A/CALF níos mó.

Dul chun cinn: In 2017, bunaíodh an tAonad Seirbhísí AHB. Cuireadh tuairiscí breithmheasa i gcrích le haghaidh 243* iarratas P&A/CALF i rith 2017. Bhí 4,102 áit chónaithe fhéideartha san iomlán sna measúnuithe sin agus luach €901m orthu san iomlán. Rinneadh 176 breithmheas in 2016, a chuimsigh 2,632 áit chónaithe ag a raibh luach €527m san iomlán.

Cuireadh tús le hathbhreithniú ar an tsamhail mhaoinithe P&A/CALF agus cuirfear i gcrích é in 2018. Beartaítear tabhairt faoi athbhreithniú ar an bprótacal reatha do rannpháirtíocht AHB le hÚdaráis Áitiúla Bhaile Átha Cliath le haghaidh thús 2018 freisin. Is é aidhm an athbhreithnithe comhordú idir na comhlachtaí ábhartha a fheabhsú tuilleadh. Breithneofar cur i bhfeidhm an phrótacail sin le húdaráis eile ina dhiaidh sin.

Áirítear le réimsí eile a mbeidh an t-aonad ag plé leo:

- Bearta a fhorbairt chun freagairt don athrú ar aicmiú AHBanna i gcuntais an Rialtais de réir na hArd-Oifige Staidrimh.

* Tá rian beag d'fhorluí i gceist le blianta roimhe seo toisc go ndéantar athmheasúnú ar roinnt tionscadal nuair a éilíonn torthaí cead pleanála nó próiseas tairisceana go ndéanfaí athruithe.



Gníomhaireacht Tithíocht

- Úsáid fhéideartha AHBanna as láithreáin forbartha tithíochta ar bhealach níos comhordaithe.
- An fhéidearthacht a bhaineann le hearnáil na AHBanna ag úsáid réadmhaoine reatha a mhaoiniú le caipiteal chun leas a bhaint as maoiniú le haghaidh forbairtí nua.
- Tacú leis an earnáil samhlacha airgeadais nuálacha a fhorbairt.

Íocaíocht Cúnamh Tithíochta (HAP)

Tugadh HAP isteach go deireanach in 2014 ar bhonn treoirthionscadail. Cuireadh i bhfeidhm de réir a chéile é ar fud na tíre i rith 2015, 2016 agus rinneadh scéim náisiúnta de in 2017. Tugadh an íocaíocht isteach chun go bhféadfadh daoine atá incháilithe le haghaidh tithíocht shóisialta, agus a bhfuil riachtanas tithíochta fadtéarmach acu, cónaí i gcóiríocht phríobháideach ar cíós.

Tiocfaidh sí in áit an Fhorlíonta Cíosa ar deireadh dóibh siúd a bhfuil riachtanas tithíochta fadtéarmach acu. Bhí ról gníomhach ag an nGníomhaireacht Tithíochta i gcur i bhfeidhm an tionscnaimh nua seo go náisiúnta.

Dul chun cinn: Rinne an Gníomhaireacht níos mó forbartha ar acmhainní HAP le haghaidh údaráis áitiúla, lean sí le Coiste Cleachtóirí agus Fóram Cleachtóirí HAP a chomhordú, chuir sí foireann údarás áitiúil faoi oiliúint agus d'fhorbair sí suíomh gréasáin HAP. Leanann an Gníomhaireacht Tithíochta ar aghaidh ag tacú le hÚdaráis Áitiúla agus leis an DHPLG le ceisteanna oibríochta éagsúla a bhaineann le HAP.



Fáil Tithíochta

Faoi *Atógáil Éireann*, tá sé de shainchúram ag an nGníomhaireacht plé go gníomhach le bainc agus cuideachtaí infheistíochta, ag féachaint le 1,600 teaghais a fháil faoi 2020. Cuireadh maoiniú €76m ar fáil go díreach don Gníomhaireacht in 2017 agus tá an maoiniú sin le himrothlú trí theaghaisí a ceannaíodh a dhíol le AHBanna. Ina theannta sin, lean an Gníomhaireacht ar aghaidh ag ceannach teaghais go díreach le haghaidh údaráis áitiúla.

Dul chun cinn: In 2017, chuir an Gníomhaireacht ceannach 365 teaghais i gcrích leis an *gciste imrothlach €70m* (ceannaíodh 17 dteaghais faoin tionscnamh sin in 2016). Bhí ceannach 63 teaghais eile leis an gciste sin ar bun amhail deireadh 2017. A luaithe is a cheannaítear teaghais leis an gciste, tugtar do AHB é faoi léas airígh sula ndíoltar leis an AHB é. Bíonn an AHB in ann tabhairt faoi dheisiúcháin faoi léas airígh agus tionónta a chur sa réadmhaoín fad is go bhfuil an díolachán ar bun. Amhail deireadh 2017, bhí AHBanna tar éis deisiúcháin a chríochnú ar 36 áit chónaithe a ceannaíodh tríd an nGníomhaireacht, agus síníodh conarthaí chun 57 áit chónaithe eile a cheannach. Chomh maith leis na teaghaisí a fuarthas leis an gciste, cheannaigh an Gníomhaireacht 79 teagmhas go díreach le haghaidh údaráis áitiúla in 2017. Bhí ceannach 31 teaghais eile le haghaidh údaráis áitiúla ar bun amhail deireadh 2017.

Soláthar ó phunann iasachta NAMA

Lean an Gníomhaireacht ar aghaidh ag oibriú le NAMA agus an DHPLG chun tithíocht shóisialta a shainaitheint agus a sholáthar ó phunann iasachta NAMA.

Dul chun cinn: Aimsíodh 426 áit chónaithe trí NAMA in 2017; agus an méid sin san áireamh, fuarthas 2,335 áit chónaithe faoi dheireadh mhí na Nollag 2017.

Seirbhísí Náisiúnta do Fhrithghealladh lasachtaí

Cuireann Údaráis Áitiúla táirgí lasachta chun tithe a cheannach ar fáil. Cuireann an Ghníomhaireacht Tithíochta seirbhísí lárnacha do Fhrithghealladh lasachtaí ar fáil d'údaráis áitiúla ar fud na tíre.

Dul chun cinn: In 2017, fuarthas 1,289 lasacht Ceannaigh Tí dá bhfrithghealladh. Astu sin, moladh go gceadófaí 295, nó 23%.

An Straitéis Náisiúnta Tithíochta do Dhaoine faoi Mhíchumas

Tá Straitéis Náisiúnta ag an DHPLG agus an Roinn Sláinte do Dhaoine faoi Mhíchumas. Tionóla an Ghníomhaireacht Tithíochta an foghrúpa tithíochta agus tacaíonn sí le gníomhartha tithíochta a chur i bhfeidhm.

Dul chun cinn: Tá an Ghníomhaireacht ina cathaoirleach ar an bhFoghrúpa Tithíochta a lean ar aghaidh ag teacht le chéile in 2017. Tá Grúpaí Stiúrtha Tithíochta agus Míchumais ina limistéir féin ag na hÚdaráis Áitiúla ar fad agus chuir na grúpaí a bPleananna Straitéiseacha i gcrích. Cuirfear na pleananna sin ar fáil ar a suíomhanna gréasáin in 2018. Eisíodh na treoirlínte náisiúnta leasaithe maidir leis an bpróiseas measúnaithe agus dáilte le haghaidh soláthar tithíochta do dhaoine faoi mhíchumas mar chiorclán do na húdaráis áitiúla an 17 Deireadh Fómhair 2017. Chuir an Ghníomhaireacht treoir inléite i dtoll a chéile chun an Fhoirm Iarratais ar Thithíocht Shóisialta a líonadh isteach, chomh maith le treoir inléite i ngnáth-Bhéarla ar na Roghanna Tithíochta atá ar fáil trí na húdaráis áitiúla.

Forbairt agus Bainistíocht Talún

Tá 86 láithreán faoi úinéireacht na Gníomhaireachta. Tá siad sin ar fáil ar fud na tíre. Tá an Ghníomhaireacht freagrach as na láithreáin sin a bhainistiú, ach níos tábhachtaí fós, tá sí freagrach as láithreáin iomchuí a shainaithint ar a bhféadfaí tithíocht a fhorbairt.

Dul chun cinn: D'ullmhaigh an Ghníomhaireacht Plean Straitéiseach Forbartha agus Bainistíochta in 2017 ina leagtar amach pleananna chun a cuid tailte a fhorbairt. Tá forbairt á cur chun cinn ar 17 láithreán Gníomhaireachta faoi láthair agus meastar sa Phlean go leathnófar é sin go 36 láithreáin go luath. Tá an Ghníomhaireacht ag obair i gcomhar le húdaráis áitiúla agus AHBanna chun a cuid tailte a fhorbairt le sásraí difriúla soláthair, lena n-áirítear gnáthfhoirgníocht na n-údarás áitiúil, tógáil mhear, tógáil AHB agus Comhpháirtíochtaí Poiblí Priobháideacha. Soláthróidh láithreáin níos mó ar a dteastaíonn forbairtí tionóntachta measctha teaghaisí freisin le haghaidh an mhargaidh ceannaigh agus cíosa phríobháidigh.

D'fhoilsigh an DHPLG Léarscáil Talamh Tithíochta de chuid Atógáil Éireann (Pathfinder) ag deireadh mhí Aibreáin 2017, bunachar sonraí cuimsitheacha de thailte faoi úinéireacht phoiblí i réimsí tábhachtacha agus é de sprioc aici tailte breise a bheadh feiliúnach do thithíocht a shainaithint. Chabhraigh an Ghníomhaireacht Tithíochta leis na sonraí sin a ullmhú agus a thiomsú, i gcomhar le húdaráis áitiúla, ranna eile rialtais agus comhlachtaí stáit.

Tionscadail Tithíochta agus Soláthar

Cuireann an Ghníomhaireacht Tithíochta comhairle theicniúil agus bainistíochta tionscadal ar fáil do roinnt údaráis áitiúla, agus bunaíodh aonad soláthar i mí Lúnasa 2016. Cuireann an fhoireann sin sainchomhairle soláthair ar fáil d'údaráis áitiúla agus do chomhlachtaí tithíochta faofa.

Dul chun cinn: Tugadh tacaíocht soláthair agus tionscadal do roinnt údaráis áitiúla i rith 2017. Chuimsigh an cúnamh a tairgeadh gach céim d'fhorbairt tionscadail, ó staidéar féidearthachta, tríd an dearadh, tairiscint, tógáil agus aistriú. Áiríodh leis sin:



- Tairiscintí a bhainistiú agus foirne dearaidh sainchomhairleacha a cheapadh le haghaidh Comhlachtaí Tithíochta Faofa ar Leibhéal 1, Leibhéal 2 agus Leibhéal 3 le haghaidh breis agus 20 tionscadal tithíochta sa Chlár, Corcaigh, Baile Átha Cliath, Gaillimh, Luimneach agus Port Láirge;
- Treoir Úsáideora a dhréachtú le haghaidh Conradh Oibreacha Poiblí PW-CF2 le haghaidh Oibreacha Tógála arna nDearadh ag an gConraitheoir chun Tionscadail Tithíochta “Dear agus Tóg” a sholáthar don Roinn Tithíochta;
- Cúnamh leanúnach a chur ar fáil do Chomhairle Cathracha Chorcaí i bpróiseas leanúnach soláthair an Phlé Iomaíoch;
- 29 áit chónaithe a chur i gcrích agus a aistriú i gCnoc na hAoine (Céim 1b), Corcaigh i mí na Nollag 2017;
- Riaradh conarthaí le haghaidh roinnt conarthaí oibre i gCiarraí;
- Cáipéisí tairisceana a ullmhú le haghaidh trí fhorbairt bheartaithe i gCorcaigh agus i Muineachán, a chuimsigh 135 áit chónaithe bheartaithe san iomlán;
- Breithmheas caipitil a ullmhú le haghaidh forbairt bheartaithe 30 áit chónaithe i gCorcaigh; agus
- Meastacháin buiséid agus pleananna mionsonraithe costas a sholáthar le haghaidh roinnt tionscadail nua i gComhairle Cathrach Chorcaí.



Knocknaheeney
Phase 1B, Cork

Rialáil na gComhlachtaí Tithíochta Faofa

Tá an Oifig Rialála dírithe go fóill ar a príomhsprioc, is é sin oibriú chun sócmhainní AHB a chosaint agus leas thionóntaí reatha agus amach anseo na hearnála a chaomhnú. Is í seo an ceathrú bliain den rialáil, atá ina dlúthchuid den earnáil anois. Tá na heagraíochtaí sin a shínigh an Cód Rialála Deonaí réidh anois chun aistriú chuig creat rialála reachtúla. Tá an Oifig Rialála do Chomhlachtaí Tithíochta Faofa á rialú ag Coiste Rialála eatramhach a cheap an tAire agus tá sí tiomanta do na caighdeáin is airde feidhmíochta agus rialachais.

Dul chun cinn: Shínigh 252 AHB don Rialáil, agus measadh 232 eagraíocht díobh siúd faoin gCód Rialála Deonaí in 2016/2017. Cuimsíonn na heagraíochtaí sin 95% den stoc tithíochta measta san earnáil. Tugann an Oifig Rialála faoi Mheasúnú Rialála ar gach AHB a shínigh an Cód, bunaithe ar an Tuairisceán Rialála Bliantúil, Ráitis Airgeadais agus faisnéis eile a sholáthraíonn an AHB nó atá ar fáil san fhearann poiblí. Eisíodh Tuarascálacha Measúnaithe Rialála Bliantúla 232 AHB i rith na bliana.

Léirigh an próiseas measúnaithe go bhfuil leibhéal ard comhlíonta san earnáil, agus meastar go bhfuil 83% de na AHBanna sásúil.

Leanadh ar aghaidh ag cur an chreata Rialála chun cinn; cuireadh an Caighdeán Airgeadais i bhfeidhm de réir a chéile ar gach AHB ar Leibhéal 3 agus AHB ar Leibhéal 2 atá ag forbairt, agus tugadh isteach Caighdeán Rialachais in 2017. Beidh foilsiú an Bhille um Thithíocht (Rialú na gComhlachtaí Tithíochta Faofa) ina éacht tábhachtach don earnáil AHB in 2018. Tá an Oifig Rialála ag ullmhú le haistriú ón gCód Rialála Deonaí go dtí an rialáil reachtúil. Beidh na socruithe rialála deonaí i bhfeidhm fós agus leanfar leo go dtí go n-achtaítear an reachtaíocht agus go bhfuil an córas reachtúil rialála i bhfeidhm.



Angela Black (An Bord um Fhaisnéis do Shaoránaigh) Karl Deeter (advisors.ie) agus Claire Feeney (An Gníomhaireacht Tithíochta) roimh léacht Samhraidh na Gníomhaireachta 2017 i gCaisleán Bhaile Átha Cliath an 9 Bealtaine, 2017. Ba faoi *Engaging with Mortgage Arrears* a bhí an léacht.

CUSPÓIR

Réimse seirbhísí Réitigh a sholáthar chun aghaidh a thabhairt ar chúrsaí náisiúnta tithíochta

Morgáiste go Cíos

Gníomhaíonn an Gníomhaireacht Tithíochta mar an comhordaitheoir náisiúnta le haghaidh na Scéime Morgáiste go Cíos (MTR), tionscnamh Rialtais chun cabhrú le húinéirí tí atá i mbaol a n-áit chónaithe a chailleadh.

Dul chun cinn: Bhain 308 líon tí leas as an Scéim Morgáiste go Cíos go deireadh 2017. Tháinig trí Chomhlacht Tithíochta Fhaofa nua isteach sa scéim in 2017. Chuir an Gníomhaireacht Tithíochta tús le próiseas Léirithe Spéise chun an Scéim MTR a leathnú le Socrú Léasa Fhadtéarmaigh i mí Dheireadh Fómhair. Is é an dáta deiridh d'aighneachtaí an 31 Eanáir 2018.

Próiseas Réitigh na Riaráistí Morgáiste

Tá *Morgáiste go Cíos an Údarás Áitiúil (LAMTR)* i bhfeidhm sna húdarás Áitiúla ar fad. Chabhraigh an Gníomhaireacht leis an DHPLG ciorclán a dhréachtú le haghaidh na nÚdarás Áitiúil faoin bpróiseas LAMTR atá le leanúint.

Dul chun cinn: Agus í ag tacú leis an LAMTR sna húdarás Áitiúla ar feadh 2017, áiríodh le hobair na Gníomhaireachta:

- Acmhainní a tháirgeadh le haghaidh Phróiseas Réitigh na Riaráistí Morgáiste,
- Dhá cheardlann le haghaidh údarás áitiúla faoin bPróiseas Réitigh agus cúrsaí lena mbaineann a eagrú agus páirt a ghlacadh iontu,
- Oiliúint logánaithe ar iarratas na nÚdarás Áitiúil,

- Comhairle a chur ar Údarás Áitiúla faoi gach ceist a bhain leis an bPróiseas Réitigh agus roghanna eile d'iasachtaithe,
- Comhairle agus faisnéis a sholáthar (i gcomhar leis an DHPLG) do thrí Líonra Iasachtaí Réigiúnacha, an tOirdheisceart agus Lár Tíre agus an tIarthar a bunaíodh in 2017,
- Comhairle a chur ar Údarás Áitiúla faoi chúrsaí a bhain le dócmhainneacht.

Réiteach Piríte

Cuireann an Gníomhaireacht Tithíochta an Scéim Leasúcháin Piríte i bhfeidhm thar ceann an Bhoird Réitigh Piríte. Tá clár oibreacha ag an nGníomhaireacht Tithíochta faoi láthair go dtí 2019. Tá sé sin bunaithe ar an líon iarratas a faomhadh agus uainiú na n-iarratas sin. Leithdháileadh €25m ar an maoiniú le haghaidh 2017.

Dul chun cinn: Go deireadh 2017, fuarthas 1,961 iarratas faoin Scéim Leasúcháin Piríte, agus faomhadh 1,523 díobh siúd le cur sa scéim. Cuireadh leasúchán i gcrích i 945 áit chónaithe, níos mó ná 392 áit chónaithe i rith 2017 ina measc.



CUSPÓIR

Bheith ina Lárionad eolais do Bheartas agus Cleachtas Tithíochta

Tá bheith ina lárionad eolais do bheartas agus cleachtas tithíochta ar cheann de phríomhspríocanna Straitéiseacha na Gníomhaireachta. Tugann an Gníomhaireacht faoi thaighde go himmheánach, coimisiúnaíonn sí obair thaighde i gcomhpháirtíochtaí, agus soláthraíonn sí tacaíocht taighde tithíochta do ghníomhaireachtaí stáit eile.

Taighde agus Foilseacháin

Dul chun cinn: Bhí clár gníomhach taighde ag an nGníomhaireacht Tithíochta in 2017. Foilsíodh na tuarascálacha seo a leanas i rith na bliana, agus tá siad ar fáil ar shuíomh gréasáin na Gníomhaireachta:

The National Statement of Housing Supply and Demand 2016 and Outlook for 2017 -2018

Sheol an Gníomhaireacht Tithíochta an dara heagrán den ráiteas náisiúnta ar sholáthar agus éileamh tithíochta i gCaisleán Bhaile Átha Cliath i mí Feabhra. Cuimsíodh an fhaisnéis is deireanaí faoi threochtaí tithíochta in 2015 agus 2016 sa tuarascáil agus scrúdaíodh an t-éileamh a bheidh ann amach anseo. Seoladh Housing Supply Requirements in Ireland Urban Settlements 2016-2020 freisin. Tuairiscítear sa Ráiteas cé go bhfuil níos mó tithíochta á cur i gcrích, tá an ráta méadaithe fós faoi bhun na riachtanas soláthair, go háirithe i gceantair uirbeacha, áit a mbíonn an fhadhb is mó le hinacmhainneacht freisin.

Athbhreithniú neamhspleách, Review of Funding for Traveller-Specific Accommodation and the Implementation of Traveller Accommodation Programmes

Ba é croíchuspóir an athbhreithnithe freagraí cuimsitheacha a thabhairt ar cheisteanna tábhachtacha maidir le scála an tsoláthair ar fud na tíre agus a mhéad a chomhlíon na háiteanna cónaithe a soláthraíodh riachtanais shainaitheanta an Lucht Siúil.

Cuideachtaí Bainistíochta Úinéirí

Tá méadú mór tagtha ar líon na ndaoine a chónaíonn in árasáin le blianta beaga anuas thar gach tionóntacht tithíochta, agus tá os cionn 170,000 líon tí ina gcónaí in árasán anois. Choimisiúnaigh an Gníomhaireacht, i gcomhar le Cumann Tithíochta Clúid, dhá thuarascáil taighde ar leith, ach idirnasctha, ar Chuideachtaí Bainistíochta Úinéirí in 2016, agus bhí an obair fós ar bun in 2017.

Aighneacht faoin gCreat Náisiúnta Pleanála

I mí Aibreáin agus mí na Samhna, rinne an Ghníomhaireacht aighneachtaí faoin gCreat Náisiúnta Pleanála. Díríodh sa chéad aighneacht ar chúrsaí a bhaineann le tithíocht, pleanáil agus pobail inbhuanaithe a chruthú. Leagtar amach inti fíis na Gníomhaireachta le haghaidh tithíochta in 2040, is é sin an soláthar tithíochta a bhainistiú chun riachtanais daonra ilchineálaigh a chomhlíonadh, ar bhealach a dhéanann áiteanna maithe chun cónaí iontu dár gceantair uirbeacha, bailte agus sráidbhailte, anois agus amach anseo, agus ar bhealach a chosnaíonn agus a chuireann lenár n-oidhreacht tuaithe agus stairiúil. Leagtar amach sa dara haighneacht moltaí ar an dréacht-Chreat Náisiúnta Pleanála ó thaobh na tithíochta agus cúrsaí a bhaineann leis an tithíocht.

Criosanna Brú Cíos

De bhun Alt 24A den Acht um Thionóntachtaí Cónaithe, 2004, arna chur isteach le hAlt 36 den Acht um Pleanáil agus Forbairt (Tithíocht) agus um Thionóntachtaí Cónaithe, 2016, chuaigh an Ghníomhaireacht i gcomhairle le húdaráis tithíochta ábhartha agus mhol sí go bhForordófaí na Toghcheantair seo a leanas mar Chriosanna Brú Cíos.

Contae	Toghcheantar
Comhairle Contae Chorcaí	Baile an Chollaigh – Carraig Uí Leighin, an Cóbh
Comhairle Cathrach na Gaillimhe	Cathair na Gaillimhe Láir, Cathair na Gaillimhe Thoir agus Cathair na Gaillimhe Thiar
Comhairle Contae Chill dDara	Cill Droichid – Léim an Bhradáin; Maigh Nuad: An Nás; An Droichead Nua – Cill Dara
Comhairle Contae Lú	Droichead Átha
Comhairle Chontae na Mí	Cill Dhéagláin, An Inse – Baile an Bhiataigh, Ráth Tó
Comhairle Contae Chill Mhantáin	Bré, Na Clocha Liatha agus Cill Mhantáin

Ainmníodh iad sin i dteannta na gceantar a ainmníodh faoi reachtaíocht, lenár áiríodh Baile Átha Cliath agus limistéar riaracháin Chathair Chorcaí.

Athbhreithniú ar Chostais Foirgníochta

Ar iarratas an DHPLG, thug an Ghníomhaireacht faoi athbhreithniú comparáideach ar chostais foirgníochta in Éirinn agus i dtíortha roghnaithe Eorpacha. Chuir an obair sin le staidéar níos mó a rinne an DHPLG mar ghníomh faoi Atógáil Éireann.

Review of the Scheme of Loans and grants for the Purchase of Caravans for Travellers

Ar iarratas an DHPLG, thug an Ghníomhaireacht faoi athbhreithniú cuimsitheach ar scéim lasachta agus Deontais an Lucht Siúil agus chuir sí an tuarascáil deiridh faoi bhráid an DHPLG i mí Lúnasa 2017 le tátail agus moltaí.

Experiences of Travellers in the Private Rented Sector

I mí an Mheithimh 2017, cuireadh tuarascáil taighde ar thaithí an Lucht Siúil a chónaíonn san earnáil chíos phríobháideach i gcrích. Bhí sé d'aidhm leis an taighde sin tuiscint níos fearr a thabhairt ar na cúiseanna a bhfuil an Lucht Siúil ag bogadh isteach i gcóiríocht phríobháideach ar cíos agus a dtaithí ar an earnáil a iniúchadh. Bhainistigh an Ghníomhaireacht an taighde sin, thar ceann an Bhoird um Thionóntachtaí Cónaithe, an Choiste Chomhairligh Náisiúnta um Chóiríocht don Lucht Siúil agus an Ghrúpa Stiúrtha Náisiúnta maidir le Cuimsiú an Lucht Siúil agus na Romach.

Measúnú Achoimre ar Riachtanais Tithíochta in 2017

Tugtar le chéile in *Summary of Social Housing Assessments* an fhaisnéis a sholáthair údaráis áitiúla ar líonta tí ina limistéir fheidhmeacha atá incháilithe le haghaidh tacaíocht tithíochta sóisialta ach nach bhfuil an riachtanas tithíochta sóisialta sin á chomhlíonadh. Thug údaráis áitiúla faoin measúnú ar fud na tíre an 28 Meitheamh 2017 agus rinne an Ghníomhaireacht anailís ar na sonraí ina dhiaidh sin, sular cuireadh na torthaí faoi bhráid an Aire.

Caighdeán Árasán

Tá leas leanúnach ag an nGníomhaireacht i bhfoirgníocht agus i gcaighdeán árasán agus tá ag éirí go maith le táirgeadh treoirlínte chun bonn eolais níos fearr a chur faoi dhearadh árasán.



Daoine a d'fhreastail ar Léacht Fómhair na Gníomhaireachta 2017 a bhí ar siúl i gCaisleán Bhaile Átha Cliath an 28 Samhain, 2017. Pléadh sa léacht *Homelessness: What Should the Future Priorities be?*

Straitéis na nÁiteanna Cónaithe Folmha

Chabhraigh an Ghníomhaireacht le Straitéis na nÁiteanna Cónaithe Folmha a dhréachtú. Is gníomh tosaíochta é sin faoi Atógáil Éireann: Plean Gníomhaíochta maidir le Tithíocht agus Easpa Dídine.

Tionscadail Taighde Eile a Tosaíodh

Cuireadh tús le hobair ar thionscadail eile i rith 2017 a chuirfear i gcrích in 2018, ina measc:

- **Tuarascáil Taighde ar Thaithí, Meonta agus Mianta Tithíochta**
Suirbhé a dhéanfaidh ionadaíocht ar an náisiún ar fad a bheidh anseo, chun taithí agus meonta reatha tithíochta in Éirinn a thaifead, chomh maith lena dteastaíonn ó dhaoine amach anseo.
- **Comhpháirtíocht Taighde le Comhairle Cathrach Bhaile Átha Cliath**
Thug an Ghníomhaireacht tacaíocht do Chomhairle Cathrach Bhaile Átha Cliath chun dhá thionscadal taighde a choimisiúnú agus a bhainistiú. Baineann an chéad cheann le measúnú ar Chéim 1 de Shamhail 'Tithíochta agus Tacaíochta' Aoisbháúil Phiólótach i mBaile Átha Cliath agus b'Áthbhreithniú Bainistíochta an dara ceann ar raon feidhme agus feidhmíocht Rannóg Leas Tithíochta Chomhairle Cathrach Bhaile Átha Cliath.
- **Treoir Dearaidh: Tithíocht do Dhaoine Scothaosta**
Ag eascairt as tuarascáil taighde ar thithíocht do dhaoine scothaosta, *Housing for Older People: Thinking Ahead*, a d'fhoilsigh an Ghníomhaireacht i gcomhar le ISAX i ndeireadh 2016, cuireadh tús le hobair ar Threoir Dearaidh a tháirgeadh le haghaidh Tithíochta do Dhaoine Scothaosta.

Tacaíocht Beartas Tithíochta don DHPLG agus Údaráis Áitiúla

Cuireann an Ghníomhaireacht tacaíocht ar fáil don Roinn Tithíochta, Pleanála agus Rialtais Áitiúil agus d'Údaráis Áitiúla i ndáil le comhairle ar bheartas agus cleachtas tithíochta sóisialta.

Dul chun cinn: In 2017, bhain na tacaíochtaí leanúnacha sin leis na réimsí beartais seo a leanas: measúnuithe, lena n-áirítear achoimre ar phróiseas measúnaithe na tithíochta sóisialta, leithdháiltí, lena n-áirítear Ligean ar Cíos Bunaithe ar Rogha, cíosanna, Íocaíocht Cúnamh Tithíochta (HAP), an Scéim Cóiríochta Cíosa agus Léasú agus Cuid V de na hAchtanna um Pleanáil agus Forbairt.

Measúnuithe agus Achoimre ar Mheasúnuithe ar Thithíocht Shóisialta

I rith 2017, thug an Ghníomhaireacht comhairle leanúnach ar rialacháin mheasúnaithe d'Údaráis Áitiúla agus an DHPLG. Mar chuid den Achoimre ar thionscadal na Measúnuithe ar Thithíocht Shóisialta, d'oibrigh an Ghníomhaireacht leis an DHPLG chun treoir a ullmhú d'údaráis áitiúla agus seimineáir eolais a reáchtáil do chleachtóirí tithíochta. Thiomsaigh an Ghníomhaireacht Tithíochta na sonraí, rinne sí measúnú orthu agus chuir sí an tuarascáil deiridh i dtoll a chéile.

Leithdháiltí agus Ligean ar Cíos Bunaithe ar Rogha

I rith 2017, thug an Ghníomhaireacht comhairle leanúnach ar rialacháin leithdháiltí agus ligean ar cíos bunaithe ar rogha d'Údaráis Áitiúla agus an DHPLG.



Beartas Cíosanna Dífreálacha

Thug an Ghníomhaireacht faoi anailís ar 31 tacar sonraí agus thug sí comhairle beartais ar an DHPLG maidir le leasú féideartha ar chreat cíosanna dífreálacha.

Cuid V de na hAchtanna um Pleanáil agus Forbairt

In 2017, lean an Ghníomhaireacht ar aghaidh ag tacú leis an DHPLG agus údaráis áitiúla maidir le Cuid V de na hAchtanna um Pleanáil agus Forbairt. Cuireadh oiliúint ar an láthair ar fáil go sonrach do Chomhairlí Contae Cheatharlach, Laoise agus Loch Garman.

An Scéim Cóiríochta Cíos

D'oibrigh an Ghníomhaireacht leis an Roinn chun na Comhaontuithe Dlí a rialaíonn tionóntachtaí na Scéime Cóiríochta Cíos a nuashonrú. Chuimsigh an nuashonrú nuashonruithe ar bheartas agus leasuithe ar reachtaíocht na Tionóntachtaí Cónaitheacha, lena n-áirítear Criosanna Brú Cíos agus Athbhreithnithe Cíos. Scaipfear na Comhaontuithe Dlí nua agus treoir lena mbaineann ar na hÚdaráis Áitiúla go luath in 2018.

Lámhleabhar Tithíochta

Tá an Lámhleabhar Tithíochta fós ina acmhainn thábhachtach do chleachtóirí údaráis áitiúil. Faoi láthair, as an thart ar 1,500 úsáideoir, tá 1,100 lonnaithe in Údaráis Áitiúla. Nuashonraítear an Lámhleabhar Tithíochta leis na ciorcláin is deireanaí, ábhar ó cheardlanna agus seimineáir, agus tugtar faisnéis fhoriomlán faoi bheartais agus scéimeanna éagsúla tithíochta, lena n-áirítear iad siúd a bhaineann le bainistíocht tithíochta, soláthar agus conairí chuig úinéireacht áiteanna cónaithe.

Seirbhísí Oiliúna na gCleachtóirí Tithíochta

Tacaíonn an Ghníomhaireacht le húdaráis áitiúla agus comhlachtaí tithíochta faofa trí oiliúint sna réimsí ábhartha de réir mar a thagann siad chun cinn.

Dul chun cinn

Seisiún Oiliúna d'Údaráis Áitiúla

D'éascaigh an Ghníomhaireacht Tithíochta seisiúin oiliúna maidir le hOrduithe Ceannaigh Éigeantaigh le haghaidh Tithíochta agus Láithreáin Thréigthe. Mar atá thuasluaite, cuireadh oiliúint ar fáil freisin d'údaráis áitiúla maidir leis an Íocaíocht Cúnamh Tithíochta (HAP), Morgáiste go Cíos na nÚdarás Áitiúil agus Cuid V de na hAchtanna um Pleanáil agus Forbairt.

Tairiseach Náisiúnta Oiliúna na gCleachtóirí Tithíochta

In 2017, sheol an Ghníomhaireacht suíomh gréasáin www.housingtraining.ie mar lárionad eolais do chleachtóirí tithíochta chun teacht ar eolas faoi imeachtaí agus oiliúint tithíochta. Cabhróidh an Tairiseach seo leis an thart ar 7,000 duine a oibríonn i dtithíocht agus pleanáil sna hÚdaráis Áitiúla agus Comhlachtaí Tithíochta Faofa (AHBanna). Tá sé d'aidhm leis an tairiseach chun tacú leis na cleachtóirí sin ar fad a oibríonn san earnáil trí chur lena bhforbairt ghairmiúil trí thacaíochtaí oideachais, oiliúna agus foghlama.

D'oibrigh an Ghníomhaireacht Tithíochta cheana le heagraíochtaí difriúla chun cúrsaí, seimineáir agus imeachtaí a bhaineann le tithíocht a sholáthar. Áirítear ina measc siúd an Foras Riaracháin (IPA), Chartered Institute of Housing (CIH), Comhairle na hÉireann um Thithíocht Shóisialta (ICSH) agus an Bord um Thionóntachtaí Cónaithe.

“Mar chuid den Achoimre ar thionscadal na Measúnuithe ar Thithíocht Shóisialta, d'oibrigh an Ghníomhaireacht leis an DHPLG chun treoir a ullmhú d'údaráis áitiúla agus seimineáir eolais a reáchtáil do chleachtóirí tithíochta.”



David Silke (An Ghníomhaireacht Tithíochta), An tOllamh Comhlach Ursula Barry (UCD), Isoilde Dillon (An Ghníomhaireacht Tithíochta) agus an Dr Nessa Winston (UCD) ag Léacht Earraigh na Gníomhaireachta 2017 i gCaisleán Bhaile Átha Cliath an 14 Márta, 2017.



housing agency

gníomhaire tithíochta

D'éirigh go maith le Comhdháil eile de chuid na gCleachtóirí Tithíochta (arna heagrú i gcomhar leis an IPA) a reáchtáladh i gCathair Chorcaí an 25/26 Bealtaine, 2017.



Rannpháirtíocht leis an Earnáil Tithíochta

Bíonn an Gníomhaireacht ag plé lena páirtithe leasmhara ar roinnt bealaí. Áirítear leis sin rannpháirtíocht ó lá go lá mar gheall ar a hobair fhoriomlán. Déanann Ionadaithe na Gníomhaireachta ionadaíocht ar an nGníomhaireacht ar fhóiraim agus coistí stiúrtha éagsúla a bhaineann le cúrsaí tithíochta. Áirítear ina measc siúd Fóram na gCleachtóirí Tithíochta, an Grúpa Anailísíochta Tithíochta, an Creat Náisiúnta Pleanála agus tuilleadh nach iad. Ina theannta sin, déantar ionadaíocht ar an nGníomhaireacht ag imeachtaí labhartha ar nós comhdhálacha agus seimineár ar fud na hearnála. Reáchtálann an Gníomhaireacht imeachtaí tábhachtacha freisin chun na páirtithe ábhartha a thabhairt le chéile; cinntíonn sé sin rannpháirtíocht ghníomhach ar bhonn níos foirmiúla.

Dul chun cinn: Tugtar breac-chuntas anseo thíos ar na himeachtaí a reáchtáil an Gníomhaireacht in 2017.

Comhdháil na gCleachtóirí Tithíochta, 2017

Reáchtáladh Comhdháil na gCleachtóirí Tithíochta, 2017 an 25 agus 26 Bealtaine 2017. Ba é Seachadadh Anois, Inbhuanaitheacht a Bhainistiú téama na comhdhála. Eagraíodh an chomhdháil i gcomhar leis an bhForas Riaracháin, agus rinneadh cuir i láthair ann ar Atógáil Éireann ó dhearcadh na Roinne, Údaráis Áitiúla agus AHBanna, inbhuanaitheacht airgeadais na hinfheistíochta i dtithíocht shóisialta agus leasú na tithíochta sóisialta.

Comhdháil Bhliantúil na Gníomhaireachta Tithíochta

Reáchtáil an chomhdháil an 28 Meitheamh 2017 i bPáirc an Chrócaigh agus labhair an tAire Eoghan Murphy TD, an tAire Tithíochta, Pleanála Pobail agus Rialtais Áitiúil aici. Bhí an chomhdháil dírithe ar an earnáil tithíochta go forleathan, agus téama na todhchaí ag baint léi. Fiosraíodh na dúshláin a bhaineann le pobail inacmhainne agus inbhuanaithe a sholáthar do chách.

Sraith Léachtaí na Gníomhaireachta Tithíochta

Reáchtáladh sraith siompóisiamai tráthnóna i rith an earraigh agus an fhómhair i gCaisleán Bhaile Átha Cliath.

Dáta	Ábhar an Imeachta
Feabhra 2017	Soláthar agus Éileamh Tithíochta
Márta 2017	Úinéireacht nó Cíos – céard é todhchaí na Tithíochta?
Bealtaine 2017	Ag tabhairt faoi Riaráistí Morgáiste
Meán Fómhair 2017	Áiteanna Comhroinnte, Comharsanachtaí Inoiriúnaithe
Samhain 2017	Easpa dídine: Cé na Tosaíochtaí a theastóidh sa todhchaí?

Pobail Inbhuanaithe agus Tithíocht Uirbeach

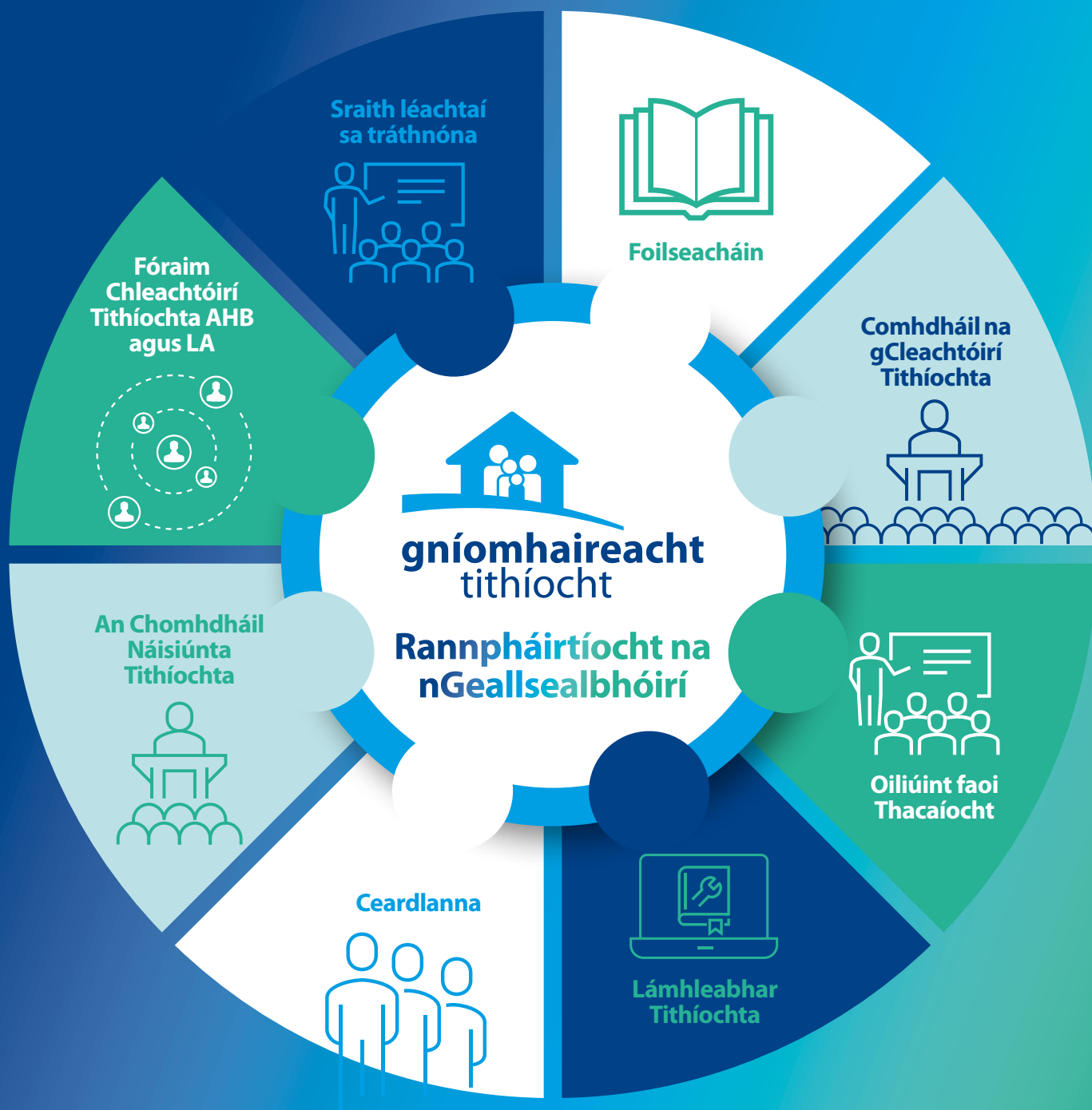
Reáchtáil an Gníomhaireacht, i gcomhar le Scoil an Pholasáí Shóisialta, na hOibre Sóisialta agus na Córa Sóisialta UCD, seoladh leabhair agus seimineár an 2 Meitheamh 2017, “Sustainable Communities & Urban Housing: A Comparative European Perspective”.

Comhpháirtíocht le Chartered Institute of Housing (CIH)

Lean an Gníomhaireacht Tithíochta ar aghaidh ag obair i gcomhar le Chartered Institute of Housing (Ireland) in 2017.

Dul chun cinn: Chuir an CIH treoir nua ar Ligeán ar Cíos Bunaithe ar Rogha i dtoll a chéile i gcomhar leis an nGníomhaireacht i mí na Samhna 2017. Tugtar léargas gairid sa treoir ar dhea-chleachtas sa Ligeán ar Cíos Bunaithe ar Rogha, arna léiriú le samplaí as Éirinn agus as an Ríocht Aontaithe. Tá sé dírithe ar chleachtóirí in Éirinn, ach d’fhéadfadh cleachtóirí a oibríonn i dtíortha eile a phrionsabail uilíocha a chur i bhfeidhm freisin.

Rannpháirtíocht na ngeallsealbhóirí



Ráiteas Rialachais agus Tuarascáil na gComhaltaí Boird

Tá dea-rialachas riachtanach má tá le héirí le heagraíocht ar bith agus tá dea-rialachas níos tábhachtaí anois ná riamh. Tá ról ríthábhachtach ag comhaltaí boird ionadaíocht a dhéanamh ar phobail agus ar aidhmeanna na heagraíochta agus bíonn siad tiomanta agus dílis chomh maith le taithí agus scileanna a bheith acu atá ábhartha don eagraíocht lena mbaineann siad. Is eagraíocht í an Gníomhaireacht Tithíochta a fhéachann le feidhmiú de réir dea-chleachtais agus chuige sin glacann sí leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú 2016. Leagtar amach sa chuid seo Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird.

Governance

Bunaíodh Bord na Gníomhaireachta Tithíochta faoin Ordú Bunaithe, Ionstraim Reachtuil 264 de 2012. Leagtar amach feidhmeanna an Bhoird in alt 5 den Ordú. Tá an Bord freagrach don Aire Tithíochta, Pleanála agus Rialtais Áitiúil agus tá sé freagrach as dea-rialachas a chinntiú. Tugann an Bord faoin tasc sin trí chuspóirí agus spriocanna straitéiseacha a shocrú agus cinntí straitéiseacha a dhéanamh ar an príomhcheisteanna gnó. Tá gnáthbhainistíocht, rialú agus treo na Gníomhaireachta Tithíochta faoi chúram an Phríomhoifigigh Feidhmiúcháin (CEO) agus na foirne ardbhainistíochta. Caithfidh an CEO agus an fhoireann ardbhainistíochta an treo straitéiseach leathan a shocraíonn an Bord a leanúint, agus caithfidh siad a chinntiú go bhfuil tuiscint shoiléir ag comhaltaí uile an Choimisiúin

ar na príomhghníomhaíochtaí agus príomhchinntí a bhaineann leis an aonán, agus ar aon rioscaí suntasacha ar dóigh go dtarlóidh siad. Feidhmíonn an CEO mar idirghabhálaí díreach idir an Bord agus an lucht bainistíochta na Gníomhaireachta Tithíochta.

Freagrachtaí an Bhoird

Leagtar amach obair agus freagrachtaí an Bhoird i dTearmaí Tagartha an Bhoird, chomh maith leis na hábhair a gcaithfidh an Bord cinntí a dhéanamh ina leith go sonrach. Áirítear leis na míreanna seasta a bhreithníonn an Bord:

- riosca;
- tuairiscí ó choistí; agus
- tuairiscí airgeadais/cuntais bainistíochta.

In 2018, leathnófar na míreanna seasta, agus áireofar leo dearbhú leasanna, tuairiscí feidhmíochta agus ábhair fhorchoimeáda.

Éilíonn Alt 11 den Ordú ar Bhord na Gníomhaireachta Tithíochta gach cuntas cuí agus gnásúil ar airgead a fuair agus a chaith sí a choinneáil i cibé formáid a fhaomhfaidh an tAire Tithíochta, Pleanála agus Rialtais Áitiúil, le cead an Aire Caiteachais Phoiblí agus Athchóirithe.

Éilítear faoi Alt 25 den Acht um Réiteach Piríte, 2013 ar an nGníomhaireacht Tithíochta ráitis airgeadais a ullmhú gach bliain agus iad a chur faoi bhráid an Ard-Reachtair Cuntas agus Ciste lena n-íniúchadh.

Agus na ráitis airgeadais seo á n-ullmhú, éilítear ar Bhord na Gníomhaireachta Tithíochta:

- beartais oiriúnacha chuntasaíochta a roghnú agus iad a chur i bhfeidhm go seasta,
- breithiúnais agus meastacháin a dhéanamh atá réasúnach agus ciallmhar,
- na ráitis airgeadais a ullmhú ar bhonn an ghnóthais leantaigh, ach amháin i gcás nach cuí a thiomhdiú go leanfaidh sí de bheith i bhfeidhm, agus
- a chur in iúl ar leanadh caighdeáin chuntasaíochta is infheidhme, faoi réir ag aon athruithe ábhartha a nochtar agus a mhínítear sna ráitis airgeadais.

Tá an Bord freagrach as a chinntiú go gcoinníonn an Gníomhaireacht Tithíochta taifid leordhóthanacha chuntasaíochta, nó go gcuirtear faoi deara go gcoinnítear taifid leordhóthanacha chuntasaíochta, a mhíníonn agus a thaifeadann i gceart idirbhearta na Gníomhaireachta Tithíochta, a chumasaíonn gur féidir

sócmhainní, dliteanais, staid airgeadais agus ioncam agus caiteachas na Gníomhaireachta Tithíochta a chinneadh ag am ar bith le cruinneas réasúnta, a chuireann ar chumas an Bhoird a chinntiú go gcomhlíonann na ráitis airgeadais Alt 11(1) den Ordú Bunaithe, 2012 agus Alt 25(1) den Acht um Réiteach Piríte, 2013.

Tá an Bord freagrach as cothabháil agus ionracas na faisnéise airgeadais agus corparáidí atá ar shuíomh gréasáin na Gníomhaireachta Tithíochta.

Tá an Bord freagrach as an bplean agus buiséad bliantúil a fhaomhadh agus rinneadh é sin in 2017.

I mí Iúil 2017, rinne an Bord athbhreithniú ar a fheidhmíocht, agus cuireadh tuairiscí rialta i láthair ar feadh na bliana inar léiríodh athbhreithniú ar an mbuiséad bliantúil.

Tá an Bord freagrach freisin as a sócmhainní a chosaint agus dá bhrí sin as céimeanna réasúnacha a ghlacadh chun calaois agus neamhrialtachtaí eile a chosc agus a bhrath.

Measann an Bord go dtugann ráitis airgeadais na Gníomhaireachta Tithíochta léargas fírinneach cóir ar fheidhmíocht airgeadais agus ar staid airgeadais na Gníomhaireachta Tithíochta amhail an 31 Nollaig 2017.

Struchtúr an Bhoird

Tá Cathaoirleach agus seachtar comhaltaí a cheapann an tAire Tithíochta, Pleanála agus Rialtais Áitiúil ar an mbord. Tagann na comhaltaí Boird le chéile uair sa mhí. Chuaigh téarmaí an Chathaoirleach agus na gcomhaltaí ar fad in éag an 31 Nollaig 2017.

“Tá an Bord freagrach as a chinntiú go gcoinníonn an Gníomhaireacht Tithíochta taifid leordhóthanacha chuntasaíochta a mhíníonn agus a thaifeadann i gceart idirbhearta na Gníomhaireachta Tithíochta.”

Plean Straitéise na Gníomhaireachta Tithíochta 2015/2018



Na daoine a n-oibríonn leo chun tithíocht agus seirbhísí tithíochta a chur ar fáil do shaoránaigh

Fís

Is í an fhís atá againn go mbeidh gach duine in ann maireachtáil i dtithe incheannaithe ar ardchaighdeán i bpobail inbhuanaithe.



Spriocanna Tithíochta

Tithíocht ar Ardchaighdeán
Soláthar leordhóthanach chun freastal ar éileamh
Inacmhainneacht Inbhuanaitheacht
Éifeachtúlacht costais
Díríthe ar Chustaiméirí
Slándáil Tionachta

Misean

Is é an misean atá againn a bheith inár saineolaithe tithíochta agus arna spreagadh ag tuiscint a bheith againn ar an ról tábhachtach atá ag tithíocht i gcaighdeán maireachtála agus deiseanna saoil na ndaoine



An méid a dhéanfaidh muid

Méadú ar sholáthar a chumasú trí chaighdeán agus inbhuanaitheacht maidir le seachadadh agus bainistiú tithíochta a chur chun cinn
Réimse leathan seirbhísí réitigh a chur ar fáil chun aghaidh a thabhairt ar fhadhbanna tithíochta ar leibhéal náisiúnta
Gníomhú mar ionad-eolais maidir le beartas agus cleachtas tithíochta

Luachanna

Is iad na luachanna atá againn: tionchar neamhspleách, saineolas ar ardchaighdeán, dírithe ar chúrsaí nuálaíochta agus réitigh, clú a bhfuil meas mór air agus comhoibriú



Ár gcuid tosaíochtaí

Tithíocht a sholáthar sna meicníochtaí seachadta uile
Comhlachtaí Ceadaithe Tithíochta a Rialú
Réiteach Piríte
Comhiomlánú Talún
Athnuachan agus Athchóiriú
Taighde Tithíochta
Tacaíocht do chleachtóirí tithíochta
Bonn eolais a chur faoi leagan amach beartas agus tacú lena gcur i bhfeidhm



Cad a theastaíonn uainn lenár misean a bhaint amach

Acmhainní imleora de réir tosaíochtaí/baill foirne dhóthanacha
Maoiniú dóthanach
Dea-rialachas
Monatóireacht ar dhul chun cinn
Bainistíocht Geallsealbhóirí
Gníomhacha

Comhalta Boird	Eagraíocht	Téarma Ceapacháin
Conor Skehan	An Cathaoirleach	Ceaptha Iúil 2013 go dtí an 31 Nollaig 2017 Athcheaptha an 1 Eanáir 2018 go dtí an 31 Nollaig 2018
Donal McManus	Comhairle na hÉireann um Thithíocht Shóisialta	Ceaptha Eanáir 2013 go dtí an 31 Nollaig 2017 Athcheaptha an 1 Eanáir 2018 go dtí an 31 Nollaig
Mary Hurley	An Roinn Tithíochta, Pleanála agus Rialtais Áitiúil (DHPLG)	Ceaptha Deireadh Fómhair 2017 go dtí an 31 Nollaig 2017
Tony O'Brien	Sainchomhairleoir Bainistíochta	Ceaptha Iúil 2013 go dtí an 31 Nollaig 2017 Athcheaptha an 1 Eanáir 2018 go dtí an 31 Nollaig
John Burke	An Roinn Caiteachais Phoiblí agus Athchóirithe (DPER)	Ceaptha Bealtaine 2016 go dtí an 31 Nollaig 2017 Athcheaptha an 1 Eanáir 2018 go dtí an 31 Nollaig
John O'Connor	An Príomhoifigeach Feidhmiúcháin, an Ghníomhaireacht Tithíochta	Ceaptha Eanáir 2013 go dtí an 31 Nollaig 2017 Athcheaptha an 1 Eanáir 2018 go dtí an 31 Nollaig
Bairbre NicAongusa	An Roinn Tithíochta, Pleanála agus Rialtais Áitiúil (DHPLG).	Ceaptha Aibreán 2014 go dtí an 31 Nollaig 2017 D'éirigh as Meitheamh 2017
Michael Walsh	Comhairle Contae Phort Láirge	Ceaptha Deireadh Fómhair 2017 go dtí an 31 Nollaig 2017
Loraine Lynch	Comhairle Contae Chorcaí	Ceaptha Bealtaine 2015 go dtí an 31 Nollaig 2017

Thug an Bord faoi mheasúnú féinmheastóireachta i mí Mheán Fómhair 2017, agus tabharfaidh sé faoi Athbhreithniú seachtrach ar Éifeachtacht agus Meastóireacht an Bhoird in 2018, a chuirfear i gcrích in 2018.

Bhunaigh an Bord coiste amháin, an Coiste Iniúchóireachta agus Riosca, ar a bhfuil triúr comhaltaí Boird agus comhalta neamhspleách amháin. Is é ról an Choiste Iniúchóireachta agus Riosca (ARC) tacú leis an mBord maidir lena fhreagrachtaí as cúrsaí riosca, rialaithe agus rialachais agus cúrsaí dearbhairthe lena mbaineann. Tá an Coiste neamhspleách ar

bhainistíocht airgeadais na heagraíochta. Cinntíonn an Coiste go háirithe go ndéantar monatóireacht ghníomhach agus neamhspleách ar na córais rialaithe inmheánaigh, gníomhaíochtaí iniúchta ina measc. Tuairiscíonn an Coiste don Bhord i ndiaidh gach cruinnithe, agus go foirmiúil i scríbhinn uair sa bhliain.

Is iad comhaltaí an Choiste Iniúchóireachta agus Riosca: Tony O'Brien (an Cathaoirleach), Donal McManus, Loraine Lynch, agus Caroline Gill. Bhí cúig chruinniú ag an gCoiste in 2017. Níor íocadh aon táillí le comhaltaí an Choiste Iniúchóireachta agus Riosca.

Comhalta Boird	Cruinnithe Boird Ceaptha freastal	Cruinnithe Boird ar ar freastalaíodh	An Coiste Iniúcháireachta agus Riosca	Táillí 2017 €	Speansais 2017 €
Conor Skehan	10	10	n/a	Nialas	Nialas
Donal McManus	10	9	5	Nialas	Nialas
Bairbre NicAongusa (d'éirigh as 17 Iúil)*	6	4	n/a	Nialas	Nialas
Mary Hurley (ceaptha 17 DF)*	2	2	n/a	Nialas	Nialas
Tony O'Brien	10	10	5	Nialas	Nialas
John Burke*	10	9	n/a	Nialas	Nialas
John O'Connor*	10	10	n/a	Nialas	Nialas
Michael Walsh (ceaptha 17 DF)*	2	2	n/a	Nialas	Nialas
Loraine Lynch*	10	9	5	Nialas	Nialas

Sceideal Freastail, Táillí agus Speansais in 2017 Bord na Gníomhaireachta Tithíochta

* Ní bhfuair seisear comhaltaí táille Boird faoin bprionsabal 'Duine Amháin, Tuarastal Amháin', agus bhí comhaltaí Boird eile nach bhfuair táille. B'ionann costais na gcrúinnithe Boird don tréimhse agus €620.

Athruithe ar an bPríomhphearsanra

D'éirigh triúr comhaltaí Boird as i rith na bliana ag deireadh a gceapachán. De réir an Orduithe Bunaithe, 2012 cheap an tAire triúr comhaltaí nua. I mí Aibreáin 2018, ceapadh Michael Carey mar Chathaoirleach, agus tháinig sé i gcomharbacht ar Conor Skehan.

Nochtadh a Éilítear faoin gCód Cleachtais um Rialachas Comhlachtaí Stáit (2016)

Tá an Bord freagrach as a chinntiú gur chomhlíon an Gníomhaireacht Tithíochta ceanglais an Chóid Cleachtais nua le haghaidh Rialachas Comhlachtaí Stáit ("an Cód), mar a d'fhoilsigh an Roinn Caiteachais Phoiblí agus Athchóirithe é i mí Lúnasa 2016. Éilítear an nochtadh seo a leanas de réir an Chóid:

Miondealú ar Shochair Ghearrthéarmacha Fostaithe:

Tugtar breac-chuntas thíos ar shochair gearrthéarmacha fostaithe ar fiú níos mó ná €60,000 iad

Tuarastal	Líon Comhaltaí Foirne 2017	Líon Comhaltaí Foirne 2016
Faoi bhun €60,000	35	29
€60,000-70,000	7	8
€70,000-80,000	5	7
€80,000-90,000	4	1
€90,000-100,000	2	1
€100,000-120,000	2	1

Costais Sainchomhairleoireachta	2017 €
Feabhsú Gnó	101,025
Comhairle Dlí	39,121
Comhairle Pinsean	27,656
Eile	155,590
	323,392

Mar a éilítear faoin gcód cleachtais le haghaidh comhlachtaí stáit, tuairiscíodh thuas na costais sainchomhairleoireachta a tabhaíodh i rith na bliana. Áirítear na costais sin sa ráiteas ar ioncam agus caiteachas ach tá siad roinnte thar na gníomhaíochtaí lena mbaineann siad.

Costais Dlí agus Socruithe

Níor íocadh aon socrú i rith na tréimhse tuairiscithe.

Foráiltear i Reachtaíocht an Bhoird Leasúcháin Piríte (PRB) go bhféadfaidh an PRB na costais ar fad, nó cuid díobh, a bhaineann le teaghais a leasú faoin Scéim a aisghabháil ó aon pháirtí ag a bhfuil dliteanas, agus an cumas íochta. Tá an PRB ag gníomhú nuair a mheastar go bhfuil sé iomchuí chun ranníocaíocht i dtreo chostas na n-oibreacha a lorg ó thógálaithe agus/nó ó fhorbróirí. Toisc go gcuirtear an maoiniú Stáitchiste a sholáthraítear chun críche leasúcháin piríte tríd an nGníomhaireacht Tithíochta, íocadh táillí Dlí dar luach €25,373 leis an nGníomhaireacht Tithíochta in 2017 maidir le costais a thabhaigh an Bord Réitigh Piríte thar ceann triúr cosantóirí i ndáil le cásanna faoin straitéis chomhaontaithe chun costais a aisghabháil ó pháirtithe faoi dhliteanas.

Fáilteachas

Sa tréimhse tuairiscithe, caitheadh €1,393 ar chúrsaí fáilteachais, lena n-áirítear siamsaíocht agus €120 ar bhláthanna don fhoireann. I rith na bliana, tugadh bronntanas dar luach €4,000 don chathaoirleach a bhí ag dul ar scor. Caitheadh €6,211 ar chostais cheaintín i rith na tréimhse tuairiscithe freisin.

Taisteal agus cothabháil

Déantar catagóiriú ar chaiteachas taistil agus cothabhála na foirne mar seo a leanas:

	2017 €
Taisteal Intíre	70,198
Taisteal Idirnáisiúnta	5,061
	75,259

Áirítear é sin sna costais fostaíochta mar chuid de Thaisteal agus Costais Foirne Eile (Nóta 6). Ní raibh aon taisteal agus cothabháil, idirnáisiúnta ná intíre, i gceist le comhaltaí Boird.

Ráiteas ar Chomhlíonadh

Ghlac an Bord leis an gCód Cleachtais um Rialachas Comhlachtaí Stáit (2016), agus chuir sé gnáthaimh i bhfeidhm chun a chinntiú go gcomhlíontar an Cód. Thug an Gníomhaireacht Tithíochta faoi anailís bearna in 2017 chun a chinneadh ar chomhlíon sí an Cód Cleachtais le haghaidh Rialachas Comhlachtaí Stáit in 2017, agus is féidir léi a dhearbhu gur chomhlíon.

Coimhlintí Leasa agus an tAcht um Eitic in Oifigí Poiblí, 1995

D'fhorbair an Gníomhaireacht Beartas Coimhlint Leasa in 2016, toisc go bhfuil feidhm ag an Acht um Eitic in Oifigí Poiblí, 1995 ar an nGníomhaireacht. Cuimsíodh é sin sa bheartas agus nós imeachta foriomlán ar glacadh leo chun Coimhlintí Leasa a bhainistiú. De réir an Achta um Eitic in Oifigí Poiblí, 1995, nuair a éilítear é, chomhlánaigh comhaltaí Boird agus lucht Ardbhainistíochta ráitis leasa de réir fhorálacha an Achta. Tá nósanna imeachta i bhfeidhm ionas gur féidir le comhaltaí Boird leasanna a nochtadh nuair is gá.

An tAcht um Shaoráil Faisnéise, 2014

Tháinig an Gníomhaireacht faoi fhorálacha an Achta um Shaoráil Faisnéise 2014 an 14 Aibreán 2015.

Fuaireamar 11 iarratas um Shaoráil Faisnéise in 2017. Tháinig ár Scéim Foilsithe i bhfeidhm in 2016 agus tá sí ar fáil ar ár suíomh gréasáin. Ní bhfuarthas aon iarratas in 2017 faoi na rialacháin maidir le Rochtain ar Fhaisnéis faoin gComhshaol.

Na hAchtanna um Chosaint Sonraí, 1988 agus 2003

Is rialaitheoir sonraí agus próiseálaí sonraí cláraithe í an Gníomhaireacht faoi na hAchtanna um Chosaint Sonraí. Feidhmíonn an Gníomhaireacht de réir Beartas Cosanta Sonraí foirmiúil. Tiocfaidh an Rialachán Ginearálta maidir le Cosaint Sonraí i bhfeidhm an 25 Bealtaine 2018, in áit an chreata reatha um chosaint sonraí faoi Threoir an Aontais Eorpaigh um Chosaint Sonraí. Tá an Gníomhaireacht Tithíochta ag ullmhú don dáta forfheidhmithe trí anailís a dhéanamh ar na struchtúir agus próisis atá i bhfeidhm chun sonraí pearsanta a chosaint.

An tAcht um Nochtadh Cosanta, 2014

Éilítear faoin Acht um Nochtadh Cosanta, 2014, ar gach comhlacht poiblí nósanna imeachta a bhunú agus a chothabháil chun dul i ngleic le nochtadh cosanta agus faisnéis a thabhairt d'fhostaithe i scríbhinn faoi na nósanna imeachta sin. Tá na nósanna imeachta sin i bhfeidhm ag an nGníomhaireacht. I rith 2017, ní dhearna aon fhostaí de chuid na Gníomhaireachta aon nochtadh cosanta de réir théarmaí na reachtaíochta.

Cánachas

Deimhníonn an Gníomhaireacht go bhfuil sí ag comhlíonadh na ndlíthe cánachais. Tá nósanna imeachta i bhfeidhm chun a chinntiú go gcomhlíonann an Bord go sármhaith a oibleagáidí faoi dhlíthe cánach agus go n-íoctar na dliteanais chánach ar fad faoi na dátaí dlite ábhartha.

An Bord Réitigh Piríte

Is é an Bord Réitigh Piríte (PRB) struchtúr rialaithe na Scéime Leasúcháin Piríte agus feidhmíonn sé

go neamhspleách ar Bhord na Gníomhaireachta Tithíochta. Ceapann an tAire Tithíochta, Pleanála agus Rialtais Áitiúil an PRB. Bunaíodh an Bord i ndiaidh thosach feidhme an Achta um Réiteach Piríte, 2013 an 10 Eanáir 2014, chun scéim a dhéanamh le haghaidh damáiste ar theaghaisí áirithe a leasú, damáiste a tharla de bharr aistriú cothrománach piríteach, agus chun maoirsiú a dhéanamh ar chur i bhfeidhm éifeachtach chlár na n-oibreacha leasacháin le haghaidh teaghaisí a bhfuil pirít iontu. Stiúránn an Cathaoirleach Jack Keyes an Bord, i gcomhar leis na feidhmeanna feidhmiúcháin a dhéanann an Bainisteoir Ginearálta Aidan O'Connor.

Forordaíonn an tAcht um Réiteach Piríte, 2013 don Gníomhaireacht Tithíochta an scéim leasúcháin a chur i bhfeidhm thar ceann an Bhoird Réitigh Piríte. Is í an Gníomhaireacht Tithíochta an comhlacht a sholáthraíonn feidhmiúchán don Bhord trí bhainistíocht airgeadais, agus roinnt acmhainní.

Tá an Gníomhaireacht Tithíochta freagrach as an Scéim Leasúcháin Piríte a chur i bhfeidhm.

Ballraíocht agus Táillí Boird

Comhalta Boird	Táillí 2017	Speansais 2017
Jack Keyes	4,489	2,674
Caroline Gill	4,000	Nialas
Alex Flood	2,200	Nialas
Sean Balfe*	Nialas	Nialas
Derek Sinnott*	Nialas	1,289

**Ní bhfuair beirt chomhaltaí táille Boird faoin bprionsabal 'Duine Amháin, Tuarastal Amháin'.*

Faoin Acht um Réiteach Piríte, 2013, forordaítear don PRB tuarascáil bhliantúil a chur faoi bhráid an Aire tráth nach déanaí ná an 30 Meitheamh gach bliain, ina dtugtar breac-chuntas ar fheidhmíocht a fheidhmeanna faoin Acht. Tá gnéithe airgeadais an PRB san áireamh go foirmiúil i ráitis airgeadais bhliantúla na Gníomhaireachta Tithíochta.

Values
Age
Dublin
Drogheda
Household
Systems
Infrastructure
graphics
Jobs
Change
Impact
Recession
Faster
Affordable
Households
Transport
Natio
People
Urgent
Build
Property
Ireland
Programmes
Choices
Required

An t-ábhar ba mhó béime ag Comhdháil Bhliantúil na Gníomhaireachta Tithíochta 2017 i bPáirc an Chrócaigh an 27 Meitheamh 2017 ab ea *Future Proofing Housing: Sustainable and Affordable Homes*. Ba í Terry Prone a rinne cathaoirleacht ar phlé bríomhar i measc painéal daoine. Sa phictiúr: Terry Prone, An Dr Brian Hughes (DIT), Conor Skehan (iar-Chathaoirleach na Gníomhaireachta Tithíochta) agus Eoghan Murphy T.D., an tAire Tithíochta, Pleanála agus Rialtais Áitiúil.



Ráitis airgeadais

Ráiteas ar Rialú Inmheánach

Raon Freagrachta

Thar ceann na Gníomhaireachta Tithíochta, aithním an fhreagracht atá ar an mBord as a chinntiú go ndéantar córas éifeachtach rialaithe inmheánaigh a chothabháil agus a oibriú. Cuireann an fhreagracht sin ceanglais an Chóid Cleachtais um Rialachas Comhlachtaí Stáit (2016) san áireamh.

Cuspóir an Chórais Rialaithe Inmheánaigh

Ceaptar an córas rialaithe inmheánaigh chun riosca a bhainistiú ar leibhéal inghlactha, seachas deireadh a chur leis ar fad. Ní féidir leis an gcóras ach deimhniú réasúnta agus ní deimhniú iomlán a sholáthar go gcosnaítear sócmhainní, go n-údaraítear agus go ndéantar taifeadadh ceart ar idirbhearta, agus go seachnaítear earráidí ábhartha nó neamhrialtachtaí nó go n-aimseofaí iad laistigh de thréimhse thráthúil.

Tá an córas rialaithe inmheánaigh, a thagann leis an treoir a d'éisigh an Roinn Caiteachais Phoiblí agus Athchóirithe, i bhfeidhm sa Gníomhaireacht Tithíochta don bhliain dar críoch an 31 Nollaig 2017 agus suas go dtí dáta faofa na ráiteas airgeadais.

An Cumas Dul i nGleic le Riosca

Tá Coiste Iniúcháireachta agus Riosca ag an nGníomhaireacht Tithíochta ar a bhfuil triúr comhaltaí Boird agus comhalta seachtrach amháin, ag a bhfuil saineolas airgeadais agus iniúcháireachta, agus feidhmíonn duine acu mar an Cathaoirleach. Tháinig an Coiste le chéile cúig huaire in 2017. Bhunaigh an Gníomhaireacht Tithíochta feidhm iniúchta inmheánaigh freisin ag a bhfuil dóthain acmhainní agus a thugann faoi chlár oibre a chomhaontaítear leis an gCoiste.

D'fhorbair an Coiste beartas bainistíochta riosca ina leagtar amach a fhonn riosca, na próisis bainistíochta riosca atá i bhfeidhm agus sonraí faoi róil agus freagrachtaí na foirne a bhaineann le cúrsaí riosca. Eisíodh an beartas don fhoireann ar fad a chaithfidh oibriú laistigh de raon feidhme bheartais bainistíochta riosca na Gníomhaireachta Tithíochta, chun an lucht bainistíochta a chur ar an airdeall faoi rioscaí agus laigí rialaithe atá ag teacht chun cinn agus freagracht a ghlacadh as rioscaí agus rialuithe ina réimse oibre féin.

Creat Riosca agus Rialaithe

Chuir an Gníomhaireacht Tithíochta córas bainistíochta riosca i bhfeidhm ina saináithnítear agus ina dtuairiscítear na príomhrioscaí agus na gníomhartha bainistíochta atá ar bun chun aghaidh a thabhairt ar na rioscaí sin agus, a mhéad is indéanta, na rioscaí a mhaolú.

Tá clár riosca in úsáid ina sainiú. Tá na príomhrioscaí atá os comhair na Gníomhaireachta Tithíochta agus rinneadh na rioscaí sin a shainaithint, a mheas agus a ghrádú de réir a suntasachta. Athbhreithníonn agus nuashonraíonn an Coiste an clár go bliantúil agus nuair a athraíonn rioscaí. Úsáidtear torthaí na measúnuithe sin chun acmhainní a phleanáil agus a leithdháileadh chun a chinntiú go mbainistítear rioscaí go leibhéal inghlactha.

Tugtar mionsonraí sa chlár rioscaí faoi na rialuithe agus gníomhartha a theastaíonn chun rioscaí a mhaolú agus faoi na comhaltaí foirne sonracha atá freagrach as na rialuithe a oibriú. Deimhnímh go bhfuil timpeallacht rialaithe i bhfeidhm a bhfuil na gnéithe seo a leanas mar chuid di:

- tuairiscíodh na gnáthaimh le haghaidh na bpríomhphróiseas gnó ar fad,
- sannadh freagrachtaí airgeadais ag leibhéal bainistíochta le cuntasacht chomhfhreagrach,
- tá córas buiséadaithe iomchuí le buiséad bliantúil ann a choinníonn an lucht bainistithe sinsearach (agus an Bord) faoi athbhreithniú,
- tá córais ann atá dírithe ar shlándáil na gcóras teicneolaíocht faisnéise agus cumarsáide a chinntiú.

Monatóireacht agus Athbhreithniú Leanúnach

Bunaíodh nósanna imeachta foirmiúla chun monatóireacht a dhéanamh ar phróisis rialaithe agus cuireadh easnaimh rialuithe in iúl dóibh siúd atá freagrach as gníomh ceartaitheach a dhéanamh agus don lucht bainistíochta agus don Bhord, nuair is ábhartha, go tráthúil. Deimhnímh go bhfuil na córais leanúnacha mhonatóireachta seo a leanas i bhfeidhm:

- sainiú na príomhrioscaí agus rialuithe lena mbaineann agus cuireadh próisis i bhfeidhm chun monatóireacht a dhéanamh ar oibriú na bpríomhrialuithe sin agus aon easnamh a shainaithnítear a thuairisciú,
- bunaíodh socruithe tuairiscithe ag gach leibhéal mar ar sannadh an fhreagrach as bainistiú airgeadais, agus

- déanann an lucht ardbhainistíochta athbhreithnithe rialta ar thuarascálacha bliantúla agus tréimhsiúla feidhmíochta agus airgeadais a léiríonn feidhmíocht i gcomparáid le buiséid/réamh-mheastacháin.

Sainiú na dtuarascálacha leis an Iníúcháireacht Inmheánach in 2017 go raibh laigí i rialuithe ar an bpróiseas fála agus díolta tithíochta agus teicneolaíocht faisnéise.

- **Fáil agus díol tithíochta** – tuairiscíodh i dtuarascáil na hIníúcháireachta Inmheánaí nach raibh dóthain plé idir an Gníomhaireacht agus na AHBanna sula bhfuarthas réadmhaoine ar a son. Ina theannta sin, tuairiscíodh sa tuarascáil nach ndearna luachálaí neamhspleách na luachálacha i gcónaí. Rinneadh roinnt moltaí chun feabhais sa tuarascáil, agus ghlac an Gníomhaireacht leo ar fad.
- **Teicneolaíocht faisnéise** – Cuireadh tuarascáil iniúcháireachta inmheánaí i gcrích in 2017 inar tarraingíodh anuas roinnt ábhair inné maidir le bainistíocht ar rochtain úsáideora agus slándáil fhísiciúil córais teicneolaíocht faisnéise chomh maith le rialuithe timpeallachta i seomra na bhfreastalaithe. Tá an Gníomhaireacht ag oibriú chun na moltaí chun feabhais ar fad sa tuarascáil iniúcháireachta inmheánaí a chur i bhfeidhm.

Soláthar

Deimhnímh go bhfuil nósanna imeachta i bhfeidhm ag an nGníomhaireacht Tithíochta chun comhlíonadh na rialacha agus na dtreoirilínte reatha soláthair a chinntiú. Tarraingítear aird faoi fhadhbanna rialaithe inmheánaigh thíos ar ábhar a tháinig chun cinn maidir le rialuithe ar sholáthar.

Athbhreithniú ar Éifeachtacht

Deimhnímh go bhfuil nósanna imeachta i bhfeidhm ag an nGníomhaireacht Tithíochta chun monatóireacht a dhéanamh ar éifeachtacht a nósanna imeachta bainistíochta riosca agus rialaithe. Maidir le monatóireacht agus athbhreithniú na Gníomhaireachta Tithíochta ar éifeachtacht an

chórais rialaithe inmheánaigh, tarraingíonn sé ar obair na n-iniúcháirí inmheánacha agus seachtracha, ar obair an Choiste Iniúcháireachta agus Riosca a dhéanann maoirseacht ar obair na n-iniúcháirí, agus an ardbhainistíocht laistigh den Ghníomhaireacht Tithíochta atá freagrach as an gcreat rialaithe inmheánaigh a fhorbairt agus a chothabháil. Deimhním gur thug an Bord faoi athbhreithniú bliantúil ar éifeachtacht na rialuithe inmheánacha le haghaidh 2017.

Fadhbanna Rialaithe Inmheánaigh

Maidir leis an Soláthar in 2017, tabhaíodh caiteachas €1.246m ar earraí agus seirbhísí nuair nár chomhlíon na nósanna imeachta a úsáideadh na treoirlínte soláthair. Bhain na seirbhísí a úsáideadh le seirbhísí dlí, árachas agus acmhainní sealadacha.

Maidir leis na Seirbhísí Dlí, shainaithin an Ghníomhaireacht gur ghá seirbhísí tíolactha a fhostú i lár 2015. Theastaigh sé sin chun réadmhaoine a cheannach le húsáid mar thithíocht shóisialta, a cheannódh Údarás Áitiúla go díreach nó a cheannódh an Ghníomhaireacht le díol ansin le Comhlachtaí Tithíochta Faofa. Phléigh an Ghníomhaireacht é sin leis an Oifig um Sholáthar Rialtais, agus deimhníodh go raibh an Oifig ag bunú creat seirbhísí dlí. Dheimhnigh an Ghníomhaireacht go n-úsáidfíodh sí an creat sin nuair a bhunófaí é. Ach níor bunaíodh an creat faoin am ar theastaigh na seirbhísí ón nGníomhaireacht agus ní raibh sé i bhfeidhm go dtí mí na Nollag 2016. Thug an Ghníomhaireacht faoi phróiseas tairisceana srianta mar bheart eatramhach. Fuair an Ghníomhaireacht seirbhísí dlí ó Chreat na hOifige um Sholáthar Rialtais ó shin. Ach bhí costais na gceannachán fós i gceist in 2016 agus in 2017. B'ionann iad sin agus €374,679 agus €343,597 do dhá ghnólacht dlí.

Maidir le costais árachais, bhain sé sin go príomha le hárachas ar réadmhaoine a ceannaíodh faoin gClár Fála Tithíochta. Ní raibh sé i gceist go mbeadh na réadmhaoine sin faoi úinéireacht na Gníomhaireachta ar feadh tréimhsí fada. Ach bhí moill shuntasach ar na réadmhaoine sin a dhíol le Comhlachtaí Tithíochta Faofa, agus dá réir sin thabhaigh an Ghníomhaireacht

costais nach rabhtas ag súil leo agus ní raibh dóthain ama ann chun tabhairt faoi phróiseas soláthair. Chosain árachas ar an iomlán €269,189, a raibh táille choimisiúnaithe €59,898 san áireamh ann, ar an nGníomhaireacht in 2017.

D'fhostaigh an Ghníomhaireacht seirbhísí saineolaithe réadmhaoine freisin chun punanna réadmhaoine a aimsiú faoin gClár Fála. Ba é €136,735 an costas iomlán air sin in 2017.

Bhain an chatagóir dheireanach caiteachais leis na costais a bhaineann le hacmhainní a fhostú trí ghnólacht earcaíochta. Lorg an Ghníomhaireacht costais agus acmhainní ó roinnt gnólachtaí earcaíochta le haghaidh acmhainní gearrthéarmacha ar dtús, ach coinníodh na hacmhainní ar feadh tréimhse níos faide i roinnt cásanna. B'ionann costais an ghnólachta earcaíochta agus €122,264, agus bhain €21,396 de sin leis an táille earcaíochta agus riaracháin.

Maidir leis na feabhsúcháin fhoriomlána ar an soláthar sa Ghníomhaireacht, tugadh faoi na bearta seo a leanas chun na míreanna sin a fheabhsú agus a chinntiú go gcomhlíontar na treoirlínte soláthair níos fearr:

- Dréachtaíodh Plean Soláthair Chorpáraidigh ina bhfuil plean soláthair oibríochta bliantúil. Nuashonraigh an Ghníomhaireacht Tithíochta na beartais agus nósanna imeachta soláthair ar fad de réir na treorach is deireanaí ón Roinn Airgeadais. Cuimsítear sa phlean sin an gá atá le hárachas, saineolas réadmhaoine agus acmhainní a fháil de réir na treorach agus rialachán soláthair;
- Ina dhiaidh sin, tugadh faoi oiliúint foirne chun tuiscint agus feachtas ar cheanglais soláthair ar fud na Gníomhaireachta Tithíochta a fheabhsú.
- Rinneadh Teimpléid Chaighdeánacha a lárú le haghaidh gach céime de na próisis soláthair.

Michael Carey
An Cathaoirleach

Dáta: 26 Meitheamh 2018

An tArd-Reachtair Cuntas agus Ciste

Tuairisc le cur faoi bhráid Thithe an Oireachtais An Gníomhaireacht um Thithíocht agus Pobail Inbhuanaithe

Tuairim faoi na ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais na Gníomhaireachta um Thithíocht agus Pobail Inbhuanaithe don bhliain dar críoch an 31 Nollaig 2017 mar a éilítear faoi alt 11 den Ordú fán nGníomhaireacht um Thithíocht agus Pobail Inbhuanaithe (Bunú), 2012 agus Alt 25 den Acht um Réiteach Piríte, 2013. Cuimsítear sna ráitis airgeadais

- an ráiteas ar ioncam agus caiteachas
- an ráiteas ar ioncam cuimsitheach
- an ráiteas ar staid an airgeadais
- an ráiteas ar athruithe ar chothromas
- an ráiteas ar shreabhadh airgid agus
- na nótaí gaolmhara, lena n-áirítear achoimre ar na beartais shuntasacha chuntasaíochta.

I mo thuairim, tugann an ráitis airgeadais léargas firinneach cóir ar shócmhainní, ar dhliteanais agus ar staid airgeadais na Gníomhaireachta um Thithíocht agus Pobail Inbhuanaithe amhail an 31 Nollaig 2017 agus ar a ioncam agus caiteachas do 2017 de réir an Chaighdeáin Tuairiscithe Airgeadais (FRS) 102 – *An Caighdeán Tuairiscithe Airgeadais atá i bhfeidhm sa Ríocht Aontaithe agus i bPoblacht na hÉireann.*

Bunús na tuairime

Thug mé faoi m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta ar Iniúchadh (ISAnna), mar a fheidhmíonn Eagraíocht Idirnáisiúnta na nArd-Institiúidí Iniúcháireachta iad. Déantar cur síos ar mo chuid freagrachtaí faoi na caighdeáin sin san aguisín leis an tuairisc seo. Tá mé neamhspleách ar an nGníomhaireacht um Thithíocht agus Pobail

Inbhuanaithe agus chomhlíon mé mo fhreagrachtaí eiticíúla eile de réir na gcaighdeán.

Creidim gur leor agus gur iomchuí an fhianaise iniúchta a fuair mé chun bunús a thabhairt do mo thuairim.

Tuairisc ar fhaisnéis seachas na ráitis airgeadais, agus ar ábhar eile

Chuir an Gníomhaireacht um Thithíocht agus Pobail Inbhuanaithe faisnéis áirithe eile i láthair i dteannta na ráiteas airgeadais. Cuimsítear ansin an tuarascáil bhliantúil, lena n-áirítear an ráiteas rialachais agus tuarascáil na gcomhaltáí Boird, agus an ráiteas ar rialú inmheánach. Déantar cur síos san aguisín leis an tuairisc seo ar mo chuid freagrachtaí maidir le tuairisciú ar fhaisnéis dá leithéid, agus ar ábhar áirithe eile a dtuairiscím orthu mar eisceacht.

Neamhchomhlíonadh rialacha soláthair

Tarraingím aird ar an ráiteas ar rialú inmheánach a nochtann cúpla cás nár comhlíonadh na treoirlínte le haghaidh soláthar poiblí agus na bearta a ghlac an Gníomhaireacht chun aghaidh a thabhairt ar an gcás.



Seamus McCarthy
An tArd-Reachtair Cuntas agus Ciste

29 Meitheamh 2018

An Dr Nessa Winston (UCD), an Dr Jesper Ole Jensen (Ollscoil Aalborg, An Danmhairg), An Dr Montserrat Pareja-Eastaway (Ollscoil Barcelona, An Spáinn), An tOllamh Glen Bramley (Ollscoil Heriot Watt, Albain) agus an Dr Ivan Tosics (Metropolitan Research Institute, An Ungáir) ag an seimineár ar *Sustainable Communities & Urban Housing: A comparative European Perspective* a réachtáil an Ghníomhaireacht an 2 Meitheamh, 2017.



Aguisín leis an tuairisc

Freagrachtaí na gcomhaltaí Boird

Leagtar amach freagrachtaí na gcomhaltaí Boird sa ráiteas rialachais agus i dtuarascáil na gcomhaltaí Boird. Tá na comhaltaí Boird freagrach as

- ullmhú na ráiteas airgeadais i bhfoirm a fhorordaítear faoi alt 11 den Ordú fán nGníomhaireacht um Thithíocht agus Pobail Inbhuanaithe (Bunú), 2012 agus Alt 25 den Acht um Réiteach Piríte, 2013
- a chinntiú go dtugann na ráitis airgeadais léargas fírinneach cóir de réir FRS102
- rialacht na n-idirbheart a chinntiú
- measúnú a dhéanamh an bhfuil úsáid bhonn an ghnóthais leantaigh sa chuntasaíocht iomchuí, agus
- cibé rialú inmheánach a chinneann siad atá ag teastáil chun gur féidir ráitis airgeadais a ullmhú atá saor ó mhíráiteas ábhartha, cibé acu de bharr calaoise nó earráide.

Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Éilítear orm faoi alt 11 den Ordú fán nGníomhaireacht um Thithíocht agus Pobail Inbhuanaithe (Bunú), 2012 agus Alt 25 den Acht um Réiteach Piríte, 2013 iniúchadh a dhéanamh ar ráitis airgeadais na Gníomhaireachta um Thithíocht agus Pobail Inbhuanaithe agus tuairisciú ina leith sin do Thithe an Oireachtais.

Is é mo chuspóir agus an t-iniúchadh ar bun dearbhú réasúnta a fháil go bhfuil na ráitis airgeadais ar an iomlán saor ó mhíráiteas ábhartha de bharr calaoise nó earráide. Is leibhéal ard dearbhaithe é dearbhú réasúnta, ach ní chinntíonn sé go dtabharfaidh an t-iniúchadh a dhéantar de réir na ISAnna míráiteas ábhartha faoi deara i gcónaí más ann dó. Féadfaidh míráitis eascairt as calaois nó earráid agus meastar go bhfuil siad ábhartha dá bhféadfaidís go réasúnta, astu féin nó le chéile, tionchar a imirt ar chinntí geilleagracha úsáideoirí ar bhonn na ráiteas airgeadais sin.

Mar chuid d'iniúchadh de réir na ISAnna, úsáidim breithiúnas gairmiúil agus coinním amhras gairmiúil i rith an iniúchta. Dá réir sin,

- sainaithním agus déanaim measúnú ar rioscaí mhírátis ábhartha ar na ráitis airgeadais, cibé mar gheall ar chalaois nó earráid; ceapaim agus tugaim faoi nósanna imeachta iniúchóireachta a fhreagraíonn do na rioscaí sin; agus faighim fianaise iniúchta atá leordhóthanach agus iomchuí chun bunús a thabhairt do mo thuairim. Tá an riosca nach n-aimseofar míráiteas ábhartha mar gheall ar chalaois níos airde ná ceann mar gheall ar earráid, toisc go bhféadfadh go mbeadh baint ag claonpháirteachas, brionnú, ábhar a fhágáil ar lár d'aon turas, míléirithe, nó sárú rialaithe inmheánaigh le calaois.
- faighim tuiscint ar rialú inmheánach a bhaineann leis an iniúchadh chun nósanna imeachta iniúchta a cheapadh atá iomchuí do na cúinsí, ach ní chun tuairim a léiriú ar éifeachtacht na rialuithe inmheánacha.
- déanaim measúnú ar chomh hiomchuí is atá na beartais chuntasaíochta a úsáidtear agus ar chomh réasúnta is atá na meastacháin chuntasaíochta agus an nochtadh lena mbaineann.
- bainim tátal as ar chomh hiomchuí is atá sé bonn an ghnóthais leantaigh a úsáid sa chuntasaíochta agus, bunaithe ar an bhfianaise iniúchta a fuarthas, an bhfuil éiginnteacht ábhartha ann maidir le himeachtaí nó dálaí a d'fhéadfadh amhras suntasach a chruthú i leith chumas na Gníomhaireachta um Thithíocht agus Pobail Inbhuanaithe leanúint ar aghaidh mar ghnóthas leantach. Má bhainim de thátal as go bhfuil éiginnteacht ábhartha ann, éilítear orm aird a tharraing i mo thuairisc ar an nochtadh lena mbaineann sna ráitis airgeadais nó, mura bhfuil an nochtadh sin leordhóthanach, mo thuairim a athrú. Tá mo thátail bunaithe ar an bhfianaise iniúchta a fuarthas go dáta mo thuairisce. Ach d'fhéadfadh imeachtaí nó dálaí amach anseo a chur faoi deara ar an nGníomhaireacht um Thithíocht agus Pobail Inbhuanaithe gan leanúint ar aghaidh mar ghnóthas leantach.

- déanaim measúnú ar chur i láthair, struchtúr agus ábhar foriomlán na ráiteas airgeadais, lena n-áirítear aon nochtadh, agus an léiríonn na ráitis airgeadais na hidirbhearta agus imeachtaí bunúsacha ar bhealach a chuireann faisnéis i láthair go cóir.

Bím i mbun cumarsáide leo siúd atá freagrach as cúrsaí rialachais maidir le, i measc rudai eile, raon feidhme agus sceideal beartaithe an iniúchta agus torthaí suntasacha iniúchta, lena n-áirítear aon easnaimh shuntasacha sa rialú inmheánach a shainaithním i rith m'iniúchta

Faisnéis seachas na ráitis airgeadais

Ní chuimsím mo thuairim ar na ráitis airgeadais an fhaisnéis eile a chuirtear i láthair sna ráitis sin, agus ní chuirim aon chineál tátal dearbhaithe ina leith in iúl. Maidir le m'iniúchadh ar na ráitis airgeadais, éilítear orm faoi na ISAnna an fhaisnéis eile a chuirtear i láthair a léamh agus, dá réir sin, a mheas an bhfuil an fhaisnéis eile neamhréireach go hábhartha leis na ráitis airgeadais nó le heolas a fhaightear i rith an iniúchta, nó más cosúil go ndearnadh míráiteas ábhartha ar bhealach ar bith eile. Má bhainim de thátal as an obair a dhéanamh go bhfuil míráiteas ábhartha ar an bhfaisnéis eile sin, éilítear orm é sin a thuairisciú.

Tuairisciú ar ábhar eile

Déantar m'iniúchadh trí thagairt do na léirbhreithnithe speisialta a bhaineann le comhlachtaí Stáit maidir lena mbainistíocht agus lena bhfeidhmiú. Tuairiscím má tá ábhar ábhartha eile ann maidir leis an gcaoi a ndearnadh gnó poiblí.

Agus iniúchadh ar bun agam, féachaim le fianaise a fháil ar rialtacht na n-idirbheart airgeadais. Tuairiscím má tá aon chás ábhartha nár caitheadh airgead poiblí chun na gcríoch a bhí i gceist nó nach raibh na hidirbhearta de réir na n-údarás a rialaíonn iad.

Tuairiscím mar eisceacht freisin sa chás, i mo thuairim,

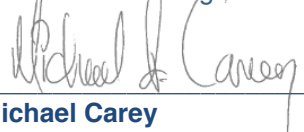
- nach bhfuair mé an fhaisnéis agus na mínithe ar fad a theastaigh uaim le haghaidh m'iniúchta, nó
- nár leor na taifid chuntasaíochta le go bhféadfaí na ráitis airgeadais a iniúchadh go réidh agus i gceart, nó
- níl na ráitis airgeadais ag teacht leis na taifid chuntasaíochta.

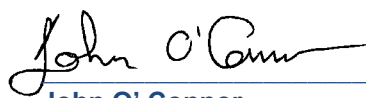
Ráiteas ar Ioncam agus Caiteachas

Don bhliain dar críoch an 31 Nollaig 2017

<u>Ioncam</u>	Nótaí	2017 €	2016 €
Deontas Tithíochta agus Pobal Inbhuanaithe	5.1	5,200,000	4,069,000
Ciste Piríte	5.1	25,547,798	26,999,642
Leasúchán Piríte - Ioncam Eile	5.8	678,572	317,400
Foireann agus Seirbhísí a sholáthraíonn Homebond	5.9	347,636	348,228
Ioncam ó Tháillí	5.2	554,876	671,082
Aisghabháil Fhine Gall	5.4	233,497	-
Aisghabháil Chostais Phá an National Building Agency Limited (NBA)	5.3	-	290,541
Aisghabháil Speansas ó Chomhlachtaí Stáit	5.4	401,991	187,274
Ioncam Cíosa	5.5	32,139	11,726
Díol láithreáin Chomhiomlánaithe Talún	5.6	25,000	248,000
Ioncam Eile	5.7	52,625	90,800
Ús Taisce Infhaighte		0	58
Glan-Mhaoiniú larchurtha le haghaidh Pinsean	15(c)	874,000	484,000
Ioncam Iomlán		33,948,134	33,717,751
Aistriú ó / (chuig) Cúlchistí Caipitil	1.15	65,911	38,518
		34,014,045	33,756,269
Caiteachas			
Costais Fostaíochta	6	3,670,317	3,088,288
Costais Riaracháin Oifige	7	765,393	747,105
Táillí Dlí agus Gairmiúla	8	891,490	916,549
An Scéim Leasúcháin Piríte	9	25,274,708	26,518,953
Táillí Dlí agus Gairmiúla - Fáil réadmhaoine	17	325,844	325,043
Costais Fhine Gall	17	278,337	-
Íocaíocht leis an Státchiste	5.8	678,572	317,400
Foireann agus Seirbhísí Homebond	5.9	347,636	348,228
Dímheas	10	137,965	48,950
Costais Phinsean	15(a)	728,159	350,818
An Ghníomhaireacht Náisiúnta Foirgníochta	20	13,580	-
Soláthar i gcomhair Drochfhiach		-	(9,672)
Caiteachas Iomlán		33,112,001	32,651,662
Barrachas don bhliain		902,044	1,104,607

Is cuid de na Ráitis Airgeadais seo iad Nótaí 1 go 24. D'fhaomh an bord na ráitis airgeadais an 26 Meitheamh 2018 agus shínigh an bheirt thíosluaite thar ceann an Bhoird iad:


Michael Carey
 An Cathaoirleach
 Dáta: 26 Meitheamh 2018

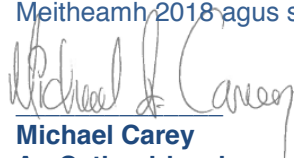

John O'Connor
 An Príomhoifigeach Feidhmiúcháin

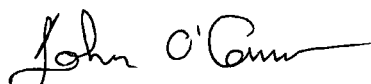
Ráiteas ar Ioncam Cuimsitheach

Don bhliain dar críoch an 31 Nollaig 2017

	Nótaí	2017 €	2016 €
Barrachas don bhliain		902,044	1,104,607
Gnóthachan / (Caillteanas) Achtúireach ar Dhliteanais Phinsean	15(b)	(6,280,000)	(781,000)
Maoiniú Pinsean larchurtha	15(c)	6,280,000	781,000
Ioncam Cuimsitheach iomlán don bhliain		902,044	1,104,607
Coigeartú don bhliain roimhe sin	4	-	(257,076)
Ioncam Cuimsitheach iomlán Leasaithe		902,044	847,531

Is cuid de na Ráitis Airgeadais seo iad Nótaí 1 go 24. D'fhaomh an bord na ráitis airgeadais an 26 Meitheamh 2018 agus shínigh an bheirt thíosluaite thar ceann an Bhoird iad:


Michael Carey
An Cathaoirleach

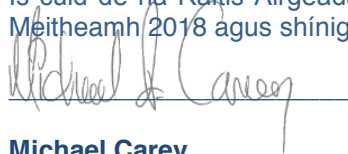

John O' Connor
An Príomhoifigeach Feidhmiúcháin

Dáta: 26 Meitheamh 2018

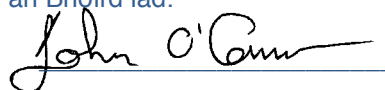
Ráiteas ar Staid an Airgeadais amhail an 31 Nollaig 2017

	Nótaí	2017	2016
Sócmhainní Seasta Inláimhsithe		€	€
Daingneáin, Fearais & Trealamh	10	70,357	85,093
Foirgnimh	10	4,860,033	259,498
Tailte Forbartha	10	1,441,319	1,441,320
Trealamh Ríomhaireachta	10	113,148	64,858
Sócmhainní reatha			
Ioncam fabhráithe	11	75,437	120,412
Fáil Tithíochta – Taiscí agus Stoc Tithe le hAthdhíol	18	64,844,915	9,952,025
Suimeanna Infhaighte	12	580,541	3,547,537
Airgead sa Bhanc agus ar Láimh	13	14,837,337	2,369,478
		<u>80,338,230</u>	<u>15,989,452</u>
Dlíteanais Reatha			
Suimeanna Iníochta	14	(4,944,630)	(3,341,032)
Glansócmhainní Reatha		<u>75,393,600</u>	<u>12,648,420</u>
Sócmhainní Iomlána lúide Dlíteanais Reatha		<u>81,878,457</u>	<u>14,499,189</u>
roimh Phinsin			
Maoiniú Pinsean Iarchurtha	15(c)	9,867,000	2,713,000
Dlíteanais Phinsin	15(b)	<u>(9,867,000)</u>	<u>(2,713,000)</u>
		-	-
Glansócmhainní		<u>81,878,457</u>	<u>14,499,189</u>
Caipiteal agus Cúlchistí			
Ranníocaíocht Chaipitil		1,944,145	1,944,145
Maoiniú Fála Tithíochta	18	71,795,160	9,952,025
Cúlchiste Caipitil	1.15	5,043,538	409,449
Cúlchistí Ioncaim		<u>3,095,614</u>	<u>2,193,570</u>
		<u>81,878,457</u>	<u>14,499,189</u>

Is cuid de na Ráitis Airgeadais seo iad Nótaí 1 go 24. D'fhaomh an bord na ráitis airgeadais an 26 Meitheamh 2018 agus shinigh an bheirt thíosluaite thar ceann an Bhoird iad:



Michael Carey
An Cathaoirleach



John O'Connor
An Príomhoifigeach Feidhmiúcháin

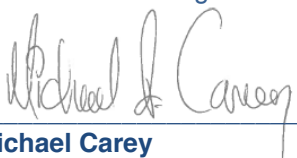
Dáta: 26 Meitheamh 2018

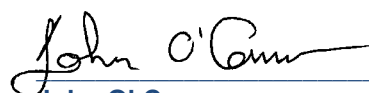
Ráiteas ar Athruithe ar Chothromas

Cúlchistí	Cúlchiste Ranníocaíocht Chaipitil	Tuilleamh Coinnithe	Cúlchiste Caipitil	Cúlchiste Fála	Iomlán
Amhail an 1 Eanáir 2017	1,944,145	2,193,570	409,449	9,952,025	14,499,189
Ioncam cuimsitheach don bhliain					
Barrachas don bhliain	-	902,044	-	61,843,135	62,745,179
Réadmhaoin a Fáil	-	-	4,700,000	-	4,700,000
Aistriú (chuig)/ón Ioncam	-	-	(65,911)	-	(65,911)
Ioncam Cuimsitheach iomlán don bhliain	-	902,044	4,634,089	61,843,135	67,379,268
Amhail an 31 Nollaig 2017	1,944,145	3,095,614	5,043,538	71,795,160	81,878,457

	Cúlchiste Ranníocaíocht Chaipitil	Tuilleamh Coinnithe	Cúlchiste Caipitil	Cúlchiste Fála	Iomlán
Amhail an 1 Eanáir 2016	1,944,145	1,088,963	447,967	-	3,481,075
Ioncam cuimsitheach don bhliain					
Barrachas don bhliain	-	1,104,607	-	9,952,025	11,056,632
Aistriú (chuig)/ón Ioncam	-	-	(38,518)	-	(38,518)
Ioncam Cuimsitheach iomlán don bhliain	-	1,104,607	(38,518)	9,952,025	11,018,114
Amhail an 31 Nollaig 2016	1,944,145	2,193,570	409,449	9,952,025	14,499,189

Is cuid de na Ráitis Airgeadais seo iad Nótaí 1 go 24. D'fhaomh an bord na ráitis airgeadais an 26 Meitheamh 2018 agus shínigh an bheirt thíosluaite thar ceann an Bhoird iad:


Michael Carey
 An Cathaoirleach


John O'Connor
 An Príomhoifigeach Feidhmiúcháin

Dáta: 26 Meitheamh 2018

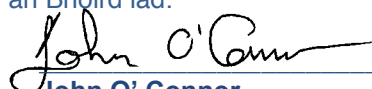
Ráiteas ar Shreabhadh Airgid

Don bhliain dar críoch an 31 Nollaig 2017

	Nótaí	2017 €	2016 €
Réiteach Glanghluaiseachta don Bhliain			
chuig Glan-insreabhadh Airgid ó Ghníomhaíochtaí Oibriúcháin			
Barrachas oibriúcháin don bhliain		902,044	1,104,607
Dímheas	10	137,965	48,950
Ús Bainc Tuillte		-	(58)
Aistriú ó / (chuig) Cuntas Caipitil	1.15	(65,911)	(38,518)
Deontais Faighte don Chiste Imrothlach Tithíochta	18	66,788,975	9,952,025
Suimeanna Íoctha as Fáil Réadmhaoine	18	(69,104,493)	(9,952,025)
Suim Faighte as Díolacháin, Cíos agus Aisíocaíocht Réadmhaoine	18	9,265,763	-
(Méadú) / Laghdú ar Shuimeanna Infhaighte		3,011,972	(2,496,744)
(Laghdú) / Méadú ar Shuimeanna Iníoctha		1,603,598	(1,450,883)
Gnóthach ar Dhíol Láithreán Comhiomlánaithe Talún	5.6	(25,000)	-
Glan-airgid a gineadh ó Ghníomhaíochtaí Oibriúcháin		12,514,913	(2,832,646)
Ráiteas ar Shreabhadh Airgid			
Glan-Insreabhadh / (Ais-sreabhadh) Airgid ó Ghníomhaíochtaí Oibriúcháin		12,514,913	(2,832,646)
Sreafaí airgid ó Ghníomhaíochtaí Infheistíochta			
Ceannach Sócmhainní Seasta Inláimhsithe	10	(72,054)	(10,432)
Díol Láithreán Comhiomlánaithe Talún	5.6	25,000	-
Glanairgead ó ghníomhaíochtaí maoinithe			
Ús Bainc Tuillte		-	58
(Méadú) / Laghdú ar Airgead		12,467,859	(2,843,020)
Réiteach Glansreabhadh Airgid chuig Gluaiseacht i nGlanchistí			
Glanchistí amhail an 1 Eanáir 2017	13	2,369,478	5,212,498
Glanchistí amhail an 31 Nollaig 2017	13	14,837,337	2,369,478
(Méadú) / Laghdú ar Airgead		12,467,859	(2,843,020)

Is cuid de na Ráitis Airgeadais seo iad Nótaí 1 go 24. D'fhaomh an bord na ráitis airgeadais an 26 Meitheamh 2018 agus shínigh an bheirt thíosluaite thar ceann an Bhoird iad:

Michael Carey
An Cathaoirleach
Dáta: 26 Meitheamh 2018


John O' Connor
An Príomhoifigeach Feidhmiúcháin

Nótaí leis na Ráitis Airgeadais

Don bhliain dar críoch an 31 Nollaig 2017

Beartais Chuntasaíochta

Leagtar amach thíos an bunús cuntasaíochta agus na beartais shuntasacha chuntasaíochta ar ghlac an Gníomhaireacht leo. Cuireadh i bhfeidhm go seasmhach iad i rith na bliana agus don bhliain roimhe sin.

Eolas Ginearálta

1.1 An Gníomhaireacht Tithíochta a Bhunú

Bunaíodh an Gníomhaireacht Tithíochta ar bhonn reachtúil an 1 Lúnasa 2012 faoin Ordú fán nGníomhaireacht um Thithíocht agus Pobail Inbhuanaithe (Bunú), 2012. Is iad feidhmeanna na Gníomhaireachta:

- seirbhísí roinnte agus lárnacha; seirbhísí taighde, comhairle, faisnéise agus oiliúna; seirbhísí sainchomhairliúcháin, teicniúla agus pleanála straitéisí; seirbhísí fála agus gníomhaireachta
- ar iarratas an Aire, innéacsanna réadmhaoiné cónaithe a ullmhú, a shealbhú, a bhainistiú agus a fhoilsiú, lena n-áirítear innéacsanna maidir le díolacháin tithíochta cónaithe agus cíosa réadmhaoiné cónaithe;
- athnuachan shóisialta agus gheilleagrach a eagrú, a chomhordú agus a sholáthar, lena n-áirítear talamh agus bonneagar a fhorbairt agus a fheabhsú; agus
- réiteach fadhbanna a bhaineann le forbairtí tithíochta neamhchríochnaithe a chomhordú, agus cur leis.

D'oibrigh an Gníomhaireacht Tithíochta trí Housing and Sustainable Communities Limited (HSC) ar feiteamh a bunú ar bhonn reachtúil. Aistríodh sócmhainní agus dlíteanais HSC Limited chuig an nGníomhaireacht Tithíochta in 2013. Áiríodh sna sócmhainní a aistríodh tailte forbartha (Nóta 10) agus tailte arna sealbhú faoin Scéim Chomhiomlánaithe Talún (Nóta 10).

Feidhmeanna breise

An Bord Réitigh Piríte – Bunaíodh an Bord seo an 10 Eanáir 2014 faoin Acht um Réiteach Piríte, 2013. Is iad príomhfheidhmeanna na scéime scéim a bhunú le haghaidh leasúchán piríte agus an scéim a chur i bhfeidhm agus a mhaoirsiú. Faoin Acht, is é ról na Gníomhaireachta Tithíochta an scéim a riaradh agus íocaíochtaí a dhéanamh thar ceann an Bhoird Réitigh Piríte. Aithnítear sna ráitis airgeadais seo maoiniú a fuarthas ón Roinn Tithíochta, Pleanála agus Rialtais Áitiúil agus Caiteachas a tabhaíodh mar gheall ar an leasúchán piríte.

An Oifig Rialála le haghaidh Comhlachtaí Tithíochta Faofa – Ó 2014 i leith, tá an Gníomhaireacht Tithíochta freagrach, ar bhonn eatramhach, as Comhlachtaí Tithíochta Faofa (AHBanna) a rialáil. Bhunaigh an Gníomhaireacht Tithíochta Oifig Rialála chun tacú leis an obair sin agus tuairiscíonn sí do Choiste Rialála eatramhach a cheapann an tAire. Tá rialáil na hearnála bunaithe ar Chód Rialála Deonai: Building for the Future, A Voluntary Regulation Code for Approved Housing Bodies in Ireland.

Cabhrú le húdaráis áitiúla tithíocht a cheannach – Ó mhí Iúil 2015, ceannaíonn an Gníomhaireacht Tithíochta tithe ó ghlacadóirí/leachtaitheoirí freisin thar ceann údaráis áitiúla. Feic Nóta 17.

Nótaí leis na Ráitis Airgeadais

Don bhliain dar críoch an 31 Nollaig 2017

1.1 An Gníomhaireacht Tithíochta a Bhunú (ar lean)

Plean Gníomhaíochta maidir le Tithíocht agus Easpa Dídine

Cuireadh de chúram ar an nGníomhaireacht Tithíochta tithíocht fholamh a fháil le húsáid mar thithíocht shóisialta faoin bPlean Gníomhaíochta maidir le Tithíocht agus Easpa Dídine. Is é ról na Gníomhaireachta chuige sin plé le bainc, infheisteoirí agus úinéirí féideartha eile cúpla punann réadmhaoine chun réadmhaoine a fháil ar bhonn náisiúnta. Faigheann an Gníomhaireacht maoiniú ón Roinn Tithíochta, Pleanála agus Rialtais Áitiúil faoin bplean gníomhaíochtaí maidir le tithíocht agus easpa dídine.

Tugtar an maoiniú trí dheontas imrothlach suas le €76 milliún a chuireann ar chumas na Gníomhaireachta réadmhaoine gan chónaí a cheannach ó bhainc, cistí infheistíochta agus eile. Cuireadh tús leis an scéim go deireanach in 2016. Beartaítear go ndíolfar na réadmhaoine a cheannaítear le comhlachtaí tithíochta faofa go tapa. Tá sé i gceist ag an nGníomhaireacht gan brabús ná cailleanas a dhéanamh ar an scéim agus ríomhtar aon ghluaiseachtaí glan ar an gcúlchiste ciste fála (Nóta 18)

1.2 Ráiteas ar Chomhlíonadh

Ullmhaíodh ráitis airgeadais na Gníomhaireachta don bhliain dar críoch an 31 Nollaig 2017 de réir FRS102, an caighdeán tuairiscithe airgeadais atá i bhfeidhm sa Ríocht Aontaithe agus in Éirinn, a eisiúnn an Chomhairle um Thuairisciú Airgeadais (FRC), mar a fheidhmíonn Chartered Accountants Ireland iad.

1.3 Bunús an Ullmhúcháin

Ullmhaíodh na ráitis airgeadais faoin gcoinbhinsiún costais stairiúil, ach amháin i gcás sócmhainní agus dliteanais áirithe a thomhaistear ar a luach cóir mar a mhínítear sna beartais chuntasaíochta thíos. Tá na ráitis i bhfoirm a cheadaíonn an tAire Caiteachais Phoiblí agus Athchóirithe, agus an tAire Tithíochta, Pleanála agus Rialtais Áitiúil.

Éilítear go n-úsáidfear meastacháin chuntasaíochta chriticiúla áirithe nuair atá ráitis airgeadais á n-ullmhú de réir FRS102. Éilítear freisin go n-úsáidfear an lucht bainistíochta breithiúnas agus na beartais chuntasaíochta á gcuir i bhfeidhm.

1.4 Gnóthas Leantach

Ullmhaítear na ráitis airgeadais ar bhonn an ghnóthais leantaigh.

1.5 Beartas Ioncaim

Léiríonn ioncam deontais na Roinne Tithíochta, Pleanála agus Rialtais Áitiúil (DHPLG), táillí, ioncam ó chíos agus aisghabhálacha eile a úsáidtear chun gníomhaíochtaí na Gníomhaireachta Tithíochta a mhaoiniú agus í ag cabhrú leis an Roinn agus le hÚdaráis Áitiúla beartais tithíochta a chur i bhfeidhm. Aithnítear ioncam Deontais a fhaightear chun gníomhaíochtaí na Gníomhaireachta Tithíochta a mhaoiniú ar bhonn admhálacha airgid.

Airleacann an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil (DHPLG) maoiniú don Gníomhaireacht Tithíochta le haghaidh costas a thabhaíonn sí mar gheall ar an Scéim Leasúcháin Piríte. Aithnítear ioncam sna Ráitis Airgeadais nuair a fhaightear é ón Roinn. Meaitseáiltear ioncam a aithnítear sna ráitis airgeadais leis an gcaiteachas a thabhaítear sa

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Don bhliain dar críoch an 31 Nollaig 2017

1.5 Beartas Ioncaim (ar lean)

tréimhse. Aithníonn an Ghníomhaireacht suim mar ioncam iarchurtha má tharraing sí anuas suimeanna sa bhreis ar chaiteachas.

Léiríonn ioncam eile ar scéimeanna eile agus gníomhaireachtaí le haghaidh táillí gairmiúla oll-ioncam lúide cáin bhreisluacha ar obair a rinneadh sa tréimhse.

Aithnítear ioncam ó tháillí maidir le hobair a críochnaíodh, ach nár cuireadh sonrasc ina leith fós. Ríomhtar an luach bunaithe ar an am ar caitheadh ar thionscadail agus na speansais a tabhaíodh mar gheall orthu. Aithnítear an tsuim atá dlíte mar ioncam fabhráithe agus áirítear mar shócmhainn í.

1.6 Réadmhaoin, Gléasra agus Trealamh

Luaitear Gléasra agus Trealamh ar a gcostas lúide dímheas carntha. Áirítear le costas na costais ar fad atá inchurtha go díreach chun an tsócmhainn a chur i mbail oibrithe dá húsáid bheartaithe.

Foráiltear do dhímheas ar gach sócmhainn sheasta inláimhsithe go córasach, ar rátaí a ríomhtar chun na costais lúide luach measta iarmharach a dhíscríobh, le haghaidh gach sócmhainne thar a saolré mheasta úsáideach, mar seo a leanas:

Talamh	Nialas
Foirgnimh	- 2% de réir méid chothroim
Daingneáin, fearais agus trealamh chothroim	- 12.5% de réir méid
Trealamh Ríomhaireachta chothroim	- 20% de réir méid

1.7 Talamh Fhorbartha

Cheannaigh an National Building Agency Limited (NBA) agus Housing and Sustainable Communities Limited (HSC Ltd) an talamh forbartha atá ag an nGníomhaireacht Tithíochta an chéad lá riamh le haghaidh cuspóirí forbartha amach anseo. Mar chuid den phróiseas cuíchóirithe, aistríodh na sócmhainní sin chuig an nGníomhaireacht Tithíochta. Aistríodh iad sin chuig an nGníomhaireacht Tithíochta in 2013 ar a luach ar an margadh oscailte. Ba é a luach iomlán tráth an aistrithe €1,441,247 (Nóta 10). Leanann an Ghníomhaireacht Tithíochta ag aithint na dtailte sin ar luach margaidh 2013.

Níl an talamh á forbairt faoi láthair. Táthar ag súil, sa chás go bhfuil an talamh sin feiliúnach do thithíochta, bíodh tithíocht shóisialta nó cuspóirí tithíochta eile i gceist, go n-úsáidfear chuige sin í, má theastaíonn a leithéid sa cheantar. Chinnfí úsáid fhéideartha aon cheann de na láithreáin sin i gcomhar leis an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil.

1.8 An Scéim Chomhiomlánaithe Talún

Bunaíodh an scéim chomhiomlánaithe talún in 2010. Faoin scéim, d'fhéadfadh údaráis áitiúla, ach táille ainmniúil a íoc, talamh forbartha cónaithe, lenar bhain iasachtaí ón nGníomhaireacht Airgeadais do Thithe a bhí fós le híoc, a aistriú chuig an nGníomhaireacht Tithíochta. Cuireadh deireadh leis an scéim i mí na Nollag 2013 agus faoi sin bhí an Roinn tar éis aistriú 73 láithreán a fhaomhadh, lenar bhain 247 heicteár. Tá an Ghníomhaireacht Tithíochta freagrach as na tailte a aistríodh faoin scéim a bhainistiú agus a chothabháil. Níl an t-údarás ag an nGníomhaireacht Tithíochta láithreán a dhiúscairt ná a fhorbairt gan cead Aire.

Níl an Ghníomhaireacht in ann luach iontaofa a sealúchais láithreáin a ríomh go dtí go gcríochnaítear a tograí le haghaidh úsáid na láithreán sa todhchaí agus go bhfaightear cead an Aire dóibh. Dá thoradh sin, coinnítear réadmhaoin a aistríodh chuig an nGníomhaireacht Tithíochta faoin Scéim Chomhiomlánaithe Talún ar luach ainmniúil €1 in aghaidh an láithreáin aistrithe (Nóta 10).

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1.8 An Scéim Chomhiomlánaithe Talún (ar lean)

Chuiqe seo, aistríodh 71 láithreán as an 73 chuig an nGníomhaireacht Tithíochta agus tá an péire deiridh fós idir lámha ag aturnaetha. I rith na bliana, diúscaíodh ceann amháin den 73 láithreán le haghaidh tithíochta. Lorg an Gníomhaireacht Tithíochta 16 luacháil mhargaidh ar an 73 láithreán arna gcoinneáil i rith na bliana. Níor críochnaíodh ach luacháil amháin as na 16 cinn i rith na bliana (Nóta 10). Déanfaidh an Gníomhaireacht Tithíochta athluacháil ar na tailte arna gcoinneáil faoin Scéim Chomhiomlánaithe Talún nuair a chuirtear an úsáid sa todhcháil i gcrích agus nuair a cheadaíonn an tAire í.

1.9 Suimeanna Infhaighte

Tomhaistear suimeanna infhaighte gearrthéarmacha ar a gcostas idirbhirt, lúide aon bhearnú.

1.10 Airgead agus Coibhéisí Airgid

Léirítear airgead le taiscí le hinstiúidí airgeadais.

1.11 Idirbhearta neamhairgid

Mar chuid de na comhaontuithe a rinneadh le tríú páirtithe faoi chúrsaí piríte, d'fhéadfadh an Gníomhaireacht seirbhísí nach n-íocfadh an Gníomhaireacht astu a fháil ó pháirtithe dá leithéid. Aithníonn an Gníomhaireacht seirbhísí dá leithéid nuair a fhaightear iad mar ioncam agus mar speansas.

1.12 Suimeanna Iníochta

Tomhaistear suimeanna iníochta gearrthéarmacha ar a gcostas idirbhirt. Tomhaistear dliteanais airgeadais eile, iasachtaí bainc ina measc, ar a luach cóir ar dtús, glan ar chostais idirbhirt, agus tomhaistear iad ina dhiaidh sin ar a gcostas amúchta ag úsáid mhodh an úis ghlain.

1.13 Sochair Scoir

Foráladh in Alt 7 (8) d'Ionstraim Reachtuil Uimhir 264 de 2012 do bhunú scéim aoisliúntais le haghaidh na Gníomhaireachta. Feidhmíonn an Gníomhaireacht scéim sochair shainithe a mhaoinítear ar bhonn íoc mar a théitear ó airgead a thugann an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil agus ó ranníocaíochtaí a bhaintear as tuarastal foirne agus ball. Tá an scéim á feidhmiú ar bhonn riaracháin ar feitheamh cead a fháil ón Aire Tithíochta, Pleanála agus Rialtais Áitiúil, agus toiliú an Aire Caiteachais Phoiblí agus Athchóirithe.

Feidhmíonn an Gníomhaireacht Tithíochta Scéim Aonair Pinsean na Seirbhísí Poiblí ("an Scéim Aonair") freisin, scéim sochair shainithe do státseirbhísigh inphinsin a ceapadh ar an 1 Eanáir 2013 nó ina dhiaidh sin. Íoctar ranníocaíochtaí bhaill na scéime aonair leis an Roinn Caiteachais Phoiblí agus Athchóirithe.

Léiríonn costais pinsean sochair pinsean a thuill fostaithe, agus léirítear iad glan ó ranníocaíochtaí pinsean na foirne a íocann an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil. Aithnítear suim a chomhfhreagraíonn don mhuirear pinsean mar ioncam sa mhéid is gur féidir é a aisghabháil, agus déantar é a fhritháireamh le deontais a fhaightear sa bhliain chun íocaíochtaí pinsean a íoc.

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1.13 Sochair Scoir (ar lean)

Léirítear gnóthachain nó caillteanais achtúireacha ar dhliteanais na scéime sa Ráiteas ar Ioncam Cuimsitheach, agus aithnítear coigeartú comhfhreagrach sa tsuim atá in-aisghabhála ón Roinn Tithíochta, Pleanála agus Rialtais Áitiúil.

Léiríonn na ráitis airgeadais, ar luach cóir, sócmhainní agus dliteanais a eascraíonn as oibleagáidí pinsin na Gníomhaireachta Tithíochta agus aon mhaoiniú lena mbaineann, agus aithnítear na costais a bhaineann le sochair phinsin a sholáthar sna tréimhsí cuntasáíochta a dtuillteann fostaithe iad. Tomhaistear dliteanais na scéime sochair scoir ar bhonn achtúireach leis an modh creidmheasa aonaid measta.

1.14 An Clár Fála Tithíochta

Caitear leis an deontas imrothlach €76 milliún (feic 1.1) mar mhaoiniú fadtéarmach agus taispeántar i gCaipiteal agus Cúlchistí é. Déantar taiscí a íoctar ar réadmhaoiné a chuntas i Sócmhainní Reatha agus déantar réadmhaoiné a cheannaítear ach nach ndíoltar nó nach n-aistrítear a chuntas i Stoc tithíochta tithe atá le hathdhíol. Déantar speansais atá neamh-inghabhála agus ioncam cíosa a fhaightear ó cheann ar bith de na réadmhaoiné fála a ríomh glan ar an gCúlchiste Fála Tithíochta.

1.15 Cuntas Caipitil

Léiríonn an cuntas caipitil an sciar ioncaim gan amúchadh a chuirtear i bhfeidhm chun críocha caipitiúla. Maoinítear sócmhainní seasta as ioncam deontais agus amúchtar iad de réir dímhéasa.

1.16 Airgeadra

Is é an t-aonad airgeadra ina n-ainmnítear na ráitis airgeadais an Euro.

1.17 Fardal

Fáil Tithíochta – Taiscí agus Stoc Tithe le hAthdhíol

Mar chuid den chiste tithíochta imrothlach €76m, faigheann an Gníomhaireacht Tithíochta tithe agus aistríonn sí na réadmhaoiné chuig Údaráis Áitiúla agus Comhlachtaí Tithíochta Faofa ar a gcostas.

Ríomhtar na suimeanna a choinnítear (Nóta 18) mar na taiscí agus ceannacháin réadmhaoiné le haon bhreiseanna le hoibreacha caipitil lúide aon diúscairtí nó aisíocaíochtaí i rith na bliana.

1.18 Cúlchiste Ranníocaíocht Chaipitil

Baineann an ranníocaíocht chaipitil le haistriú na nglansócmhainní ó Housing and Sustainable Communities Limited (HSC Ltd), an National Building Agency Limited (NBA) agus Comhairle Contae Fhine Gal chuig an nGníomhaireacht Tithíochta ar chomaoin Nialais in 2013. Rinneadh é sin ar threoir na Roinne Comhshaoil, Pobail agus Rialtais Áitiúil (DECLG), an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil (DHPLG) anois.

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2. Breithiúnais ar bheartais chuntasaíochta a chur i bhfeidhm agus príomhfhoinsí na héiginnteachta réamh-mheasta

Saolré Úsáideach Sócmhainní Seasta Inláimhsithe:

Cuimsíonn sócmhainní fadréimseacha Foirgnimh, daingneáin, fearais agus trealamh ríomhaireachta go príomha. Braitheann an táille bhliantúil dímheasa go príomha ar shaolré mheasta gach cineáil sócmhainne agus, i gcúinsí áirithe, ar mheastacháin ar luachanna iarmharacha. Athbhreithníonn an bord na saolréanna úsáideacha sin go rialta agus athraítear iad más gá chun cúinsí reatha a léiriú. Nuair atá saolré úsáideach á cinneadh, cuimhníonn an bhainistíocht ar athrú teicneolaíochta, patrúin tomhaltóra, bail fhísiciúil agus úsáid gheilleagrach mheasta na sócmhainní. D'fhéadfadh athruithe ar shaolréanna úsáideacha tionchar suntasach a imirt ar an táille dímheasa don bhliain airgeadais.

3. Breithiúnais agus Meastacháin Chriticiúla Chuntasaíochta

Éilítear ar an lucht bainistíocht, agus na ráitis airgeadais á n-ullmhú, breithiúnais, meastacháin agus toimhdí a dhéanamh a théann i bhfeidhm ar na suimeanna a thuairiscítear le haghaidh sócmhainní agus dliteanas amhail dáta an ráitis ar staid an airgeadais agus na suimeanna a thuairiscítear le haghaidh ioncam agus caiteachas i rith na bliana. Ach mar gheall ar nádúr an mheastacháin, d'fhéadfadh go mbeadh an-difríocht idir na torthaí iarbhrí agus na meastacháin sin. Bhí an tionchar is suntasaí ar na suimeanna a aithnítear sna ráitis airgeadais ag na breithiúnais seo a leanas.

Bearnú Réadmhaoine, Gléasra agus Trealamh

Déantar athbhreithniú ar shócmhainní a bhíonn faoi réir amúchadh le haghaidh bearnú nuair a thugann imeachtaí nó athruithe ar chúinsí le fios go bhféadfadh nach mbeadh an tsuim ghlanluacha in-aisghabhála. Aithnítear cailteanas bearnúcháin don tsuim dá sáraíonn suim ghlanluacha na sócmhainne a méid in-aisghabhála. Is ionann méid in-aisghabhála agus luach cóir sócmhainne lúide costais lena díol agus a luach úsáide, pé acu is mó. Ar mhaithe le bearnú a mheasúnú, cuirtear sócmhainní i ngrúpaí ag na leibhéil is ísle dá bhfuil sreafaí airgid inaitheanta ar leith (aonaid giniúna airgid). Athbhreithnítear sócmhainní neamhairgeadais ar tharla bearnú orthu le haghaidh aisiompú féideartha an bhearnaithe ar gach dáta tuairiscithe.

Dímheas agus Luachanna Iarmharacha

D'athbhreithnigh na Stiúrthóirí saolréanna na sócmhainní agus luachanna iarmharacha lena mbaintear na n-aicmí sócmhainní seasta ar fad, agus go háirithe, saolré úsáideach gheilleagrach agus luachanna iarmharacha daingneán agus fearas, agus bhain siad de thátal as sin ar fad go bhfuil na saolréanna sócmhainní agus na luachanna iarmharacha iomchuí.

Oibleagáid Sochar Scoir

Déantar athbhreithniú bliantúil, bunaithe ar na dálaí reatha geilleagracha agus ar aon athruithe ábhartha ar théarmaí agus coinníollacha na bpleananna pinsin agus iarscoir, ar na toimhdí is bonn taca do na luachálacha achtúireacha dá gcinntear na suimeanna a aithnítear sna ráitis airgeadais (lena n-áirítear rátaí lascaine, rátaí méadaithe ar leibhéil chúitimh amach anseo, rátaí mortlaíochta agus rátaí threochtaí na gcostas cúram sláinte).

D'fhéadfadh siad seo a leanas tionchar a imirt ar na toimhdí:

- (i) an ráta lascaine, athruithe ar an ráta toraidh ar bhannaí corparáideacha d'ardchaighdeán
- (ii) leibhéil cúitimh sa todhchaí, dálaí mhargadh an tsaothair sa todhchaí

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Don bhliain dar críoch an 31 Nollaig 2017

4. Coigeartú don Bhliain roimhe sin

Athaicmíodh figiúirí ó thréimhsí roimhe seo chun go dtiocfaidís le cur i láthair na tréimhse reatha.

I rith na bliana, rinneadh an t-athaicmiú seo a leanas ar shócmhainní:

Talamh a choinnítear le haghaidh forbartha a athaicmíodh ó shócmhainní reatha go sócmhainní neamhreatha.

An Scéim Chomhiomlánaithe Talún a athaicmíodh ó shócmhainní reatha go sócmhainní neamhreatha.

5 Ioncam

5.1 Deontas ón Oireachtas

Bunaíodh an Ghníomhaireacht Tithíochta go foirmiúil ar bhonn reachtúil an 1 Lúnasa 2012 (an Lá Bunaithe) faoin Ordú fán nGníomhaireacht um Thithíocht agus Pobail Inbhuanaithe (Bunú), 2012 (Ionstraim Reachtúil Uimhir 264 de 2012), agus faigheann sí maoiniú ón Roinn Tithíochta, Pleanála agus Rialtais Áitiúil. Soláthraíonn an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil deontas stáit bliantúil don Ghníomhaireacht Tithíochta chun tacú leis an obair a dhéanann sí.

Faigheann an Ghníomhaireacht Tithíochta maoiniú ón Roinn Tithíochta, Pleanála agus Rialtais Áitiúil mar seo a leanas:

(i) Deontas stáit bliantúil don Ghníomhaireacht Tithíochta chun tacú leis an obair a dhéanann sí.

(ii) Maoiniú mar go riarann an Ghníomhaireacht an Scéim Leasúcháin Piríte thar ceann an Bhoird Réitigh Piríte (feic Nóta 1.1).

(iii) Clár Infheistíochta na Seirbhísí Uisce – scéimeanna móra uisce agus dramhuisce a sholáthar chun cuspóirí tábhachtacha comhshaoil agus geilleagracha a chomhlíonadh.

(iv) Taighde

Chomh maith leis sin, d'iarr an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil ar an nGníomhaireacht Tithíochta tabhairt faoi obair a bhí taobh amuigh den chomhaontú leibhéal seirbhíse, a thabhaigh costais bhreise. Comhaontaíodh aisghabháil na gcostas sin.

Deontais a fuarthas ón Roinn Tithíochta, Pleanála agus Rialtais Áitiúil Vóta 34

	2017	2016
	€	€
Deontas (Fo-cheannteideal A.10.3.1 & A.10.3.2)	5,200,000	4,069,000
Pirít - an Bord Réitigh Piríte (Fo-cheannteideal A.10.5.1)	25,547,798	26,999,642
	<u>30,747,798</u>	<u>31,068,642</u>

5.2 Ioncam ó Tháillí

Léiríonn ioncam ó tháillí muirir ar chliaint (údarais áitiúla nó comhlachtaí stáit eile) maidir le seirbhísí ar thug an Ghníomhaireacht Tithíochta fúthu, lena n-áirítear seirbhísí taighde, seirbhísí ailtireachta, seirbhísí suirbhéireachta cainníochta agus seirbhísí cigireachta. Áirítear leis freisin ioncam Fabhráithe ar cuireadh sonraisc ina leith i rith na tréimhse (Nóta 11).

	2017	2016
	€	€
Ioncam ó Tháillí	554,876	671,082

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5.3 Aisghabháil Chostais Phá an National Building Agency Limited (NBA)

Tá an National Building Agency Limited (NBA) á scor agus aistríodh a fhostaithe chuig comhlachtaí stáit eile. Cuireadh athlonnú fhoireann an National Building Agency Limited (NBA) i gcrích in 2016.

	2017	2016
	€	€
Aisghabháil an National Building Agency Limited (NBA)	-	290,541

5.4 Aisghabháil Speansas ó Chomhlachtaí Stáit Eile

Baineann sé seo le míreanna éagsúla ar nós costais phá foirne a bhí ar iasacht le comhlachtaí stáit eile a aisghabháil agus costais oibre a rinneadh thar ceann comhlacht stáit eile a aisghabháil.

	2017	2016
	€	€
Aisghabháil Speansas ó Chomhlachtaí Stáit Eile**	401,991	187,274
Aisghabháil Fhine Gall	233,497	-
**Costais 2017: Tuarastal €369,755 agus Speansais €32,236		

5.5 Ioncam Cíosa

Cuimsíonn Ioncam Cíosa cíos a fuarthas mar gheall ar shócmhainní talún arna gcoinneáil ag an nGníomhaireacht Tithíochta.

	2017	2016
	€	€
Ioncam Cíosa	32,139	11,726

5.6 Díol Láithreáin Chomhiomlánaithe Talún

Baineann figiúr 2016 go príomha le diúscairt cuid de láithreán Comhiomlánaithe Talún ag Duntahane Road, Mainistir Fhear Maí, Contae Chorcaí. D'iarr an Gníomhaireacht Tithíochta go gcoinneofaí an t-airgead sin chun costais na slándála láithreáin agus chothabháil na láithreán a chlúdach. Baineann figiúr 2017 le tailte a díoladh sa Ghleann, Contae Luimnigh.

	2017	2016
	€	€
Díolachán tailte	25,000	248,000

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5.7 Ioncam Eile

Faigheann an Ghníomhaireacht Tithíochta aisíocaíocht freisin ar chostais a tabhaíodh mar gheall ar ghníomhaíochtaí agus scéimeanna eile ar tugadh fúthu i rith na bliana.

	2017	2016
	€	€
A.4.4.1 Comhlachtaí Tithíochta Faofa: Morgáiste go Cíos	7,595	-
A.4.4.2 Údarás Áitiúil: Morgáiste go Cíos	2,861	-
A.3.3.1 An Scéim Íocaíocht Cúnaimh Tithíochta	16,329	-
A.5.4.1 Reatha - Dí-institiúidiú – Daoine faoi mhíchumas	10,070	-
A.3.1.2.1 Reatha - Léasú Fadtéarmach	3,198	-
Ranníocaíocht a fuarthas ó rannpháirtí sa Scéim Leasúcháin Piríte	12,572	1,000
Ranníocaíocht ó Homebond	-	52,289
Aisghabháil tuarastail maidir le fostaí ar iasacht i gcomhlacht stáit	-	30,083
Eile	-	7,428
	<u>52,625</u>	<u>90,800</u>

5.8 Pirít Eile

Faoin Acht um Réiteach Piríte, 2013, tá sé d'oibleagáid ag an mBord Leasúcháin Piríte na costais ar fad, nó cuid díobh, a bhaineann le teaghaisí a leasú a aisghabháil ó aon pháirtí ag a bhfuil dliteanas agus an cumas íoctha. In 2017, fuair an Ghníomhaireacht €678,572 san iomlán ó na tríú páirtithe sin mar ranníocaíocht le costais phiríte (2016 €317,400). Íocadh an t-airgead sin díreach leis an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil.

5.9 Homebond

In 2017, sholáthair Homebond seirbhísí bainisteoir tionscadal chun roinnt tionscadail leasúcháin piríte a bhainistiú. Is cuid de chomhaontú é sin ina soláthraíonn Homebond foireann agus seirbhísí dar luach €2 mhilliún don Ghníomhaireacht. In 2017, measadh go raibh luach na foirne agus seirbhísí sin a soláthraíodh ag €347,636 (2016 €348,228).

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Don bhliain dar críoch an 31 Nollaig 2017

6 Fostaithe agus Comhaltaí Boird

	2017	2016
	€	€
(a) Líon fostaithe		
Ba é an meánlíon fostaithe i rith na bliana:	55	47
(b) Costais fostaíochta		
Pá agus tuarastail - foireann na Gníomhaireachta Tithíochta	2,674,381	2,156,936
Pá agus tuarastail - foireann Piríte	676,066	480,669
Pá agus tuarastail – foireann sannta NBA	-	286,623
	<u>3,350,447</u>	<u>2,924,228</u>
Taisteal agus Costais Foirne Eile	<u>319,870</u>	<u>164,040</u>
	<u>3,670,317</u>	<u>3,088,268</u>
(c) Asbhaint a Bhaineann le Pinsean		
I rith na bliana asbhaineann asbhaintí €145,841 a bhaineann le pinsean ón bhfoireann agus íocadh iad leis an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil.		
(d) Luachanna Saothair na gComhaltaí Boird		
Ní fhaigheann na comhaltaí boird táillí as suí ar Bhord na Gníomhaireachta Tithíochta. Ba cheart a thabhairt faoi deara gur íocadh €4,000, €2,200 agus €4,489 le Caroline Gill, Alex Flood agus Jack Keyes faoi seach, comhaltaí ar an mBord Leasúcháin Piríte, as speansais in 2017. Is comhaltaí den PRB iad Derek Sinnott agus Sean Balfe freisin agus ní fhaigheann siad táille faoin bprionsabal ‘Duine Amháin, Tuarastal Amháin’.		
(e) Luach Saothair an Phríomhfheidhmeannaigh		
Ba é €117,603 tuarastal an Phríomhfheidhmeannaigh agus méadaíodh é go €120,287 an 1 Aibreán 2017 faoin gcéad chéim d’athbhunú na gcorruithe pá sealadacha faoi Chomhaontú Bhóthar Haddington. Tá pinsean an Phríomhfheidhmeannaigh ina chuid de scéim eiseamláireach aoisliúntais shainithe na hearnála poiblí atá ag an nGníomhaireacht Tithíochta (Iontrálaithe nach bhfuil Nua – roimh 2004) agus ní sháraíonn a theidlíochtaí teidlíochtaí iontrálaithe eile.		
(f) Sochair Foirceanta		
Níor íocadh aon íocaíochtaí foirceanta i rith na bliana.		
(g) Sochair Ghearrthéarmacha		
Níor íocadh aon sochair gearrthéarmacha ar nós ragoibre nó liúntas i rith na bliana		

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6

Fostaithe agus Comhaltaí Boird

(h) An Príomhphearsanra Bainistíochta

Cuimsíonn an príomhphearsanra bainistíochta sa Ghníomhaireacht Tithíochta na hoifigigh shinsearacha, an Príomhoifigeach Feidhmiúcháin, na Príomhoifigigh, Príomhoifigeach Cúnta agus Oifigigh Feidhmiúcháin Shinsearacha. Leagtar amach thíos luach iomlán na sochar fostaithe le haghaidh an phríomhphearsanra bainistíochta:

	2017	2016
	€	€
Tuarastal	537,360	500,573
Liúntais	0	0
Árachas Sláinte	0	0
	537,360	500,573

Ní áirítear ansin luach na sochar pinsean a tuilleadh sa tréimhse. Is baill iad an príomhphearsanra bainistíochta de scéim pinsean na Gníomhaireachta Tithíochta agus ní leathnaíonn a dteidlíochtaí ina leith sin thar théarmaí na scéime eiseamláirí pinsean seirbhíse.

7

Costais Riaracháin

	2017	2016
	€	€
Cíos Iníochta	-	3,228
Rátaí	35,243	35,313
Árachas	44,437	49,565
Solas agus Teas	18,225	18,018
Glanadh	20,224	21,656
Deisiúchán agus Cothabháil	54,053	45,165
Priontáil, Postas agus Stáiseanáireacht	52,396	61,318
Cumarsáid	188,577	263,693
Teicneolaíocht Faisnéise Cumarsáide	196,166	136,450
Costais Áitribh	9,803	37,054
Muirir Bhainc	943	1,083
Costais Chruinnithe agus Chistine	69,735	35,199
Speansais Ghinearálta	4,783	3,864
Oiliúint Údarás Áitiúil	522	526
Síntiúis	35,087	10,556
Scoláireacht Foley / Tacaíocht Oideachais	35,199	24,417
	765,393	747,105

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8 Táillí Dlí agus Gairmiúla

	2017	2016
	€	€
Costais Rialála agus Forbartha	125,399	-
Dlí agus Gairmiúil	8,552	581,575
Caiteachas Taighde	320,516	249,731
Faisnéis agus Oiliúint Tithíochta	2,542	-
Cuntasaíocht	24,592	34,408
Iníúcháireacht Inmheánach	18,734	34,935
Iníúcháireacht	34,000	15,900
Luachálacha Talún agus Táillí Dlí le haghaidh Bainistíocht Sócmhainní	52,548	-
Fógraíocht agus Seirbhísí Dlí le haghaidh Údaráis Áitiúla	16,616	-
Seiceálacha Creidmheasa Bhiúró Creidmheasa na hÉireann agus Frithghealladh le haghaidh Iasachtaí Soláthair Tithíochta	189,886	-
Tionscadail	43,456	-
Pleanáil Straitéiseach agus Cur i bhFeidhm	15,006	-
An Coiste Iníúcháireachta agus Riosca agus Athbhreithniú Rialachais	39,643	-
	<u>891,490</u>	<u>916,549</u>

9 Costais na Scéime Leasúcháin Piríte

Riarann an Ghníomhaireacht an Scéim Leasúcháin Piríte a tháinig i bhfeidhm an 13 Feabhra 2014. Suas go dtí an 31 Nollaig 2017, rinne an Ghníomhaireacht íocaíochtaí €64.2 milliún faoin scéim. Leagtar amach thíos sonraí na n-íocaíochtaí in 2016 agus in 2017. Leagtar amach i Nóta 19 sonraí na gceanglas amach anseo faoin scéim.

	2017	2016
	€	€
Bainisteoirí Tionscadal Foirgníochta	1,207,256	950,771
Conraitheoirí Oibre	22,051,523	23,677,415
Íocaíochtaí le hÚinéirí Tí	1,988,270	1,818,504
Dlí agus Gairmiúil	25,373	32,547
Costais ICT	-	1,684
Costais Riaracháin Eile	2,286	38,032
	<u>25,274,708</u>	<u>26,518,953</u>

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10	Réadmhaoin, Gléasra agus Trealamh	Talamh Forbartha	Daingneáin, Fearais agus Ríomhaireachta	Foirgnimh	Trealamh Trealamh	Iomlán
		€	€	€	€	€
	Costas					
	larmhéid tosaigh amhail an 1 Eanáir 2017	1,441,320	117,887	273,255	147,624	1,980,086
	Breiseanna ag Costas	-	-	4,700,000	72,054	4,772,054
	Diúscairt	(1)	-	-	-	(1)
	larmhéid amhail an 31 Nollaig 2017	<u>1,441,319</u>	<u>117,887</u>	<u>4,973,255</u>	<u>219,678</u>	<u>6,752,139</u>
	Dímheas					
	larmhéid tosaigh amhail an 1 Eanáir 2017	-	32,794	13,757	82,766	129,317
	Dímheas don Tréimhse	-	<u>14,736</u>	<u>99,465</u>	<u>23,764</u>	<u>37,965</u>
	larmhéid amhail an 31 Nollaig 2017	<u>-</u>	<u>47,530</u>	<u>113,222</u>	<u>106,530</u>	<u>267,282</u>
	Glanluach de réir na Leabhar					
	Amhail an 31 Nollaig 2017	<u>1,441,319</u>	<u>70,357</u>	<u>4,860,033</u>	<u>113,148</u>	<u>6,484,857</u>
	Amhail an 31 Nollaig 2016	<u>1,441,320</u>	<u>85,093</u>	<u>259,498</u>	<u>64,858</u>	<u>1,850,769</u>
		€	€	€	€	€
	Costas					
	larmhéid tosaigh amhail an 1 Eanáir 2016	1,441,320	112,277	273,255	142,802	1,969,654
	Breiseanna ag Costas	-	5,610	-	4,822	10,432
	larmhéid amhail an 31 Nollaig 2016	<u>1,441,320</u>	<u>117,887</u>	<u>273,255</u>	<u>147,624</u>	<u>1,980,086</u>
	Dímheas					
	larmhéid tosaigh amhail an 1 Eanáir 2016	-	17,408	9,906	53,053	80,367
	Dímheas don Tréimhse	-	<u>15,386</u>	<u>3,851</u>	<u>29,713</u>	<u>48,950</u>
	larmhéid amhail an 31 Nollaig 2016	<u>-</u>	<u>32,794</u>	<u>13,757</u>	<u>82,766</u>	<u>129,317</u>
	Glanluach de réir na Leabhar					
	Amhail an 31 Nollaig 2016	<u>1,441,320</u>	<u>85,093</u>	<u>259,498</u>	<u>64,858</u>	<u>1,850,769</u>
	Amhail an 31 Nollaig 2015	<u>1,441,320</u>	<u>94,869</u>	<u>263,349</u>	<u>89,749</u>	<u>1,889,287</u>

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10 Réadmhaoín, Gléasra agus Trealamh (ar lean) Talamh Forbartha

Cuimsíonn na tailte forbartha arna gcoinneáil ag an nGníomhaireacht Tithíochta ocht láithreán a aistríodh ón Housing and Sustainable Communities Limited (HSC Ltd) i rith 2013. B'ionann luach margaidh na dtailte sin amhail an 6 Márta 2013 agus €736,822. Thug Sherry Fitzgerald Limited, Auctioneers and Valuers faoin luacháil sin in 2013. Aistríodh cúig láithreán bhreise ón National Building Agency Limited (NBA) go díreach chuig an nGníomhaireacht Tithíochta in 2013. B'ionann luach na dtailte sin amhail an 6 Márta 2013 agus €741,501. Thug Sherry Fitzgerald Limited faoin luacháil sin in 2013. Fabhraíodh costais diúscartha 5% de luach margaidh na dtailte sin i gcuntas an NBA roimh an aistriú, a thug luach margaidh iarmharach €704,426.

Tailte arna gCoinneáil faoin Scéim Chomhiomlánaithe Talún

	2017	2016
	€	€
Tailte arna gcoinneáil faoin Scéim Chomhiomlánaithe Talún	72	73
lomlán	72	73

Mar a dtugtar breac-chuntas air i Nóta 1.8 den bheartas cuntasáíochta, aithnítear tailte a aistríodh faoin scéim chomhiomlánaithe talún ag luach ainmniúil €1 in aghaidh an láithreáin aistrithe. Chuir an Gníomhaireacht Tithíochta tús i rith na bliana le próiseas athluachála na dTailte arna gcoinneáil faoin scéim. Níor críochnaíodh ach ceann amháin de na láithreáin sa bhliain, agus bhí athluacháil €7,795,000 mar thoradh air.

I ndiaidh an talamh a aistriú ó na húdaráis áitiúla, éilítear ar an nGníomhaireacht Tithíochta tuairisc a ullmhú agus straitéis a chur i bhfeidhm le haghaidh bhainistíocht, úsáid agus fhorbairt ar deireadh na talún sin, lena n-áirítear luacháil má bheartaítear talamh a dhiúscairt.

Gníomhaíocht Reatha:

Tá dhá láithreán fós sa phróiseas aistrithe chuig an nGníomhaireacht Tithíochta

Fuair dhá láithreán cead Aire dá ndiúscairt

Tá ceithre láithreán curtha ar leataobh le haghaidh tionscadail Chomhpháirtíochta Poiblí Príobháidí
Diúscaíodh láithreán amháin i rith na bliana ar €25,000; feic ioncam eile (Nóta 5.6)

Tá athluacháil á déanamh ar 16 láithreán

Cuireadh an próiseas luachála i gcrích ar láithreán amháin as na 16 láithreán i rith na bliana agus rinneadh athluacháil €7,795,000 air

Tá na láithreáin eile le hathluacháil sna blianta ina dhiaidh.

Foirgnimh a Fáil

D'aithin an Gníomhaireacht Tithíochta fáil a ceann-oifige ag a luach margaidh. Aistríodh an cheann-oifig chuig an nGníomhaireacht Tithíochta ar chomaoín Nialais.

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11 Ioncam Fabhraithe

	2017	2016
	€	€
Ioncam Fabhraithe amhail an 1 Eanáir	120,412	64,528
Ioncam ar cuireadh sonraisc ina leith go dtí an 31 Nollaig	(599,851)	(615,198)
Ioncam ó Tháillí Nóta 5.2	554,876	671,082
Ioncam Fabhraithe amhail an 31 Nollaig 2017	<u>75,437</u>	<u>120,412</u>

Cuimsíonn Ioncam Fabhraithe obair a rinneadh ach nár cuireadh sonraisc ina leith fós mar ioncam ó tháillí.

12 Suimeanna Infhaighte

	2017	2016
	€	€
Suimeanna Infhaighte Trádála	489,536	161,896
Suimeanna Infhaighte Eile	31,022	3,351,820
Réamhíocaíochtaí	59,983	33,821
	<u>580,541</u>	<u>3,547,537</u>

13 Airgead agus Coibhéisí Airgid

	2017	2016
	€	€
Airgead sa bhanc	14,834,597	2,366,738
Cuntas Taisce	2,740	2,740
	<u>14,837,337</u>	<u>2,369,478</u>

Anailís ar Airgead agus Coibhéisí Airgid

Cistí Fála	9,740,042
Dliteanas Fhearchair (Nóta 14(b))	196,406
An Scéim Leasúcháin Piríte	1,484,216
Airgead arna choinneáil thar ceann Údaráis Áitiúla (Nóta 17)	3,023,700
Caipiteal Oibre na Gníomhaireachta Tithíochta	392,973

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Suimeanna Iníochta; suimeanna dlite laistigh de bhliain amháin

(a) Suimeanna Iníochta

	2017	2016
	€	€
Suimeanna Iníochta Trádála	(35,656)	(11,747)
Suimeanna Iníochta Eile	(16,614)	(16,765)
Dlíteanas Fhearchair (Nóta 14(b))	(196,406)	(196,406)
Fabhruithe	(348,724)	(316,551)
PAYE/PRSI	(151,115)	(107,127)
Cáin Bhreisluacha	(615,556)	(902,232)
Cáin Shiarchoinneálach	(76,439)	(70,333)
Ioncam Iarchurtha an Chiste Piríte	-	(547,798)
Airgead arna choinneáil thar ceann Údaráis Áitiúla (Nóta 17)	(3,023,700)	(882,000)
Rialú tuarastal	(87,004)	(62,472)
Ranníocaíocht Phinsean	(393,416)	(227,601)
	<u>(4,944,630)</u>	<u>(3,341,032)</u>

(b) Dlíteanas Fhearchair

Thóg an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil dlíteanas uile na Comhpháirtíochta Tithíochta Inacmhainne amhail an 31 Nollaig 2010 ar lámh, lena n-áirítear oibleagáidí conartha i dtaobh idirbheart malartaithe talún le haonán príobháideach tríú páirtí le haghaidh réadmhaoinne faoi úinéireacht an stáit ar Ardán Fhearchair, Baile Átha Cliath 2.

I rith 2012, rialaigh an Ard-Chúirt cás i leith an mhalartaithe talún sin i bhfabhar an aonáin phríobháidigh tríú páirtí. I ndiaidh an bhreithiúnais sin, tháinig an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil, Oifig na nOibreacha Poiblí agus an t-aonán príobháideach tríú páirtí ar chomhaontú faoin socrú deiridh a d'eascair as an mbreithiúnas.

De réir an chomhaontaithe sin, d'airlic an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil airgead don Ghníomhaireacht Tithíochta. I ndiaidh treoir a fháil ón Roinn Tithíochta, Pleanála agus Rialtais Áitiúil agus Oifig na nOibreacha Poiblí, íocadh an t-airgead sin leis an tairbhí. D'éascaigh an Ghníomhaireacht Tithíochta, trína cuntas bainc, fáil agus íocaíocht an airgid leis an tairbhí deiridh. Chuir an Ghníomhaireacht Tithíochta an tsaoráid sin ar fáil, ach níor ghearr sí aon táill ná coimisiúin ar aon pháirtí a bhí bainteach leis an gcás.

Amhail an 31 Nollaig 2017, tá suim €196,406 fós leis an nGníomhaireacht Tithíochta i leith an dlíteanas seo. Tá an tsuim sin á coinneáil ar threoir na Roinne Tithíochta, Pleanála agus Rialtais Áitiúil. Amhail an 31 Nollaig 2017, níl aon dlíteanas eile ag an nGníomhaireacht Tithíochta i leith an cháis seo.

	2017	2016
	€	€
Cistí arna gcoinneáil ag an nGníomhaireacht Tithíochta amhail an 1 Eanáir	196,406	196,406
Cistí a d'airlic Oifig na nOibreacha Poiblí	-	2,519,148
Íochta le tairbhí i rith na tréimhse	-	(2,519,148)
Cistí ar lámh ag deireadh na tréimhse	<u>196,406</u>	<u>196,406</u>

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15 Scéim Pinsean

(a) Anailís ar Chostais Pinsean Iomlána a Gearradh ar Chaiteachas

2017	2016
€	€
Costais Seirbhíse Reatha	447,000
Ús ar Dhliteanais na Scéime Pinsean	37,000
Ranníocaíochtaí Fostaithe	(133,182)
728,159	350,818

(b) Anailís ar an nGluaiseacht sa Dliteanas Pinsean i Rith na Bliana

2017	2016
€	€
Dliteanas Tosaigh amhail an 1 Eanáir 2017	1,448,000
Costas Seirbhíse Reatha	447,000
Costas Úis	37,000
Caillteanas / (Gnóthachan) Achtúireach	781,000
Glandliteanas Pinsean amhail an 31 Nollaig 2017	2,713,000

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15 An Scéim Pinsean (ar lean)

(c) Maoiniú larchurtha le haghaidh Pinsean

Aithníonn an Gníomhaireacht Tithíochta na suimeanna sin mar shócmhainn a chomhfhreagraíonn don dliteanas iarchurtha neamh-mhaoinithe le haghaidh pinsean ar bhunús na dtóimhdí a ndéantar cur síos orthu i Nóta 15(d), agus roinnt imeachtaí roimhe sin. Áirítear leis na himeachtaí sin bonn reachtúil do bhunú na scéime, agus an beartas agus cleachtas atá i bhfeidhm faoi láthair maidir le pinsin na seirbhíse poiblí a mhaoiniú, lena n-áirítear ranníocaíochtaí fostaithe agus an próiseas meastachán bliantúil.

Níl aon fhianaise ag an nGníomhaireacht Tithíochta nach leanfaidh an beartas maoinithe sin ar aghaidh ag comhlíonadh suimeanna dá leithéid de réir cleachtas reatha.

Ba é an Glan-Mhaoiniú larchurtha le haghaidh Pinsean a aithníodh sa Ráiteas ar Ioncam agus Caiteachas:

	2017 €	2016 €
Maoiniú In-aisghabhála i leith Chostais	874,000	484,000
Pinsean na Tréimhse Reatha		
Deontas Stáit a Úsáideadh chun Pinsinéirí a Íoc	-	-
	<u>874,000</u>	<u>484,000</u>
 Dlitéanas Scéime	 9,867,000	 2,713,000
Cailteanas / (Gnóthachan) Achtúireach ag eascairt as difríocht idir an t-eispéireas agus a rabhthas ag súil leis (Feic ** thíos)	6,032,000	781,000
Cailteanas / (Gnóthachan) Achtúireach ag eascairt as athrú ar thoimhdí luachálacha dliteanais	248,000	
 Céatadán Dhliteanais na Scéime	 63.65%	 28.79%

B'ionann an cailteanas achtúireach carnach a aithnítear sa Ráiteas ar Ghnóthachain agus Cailteanais Aitheanta Iomlána agus €6,280,000 (2016: €781,000).

**Aistríodh roinnt den fhoireann seirbhís le Comhlachtaí Stáit roimhe seo, agus is as sin a eascraíonn an Cailteanas Achtúireach thuasluaite.

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15 An Scéim Pinsean (ar lean)

(d) Cur Síos Ginearálta ar an Scéim

Feidhmíonn an Gníomhaireacht Tithíochta scéimeanna aoisliúntais sochair shainithe neamh-mhaoinithe le haghaidh na foirne. Is iad na scéimeanna: (i) Roimh an 1 Aibreán 2004 – Iontráil nach bhfuil Nua, (ii) I ndiaidh an 1 Aibreán 2004 – Iontráil Nua, agus (iii) I ndiaidh an 1 Aibreán 2013 – Scéim Pinsean Aonair. Tá a téarmaí agus coinníollacha féin ag gach scéim pinsean i ndáil le haois scoir agus ríomh na bpinsean agus na cnapshuime. Íoctar teidlíochtaí aoisliúntais a thagann chun cinn faoi na scéimeanna as ioncam reatha agus gearrtar iad ar an Ráiteas ar Ioncam agus Caiteachas, glan ar ranníocaíochtaí aoisliúntais fostaithe, sa bhliain ina n-éiríonn siad iníochta.

Leagtar amach na torthaí thíos atá bunaithe ar luacháil achtúireach na ndlíteanas pinsean i leith fhoireann reatha, ar scor agus mharbh na Gníomhaireachta Tithíochta amhail an 31 Nollaig 2017. Thug achtúire neamhspleách cáilithe faoin luacháil sin chun críche an chaighdeáin cuntasaiochta, Caighdeán Tuairiscithe Airgeadais – Sochair Scoir (FRS102).

Ba iad na príomhthoimhdí airgeadais a úsáideadh:

Modh Luachála	2017	2016
Ráta Lascaine	1.85%	1.83%
Ráta Méadaithe ar Thuarastail	2.93%	2.81%
Méadú ar an bPinsean Stáit sa Todhchaí	1.93%	1.81%
Méaduithe ar Phinsean sa Todhchaí	2.43%	2.31%
Boilsciú	1.93%	1.81%

Meán-ionchas Saoil a Úsáideadh chun Dlíteanas a Chinneadh

	2017	2016
Fear 65 bliana d'aois	21	21
Bean 65 bliana d'aois	24	24

Meán-ionchas Saoil sa Todhchaí de réir na dTáblaí Mortlaíochta a Úsáideadh chun na Dlíteanas Pinsean a Chinneadh.

16 Comhaltaí Boird na Gníomhaireachta – Nochtadh Leasanna faoin Acht um Eitic in Oifigí Poiblí, 1995 agus 2001

Ceanglaítear ar an nGníomhaireacht cloí le ceanglais an Ahta um Eitic in Oifigí Poiblí, 1995 agus 2001 agus na nósanna imeachta dá réir sin, agus cloíodh leo sa tréimhse.

Ní raibh aon idirbhearta i rith na tréimhse i leith ghníomhaíochtaí na Gníomhaireachta ina raibh leas tairbhiúil ag Comhaltaí na Gníomhaireachta.

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17 Cabhrú le húdaráis áitiúla tithíocht a cheannach

Gníomhaíonn an Gníomhaireacht Tithíochta mar lárionad le haghaidh eagraíochtaí éagsúla chun réadmhaoine a cheannach ó ghlacadóirí/iasachtóirí. Sainaithníodh réadmhaoine oiriúnacha ó na punanna agus cheadaigh údaráis áitiúla ceannach na réadmhaoine ábhartha. Chuir na húdaráis áitiúla na cistí ar aghaidh chuig an nGníomhaireacht Tithíochta agus íocadh na cistí ábhartha ansin ar na réadmhaoine sna punanna ábhartha. In 2017, cheannaigh an Gníomhaireacht Tithíochta tithe ar an mórchóir ó institiúidí iasachtaithe thar ceann údaráis áitiúla go náisiúnta. Ní leis an Gníomhaireacht Tithíochta stoc tithíochta dá leithéid. Tugtar breac-chuntas thíos ar na hidirbhearta faoin gclár:

	2017	2016
	€	€
Maoiniú Faighte	19,584,200	1,109,500
Stoc Tosaigh	-	1,698,000
Ceannacháin	(16,560,500)	(2,807,500)
Stoc Deiridh	-	-
Iarmhéid Maoinithe Faighte	<u>**3,023,700</u>	<u>-</u>
Costais Fála	*325,844	*325,043

** Coinnítear iarmhéid an mhaoinithe a fuarthas i suimeanna iníoctha (Nóta 14)

* Tabhaítear costais fála tríd an ráiteas ar ioncam agus caiteachas agus tá siad le haisghabháil ag dáta níos deireanaí.

Costais Fhine Gall

I rith na bliana, thabhaigh an Gníomhaireacht Tithíochta costais €278,337 thar ceann Chomhairle Contae Fhine Gal. Aisghabhadh €233,497 den chostas sin cheana féin agus tá an t-iarmhéid €44,840 le haisghabháil.

18 Plean Gníomhaíochta maidir le Tithíocht agus Easpa Dídine

Cuireadh de chúram ar an nGníomhaireacht Tithíochta tithíocht fholamh a fháil le húsáid mar thithíocht shóisialta faoin bPlean Gníomhaíochta maidir le Tithíocht agus Easpa Dídine. Is é ról na Gníomhaireachta chuige sin plé le bainc, infheisteoirí agus úinéirí féideartha eile cúpla punann réadmhaoine chun réadmhaoine a fháil ar bhonn náisiúnta agus iad a dhiúscairt ar a gcostas le comhlachtaí tithíochta agus údaráis áitiúla.

(i) Ciste Imrothlach €76m

Soláthraítear maoiniú don cheannach ó dheontas imrothlach suas le €76 milliún ón Roinn Tithíochta, Pleanála agus Rialtais Áitiúil. Caitear leis an deontas mar mhaoiniú fadtéarmach agus déantar cuntas air sa Chúlchiste Fála Réadmhaoine sa Ráiteas ar Staid an Airgeadais.

Ba iad idirbhearta na scéime in 2017:

- Sholáthair an Roinn Tithíochta, Pleanála agus Rialtais Áitiúil maoiniú €66m
- Íocadh taiscí agus ceannacháin tithe le hathdhíol dar luach €64,312,844 ar an iomlán in 2017. Tá sé i gceist ag an nGníomhaireacht na ceannacháin sin a dhíol in 2018, ag a gcostas, le comhlachtaí tithíochta agus údaráis áitiúla thar thréimhse ghearr.
- Rinneadh oibreacha uasghrádaithe caipitil dar luach €1,737,129 freisin ar chuid de na tithe, agus áirítear é sin mar luach méadaithe ar an stoc tithíochta.
- Aisíocadh éarlaisí dar luach €2,087,569 de bharr ceannach nach ndeachthas chun cinn leo.
- Diúscairtí tithíochta ar a costas le AHBanna, dar luach €7,170,014.
- Caitear leis na tithe mar stoc agus rinneadh cuntas orthu mar seo a leanas:

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18 Plean Gníomhaíochta maidir le Tithíocht agus Easpa Dídin (ar lean)

Ráiteas ar Staid an Airgeadais: Cúlchiste Fála Tithíochta

	2017	2016
Iarmhéid Tosaigh	9,952,025	-
Ioncam Deontais	66,788,975	9,952,025
Deontais Charnacha i gCúlchistí	76,741,000	9,952,025

Idirbhearta i rith na bliana

Díolacháin	7,170,014	-
Costas na nDíolachán		
Fardail Tosaigh	9,952,025	-
Éarlais Íochta & Ceannacháin	64,312,844	9,952,025
Feabhsuithe ar Fhoirgnimh	1,737,129	-
Aisíocaíochtaí	(2,087,569)	-
Aistrithe chuig Údaráis Áitiúla gan aon Chomaoín (Nóta C)	(1,899,500)	
Stoc Deiridh	(64,844,915)	(9,952,025)
Costas lomlán na nDíolachán	7,170,014	-
Brabús Comhlán	-	-

Ceannacháin Neamh-inghabhála agus Costais Díolachán (Nóta A)

Táillí Dlí agus Gairmiúla	1,254,298	-
Costais Fála Tithíochta	1,800,222	-
Costais Neamh-inghabhála lomlána	(3,054,520)	-
Ioncam Cíosa (Nóta B)	8,180	-
Aistrithe chuig Údaráis Áitiúla gan aon Chomaoín (Nóta C)	(1,899,500)	-
Brabús/(Caillteanas)	(4,945,840)	-
Iarmhéid i gCúlchistí	71,795,160	-

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18 Plean Gníomhaíochta maidir le Tithíocht agus Easpa Dídine (ar lean)

Nóta A – Is costais iad seo a d'iompair an Ghníomhaireacht Tithíochta nuair a ceannaíodh Tithíocht.

Nóta B – Is ioncam cíosa isteach é seo a ghintear ó chuid den stoc tithíochta arna choinneáil sa Ráiteas ar Staid an Airgeadais.

Nóta C – Is é seo luach an stoic tithíochta a aistrítear chuig údaráis áitiúla ag nialas. Is é seo an méid stoic a cionroinneadh in aghaidh an Chúlchiste Fála Tithíochta.

Ríomhtar Brabús agus Caillteanas de réir ioncam cíosa lúide costais neamh-inghabhála. Tógtar caillteanais ón gciste imrothlach €76m ansin go dtí an bhliain dár gcionn.

Costais Fála Tithíochta (Ciste 76m)	2017
	€
Sainchomhairleoir Fála	82,822
Foireann Gníomhaireachta	63,968
Ceannacháin, Díolacháin agus Costais Choinneála	1,254,298
Dleacht Stampála	559,139
Luachálacha Réadmhaoine	161,787
Árachas	139,794
Cigireachtaí Réadmhaoine	345,491
Cáin Mhaoine Áitiúil	202,841
Comhairle Ghairmiúil	88,912
Muirir Sheirbhíse	54,915
Seirbhísí Slándála	7,095
Costais Fóntas agus Nasctha	5,383
Speansais Ilghnéitheacha	2,047
Costais (Neamh-inghabhála) na gComhlachtaí Tithíochta	86,028
Faofa	
	3,054,520

19 Ceanglais

Thar ceann na Roinne Tithíochta, Pleanála agus Rialtais Áitiúil, tugann an Ghníomhaireacht Tithíochta faoi leasú na dtithe a bhfuil pírit ag dul i bhfeidhm orthu. Faigheann an Bord Réitigh Pírite éilimh faoin Scéim Leasúcháin Pírite. Mar chuid den scéim sin, déantar conarthaí oibre le sainchomhairleoirí innealtóireachta agus tógála agus le conraitheoirí innealtóireachta sibhialta agus tógála. Ina theannta sin, tá úinéirí tí ar glacadh lena teaghaisí sa scéim seo i dteideal caiteachas áirithe a thabhaigh siad sula nglactar seo sa scéim agus a thabhaítear i rith oibreacha leasúcháin a aisghabháil.

Ní dhearnadh aon fhoráil sna cuntais i leith an dliteanais fhéideartha faoin scéim mar gurb é beartas an Bhoird costais na n-éileamh a aithint de réir mar a fhaomhtar iad. Measann an Bord Réitigh Pírite go mbeidh costais iomlána na scéime leasúcháin cothrom le €131 milliún, atá bunaithe ar chostais réamh-mheasta go ceann cúig bliana bunaithe ar an meánchostas in aghaidh an tí.

Amhail an 31 Nollaig 2017, bhí na ceanglais agus oibleagáidí conartha seo a leanas ag an nGníomhaireacht Tithíochta maidir leis an Scéim Leasúcháin Pírite.

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19 Ceanglais (ar lean)

Sainchomhairleoirí Foirgníochta	2017 €	2016 €
Luach iomlán Chonarthaí na Sainchomhairleoirí Foirgníochta amhail an 31 Nollaig 2017	3,680,574	3,662,691
Luach iomlán na nÍocaíochtaí ar an gCuntas go dtí an 31 Nollaig 2017	(1,207,256)	(950,771)
Ceanglais Chonartha gan íoc le Sainchomhairleoirí amhail an 31 Nollaig 2017	2,473,318	2,711,920

Níl an Ghníomhaireacht Tithíochta i dteideal cáin bhreisluacha a aisghabháil agus dá bhrí sin tá cáin bhreisluacha san áireamh sna suimeanna ar fad. Déantar cuntas ar íocaíochtaí le sainchomhairleoirí mar chostais íochta.

Conraitheoirí Oibre	2017 €	2016 €
Luach iomlán Chonarthaí na gConraitheoirí Oibre amhail an 31 Nollaig 2017	69,371,709	69,762,272
Luach iomlán na nÍocaíochtaí ar an gCuntas go dtí an 31 Nollaig 2017	(22,051,523)	(23,677,415)
Ceanglais Chonartha gan íoc le Conraitheoirí amhail an 31 Nollaig 2017	47,320,186	46,084,857

Níl an Ghníomhaireacht Tithíochta i dteideal cáin bhreisluacha a aisghabháil agus dá bhrí sin tá cáin bhreisluacha san áireamh sna suimeanna ar fad. Déantar cuntas ar íocaíochtaí le conraitheoirí mar chostais íochta.

20 An Ghníomhaireacht Náisiúnta Foirgníochta

I rith na bliana, ghlac an Ghníomhaireacht Tithíochta le costais €13,580 thar ceann na Gníomhaireachta Náisiúnta Foirgníochta.

21 Tréimhsí Cuntasaíochta

Baineann na cuntais reatha le tréimhse 12 mhí, dar críoch an 31 Nollaig 2017. Baineann na figiúirí comparáideacha le tréimhse 12 mhí, dar críoch an 31 Nollaig 2016.

22 Imeachtaí ina Dhiaidh Sin

An 27 Aibreán 2018, cheap an tAire Tithíochta, Pleanála agus Rialtais Áitiúil Michael Carey mar Chathaoirleach na Gníomhaireachta Tithíochta ar feadh tréimhse cúig bliana.

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23 Nochtadh Páirtí Ghaolmhair

Is iad an Príomhoifigeach Feidhmiúcháin agus na comhaltaí Boird an príomhphearsanra bainistíochta sa Ghníomhaireacht Tithíochta. B'ionann an cúiteamh iomlán a íocadh leis an bpríomhphearsanra bainistíochta, lena n-áirítear táillí agus speansais na gcomhaltaí Bord agus luach saothair iomláin an Phríomhoifigigh Feidhmiúcháin, agus €120,287 (2016: €117,603). Tugtar miondealú iomlán ar an luach saothair agus sochair a íocadh leis an bpríomhphearsanra bainistíochta i Nóta 6.

Glacann an Ghníomhaireacht Tithíochta le nósanna imeachta de réir na dtreoirínte a eisíonn an Roinn Caiteachais Phoiblí agus Athchóirithe a bhaineann le leasanna pearsanta comhaltaí Boird.

24 Na Ráitis Airgeadais a Fhaomhadh

D'fhaomh an bord stiúrthóirí na ráitis airgeadais seo lena n-eisiúint an 26 Meitheamh 2018.

