



Bord um Thionóntachtaí Cónaithe
Residential Tenancies Board



Annual Report and Accounts 2021

About the Residential Tenancies Board

What is the Residential Tenancies Board?

The Residential Tenancies Board, also known as the RTB, is a public body set up to support and develop a well-functioning rental housing sector. The RTB's remit extends to the private rental, Approved Housing Bodies (AHB), Cost Rental and Student Specific Accommodation (SSA) sectors. The RTB's role is to regulate the rental sector, provide information and research to inform policy, maintain a national register of tenancies, resolve disputes between tenants and landlords, initiate an investigation into Improper Conduct by a landlord, and provide information to the public to ensure tenancies run smoothly and no issues arise.



The RTB's remit

Information, Research and Education

The RTB provides high-quality information and assistance to landlords, tenants and the public on their rental rights and responsibilities, both in terms of living in and providing accommodation in the rental sector. The RTB also provides accurate and authoritative data on the rental sector, such as the Quarterly Rent Index, which allows the monitoring of trends in the rental sector, but also allows individuals to check and compare rents in particular locations.

Registrations

All private residential landlords, Approved Housing Bodies (who are not-for-profit housing providers, often referred to as Housing Associations), Cost Rental and landlords of Student Specific Accommodation must register their tenancies with the RTB. You can search to see if a tenancy is registered on the RTB website. The registration of tenancies enables the RTB to collect important data on the sector. It is also a key part of regulating and supporting the sector and ensuring that landlords and tenants are aware of their rights and responsibilities.






Dispute Resolution

Since 2004, the RTB replaced the courts in dealing with the majority of disputes between landlords and tenants through the Dispute Resolution Service. This service offers a choice of resolution types to parties – Telephone Mediation or Adjudication – and the option to appeal through a Tenancy Tribunal.

Investigations and Sanctions

In July 2019, the RTB was given new powers to investigate and sanction landlords who engage in certain breaches of rental law, such as unlawfully setting the rent in an RPZ above the amount allowed by RPZ restrictions or ending a tenancy by citing a reason which the landlord did not ultimately act on, amongst others. Investigations can commence either on the basis of information received from a member of the public or proactively by the RTB on the basis of information available under the Residential Tenancies Act. Sanctions include a formal written caution and/or a fine of up to €15,000 and/or costs of up to €15,000.

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Chairperson and Director's Foreword

The RTB, as the regulator for the residential rental sector, has a responsibility to the public to ensure that we deliver on our statutory functions in ways that support and improve the sector. This is one of the key ways in which RTB creates real public value. The RTB is also committed to serving the public interest. This means that we work to ensure that all tenancies that should be registered are registered, that we operate a fair and effective Dispute Resolution Service and that we confront serious and deliberate non-compliance in a timely manner. As a responsible, independent and expert regulator, the RTB is always conscious of the overarching need to use our regulatory powers efficiently and effectively and in ways that build a high level of public confidence and trust in us as a public body.

This Annual Report provides an overview of the activities of the RTB over the course of 2021. Notwithstanding the significant impact and continuously changing environment created by the COVID-19 pandemic, the RTB maintained its services across all contact and communication channels. We also focussed on recovery of timelines for our Dispute Resolution Services. During 2021, we facilitated over 3,000 Mediation and Adjudication hearings, as well as registering almost 96,000 tenancies. In addition, by the end of 2021, the RTB had approved over 420 investigations into potential Improper Conduct by landlords and had brought over 40 formal sanctions before the Circuit Court for confirmation.

During 2021, legislative change continued. Among other changes, 2021 saw legislation to safeguard tenancies during the pandemic, as well as changes to the Rent Pressure Zone (RPZ) requirements to further control rent increases. These changes also introduced limits on the amount that tenants can be required to pay as a deposit.

For students, there were also changes to notice periods when ending a tenancy. An important part of our work throughout the year was to provide reliable information to tenants and students on these regulatory changes, as well as to support compliance by landlords with their obligations through awareness raising campaigns, providing information sessions, online webinars and other stakeholder engagement activities.

In other work, our Rental Sector Survey reports were launched in July 2021. These comprehensive reports make important contributions to the policy landscape by providing data and insights on the experiences of landlords, tenants and letting agents in the rental sector, as well as landlords who have left the sector.

A major milestone was reached at the end of 2021 with the launch of the RTB's redesigned online tenancy management system. This technology platform provides a wide range of enhancements for landlords who are registering, renewing and updating tenancies with the RTB.

Alongside the complex challenges presented by the pandemic, it is also important to recognise the opportunities that emerged as regards new ways of working, leveraging developments in technology and innovation in how the RTB delivers on its core functions.

Throughout the pandemic, the public servants who work for the RTB continued to deliver on our major business priorities. Through their resilience, adaptability and positive embracing of innovation, the RTB delivered key business supports and operationalised new legislation at pace, often within days of being commenced.

The RTB recognises, and acknowledges, the ongoing commitment of our staff, our Board members, committee members, independent Adjudicators, Mediators and Tribunal members, and our key vendor partners. Without the continued support and contribution from all of these people, the RTB could not have delivered the results that are documented in this Annual Report. We also recognise the continued support from the Minister for Housing, Local Government and Heritage and his officials during 2021. The ongoing collaboration and cooperation between the Department and the RTB during 2021 has played an important role in advancing our shared agenda to help create a fair and equitable rental sector for all.

During 2021, the RTB completed a recruitment process for a new Director and Niall Byrne was appointed into this role, taking up his position at the end of January 2022. The RTB Board particularly wishes to thank Pádraig McGoldrick for his stewardship of the RTB as Interim Director during 2020 and 2021 and to recognise the many additional challenges that arose during his tenure with the onset of the COVID-19 pandemic.

Looking ahead

The RTB is at an important juncture in its development as a regulatory body. As we come out of the worst of the pandemic we are also coming to the end of the current strategic plan and about to begin the process of setting new strategic priorities for 2023 to 2025. We look forward to engaging with all of our stakeholders during 2022 as we work to develop our future strategic change agenda for the RTB.



Tom Dunne
Chairperson



Niall Byrne
Director



2021 Review

73,821 WebChats took place in 2021

Redesigned RTB online tenancy registration system went live on
15 Nov 2021

462,992
RTB website page views in 2021

60+
stakeholder events and information sessions organised and attended

Over 1.6 million*
people were reached by the RTB Twitter account

Six
nationwide awareness campaigns to explain legislative changes

The RTB Research & Data Hub was launched in
March 2021

First phase of the RTB Rental Sector Survey research was published

** This figure represents the total impressions the RTB Twitter account had in 2021. Twitter defines an "impression" as any time a Twitter user sees one of your tweets either in their feed, search results, or as part of a conversation.*

5,657

applications for dispute resolution in 2021

2,759

Determination Orders were issued by the RTB in 2021

38%



of dispute resolution applicants chose to solve their issues through free Telephone Mediation

412

requests received from the public to enforce Determination Orders in 2021.

over €400,000

in damages awarded where a Determination Order issued following Adjudication hearings

90%



of the 365 requests processed in 2021 were approved for RTB legal assistance

169

investigation were approved in 2021

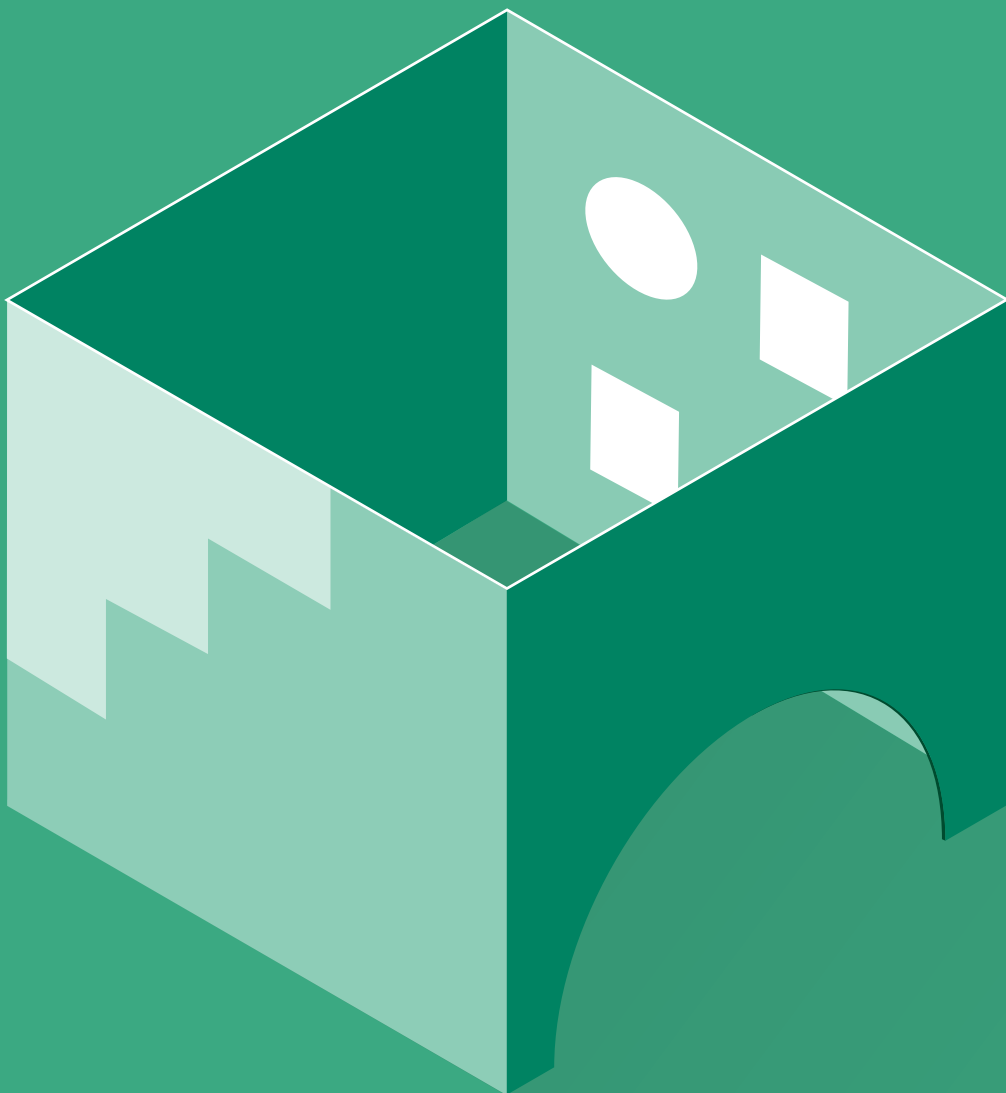
By the end of 2021, over

€250,000

in overpaid rent was returned to tenants as a result of investigations commenced since 2019

1

How the RTB communicates with customers



2021 Highlights

The launch of the RTB's redesigned **online tenancy registration system** along with the creation of **extensive guidance material** to support users in navigating the system

Throughout COVID-19, a **non-interrupted service was delivered to customers** through the contact centre

The RTB organised, or presented at, **over 60 virtual stakeholder events** and information sessions, and provided regular email updates to stakeholders in relation to new rental legislation and RTB research

The RTB delivered **six nationwide multimedia advertising campaigns** to explain legislative changes

The RTB created and distributed **new guidance documents** and **FAQs** to help the regulated sector understand new legislation

Introduction

The RTB serves a wide range of customers and stakeholders, from landlords, tenants and lettings agents to the Government, state bodies, the media and the public. A key priority for the RTB is to ensure that its customers can access reliable information when they need it through a variety of channels. The intention here is to help customers better understand their rental rights and responsibilities. This understanding helps prevent tenancy disputes from occurring, while also helping to support compliance with tenancy law. In 2021, there were some important developments in how the RTB communicated with its customers.

How the RTB engages with customers

The RTB provides a variety of channels for customers to access information they need and to seek assistance in fulfilling their regulatory responsibilities, such as registering and updating their tenancy registration records. These channels also support provision of information with respect to the Dispute Resolution Service. The RTB has a separate, non-recorded, phone line for customer concerns in respect of Improper Conduct under the Residential Tenancies Act 2004 as amended (RTA).

The RTB has an extensive website to support customers in interacting with the RTB and to assist the public in understanding regulation of the private residential sector.

RTB WebChat Service

The RTB WebChat is an interactive service that features prominently across the RTB's website. This is a Live WebChat, operating from 9am to 5pm, Monday to Friday. The WebChat feature, found across our website and within our online registration portal, allows customers to engage directly with an RTB Customer Service Agent.

The WebChat service is popular with customers and since its introduction, WebChat has grown in popularity. During 2021, the RTB engaged in 73,821 WebChats which is an 8% increase from 2020 (68,367). Customers are also able to download and save their chat which gives them a record of the information provided to them and customers can also receive documents via this channel, such as the confirmation letter issued when a tenancy registration is completed.

The growth of the WebChat service reflects the RTB's commitment to enhance the provision of digital services and to improve the range of information channels available to the public. The RTB has a post-chat survey function in Webchat to capture the "Voice of the Customer". The RTB uses this information to maintain standards, to alert the RTB about any necessary improvements needed and to enhance training of the Customer Service Agents. In 2021, 21,875 surveys were completed.

During 2021, the RTB engaged in **73,821 WebChats** which is an **8% increase** from 2020 (68,367).

In 2021, **21,875 "Voice of the Customer"** surveys were completed.

Voice of the Customer Survey 2021 Results



RTB Phone Line

In 2021, the RTB’s customer service team answered a total of 82,296 phone calls which marks a decrease of 18% on 2020 calls (100,591). The decrease in calls, reflects how the RTB is working to move customers to WebChat from telephone calls without reducing quality of interaction. This move allows the RTB to prioritise supporting customers with more complex queries through telephone contact as well as better supporting those customers who need to engage via phone and for whom WebChat is not a helpful option. The phone line also offers an Irish language service to customers.

Email Contacts

In 2021, the RTB received 105,594 emails, predominantly with respect to registrations and disputes, representing a 10% increase from 2020 (96,343).

Customer Complaints

The RTB’s Customer Charter is published on the website and sets out the RTB’s commitment to customer service and the process for making a complaint where a customer is not satisfied with the RTB’s service.

All formal complaints received are acknowledged within two days of reaching the RTB.

The RTB examines all complaints carefully and responds in full to customers. Where the standards that the organisation sets for its service are not met, the RTB will remediate the issue through: refresher staff training, changes to business practices as appropriate and new information on the website etc. Hearing directly from the customer, no matter what the experience, is key to how the RTB learns as an organisation to improve services.

In 2021, the RTB received 197 formal complaints, which is an increase on the 108 received in 2020.

The highest number of complaints related to the Dispute Resolution Service, followed by registration issues. Overall, 87% (172) of complaints were responded to within the 28 days period as set out under the Charter.



Table 1

Breakdown of Complaints the RTB Received by Complaint Type 2020 – 2021, by Frequencies

Complaint Type		2020	2021
Dispute Resolution	Dispute Resolution Service: Customer unsatisfied with the service provided (e.g., case timelines, case scheduling, granting of adjournments, complaints regarding correspondence received etc.)	20	33
	Dispute Resolution Outcome: Customer unsatisfied with the outcome of a dispute hearing, procedure etc.	13	27
	Dispute Resolution Other: Complaints relating to Paper Based Adjudication, jurisdiction and appeal fees.	7	15
	Tribunals/Appeals: Customer unsatisfied with the Tenancy Tribunal appeal hearing/case timelines, case scheduling/outcomes.	9	13
	Dispute Resolution Process: Customers unsatisfied with how the Mediator/Adjudicator/Tribunal member conducted the hearing.	5	11
	Dispute Resolution and Third Parties: Complaints received from third parties are those who are directly and adversely affected by neighbouring tenants and so have the right to bring a case against the landlord of those tenants.	1	3
Registrations: Complaint regarding Registrations (e.g. online registration issues, late registration fees and portal issues etc.).		24	27
RTB’s online tenancy registration (Portal)		-	23
Customer Service (calls/Webchat/emails etc.): Customer unsatisfied with the service.		9	16
Registration Enforcement: Letters issued in relation to possible unregistered tenancies.		-	14
Communications: Complaints received pertain to information, terminology and language provided on the RTB website.		6	6
Sanctions/Legal/Legislation: Complaints include those about legislative change/legal and/or the Investigations and Sanctions unit.		7	3
Order Enforcement: Customers unsatisfied with the RTB’s process for legal assistance to fund the enforcement of the RTB Determination Orders, on behalf of a case party, through the courts.		6	3
Other complaints		1	3
Total complaints received		108	197

Note: By frequencies, means the number of times the data value occurred/was recorded.

How customers interact with the RTB services

There was a significant change in 2021 in how landlords and letting agents interact with the RTB registration services, with the launch of a redesigned online tenancy registration portal and Customer Relationship Management (CRM) (CRM is a strategy that companies use to manage interactions with customers and potential customers).

The redesigned system went live on 15 November 2021 and delivers a redesigned online account and registration portal for landlords and letting agents. The redesigned registration system provides for greater verification of the data that is entered. A key change here is the introduction of strict verification of the Personal Public Service Number (PPSN) for individual landlords and the use of the Companies Registration Office (CRO) verification process for companies. Verification for non-resident landlords is also possible, with the support of the Customer Service Agents.

The system has many enhanced features which allow for better security, more payment and notification options aligned to the customer's preference and features which reduce the duplication of data. A key design principle is to allow the landlord and letting agent greater access to maintaining their own records.

The RTB launched a new RTB Online Account Information Hub, on www.RTB.ie to assist customers using the redesigned portal. The Information Hub includes links, information and videos to support users in navigating the system.



Over time, and with the introduction of annual registration in 2022, the redesigned system will give the RTB access to better business intelligence and advanced data collection and reporting capabilities. These developments will help position the RTB as a more effective regulator for the private residential sector.

For customers who are lodging disputes, a new webform was also launched in November, replacing the online portal.

How the RTB keeps customers informed

A significant part of the RTB's role is to provide information about the residential rental sector to landlords, tenants and the wider public to help them to understand their rental rights and responsibilities and to raise awareness of the RTB and the services it provides.

In 2021, there were several key changes to legislation. Supporting compliance through the provision of regulatory information is a key focus of the RTB's communication activity. The RTB are dedicated to raising awareness of these changes by informing and supporting those living and working in the residential rental sector.

Stakeholder engagement

The RTB is committed to effective and meaningful engagement with its stakeholders to help improve the RTB's understanding of their priorities and opinions, as well as to support compliance across the sector.

In 2021, the RTB organised, and presented at, over 60 virtual stakeholder events and information sessions. The Stakeholder Forum structure, which was introduced in 2018, saw five Stakeholder Forum sessions take place in 2021. These brought together representatives from landlord, tenant, Approved Housing Body (AHB) and property professional groups.

The RTB also continued to issue regular updates throughout 2021 to its stakeholder mailing list whenever there was new information on legislative changes, the RTB research or other relevant issues.



Betterlet: RTB Accredited Landlord

The Betterlet: RTB Accredited Landlord scheme provides training courses to landlords outlining best practice in how to manage a tenancy. Many landlords in Ireland own one or two properties, and often manage the tenancy in conjunction with working full time. Recognising that landlords are not full-time professionals in this area, this scheme seeks to encourage and support more professional practice by informing landlords of the legislative framework and, thereby, supporting them to comply with their responsibilities.

In 2021, the RTB held the first virtual pilot of the Betterlet: RTB Accredited Landlord scheme training sessions for new applicants. The RTB also continued to engage with those landlords already accredited under the scheme, hosting two top up information sessions in May 2021. A total of 45 Betterlet accredited landlords attended a top up information session, and 31 landlords were newly accredited during 2021. The total number of Betterlet: RTB Accredited Landlords is 127 at the end of 2021.

RTB Website

The RTB website (www.rtb.ie) is one of the most important communication channels the RTB uses to provide information to the rental sector.

The RTB, as a public body, is committed to fulfilling its obligations under the European Union's (Accessibility of websites and mobile applications of Public Sector Bodies) Regulations 2020 and to the implementation of the Public Sector Equality and Human Rights Duty. Throughout 2021, the RTB continued to make the website more user-friendly and accessible and kept it current with relevant and useful content. An extensive audit was undertaken of the conformance of the website with Web Content Accessibility Guidelines (WCAG). The RTB received a 2.1 Level AA rating and will continue to carry out regular audits to ensure the website is as user friendly and accessible as possible.

In 2021, the updated RTB website had a total of 462,992 unique visitors compared to 573,131 in 2020, a decrease of 9%. The website also had a total of 2.8 million page views in 2021, a 3.2% decrease on 2.94 million in 2020.

Social Media

The RTB Twitter account, @RTBinfo, was established in 2018. Since then, the RTB has continued to grow its social media presence and engagement. At the end of 2021, @RTBinfo had a total of 4,012 followers, a 4% increase on the 3,860 followers as of the end of 2020. The account also reached over 1.6 million* people in 2021.

Building on the RTB's social media presence, the RTB launched its YouTube channel in 2020. In 2021, the channel expanded its portfolio to include instructional videos on how to navigate the redesigned online tenancy registration portal. The RTB will continue to create more videos to help inform and educate the regulated sector.

At the end of 2021, @RTBinfo had a total of **4,012** followers, a 4% increase on the 3,860 followers as of the end of 2020.

In 2021, the updated RTB website had a total of **462,992** unique visitors.

**This figure represents the total impressions the RTB Twitter account had in 2021. Twitter defines an "impression" as any time a Twitter user sees one of your tweets either in their feed, search results, or as part of a conversation.*

Advertising Campaigns

During 2021, the RTB delivered six strategic public awareness campaigns with a strong focus on communicating changes to legislation.

Four of these campaigns focused on COVID-19 rental laws, such as those related to travel restrictions and rent arrears and ran from January up until mid-July 2021.

The ‘Keep your House in Order’ campaign, which ran from 20 September to 31 October 2021, highlighted the new rules around limits on rent reviews in Rent Pressure Zones (RPZs) and deposits. These were nationwide campaigns with outdoor, press, radio, twitter and digital assets that called on the public to visit the RTB website to find out more about their rights and responsibilities.

In September, the RTB delivered a digital advertising campaign aimed at students who were starting college.

The purpose of the campaign was to reach the student, parents and student accommodation provider audiences to make them aware of their rights and responsibilities when renting accommodation and to flag the new legislative changes that affected them, in particular the new deposit rules.

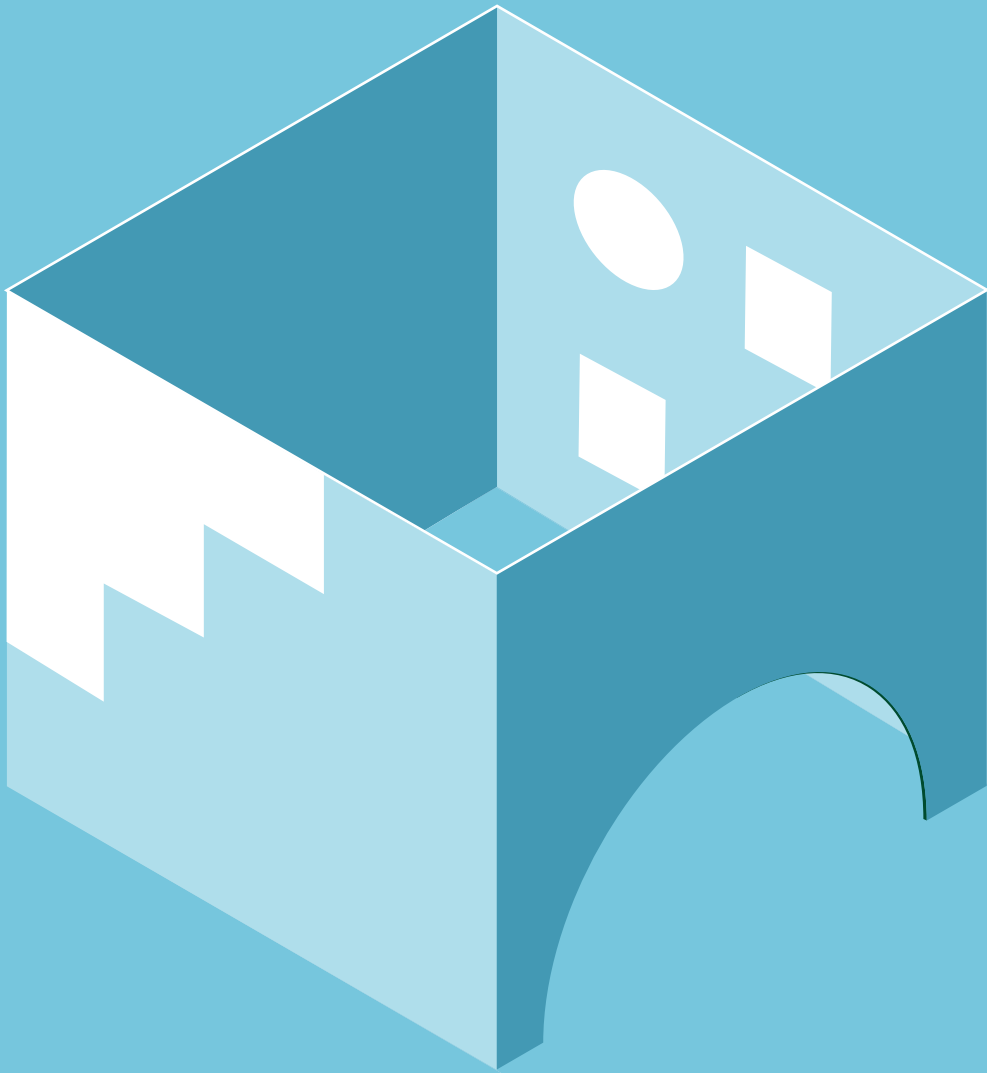
Overall, the campaigns proved to be a successful conduit in driving awareness of legislative change. Across the campaigns:

- **4.65 million** people were reached through radio adverts
- **495,000 people** clicked from the digital and social adverts onto the website to find out more.
- **788,000 people** read the adverts in regional and national press.



2

How the RTB helps resolve rental disputes



2021 Highlights

Resources within the service were reprioritised to facilitate **virtual hearings** and to safely facilitate **face-to-face hearings** upon request

Backlogs were stabilised early in 2021 and during Q3 and Q4 of 2021 the **levels of service recovered** towards pre-pandemic norms

A new panel of **Adjudicators and Mediators** was appointed to the Disputes Resolution Service

90% of requests for Order Enforcement assistance processed in 2021 were approved

A **new panel of solicitors**, from across the country, was appointed to facilitate customers who wanted to enforce their **Determination Orders**

Early **intervention methods** were introduced to work with dispute parties and to achieve earlier settlements and **better compliance** with Determination Orders

Introduction

Since 2004, the RTB has replaced the Courts in dealing with most disputes between landlords and tenants through the RTB's Dispute Resolution Service.

The RTB Dispute Resolution Service is a vital service whereby the RTB performs a critical quasi-judicial role within the residential rental sector. To carry out this function, the RTB has many of the powers that the Courts have; however, the way in which the RTB resolves disputes is less formal than a Court. The dispute resolution procedures are also intended to be more accessible and faster than those of the Courts. Together, this means that resolving a dispute through the RTB is simpler, less costly and less time consuming than it would be if landlords and tenants had to bring their disputes through the Courts.

The Dispute Resolution Service continued to adapt to challenges presented by the COVID-19 pandemic during 2021. At the onset of the pandemic, face-to-face Adjudication and Tribunal hearings had to be suspended to ensure the safety of RTB customers and staff. However, virtual hearings continued throughout 2021. To ensure the service remained as accessible and safe as possible, face-to-face hearings were granted only on a case-by-case basis. While the RTB adapted speedily and implemented many changes to processes to maintain services during the COVID-19 pandemic, the impact of the pandemic inevitably created a backlog of cases. In 2021, many new measures were introduced to mitigate this.

What were the dispute activity figures in 2021?

Number of applications received

In 2021, 5,657 applications for dispute resolution were received (see Table 2). This is an increase of 9% compared to the number of applications received in 2020. Of the 5,657 applications received in 2021, 62% (3,524) were for Adjudication and 38% (2,133) were for Telephone Mediation.

Before 2019, the number of dispute applications received had increased year-on-year since 2012. While there was a substantial reduction of applications during the pandemic period, by the end of 2021, numbers were returning to pre-pandemic levels.

Number of applications withdrawn before a hearing

- Number of applications that were withdrawn or settled without the need for a hearing

It is important to note that not all applications received will actually go to Telephone Mediation or Adjudication. During the initial application assessment stage, the RTB will work with dispute parties to provide information on the legislation in relation to their case. Increased awareness of both parties' rights, responsibilities and obligations at the initial stages of a dispute can reduce the need to continue to a formal Telephone Mediation or Adjudication hearing. As a result of engaging with the RTB and becoming more aware of the rights and responsibilities of landlords and tenants, many parties come to their own resolution without the need for any further intervention from the RTB and without the need to engage in either Telephone Mediation or Adjudication.

In 2021, 1,645 applications received for dispute resolution were either withdrawn or settled before a Telephone Mediation or Adjudication hearing took place (see Table 3). This is a slight increase compared to 2020 which saw 1,587 applications for dispute resolution being withdrawn or settled before a hearing was scheduled.

Table 2

Total Number of RTB Dispute Resolution Service Applications Received 2017 - 2021, by Frequencies

Year	2017	2018	2019	2020	2021
Applications for RTB Dispute Resolution Service	5,823	6,398	6,185	5,178	5,657

Note: By frequencies, means the number of times the data value occurred/was recorded.

Dispute Resolution Process

Landlords and tenants have a number of options to resolve disputes should they arise.

Self Resolution

Many disputes can be resolved at an early stage through open dialogue between tenants, landlords and third parties.

A fundamental goal of the RTB is to support a well-functioning rental sector, by promoting a more holistic approach to dispute resolution and prevention. The RTB promotes dispute prevention as a first step, actively encouraging tenants and landlords to keep lines of communication open to try and resolve the problem without the need to escalate it to a formal dispute hearing.

Telephone Mediation

Telephone Mediation is a free, voluntary, and confidential process. It allows two or more disputing individuals to resolve their conflict in a mutually agreeable way, with the help of an independent and trained Mediator. It is a free non-confrontational service which is conducted over the phone.

Agreements reached using Telephone Mediation are legally binding and more likely to be complied with, since the parties reached their own mutual agreement. Telephone Mediation is the most efficient method of dispute resolution offered by the RTB.

Adjudication

Adjudication is an evidence-based process. It provides both sides with the opportunity to submit evidence to support their dispute resolution case, before attending a hearing with an independent Adjudicator.

The Adjudicator assesses the evidence and applies the law to decide how the dispute should be resolved. In an application made by a third party (e.g. a neighbour), the case is taken against the landlord; however, the tenants are made aware of the case and will be provided with copies of all evidence submitted.

Tribunal

If a party to a dispute is not satisfied with the outcome of a Mediation or Adjudication hearing they can appeal or refer the case to a Tenancy Tribunal.

A Tribunal hearing consists of three independent Decision Makers. The Decision Makers will hear the case again and both parties are given the opportunity to re-present their case.

A Determination Order will be issued at the end of the process along with the final report.

Both of these documents are published on the RTB website.

Determination Orders

A Determination Order is a legally binding document detailing the final case decision or outcome of a dispute resolution case. A Determination Order can be issued after Telephone Mediation, Adjudication or following an appeal to a Tenancy Tribunal. It sets out the terms to be complied with, including whether there is any payment owed and the length of time given to comply with the decision.

For example, a Determination Order may find that a tenant has to pay the landlord for rent arrears or that a landlord will need to review the rent amount in accordance with Rent Pressure Zone criteria. A specific amount of time will be given to comply with the decision.

Table 3**Breakdown of Reasons why Applications for RTB Dispute Resolution are Withdrawn before a Hearing is Scheduled 2018 - 2021, by Frequencies**

Reason for Withdrawal	2018	2019	2020	2021
Application withdrawn before hearing scheduled following early RTB intervention	1,500	1,705	1,587	1,645
Applications assessed as incomplete/ RTB has no jurisdiction/ Tenancy not registered	522	485	931	889
Total	2,002	2,190	2,518	2,534

Note: By frequencies, means the number of times the data value occurred/was recorded.

- Number of applications that did not meet the criteria for a dispute case

A further 889 applications in 2021 were withdrawn due to applications being assessed as incomplete, the RTB not having jurisdiction in the matter or the tenancy not being registered, therefore the landlord was not eligible to take a case.

Number of hearings

In 2021, 3,046 Telephone Mediation and Adjudication hearings took place (see Table 4). This is an 11% increase compared to 2020, which saw 2,732 hearings take place.

Number of cases that were withdrawn before a Determination Order was issued

During dispute resolution, a case party may withdraw their application at any time in the process. Often, after a hearing has been scheduled, where the parties have engaged and a solution has been found, many cases are withdrawn before the final Determination Order is issued. In 2021, 568 cases were withdrawn after the hearing was scheduled but before the Determination Order was issued (see Table 5).

Table 4**Total Number of RTB Dispute Resolution Service Hearings Which Took Place for Telephone Mediation and Adjudication 2018 - 2021, by Frequencies**

Year	2018	2019	2020	2021
Telephone Mediation & Adjudication Hearings which Took Place	4,757	4,655	2,732	3,046

Note: By frequencies, means the number of times the data value occurred/was recorded.

Table 5**Number of RTB Dispute Resolution Cases Withdrawn after a Hearing was Scheduled 2018 - 2021, by Frequencies**

Reason for Withdrawal	2018	2019	2020	2021
Hearing scheduled but case withdrawn before Determination Order issued	856	930	568	568

Note: By frequencies, means the number of times the data value occurred/was recorded.

Number of Determination Orders issued after a dispute case

In 2021, 2,759 Determination Orders were issued, this is an increase of 54% compared to the number issued in 2020 (see Table 6).

Table 6

Number of Determination Orders Issued 2018 - 2021, by Frequencies

Year	2018	2019	2020	2021
Determination Orders issued	3,132	3,130	1,794	2,759

Note: By frequencies, means the number of times the data value occurred/was recorded.

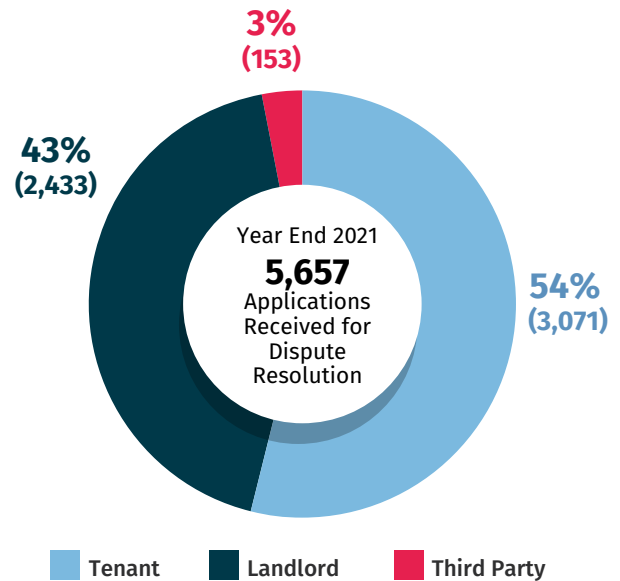
Who submitted dispute applications?

In 2021, of the 5,657 dispute resolution applications received by the RTB, 3,071 (54%) were made by tenants and 2,433 (43%) by landlords (see Figure 1). Third parties accounted for 153 (3%) of the applications lodged (third parties are those who are directly and adversely affected by neighbouring tenants and have the right to bring a case against the landlord of those tenants).

This reflects the year-on-year trends since the Dispute Resolution Service began. Tenants have always submitted the majority of applications. Over the years there has been an increase in the number of landlords applying and 43% represents their highest share of applications submitted to date.

Figure 1

Breakdown of Applications for Dispute Resolution the RTB Received in 2021 by Case Parties, by Frequencies and Percentages*



Note: By frequencies, means the number of times the data value occurred/was recorded.

*Due to rounding, the percentages may not add up to 100%.

What were the disputes about?

Year-on-year there has been little variation in the top reasons cited for disputes. It is important to note that dispute types are self-reported by the applicant and multiple reasons can be chosen.

Table 7 presents a breakdown of the reasons cited on dispute applications. Rent arrears/rent arrears and overholding, remained the most frequent dispute type reported in 2021 with 1,805 (32% of cases) applications citing this reason. This second most common reason reported was deposit retention (19% of cases). This was followed by validity of Notice of Termination (17% of cases) and breach of landlord obligations (17% of cases).

Table 7

Breakdown of Dispute Resolution Applications the RTB received in 2020 - 2021 by Dispute Types, by Frequencies and Percentage of Cases*

Dispute Type (All cases)	2020		2021	
	Count	% cases*	Count	% cases*
Rent arrears/rent arrears and overholding	1,599	31%	1,805	32%
Deposit retention	1,410	27%	1,093	19%
Validity of Notice of Termination (Disputing the validity of a termination notice)	728	14%	970	17%
Breach of landlord obligations**	1,011	20%	951	17%
Overholding	446	9%	690	12%
Standard and maintenance of dwelling	536	10%	570	10%
Breach of tenant obligations**	503	10%	548	10%
Anti-social behaviour	447	9%	469	8%
Unlawful termination of tenancy (illegal eviction)	373	7%	371	7%
Validity of notice of rent review	176	3%	283	5%
Damage in excess of normal wear and tear	286	6%	262	5%
Rent review not in line with Rent Pressure Zone	180	3%	222	4%
Breach of fixed term lease	201	4%	172	3%
Rent more than market rate (not applicable to Approved Housing Body Tenancies)	123	2%	122	2%
Other***	672	13%	716	13%
Total Dispute Types Reported (Total Cases)	8,691 (in 5,178 Cases)		9,244 (in 5,657 Cases)	

Note: By frequencies, means the number of times the data value occurred/was recorded.

* There can be multiple reasons, referred to as dispute types, on each application for dispute resolution % of cases is based on the number of applications (cases).

** For more information on the tenant and landlord obligations please visit the RTB website at www.rtb.ie

*** Please note 'Other' may be marked on an application form alongside additional dispute types.

Rent arrears/rent arrears and overholding, remained the most frequent dispute type reported in 2021 with 1,805 (32% of cases) applications citing this reason.

Rent Arrears/Rent Arrears and Overholding

Overholding occurs when a tenant fails to leave the rented property by the date listed on a valid Notice of Termination. Where a tenant does not vacate the tenancy following receipt of a valid Notice of Termination, they must continue to pay rent. It is important to note, the payment of rent in these circumstances does not imply recognition of a legally continuing tenancy.

If a tenant does not pay rent, the amount of rent owed to the landlord is called rent arrears. Rent arrears and overholding can be significant issues for both landlords and tenants. If a landlord and tenant fail to agree on a rent arrears payment plan informally, a landlord will often apply for dispute resolution to the RTB. Both issues can put the property and tenancy at risk, and so the RTB prioritises these applications.

Rent arrears or rent arrears and overholding remained the most common reasons for dispute reported in 2021, which is consistent with the preceding eight years (2013 – 2020). Of all dispute resolution applications received in 2021, 32% were related to rent arrears or rent arrears and overholding.

Rent Arrears Awarded in 2021

In 2021, 571 (26%) of the Determination Orders issued following a Telephone Mediation or Adjudication hearing related to rent arrears. Where a value was awarded, a total of over €2.4m in rent arrears was awarded to landlords. This was an increase of 74% in comparison to the figure of over €1.3m awarded in 2020 (see Table 8). This increase in the amount awarded for rent arrears is related to the reduction in the number of cases taken in 2020. Cases were reduced primarily due to the impact of economic and legislative measures taken to protect those living and operating within the sector as a result of the pandemic.

The RTB has jurisdiction to award a maximum of €20,000 or an amount equal to twice the annual rent of the dwelling concerned, whichever is highest (subject to a maximum of €60,000).

In 2021, the highest single award of rent arrears was €46,800. The average award was €4,998, which is a slight increase from the 2020 figure of €4,455.

Table 8

Number of Cases Awarded a Rent Arrears Amount and the Lowest, Highest, Average, and Total Rent Arrears Amount Awarded, 2018 - 2021

Year	Lowest Award	Highest Award	Average Award	Total Rent Awarded	Number of Cases
2018	€29	€33,800	€4,039	€2,201,261	545
2019	€26	€33,696	€4,274	€2,124,306	497
2020	€39	€31,549	€4,455	€1,385,532	311*
2021	€77	€46,800	€4,998	€2,403,978	481

* Revisions to the 2020 statistics were required.

In 2021, the highest single award of rent arrears was €46,800.

The average award was €4,998, which is a slight increase from the 2020 figure of €4,455.

Deposit Retention

A deposit retention case is submitted when a tenant believes that all or part of their deposit has been unlawfully retained by the landlord after they vacate the property. The deposit is usually paid at the commencement of a tenancy and should be returned to the tenant promptly unless lawfully withheld.

A landlord can deduct any rent arrears, outstanding bills, the cost of damage to the property in excess of normal wear and tear or any costs incurred if a tenant terminates a tenancy invalidly. In these cases, the burden of proof lies with the landlord to prove that the significant deterioration, rent arrears or additional costs have taken place in order to retain part or all of the deposit.

For tenancies that began on or after 9 August 2021, a landlord cannot seek a deposit for a property that is more than the equivalent of one month's rent for that property. The security deposit should be agreed, and a signed and dated receipt provided to the tenant.

In 2021, 19% (1,093) of all dispute resolution applications received related to deposit retention, making deposit retention the second most common dispute type. This was a decrease of 22%, compared to the 1,410 applications received in 2020 that listed deposit retention as an issue.

Of the 2,223 cases where a Determination Order issued following Telephone Mediation and Adjudication, 121 referred to deposit retention. Where a Determination Order issued related to deposit retention, following Telephone Mediation and Adjudication - 69% of deposits were returned fully, 25% were returned partially, and 7% were retained by the landlord (see Table 9).

Table 9

Number of Deposit Retention Cases and Breakdown of Deposits Fully Returned, Partially Returned, or Retained by Landlords 2019 - 2021, by Frequencies and Percentages

Year	Fully returned		Partially returned		Retained		Number of deposit retention cases
	N	%	N	%	N	%	
2019	134	44%	86	28%	82	27%	302
2020	40	44%	39	43%	12	13%	91
2021	83	69%	30	25%	8	7%	121

Note: By frequencies, means the number of times the data value occurred/was recorded.

Of the **2,223** cases where a Determination Order issued following Telephone Mediation and Adjudication, 121 referred to deposit retention.

Notices of Termination

A Notice of Termination is the official document which ends a tenancy. If a Notice of Termination is to be considered valid there are several rules in place which must be followed. Notice periods which stipulate the amount of notice to be provided by a tenant or landlord must be adhered to by the parties to the tenancy. If the tenancy has no end date and lasts more than 6 months a landlord can only terminate that tenancy under seven specific grounds.

The RTB provides sample Notices of Termination and warning letter templates on its website together with details of notice periods and information on serving a valid Notice of Termination.

In 2021, the validity of a Notice of Termination was the third most common dispute type cited, relating to 17% of all dispute resolution applications received. This is an increase compared to 2020, where 14% of all dispute resolution applications received cited the validity of a Notice of Termination as an issue and where it was the fourth most common dispute type. Prior to 2020, from 2014 to 2019, the validity of a Notice of Termination was the second most common dispute type cited within dispute resolution applications.

This decrease in validity of Notice of Termination being cited in dispute resolution applications in 2020 was due to the effect of the legislation that was temporarily introduced suspending the service of Notices of Termination in response to the COVID-19 pandemic.

Of the 2,223 cases where a Determination Order issued following a Mediation and Adjudication hearing in 2021, 549 (25%) related specifically to the validity of a Notice of Termination. Of these 549 cases, 54% of the Notices of Termination were found to be valid and 46% were invalid (see Table 10).

In 2021, the most common reasons for issuing a Notice of Termination (for those related to Mediation and Adjudication Determination Orders) were for rent arrears (36%), followed by intention to sell (13%) and anti-social behaviour (10%).

Within a Rent Pressure Zone, the most common reasons for issuing a Notice of Termination were for rent arrears (36%), followed by an intention to sell (13%), anti-social behaviour (10%) and termination by tenant - no reason required (10%). In 75% of the dispute cases regarding the validity of Notice of Terminations, the tenancies were in a Rent Pressure Zone.

Table 10

Breakdown of the Validity of Notices of Termination (Valid/Invalid) Related to Mediation and Adjudication Determinations Orders 2018 - 2021, by Frequencies and Percentages

Year	Invalid		Valid		Total	
	N	%	N	%	N	%
2018	409	42%	560	58%	969	100%
2019	394	45%	482	55%	876	100%
2020	161	41%	233	59%	394	100%
2021	252	46%	297	54%	549	100%

Note: By frequencies, means the number of times the data value occurred/was recorded.

Within a Rent Pressure Zone, the most common reason for issuing a Notice of Termination, for those related to Mediation and Adjudication Determination Orders, was for rent arrears.

What damages were awarded in cases?

Damages are a monetary amount awarded to a case party as a result of a Determination Order being issued. Decision Makers have discretion to award damages up to €20,000.

Damages may be awarded to a tenant, landlord, or third party and generally relate to losses and inconvenience suffered during a tenancy. The Decision Makers do not have the power to award punitive damages. Damages awarded may relate to many different circumstances such as damage in excess of normal wear and tear, unlawfully retaining a deposit, failure to pay rent arrears, not maintaining a property or permitting an inspection.

Of the 1,763 cases where a Determination Order issued following an Adjudication hearing in 2021, 293 cases (17%) received an award of damages (see Table 11). Of the 293 cases that received an award of damages, 64% of the cases were related to damages awarded to tenants, 35% of cases were for damages awarded to landlords and 1% for damages awarded to a third party.

Table 11

Breakdown of Data on Damages Awarded (€) where a Determination Order issued following an Adjudication hearing in 2021

Damages awarded to -	Lowest Award	Highest Award	Total Awarded	Number of cases
Tenant	€50.00	€20,000.00	€272,333.31	187
Landlord	€25.00	€12,987.50	€138,989.21	102
Third party	€500.00	€1,500.00	€3,500.00	4

Damages awarded to - All Parties				
Lowest award	Highest award	Average award	Total awarded	Number of cases
€25.00	€20,000.00	€1,415.78	€414,822.52	293

How many cases were appealed?

If a party to a dispute is not satisfied with the outcome of a Mediation or Adjudication hearing they can appeal the case to a Tenancy Tribunal.

There were 591 appeal applications received by the RTB in 2021 in comparison to the 482* received in 2020. In 2021, 81% (481) of appeal applications were approved (see Table 12).

Of the appeal applications received by the RTB in 2021, 58% were by tenants and 41% were by landlords (see Table 13).

Table 12

Appeals (Tribunals) 2021, by Frequencies

	2021
Appeal Applications Received	591
Appeals Approved	481

Note: By frequencies, means the number of times the data value occurred/was recorded.

*Revisions to the 2020 statistics for Tribunals were required.

Table 13

Appeals to Tenancy Tribunal by Applicant Type 2021, by Frequencies

	2021
Tenant	341
Landlord	242
Third Party	8
Total	591

Note: By frequencies, means the number of times the data value occurred/was recorded.

How long does a dispute take?

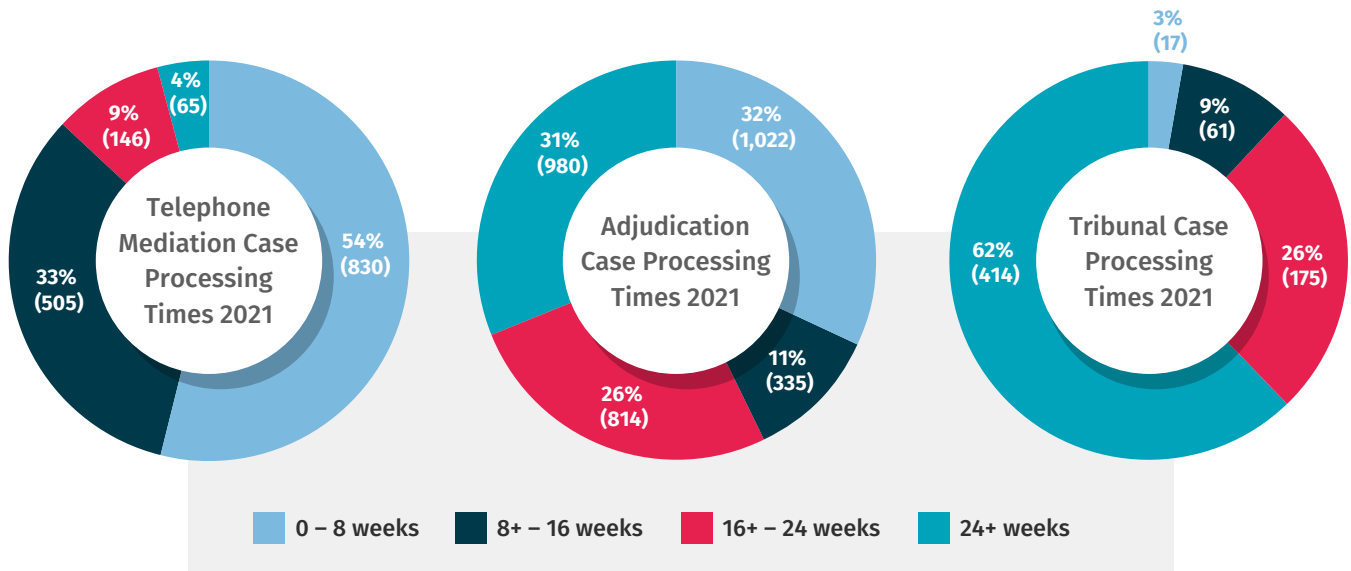
The RTB Telephone Mediation service has consistently been the fastest method of dispute resolution available to RTB customers. Of the 1,546 Telephone Mediation cases that closed in 2021, approximately 54% were closed within eight weeks (see Figure 2). The average processing time for Telephone Mediation cases increased slightly from 9.1 weeks in 2020 to around 9.7 weeks in 2021.

As described previously, the RTB amended the Adjudication processes during 2020 and 2021 to ensure the safety of customers and staff. Of the 3,151 Adjudication cases that closed in 2021, 43% were closed within 16 weeks. The average processing time for Adjudication cases in 2021 was 19.5 weeks which is close to the time of 19.6 weeks in 2020.

The average processing time for Tribunal cases, decreased from 39.4 weeks in 2020 to 33.4 weeks in 2021.

Figure 2

Number of Telephone Mediation, Adjudication and Tribunal Cases that Closed in 2021 broken down by Processing Time (weeks) by Frequencies and Percentage of Cases*



Note: By frequencies, means the number of times the data value occurred/was recorded.

*Due to rounding, the percentages may not add up to 100%.

How are Determination Orders enforced?

In 2021, 2,759 Determination Orders were issued. In most of these cases, landlords and tenants comply with the terms outlined in the Determination Order. However, there are some instances where parties subject to a Determination Order do not comply with the Order. As a regulatory body, the RTB takes the issue of non-compliance with Determination Orders seriously.

The RTB’s first course of action is to see if the matter can be resolved without legal action in the Courts. The RTB first writes to the parties involved to remind them of the terms of the Determination Order and requesting they make arrangements to comply with the Determination Order. If, despite this correspondence, an Order is not complied with, there are two options for enforcement.

- 1. A party to the original dispute can request assistance from the RTB to enforce a Determination Order in the District Court. The RTB aims to take as many enforcement cases as possible subject to budgets and its own internal policy.**
- 2. A party to the original dispute can take their own enforcement cases directly to the District Court and the RTB offers support to the parties by compiling case files and proofs for the courts.**

How many applications for enforcement were there?

In 2021, the demand for Determination Order Enforcement services increased from 2020 as the number of Orders increased. As seen in Table 14, the RTB received 412 requests for assistance to pursue enforcement proceedings, which is an increase of 40%, from 2020.

Of the 412 requests:

- The RTB facilitated full compliance or settlement agreements in 71 cases without recourse to legal action. Therefore, the RTB was able to facilitate full compliance and settlements in 17% of all received requests through early engagement with the parties before the need to approve litigation.
- There were a further 14 instances (approximately 3%) where matters were withdrawn or not pursued following initial engagement by the RTB.

Who requested enforcement?

In 2021, out of the 199 enforcement requests received from landlords (see Figure 3), 90% of the requests related to issues of rent arrears and/or overholding. These issues remained the top dispute types leading to requests for enforcement from landlords.

Deposit retention was the most common cause of tenant requests, with 64% of all tenants’ requests for enforcement relating to this issue.

Table 14

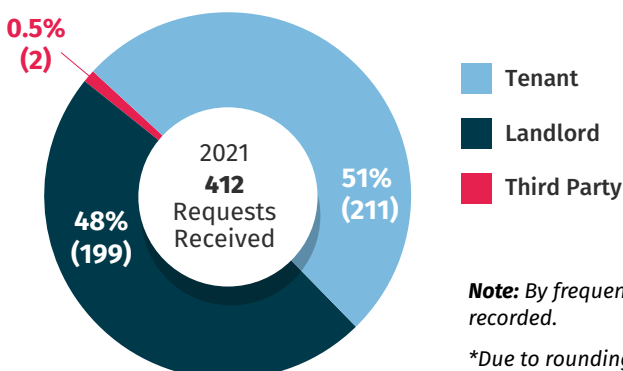
Number of Requests to Pursue Enforcement Received 2012-2021, by Frequencies

2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
346	405	535	633	359	347	348	510	294	412

Note: By frequencies, means the number of times the data value occurred/was recorded.

Figure 3

Breakdown of Case Parties Who Requested Enforcement in 2021, by Frequencies and Percentages*



Note: By frequencies, means the number of times the data value occurred/was recorded.

*Due to rounding, the percentages may not add up to 100%.

How did the RTB support enforcement?

- Of the 365 cases that were processed in 2021, 327 cases were approved for RTB legal assistance. This means that the RTB approved 90% of the cases processed in 2021.
- Of the 327 cases approved for legal assistance, 21 were settled prior to a solicitor having to be engaged.
- A total of 433 cases were closed in 2021 (this blended figure includes cases opened in previous years).
- In 2021, the RTB provided 43 parties with the necessary documentation and materials required by the Courts to take their own enforcement cases.

What were the Court outcomes?

Access to the Courts remained restricted for much of the year with many District Courts adjourning civil matters over the duration of the level 4 and 5 COVID-19 restrictions.

The RTB obtained 136 Court Orders in 2021, up from 123 in 2020 (see Table 15). In most of these cases in the District Court, the RTB was awarded its costs. The impact of this is that non-compliant parties can face significant legal costs being awarded against them in addition to any monies they may owe under the Determination Order.

It is important to highlight that even if a solicitor has been appointed in a case, a party can enter a settlement plan before the case is brought before the Courts. RTB panel solicitors report that in 2021, 52 cases fully complied with, or agreed settlement terms, either before the Court date or on the day of the hearing.

The RTB will not register the judgment with the Office of the High Court if the parties adhere to an agreed payment plan. If payments cease, the RTB will register the outstanding debt with the Office of the High Court as a judgment debt.

How many Determination Orders were appealed on a point of law in 2021?

If a person believes that the law was incorrectly applied to reach a decision in the dispute resolution process, they can appeal their case to the High Court on a point of law. These cases are called Section 123 cases and there were 10 of these appealed to the High Court in 2021. The average timeline for Section 123 cases heard in the High Court was 16 months in 2021.

How many times was the dispute resolution process challenged before the High Court?

A Judicial Review may be requested of the High Court where a party submits that there was a jurisdictional error or a lack of fair process in the dispute hearing or the RTB’s investigations and sanctions process. A Judicial Review concerns the process used to reach a decision rather than the decision itself. Granting of this remedy is at the discretion of the High Court. There were two cases taken against the RTB for Judicial Review in 2021 in respect of dispute hearings. The average timeline for judicial review cases heard in the High Court was 14 months in 2021. Of the two cases, an agreement was reached in one and the other is ongoing.

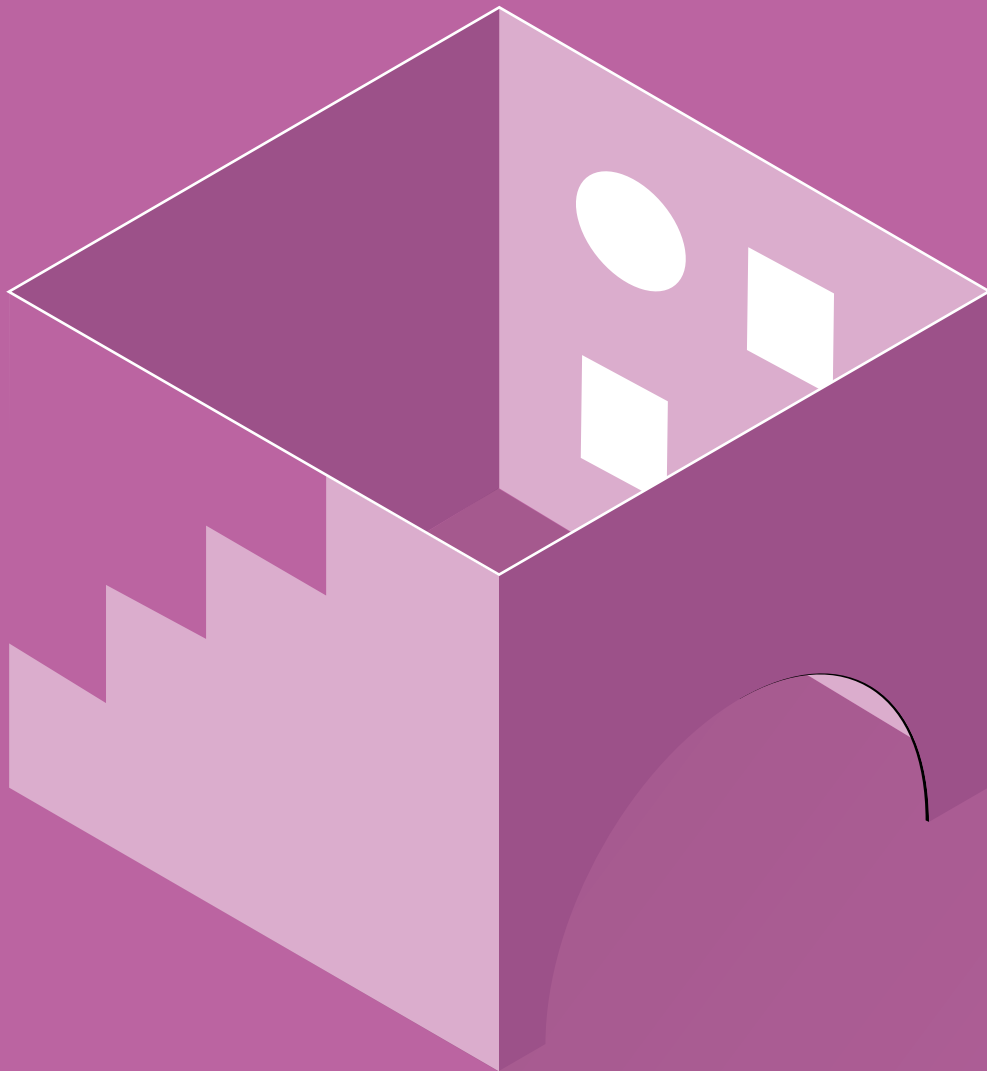
Table 15

Court Orders Obtained by the RTB on Behalf of Case Parties 2012 - 2021, by Frequencies

2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
91	140	158	302	204	107	108	153	123	136

Note: By frequencies, means the number of times the data value occurred/was recorded.

3 How the RTB regulates the Rental Sector



2021 Highlights

A redesigned **online tenancy registration system**, for landlords and agents, was introduced from November 2021

Cost Rental tenancies came under the RTB's remit

Almost **170 investigations** into potential breaches of rental law were approved

Over 130 investigations were submitted to duly appointed, independent Decision Makers for decisions as to formal sanction

A total of **39 sanctions** were confirmed by the Circuit Court

By the end of 2021, **over a quarter of a million euro in overpaid rent** was returned to tenants as a result of investigations commenced since 2019

Introduction

As the regulator for the rental sector, one of the RTB's main roles is to promote and assure compliance with regulatory requirements. Compliance with these legal requirements is essential in the interests of both tenants and landlords.

Across all of its regulatory activities, the RTB is conscious of the importance of operating in accordance with the broad regulatory policy principles known as “Better Regulation”. This means that the RTB aim to ensure that regulatory activities and decisions are (1) Necessary, (2) Proportionate, (3) Effective, (4) Accountable, (5) Consistent, and (6) Transparent, as set out in the 2004 White Paper, *Regulating Better*.

Our regulatory approach is to assume, in the first instance, that landlords are willing to comply with their statutory responsibilities. Based on this assumption, the RTB aims to support this voluntary compliance through information provision and by putting in place processes which are designed to make compliance as straightforward as possible. In the majority of cases, this approach works well. In those cases where voluntary compliance is not forthcoming or where there are clear breaches of rental law, the RTB uses its various powers to enforce compliance or to sanction Improper Conduct.

In 2021, against the continuing backdrop of the COVID-19 global pandemic, and in keeping with the above mentioned principles, the RTB continued to regulate the sector in the broad public interest and made some important advancements while doing so.

These developments and actions demonstrate how the RTB is committed to regulating the residential rental sector in accordance with Government policy and in keeping with established principles of good regulation.

What is the Tenancy Register?

All private landlords, Approved Housing Bodies (AHBs) and providers of Cost Rental and Student Specific Accommodation are legally required to register their tenancies with the RTB. Managing the Register is a core regulatory responsibility of the RTB. Once gathered, the registration information can then be used to extract, analyse and publish definitive information on the rental sector, including the RTB Quarterly Rent Index. This valuable information, including data on how long tenancies are in effect and the rents being charged, is used to inform broader public policy in relation to the sector and to assess the impact of various policy and regulatory initiatives.

The tenancy registration process also plays an important function in setting the landlord-tenant relationship on a good basis from the outset of the tenancy. Once a tenancy is registered with the RTB, both the landlord and the tenant are sent a detailed guide to rental rights and responsibilities from the RTB. Positive relationships between landlords and tenants are very important and the RTB is keen to support this, thus, to help reduce the scope for disputes arising later.

In 2021, due to a transfer to a new platform which hosts the Register and legislative change relating to the length of part 4 tenancies, it was necessary to produce an estimate for the number of tenancies in the sector (see Table 16). Further information is available on the RTB Research and Data Hub on the reasons why an estimation was required, and the methodology adopted.

* See Better Regulation - DETE (enterprise.gov.ie)

Table 16

Private, Approved Housing Body (AHB) and Student Specific Accommodation (SSA) Tenancies at end of year (point in time*), 2017- 2021 (2021 is estimated)

	2017	2018	2019	2020	2021 Estimate
Number of private rented tenancies	313,002	307,348	303,023	297,837	276,223**
Number of AHB tenancies	26,445	29,542	32,662	34,169	38,255***
Number of Student Specific Accommodation tenancies	-	-	28,414	10,691	21,681
Total number of tenancies registered (AHB, Private & SSA)	339,447	336,890	364,099	342,697	336,159****

*Tenancy registration data is point in time, taken at the end of year, from the RTB Register and is based on the number of tenancies that have registered and paid.

** The registration figure is an estimation and has been developed using existing RTB data available to identify the estimated number of tenancies that would have been removed or renewed on the RTB Register in 2021, had the changes to the length of part 4 tenancies not been introduced. Further information is available on the RTB Research and Data Hub on the reasons why an estimation was required, and the methodology adopted.

***Due to changes to the platform which hosts the RTB Register in November 2021, this figure has been derived from data sourced from both platforms.

**** As outlined above the 2021 figures are estimated.

All private landlords, Approved Housing Bodies (AHBs) and providers of Cost Rental and Student Specific Accommodation are legally required to register their tenancies with the RTB.

In 2021, the RTB received a total of 97,121 tenancy registration applications (see Table 17). This is a decrease of approximately 25% on 2020 figures. This decrease was partially the result of the changes to the length of Part 4 tenancies, increasing from four to six years, which resulted in there being only a limited number of renewals taking place in 2021.

Table 17

The Number of Tenancy Registration Applications* Received by the RTB 2015 – 2021, by Frequencies

	2015	2016	2017	2018	2019	2020	2021**
Private rental tenancies registration applications (new & renewal)**	105,566	106,177	101,640	98,362	95,245	95,646	60,993**
Approved Housing Body (AHB) tenancies registration applications (new & renewal)***	-	5,452	23,092	3,738	3,878	21,587	5,220***
Student Specific Accommodation (SSA) tenancies registered with the RTB	-	-	-	-	28,414	12,784	30,908
Total number of tenancy registration applications received	105,566	111,629	124,732	102,100	127,537	130,017	97,121

Note: By frequencies, means the number of times the data value occurred/was recorded.

*Applications represent the number of tenancy registration applications received, not the total number of tenancies registered with the RTB.

**Changes to the length of part 4 tenancies from four to six years means that in 2021 there were a limited number of late renewals.

*** Changes to the length of part 4 tenancies from four to six years means that in 2021 there were a limited number of AHB tenancy renewals.

Approved Housing Bodies (AHB)

In 2021, the majority of AHB registrations were new tenancies. The RTB also continued to receive Further Part 4 renewals throughout the year. The bulk of these renewals having been completed in 2020.

Student Specific Accommodation (SSA)

The number of SSA tenancy/licence registrations show an increase in 2021, in comparison with 2020. The registration data seen in Table 17 (30,908) shows registrations completed in early 2021, as well as new registrations as students leave and new students enter the accommodation concerned. The SSA data in Table 16 (21, 681) shows point in time tenancy registration data, taken at the end of year, from the RTB Register and is based on the number of tenancies that have registered and paid.

Cost Rental registration

In 2021, Cost Rental tenancies came under the remit of the RTB. Cost rental is a form of not-for-profit housing where the rent the tenant pays covers the cost of the construction, management and maintenance of the home.

In 2021, 25 Cost Rentals were registered with the RTB.

While Cost Rental is in the early stage of development in Ireland, it is a type of tenure that is expected to grow substantially in the coming years. Currently, the Government aims to deliver 18,000 cost-rental homes by 2030 under the Housing for All plan. The RTB will work to ensure that all the necessary supports and processes are in place to regulate Cost Rental tenancies as these become more common.

Redesigned online tenancy registration system

As outlined in Chapter 1, in November 2021, the RTB introduced a redesigned online tenancy registration system, for landlords and agents. This system is more secure than the system it replaced, as well as having increased functionality for customers. This includes the use of Eircodes (for accurate recording of addresses), additional payment methods and enhanced notifications and communications with landlords and their agents. In addition, the RTB designed the system to support the annual registration of tenancies, which is planned to be introduced during the first half of 2022.

Annual Registration, facilitated via the redesigned online registration system, will provide the RTB and policy makers with improved data on the rental market. It will also support an enhanced RTB/ESRI Quarterly Rent Index as the redesigned system will allow for a distinction to be identified between rents paid for continuing tenancies and, the generally higher, rents paid for new tenancies.

How does the RTB provide assurance that all tenancies are registered in compliance with the law?

The RTB is responsible for ensuring that there is compliance by landlords with their legal obligations to register all tenancies. As noted earlier, the regulatory approach is to assume, in the first instance, that landlords are willing to comply with their statutory responsibilities and to support voluntary compliance through information provision and by putting in place processes which are designed to make compliance as straightforward as possible. Where the RTB has evidence to suggest that, despite this positive approach, a landlord is not complying with the law, then the RTB has regulatory powers to address this non-compliance.

How does the RTB become aware of non-compliance by landlords with registration requirements?

The RTB receives information from a range of sources regarding potential non-compliance. During 2021, these included:

> Referrals from Members of the Public

In 2021, members of the public referred 846 alleged unregistered tenancies to the RTB. This was a 16.2% decrease on the 2020 figure of 1,010.

> Department of Social Protection

In 2021, the RTB received 3,433 records in relation to tenancies receiving the Rent Supplement Allowance from the Department of Social Protection (DSP).

> Housing Assistance Payment (HAP)

The RTB received 16,537 records in relation to tenancies in receipt of the HAP payment.

> Local Authorities

Local Authorities referred 105 records on foot of standards inspections. This is a decrease on the 289 referrals made in 2020.

All above referrals were impacted due to COVID-19 restrictions which impacted on inspection levels during 2021.

> Internal Information

The RTB proactively checks and follows up on incomplete registration forms to ensure these tenancies are completed and registered. During the dispute resolution process, the RTB also checks tenancies to ensure the tenancy is registered. If it is not, it is followed-up as a potential non-compliance. In 2021, there were 506 internal RTB referrals.

How does the RTB prompt compliance before prosecuting for non-compliance with registration requirements?

In keeping with our policy to support compliance, and to only prosecute where a landlord is clearly unwilling to comply, the RTB writes to landlords where non-registration is suspected and gives the landlord reasonable opportunity to comply before a prosecution is initiated. Landlords receive two Notices from the RTB before any legal letters are issued (see Table 18).

Due to COVID-19 restrictions, which impacted the operation of the Courts Service during 2020 and 2021, the RTB decided to suspend the issue of Notices for a significant period in 2020 and 2021. However, as the table shows, the number of notices issued in 2021 was an increase on the 2020 figures.

There were no prosecutions in 2021 due to a number of factors, including limited courtroom availability due to pandemic restrictions and dealing with priority cases only.

Table 18

Issued Registration Enforcement Notices and Letters 2018 - 2021, by Frequencies

	2018	2019	2020	2021
1st Notice	4,651	6,013	1,282	3,524
2nd Notice	2,384	1,823	148	330
1st Solicitor Letter	748	540	167	0
2nd Solicitor Letter	253	188	73	0
Other*	363	111	108	137
Total	8,399	8,675	1,778	3,991

Note: By frequencies, means the number of times the data value occurred/was recorded.

*These are letters where a landlord has registered a tenancy but given an incorrect Tenancy Commencement Date.

How does the RTB sanction Improper Conduct by landlords?

The year 2021 was the second full year of operation of the RTB's sanctioning powers. Under these powers the RTB can, after investigation, sanction landlords who have engaged in certain breaches of rental law, known as "Improper Conduct". Improper Conduct includes:

- Failure to comply with Rent Pressure Zone (RPZ) requirements;
- Falsely relying on an RPZ exemption;
- Failure to notify the RTB of a reliance on an RPZ exemption;
- Failure to update tenancy information within one month of a change in rent;
- Failure to register a tenancy;
- Giving a reason on a Notice of Termination that is known to be false or misleading; and/or
- Failure to offer a tenancy back to a tenant when certain conditions have been met.

In July 2021, two new Improper Conducts were added:

- Seeking a deposit of more than the equivalent of one month's rent; and
- Seeking an advance payment of more than one month's rent.

The main focus of the RTB in 2021 was to complete investigations already commenced and to refine and improve processes and procedures. In addition, and with access to the Circuit Court gradually recommencing in 2021, requesting the Court to confirm sanctions imposed over the preceding years.

Sources of information for investigations

The RTB can commence an investigation into possible Improper Conduct either:

On foot of formal complaints from members of the public.

During 2021, the RTB received 820 contacts from members of the public wishing to report potential Improper Conduct by landlords. Of these, 14% (116) were formal written complaints.

Or

On its own volition

The remaining 704 (86%) contacts the RTB received from members of the public together with information from its own records, such as the register of tenancies, open sources data such as rental websites and information provided by other government bodies. These were assessed to determine if there was a basis on which to initiate a formal investigation. Where issues raised by members of the public were in relation to breaches in rental law that are not defined under the legislation as Improper Conducts, the person was signposted to other services provided by the RTB or other public bodies which would be in a better position to address their concerns.

Approved Investigations

During 2021, 169 investigations into potential Improper Conduct were approved by the RTB.

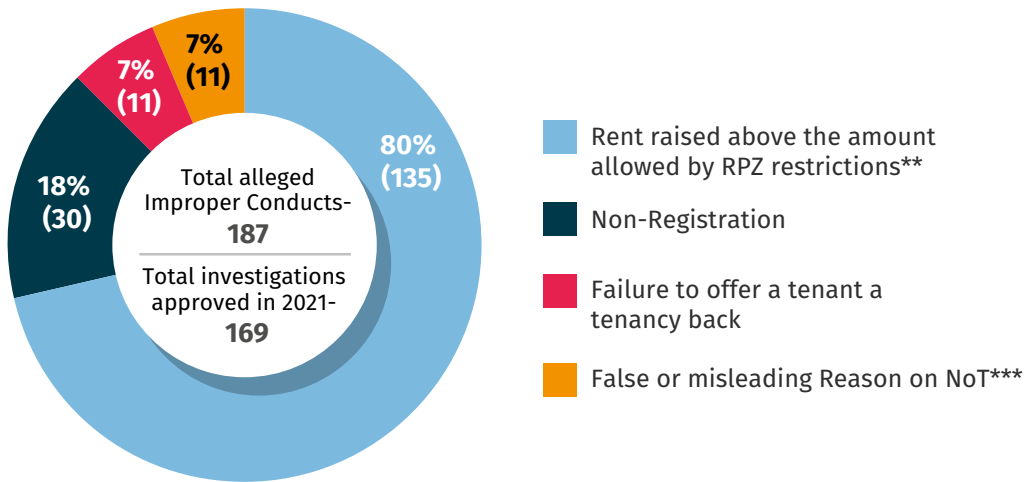
Of these,

- 80% (135) were initiated on the RTB's own volition and
- 20% (34) were based on formal written complaints from the public.

The breakdown of the types of investigations that were approved in 2021 is shown in Figure 4.

Figure 4

Breakdown of Alleged Improper Conducts by Type of Allegation (n=187) for Investigations Approved in 2021, by Frequencies and Percentage of Total Investigations Approved (n=169) *



Note: By frequencies, means the number of times the data value occurred/was recorded.

* An investigation may cover more than one allegation of Improper Conduct which is why the number of types of allegations are different than the number of investigations.

** RPZ refers to Rent Pressure Zone

***NoT refers to Notice of Termination

Sanctions

By the end of 2021, 132 investigations had been submitted to the independent Decision Makers, appointed under the law to review investigation findings, for a decision on a sanction. The RTB issued 90 decisions to the relevant landlords and there were no appeals. This figure includes the decisions from investigations that were started in 2020.

Confirmation and Publication of Sanctions

The decision to impose a sanction must be confirmed in the Circuit Court. The COVID-19 pandemic saw restrictions placed on court access. However, in 2021, 39 cases were confirmed in the Dublin, Kildare, Louth, and Galway Circuit Courts.

Once a sanction has been confirmed, all appeal periods have passed and all administrative processes have been completed the RTB publishes particulars of the sanction on the RTB’s website. By the end of 2021, 29 sanctions were ready for publication and a dedicated webpage was introduced for this purpose.

Since being given these new sanctioning powers, the RTB has prioritised allegations of breach of RPZ restrictions. This is evidenced by the fact that 28 out of the 29 sanctions published were for breach of RPZ regulations and that the majority of investigations commenced to date have been for the same breach.

The landlords in these published cases opted to acknowledge the alleged Improper Conduct at the beginning of the investigation. By taking this approach, the landlord speeds up the process and demonstrates that they are co-operating with the investigation. This is taken into consideration by the Decision Maker, along with any steps taken by the landlord to rectify the breach of rental law, when they are deciding on the type of sanction and the amount of any monetary sanction.

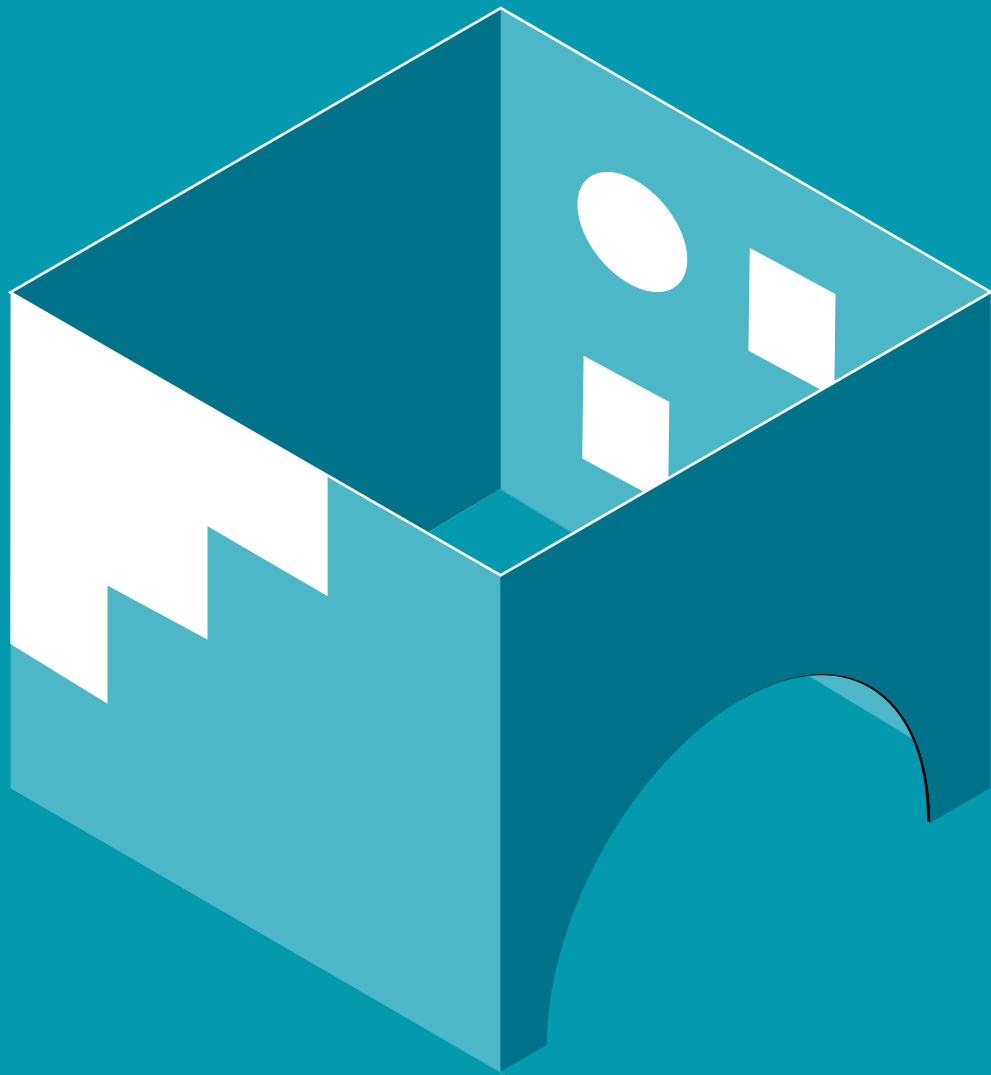
All monetary sanctions imposed in these cases are paid to the Exchequer.

Rent Setting Compliance Campaign

In December 2021, at the request of the Minister for Housing, Local Government and Heritage, the RTB commenced a targeted and incremental campaign to identify tenancies where higher probabilities of non-compliance with rent setting may have occurred. Over 2,700 landlords were contacted with information on how to ensure that the details of their tenancies were correct and up to date and how to rectify any incorrect information supplied to the RTB. The landlords were also provided with information on how to check their compliance with rent setting and how to remediate this situation. Information gathered in this campaign will be used to commence investigations, where required, during 2022.

4

How the RTB monitors trends



2021 Highlights

The **RTB Quarterly Rent Index** was further developed to provide more **in-depth information and analysis** relating to rents at a Local Authority level, which ensured that the index continued to provide the most accurate and authoritative information on rents across the sector

The **Rental Sector Survey reports** undertaken by Amárach Research were successfully launched, providing the rental sector with a **representative survey of tenants, landlords and agents** living and operating in the private rental sector in Ireland

The RTB's **Research and Data Hub** was launched and expanded on the RTB website. It includes **quarterly updates of statistics** on the rental sector, RTB registrations and dispute resolution activity, amongst others

Introduction

The Residential Tenancies Board helps promote a better understanding of the rental sector through the provision of tenancy data, the production of the RTB Quarterly Rent Index and through the delivery of the RTB Research programme.

It is a function of the RTB to collect and provide information on the rental sector including information on prevailing rent levels. The RTB collects data on the rental sector through the registration of tenancies (private, AHB, Cost Rental and SSA) and through the delivery of its functions, including the provision of Dispute Resolution Services and under the RTB's Investigations and Sanctions remit.

RTB Research Programme Highlights

In 2021, in line with the RTB strategic priorities, a key focus was to continue to use data and research to foster a better understanding of the rental sector, to monitor trends in the sector and to inform policy. The key components of the RTB's Research Programme in 2021 were:

1. The production and development of the RTB Quarterly Rent Index;
2. Rental Sector Surveys of landlords, tenants and letting agents; and
3. Development of the Research and Data Hub, an interactive tool which provides the public with easy access to information collected by the RTB.

In 2021, in line with the RTB strategic priorities, a key focus was to continue to use data and research to foster a better understanding of the rental sector.

What does the RTB Rent Index tell us about the rental sector in 2021?

The RTB, through tenancy registration data, maintains the most comprehensive dataset on the residential rental sector in Ireland. Based on data from the RTB's tenancy registration records, which is independently analysed by the Economic and Social Research Institute (ESRI), the RTB Rent Index provides rental indicators which track movements in rents for new tenancies in the Irish private rental sector. Data from the RTB Quarterly Rent Index is available from 2007 to 2021 via the RTB's Research and Data Hub.

Rental Price Trends in New Tenancies 2021 - RTB Rent Index Q4 2021

This section provides an overview of the rental price trends that emerged in the private rental sector in 2021. The information is based on the new tenancies registered with the RTB in Q4 2021 and included in the Q4 2021 RTB Quarterly Rent Index report.

National

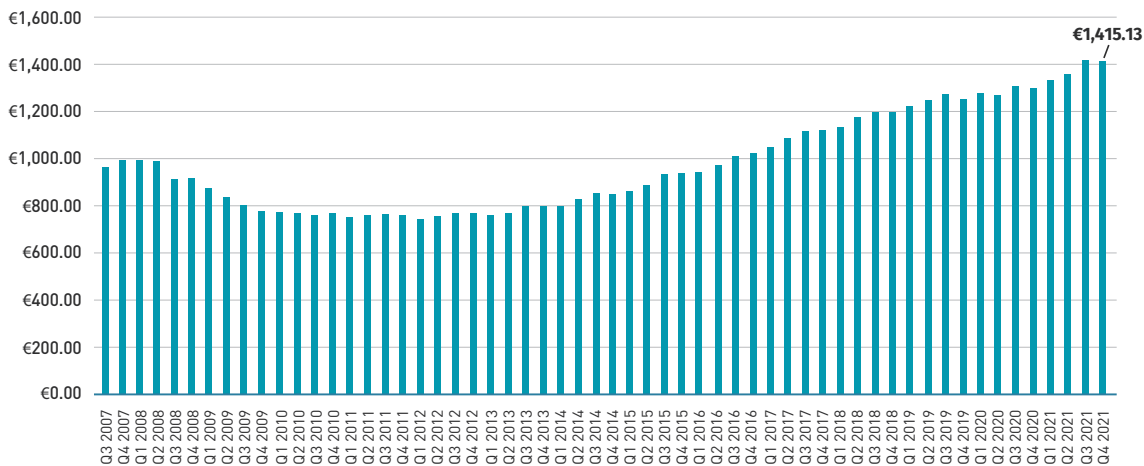
There was a reduction in the number of new private tenancies registered with the RTB in Q4 2021 when compared to previous quarters.

At the end of 2021, the RTB Quarterly Rent Index showed that rent levels for new tenancies continued to rise across the country. Between Q4 2020 and Q4 2021, the national standardised average rent for new tenancies increased by €116.61 (9.0%), from €1,298.52 per month in Q4 2020, to €1,415.13 per month in Q4 2021. While the national standardised average rent increased by 9.0% annually, quarter on quarter the national standardised average rent between Q3 2021 and Q4 2021 decreased by 0.3%.

In Figure 5 the national standardised average rent in each quarter from 2007 (Q3) to 2021 (Q4) is displayed. This data is taken from the RTB Q4 2021 Rent Index and shows that the national standardised average rent for new tenancies has increased by 42.5% since the peak in Q1 2008 to the end of 2021.

Figure 5

RTB Rent Index - National Standardised Average Rent for New Tenancies in each Quarter from 2007 (Q3) to 2021 (Q4)*



*The RTB uses the standardised average rent, which is a mix adjusted rent that takes account of the changing mix of properties in an area.

Source: RTB Rent Index Q4 2021

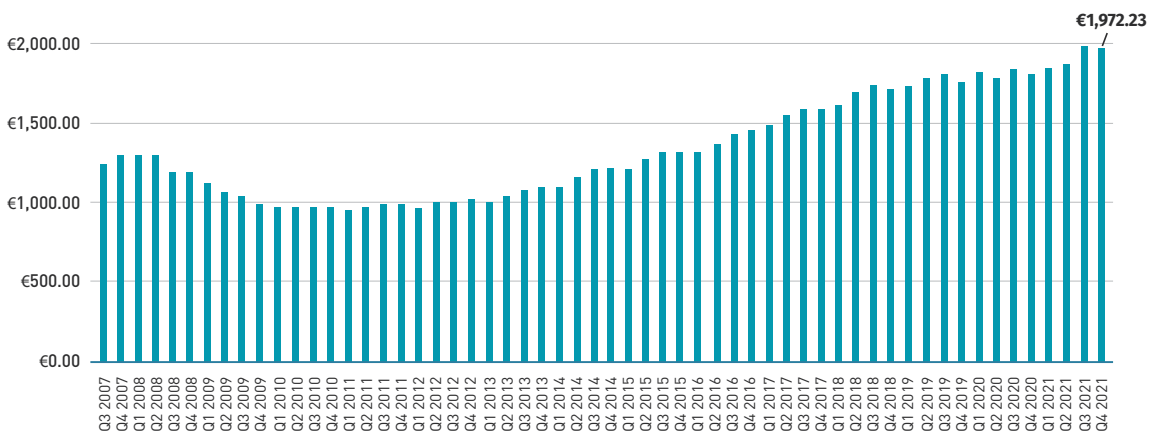
Dublin

The Dublin rental market is the largest and has the highest standardised average rent in the country. How the rental sector in Dublin evolves over time has a considerable impact on the national standardised average rent levels in new tenancies. At the end of 2021 (Q4), the standardised average rent for new tenancies in Dublin was €1,972.23, which represented an annual increase of 8.9% compared to the same quarter in 2020.

In Figure 6, the standardised average rent for new tenancies in Dublin in each quarter from 2007 (Q3) to 2021 (Q4) is displayed. This data was extracted from the Q4 2021 Rent Index and shows that the standardised average rent for new tenancies in Dublin has increased by 51.6% in the 14 years between the peak in Q4 2007 and the end of 2021 (Q4).

Figure 6

RTB Rent Index - Dublin Standardised Average Rent for New Tenancies in each Quarter from 2007 (Q3) to 2021 (Q4)*



*The RTB uses the standardised average rent, which is a mix adjusted rent that takes account of the changing mix of properties in an area.

Source: RTB Rent Index Q4 2021

Greater Dublin Area Excluding Dublin

The Greater Dublin Area (GDA) excluding Dublin in this context refers to counties Kildare, Meath and Wicklow. At the end of 2021, the standardised average rent in the GDA (excluding Dublin) stood at €1,393.36 up 2.0% from €1,365.77 in Q4 2020. This is 35.8% higher than the peak in Q4 2007. The proximity to Dublin has meant that housing demand can be considerable in the surrounding counties.

Ireland Excluding the Greater Dublin Area

The standardised average rent for new tenancies outside the GDA was €1,058.95 at the end of 2021 (Q4), up from €944.86 in Q4 2020. This represents an annual increase of 12.1%.

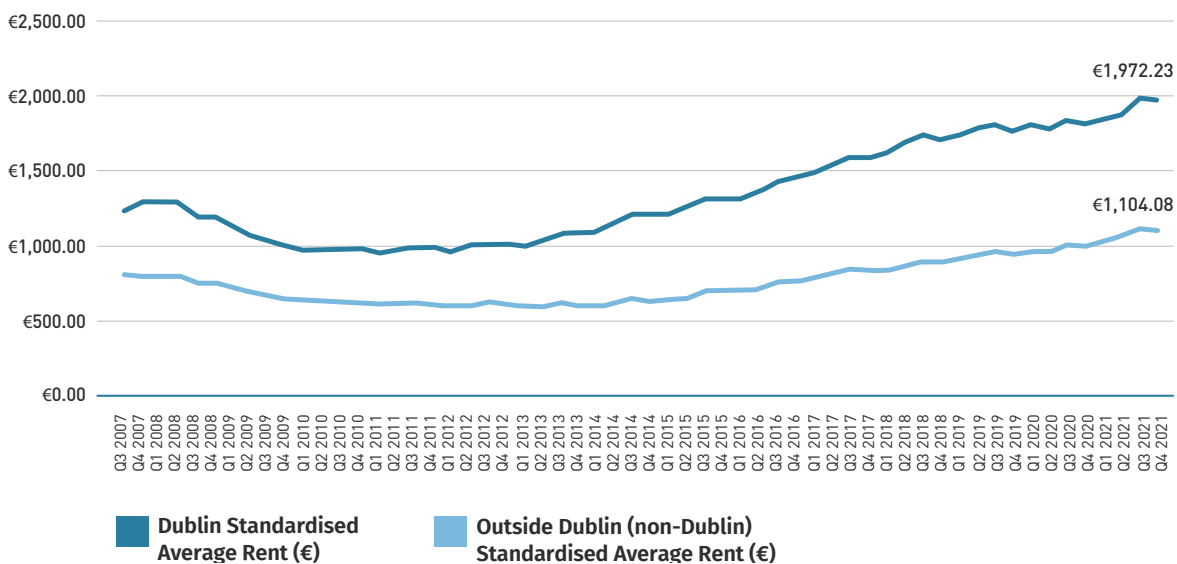
The standardised average rent for new tenancies in Dublin was 86% higher than outside of the GDA, suggesting that there are significant rent level differences across the country.

Ireland Excluding Dublin

At the end of 2021 (Q4), the standardised average rent for new tenancies in Ireland excluding Dublin was €1,104.08, up 10.8% annually from €996.02 in Q4 2020. Figure 7 shows that the gap between the standardised average rent in Dublin and for outside Dublin.

Figure 7

RTB Rent Index - Dublin and Outside Dublin (Ireland Excluding Dublin) Standardised Average Rent for New Tenancies in each Quarter from 2007 (Q3) to 2021 (Q4)*



*The RTB uses the standardised average rent, which is a mix adjusted rent that takes account of the changing mix of properties in an area.

Source: RTB Rent Index Q4 2021

How does the RTB gather information on the tenant and landlord experience?

In 2021, the RTB published six reports on the private rental sector. This research, commissioned by the RTB and undertaken by Amárach Research, formed a significant part of the RTB's research programme for 2021. It was one of the largest studies of the private rental sector ever conducted in Ireland. The purpose of the research project was to:

- Help create an accurate profile of landlords, tenants and letting agents in the private rental sector;
- Establish an evidence base of factual data for cohorts of landlords and tenants in the sector across a range of thematic areas to facilitate the monitoring of trends over time;
- Gain insights into behaviours and drivers for segments within the rental sector and capturing of pathways to current renting situations; and
- Deliver academically robust and representative survey report(s).

There were multiple components to the primary research, including the following:

- Research among those living in rented accommodation (qualitative and quantitative)
- Research among landlords (qualitative and quantitative)
- Research among letting agents (qualitative and quantitative)

The RTB Rental Sector Survey Reports offer a comprehensive insight into the rental market, covering the perspective of landlords, tenants and letting agents. The following are some of the key findings from the research and the full reports are available on the RTB Research and Data Hub.

- Affordability remains a significant issue with tenants paying, on average, 36% of their disposable income on rent.
- In Dublin, 64% of tenants indicated that they spend more than 30% of their net income on rent.
- The profile of landlords is changing, with 26% of small landlords who have 1-2 tenancies indicating that they plan to sell a property within the next five years.

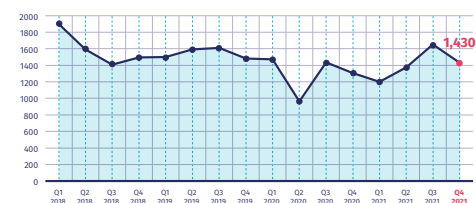
- Large landlords (with 100+ tenancies) plan to continue to invest and expand their portfolios. At the same time, while growing, large landlords currently still only manage less than 6% of private tenancies in the sector.
- 79% of tenants said their renting experience was positive/very positive.
- 88% of small landlords indicated that they have a positive or very positive experience with their current tenants.

How does the RTB share information?

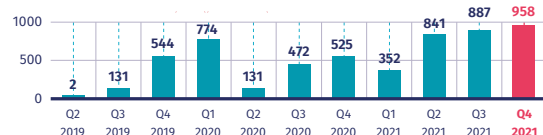
In March 2021, the RTB launched the Research and Data Hub. The Research and Data Hub provides easy access to up-to-date information on the rental sector that is displayed through interactive charts and maps which can be downloaded and shared. The Research and Data Hub provides easy to access data on the following areas:

- Rent levels (Rent Index)
- Private tenancies and landlords
- Approved Housing Bodies (AHBs)
- Notices of Termination (NoTs)
- Dispute resolution statistics
- Tenant and landlord profile information (RTB Rental Sector Survey)

Total Number of Application for the RTB Dispute Resolution Service 2018 - 2021



Total Notices of Termination received by RTB Q2 2019 - Q4 2021



➤ Visit www.rtb.ie/data-hub to find out more

What does the RTB know about Rent Pressure Zones?

At the end of 2016, legislation came into effect which introduced Rent Pressure Zones (RPZs). An RPZ is an area of the country where rents are highest and rising and where tenants have the greatest difficulty finding affordable accommodation.

RPZs are intended to moderate the increase in rents in these areas and create a stable and sustainable rental market that allows landlords and tenants to plan with greater financial certainty. At the end of 2021, 74.32% of registered tenancies in the country were located in RPZs. Since 2016, a total of six Local Authorities and 48 Local Electoral Areas have been designated as RPZs. A full timeline of RPZ designations can be seen in Figure 8, and map showing their location can be seen in Figure 9.

Figure 8

Rent Pressure Zone Designation Timeline 2017 - 2021

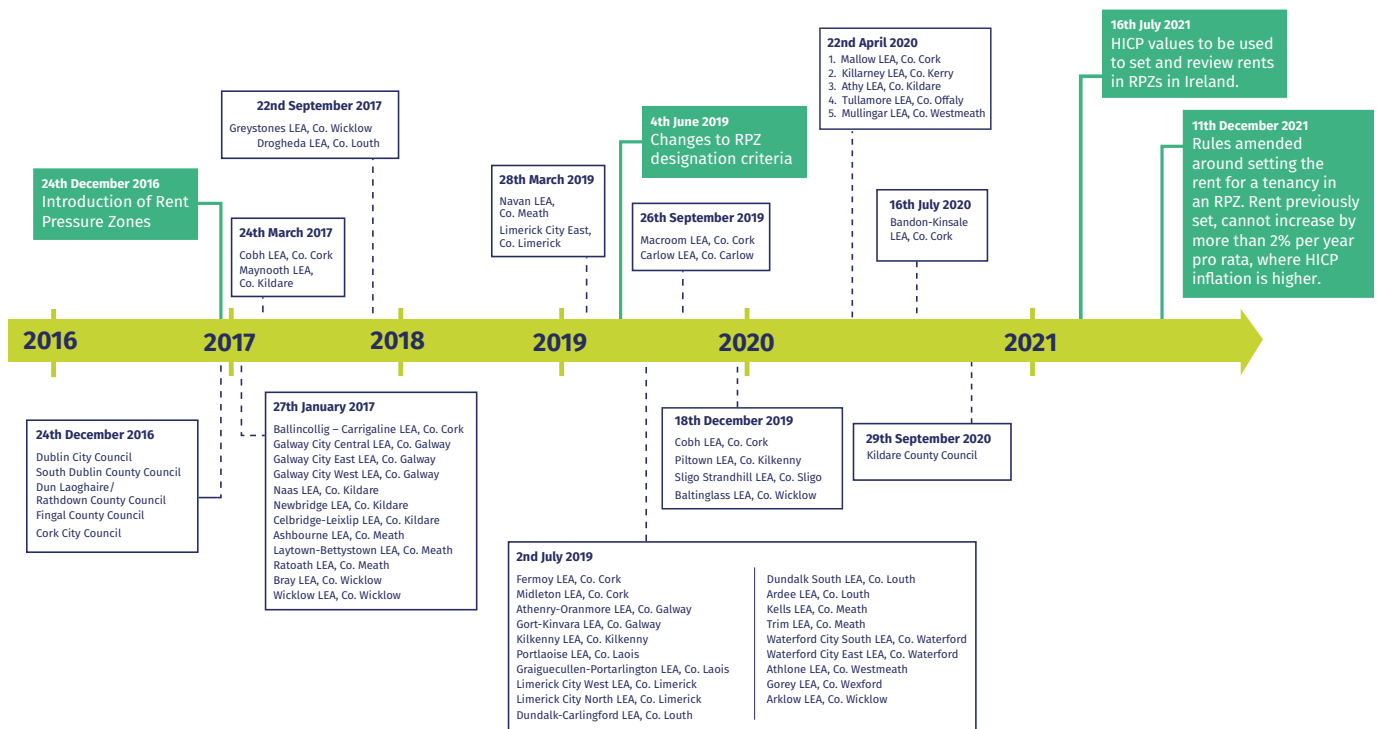
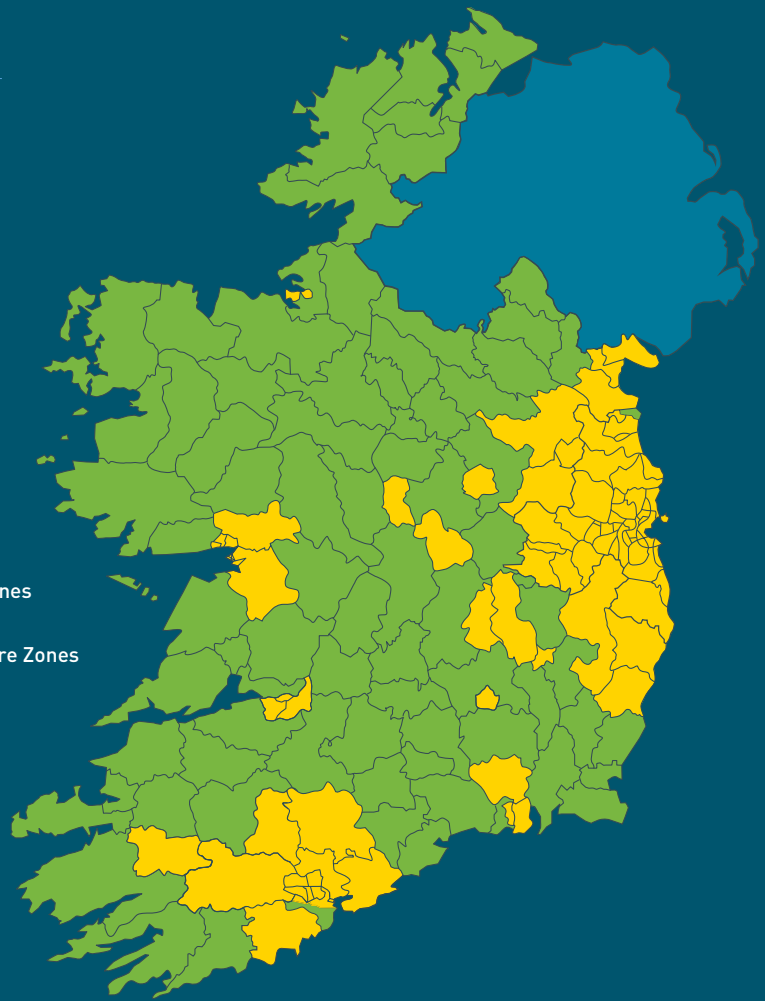


Figure 9

Map of Rent Pressure Zone Areas Designated between 2016 - 2021

■ Rent Pressure Zones
■ Non-Rent Pressure Zones



Rent Pressure Zone Exemptions

It is important to note that not all properties located in RPZs are restricted by the RPZ Rent Increase limits. Exempt properties include properties that have not been rented for a period of two years prior to the immediate tenancy commencement date (exemption 1); properties that are protected or proposed protected structures and have not been rented for a period of one year prior to the immediate tenancy commencement date (exemption 2);

and those that have undergone a 'substantial change in the nature of the accommodation' (exemption 3). Landlords must inform the RTB when they are relying on an RPZ exemption which means that they do not have to adhere to the increase permitted by the Rent Pressure Zone limits. In 2021, landlords informed the RTB that RPZ exemptions were relied upon in 589 cases (see Table 19). This represents a small decrease from the 596 RPZ exemption notifications that the RTB received in 2020.

Table 19

Rent Pressure Zone Exemption Notifications Received by RTB 2019 – 2021, by Frequencies and Percentages*

	Exemption 1	Exemption 2	Exemption 3	Missing Data	Total Received
2019	150 (78%)	3 (2%)	34 (18%)	5 (3%)	192 (100%)
2020	490 (82%)	12 (2%)	89 (15%)	5 (1%)	596 (100%)
2021	446 (76%)	65 (11%)	75 (13%)	3 (1%)	589 (100%)

Note: By frequencies, means the number of times the data value occurred/was recorded.

Note: RPZ Exemptions are self-reported by landlords.

*Due to rounding, the percentages may not add up to 100%.

What information does the RTB have on tenancies ending?

If a landlord or tenant wants to end a tenancy, they must serve a valid written Notice of Termination (NoT). Where a tenancy is longer than six months, they must send a copy of the Notice of Termination to the RTB and a Notice of Termination return form, within one month after the date when the tenancy termination date has expired, and the tenant(s) have vacated the dwelling.

Table 20 shows the number of Notices of Termination received by the RTB from June 2019 – 2021. This is broken down by the reason that landlords provided for issuing the Notice of Termination. It shows that, in 2021 the main reason for landlords issuing a Notice of Termination was that they intended to sell the property within nine months of the termination date. This is consistent with 2019 and 2020.

Table 20

Number of Notices of Termination Received by the RTB broken down by Reason Issued 2019 - 2021, by Frequencies and Percentages*

Type of Notice of Termination	Jun-Dec 2019		2020		2021	
	Number	%	Number	%	Number	%
Landlord intends on selling the property within 9 months of the termination date	367	54%	897	47%	1,823	60.0%
Landlord or family member intends on moving into the property	134	20%	481	25%	691	23%
Breach of tenant obligations	130	19%	348	18%	298	10%
Landlord intends to substantially refurbish the rental property which requires the dwelling to be vacated	11	2%	51	3%	72	2%
Ending a tenancy before a Part 4/further Part 4 tenancy commences	17	3%	62	3%	66	2%
Rental property is no longer suitable to the accommodation needs of the tenants	7	1%	33	2%	54	2%
Landlord intends to change the use of the rental property	4	1%	10	1%	11	0.4%
Missing data	7	1%	20	1%	23	1%
Total	677	100%	1,902	100%	3,038	100%

Note: By frequencies, means the number of times the data value occurred/was recorded.

*Due to rounding, the percentages may not add up to 100%.

What is the future of RTB Research and Data?

The RTB is committed to providing evidence to inform the development of policies to help support a well-functioning residential rental sector. The RTB facilitates this commitment through the delivery of the RTB research programme. The RTB is continuing to expand its research and data analysis capabilities through development in the following areas:

- In 2021, the RTB launched a redesigned tenancy management system to facilitate, among other goals, the registration of tenancies annually. The combination of annual registration and the RTB's redesigned tenancy management system means that, in the future, the quality of data and data analysis capabilities will be greatly enhanced. This will facilitate the future expansion of the information that will be available on the RTB's Research and Data Hub.
- In 2022, the RTB will begin the second phase of the rental sector survey project. The research will provide up to date information on landlords, tenants and letting agents, living and operating in the private rented sector. This will follow on from the research that was published in 2021 and will assist the RTB in identify emerging trends in the sector.
- The RTB will continue to share data on the rental sector and collaborate with other organisations to help to enhance the understanding of the residential rental sector.



5

How the RTB ensures good governance



Introduction

The RTB is committed to maintaining the highest standards of corporate governance and in this regard, complies with the Code of Practice for the Governance of State Bodies.

The role of the RTB Board is to provide strategic direction and oversight for the organisation. The Board sets strategic objectives, which the Director and the executive team deliver, and the Board makes key strategic and expenditure decisions on business matters as they arise. The Director implements the strategic plan, each annual business plan and manages the organisation at an operational level, reporting monthly to the Board. As a state body, the RTB has certain legislative obligations which are reported on in this chapter, including compliance with the Ethics in Public Office, Prompt Payments and Protected Disclosures provisions. The RTB also reports on our taxation, data protection and governance obligations in this chapter.

The Governance Statement and Board Report outline the responsibilities, composition and activities of the Board and Board Committees and contains key information disclosures about the RTB's activities during 2021. Finally, the Audited Financial Statements and the Statement on Internal Control are a comprehensive report on the financial activities of, and the control environment within, the RTB during the year.



Our Board Members

Tom Dunne

Chairperson

Audry Deane

Board Member

Audry Deane was reappointed by the Minister to a second term on the Board which will end on 22 April 2026.

James Doorley

Board Member

James Doorley was reappointed by the Minister to a second term on the Board which will end on 22 April 2026.

Julia Carmichael

Board Member

Paddy Gray OBE

Board Member

Paddy Gray was reappointed by the Minister to a second term on the Board which will end on 30 July 2026.

Justin O'Brien

Board Member

Justin O'Brien was reappointed by the Minister to a second term on the Board which will end on 30 June 2026.

Mary O'Donovan

Board Member

Patricia O'Sullivan Lacy

Board Member

Colin Potts

Board Member

Paul White

Board Member

Paul White was reappointed by the Minister to a second term on the Board which will end on 30 June 2026.

RTB Resources & Compliance

Organisational Structure and Staffing

The RTB Director is responsible for the leadership, strategic direction and management of the organisation. The RTB Interim Director, Pádraig McGoldrick*, led the organisation's senior management team in 2021 which comprised of nine Assistant Directors, responsible for each of the organisation's business areas.

Lucia Crimin

Head of Investigations and Sanctions

Claire Diggin

Head of Strategic Projects and Procurement

Carmel Diskin

Head of HR and Corporate Services & Compliance

Janette Fogarty

Head of Enforcement and Legal Affairs

Caren Gallagher

Head of Communications and Research

Bryan Kelly

Head of Finance, Governance & Risk Management

Pádraig McGoldrick*

Interim Director

Clodagh Memory

Head of Registrations, Outsourcing & Customer Service

Emer Morrissey

Acting Head of Dispute Resolution Services

Brinsley Sheridan

Head of ICT

* The Board approved the appointment of Pádraig McGoldrick as Interim Director of the RTB on 1 March 2020 on the resignation of the former Director and pending the appointment of a new Director.

Over the past number of years, the RTB has experienced considerable change and expansion and, as an organisation, has continued to adapt to meet the needs of its stakeholders. In 2021, the RTB received sanction for a further two posts, bringing the total number of sanctioned posts to 107. The organisation undertook recruitment campaigns at Assistant Secretary, Higher Executive Officer and Executive Officer level during 2021.

Towards the end of 2021, most existing staff vacancies had been filled and new staff were successfully onboarded into the organisation. The RTB aims, through its recruitment and training mechanisms, to have a dynamic workforce across all sections of the organisation who have a wide variety of skills and experience relevant to the work of the organisation.

In addition to staff recruitment carried out during the year, the RTB completed its recruitment campaign for a panel of Adjudicators and a panel of Mediators who are appointed under the Residential Tenancies Acts. Adjudicators and Mediators are independent contractors who provide Dispute Resolution Services to the RTB, as and when required. The campaign concluded in early 2021 and appointments to these panels were made shortly thereafter.

Training

In order for the RTB to achieve its strategic objectives, it is vital that the organisation has a highly skilled and engaged workforce. The training and development of RTB staff is therefore a priority of the organisation. The RTB uses the Performance Management Development System (PMDS), which is a formal process of evaluation of work objectives and performance for identifying development needs. Support is provided to staff undertaking formal education in subjects relevant to their work through our Refund of Fees Scheme and additional training initiatives. Due to COVID-19 restrictions, most of the RTB's staff were working from home during 2021. Training and development initiatives were therefore modified so that staff could access these online. A wide variety of training courses were undertaken by staff in 2021.

Wellness

The RTB is committed to encouraging a good work-life balance and well-being amongst its staff. In recent years, the impact of COVID-19 on work practices led the RTB to place a significant focus on the support and promotion of staff well-being. Initiatives undertaken included the roll out of information and live webinars on areas such as physical wellness, self-awareness, time management, self-care, effective communication, personal wellbeing, stress management, work-life balance and personal financial management. Additionally, the RTB funds an Employee Assistance Programme (EAP) for staff which provides access to counselling and information; a new contract was awarded in relation to this service in 2021.

Public Sector Equality and Human Rights Duty

The Irish Human Rights and Equality Commission Act 2014 requires all public bodies to promote equality, prevent discrimination and protect the human rights of its staff and customers alike. This responsibility is known as the Public Sector Equality and Human Rights Duty and is a legal obligation.

The RTB is committed to upholding its Public Sector Equality and Human Rights Duty to ensure that equality and human rights are considered in its day-to-day operations. The Public-Sector Duty requires public bodies to move beyond a reactive approach to equality and human rights issues and to pursue a proactive approach, with the aim of avoiding workplace discrimination and promoting human rights issues to a greater extent. In 2021, the RTB progressed this project with the establishment of a Steering Committee, the creation of an Action Plan and via Accessibility and Disability Awareness training.

The Steering Committee, which includes a representative from each business unit within the RTB, has a responsibility to ensure the activities of all areas within the RTB have regard to the requirements of the Public Sector Duty, as well as highlighting issues and areas to be addressed and ensuring planned actions are implemented.

The purpose of the Action Plan is to highlight areas that can be addressed in relation to Human Rights and Equality. This plan also includes recommendations and assigns clear actions and timeframes to ensure this project generates real change.

Accessibility Training was carried out in Q2 2021. This training provided an understanding of key criteria in making an organisation and its services fully accessible to all users, covering access to information, building an accessible environment and employment and customer services accessibility.

Disability Awareness Training was carried out in Q3 2021. The purpose of this training was to educate participants around core aspects of disability and disability related issues.

Protected Disclosures

The Protected Disclosures Act 2014 requires every public body to establish and maintain procedures for dealing with protected disclosures and to provide written information relating to these procedures to employees. During 2021, no protected disclosures were made by any RTB employee under the terms of this legislation.

Dignity at Work Policy

The RTB is committed to protecting dignity and respect across the organisation and adheres to the dignity at work policy which was developed by the Department of Public Expenditure and Reform in 2015. The policy aims to promote respect, dignity, safety and equality in the workplace.

Access Officer

The Access Officer is responsible for providing, or arranging for and co-ordinating, assistance and guidance to persons with disabilities accessing services provided by the RTB and generally to act as a point of contact for people with disabilities wishing to access our services. The RTB received 9 such requests in 2021.

Ethics in Public Office

The RTB falls within the scope of the Ethics in Public Office Acts 1995 and 2001 and it has adopted procedures to comply with these Acts. Where required, Board members and senior management have completed statements of interests in compliance with the provisions of the Acts. Board members are asked to declare any potential conflicts of interest at the outset of every Board meeting and there are procedures in place for the ongoing disclosure of interests.

Prompt Payments

The RTB is aware of its responsibilities under the Prompt Payment of Accounts Act, 1997, and the Late Payment in Commercial Transactions Regulation, 2002 and has established procedures to ensure payments are made in accordance with these regulations. The RTB did not pay any interest or penalties relating to late paid invoices in 2021. The RTB also has procedures in place to ensure it adheres to all relevant aspects of the Public Spending Code.

Taxation

The RTB has procedures in place to ensure that it is compliant with its obligations under taxation law and that all tax liabilities are paid on or before their due dates.

Procurement

The RTB focused on delivering and improving its capacity for procurement and contract management in 2021. The RTB continues to take responsibility for overseeing the development and management of procurement activities, ensuring the organisation is fully compliant with national and EU procurement procedures.

During the year, several significant procurement procedures were completed and commenced with the Board and/or the Interim Director approving the award of six new contracts and the renewal of three current contracts for the following services:

New contracts

1. The Provision of Code Review Services for the Online Tenancy Registration portal (redesigned registration system)
2. The Provision of Irish Translation Services
3. The Provision of Programme, Project and Portfolio Management Services
4. The Provision of Business Process Review
5. The Provision of Consultancy Services for the development of a Workforce Strategy
6. The Provision of Managed Print Services

Rent Tribunal

The Rent Tribunal, established in August 1983, was the arbitrating body in the determination of rent and other terms of tenancy of dwellings which were formerly rent controlled under the Rent Restrictions Acts 1960–1981.

In 2016, the Rent Tribunal was dissolved by the Minister for Housing, Planning and Local Government and its functions were transferred to the RTB. All board members of the RTB are members of the Rent Tribunal. In 2021, there were no Rent Tribunal applications or hearings.

Oireachtas Members' Queries

The RTB has a designated inbox for Oireachtas members. In 2021, the RTB received 116 queries, which is a 35% increase on the number received in 2020 (see Table 21).

Table 21

Oireachtas Member's Queries 2018 - 2021, by Frequencies

Year	2018	2019	2020	2021
Number of Oireachtas Members' Queries Received per Year	35	42	86	116

Note: By frequencies, means the number of times the data value occurred/was recorded.

Data Protection and GDPR

As a data controller dealing with large volumes of data, the RTB takes the privacy of its service users, staff and stakeholders very seriously. There are several procedures and policies in place to ensure that the rights of data subjects are upheld. These policies are under continuous review.

One major component of the organisation's privacy activities in 2021, was the integration of 'Data Protection by Design' into all RTB projects, as part of the Project Management process. Several strategic Data Privacy Impact Assessments (DPIAs) were conducted in 2021, which included a DPIA in respect of the implementation of legislative change. DPIAs assess privacy risks and aim to ensure compliance is integrated into all new processing activities.

While staff worked remotely, the RTB supported the organisation in ensuring that access to the RTB's services remained secure and confidential.

Staff awareness activities continued as part of the COVID-19 response plan, particularly in relation to data breach prevention and the importance of data protection while working remotely.

Training is an essential component of the data protection programme. The training of existing staff is an ongoing commitment to ensure sustained privacy awareness. All existing staff undertook refresher data protection training in 2021 and all new staff undertook the training as part of the onboarding programme. Data Protection by Design training was completed by all Higher Executive Officers. Data Protection Impact Assessment training was completed by RTB staff. GDPR training was provided to the new panels of Adjudicators and Mediators appointed in 2021.

In 2021, 108 data protection queries, 42 Subject Access Requests and 31 data erasure and data rectification requests were received by the RTB.

Freedom of Information and Access to Information on the Environment

During 2021, the RTB reviewed and published the Freedom of Information disclosure log under the Freedom of Information Publication Scheme on the RTB website. The scheme enables public access to information relating to RTB services, policies, finances, procurement and other information. In 2021, 78 Freedom of Information requests were handled by the RTB.

No requests under the Access to Information on the Environment regulations were received in 2021.

COVID-19 (Coronavirus)

As the RTB 'enables the administration of justice', it is considered an essential service which remained open throughout the COVID-19 pandemic. The RTB continued through 2021 with most staff working remotely in line with Government advice.

As restrictions and guidance changed throughout 2021, the RTB responded appropriately, adjusting the control and safety measures regarding physical attendance for both RTB staff and those attending hearings.

The RTB continued to be guided by public health advice. The health and safety of RTB staff and visitors remained of paramount importance.

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Governance Statement and Board Report

Governance

The Board of the Residential Tenancies Board (“RTB”) was established under the Residential Tenancies Act (2004) (“the Act”). The functions of the Board are set out in Part 8 of the Act. The Board is accountable to the Minister for Housing, Local Government & Heritage and is responsible for ensuring good governance at the RTB. The Board performs this task by setting strategic objectives and targets for the organisation and taking strategic decisions on all key business matters.

The day-to-day management, control and direction of the RTB are the responsibility of the Director of the RTB and his senior management team. The Director and his team follow the broad strategic direction set by the Board and ensure that all Board members have a clear understanding of the organisation’s key activities and issues, the types of decisions the Board is required to make, and all significant risks the organisation is faced with. The RTB Director acts as a direct liaison between the Board and RTB management and he has a reporting line to the Board Chair.

Board Responsibilities

The work and responsibilities of the Board are set out in the Board’s terms of reference and the schedule of matters specifically reserved for Board decision. In general, these incorporate the functions vested in the Board by the Act, governance decisions such as the appointment of Committee members or the approval of policies, key strategic and financial decisions such as the approval of plans, or the commitment of significant resources, and risk oversight of the RTB’s activities.

The RTB has responsibility for the direct implementation of legislation and Government policy relating to the residential rental sector. It has a quasi-judicial and regulatory role and is independent in its decision-making functions. As a quasi-judicial service, there is a significant commitment made by the Board in overseeing certain decisions. Along with its monthly meetings, the Board convenes to consider decisions in fulfilment of its quasi-judicial role.

During 2021, the Board met on 32 occasions (37 in 2020), both for ordinary Board meetings and in meetings to deal with matters relating to its quasi-judicial role. The Board held 11 ordinary Board meetings and 21 Board Tenancy Disputes meetings. Standing items considered by the Board at every ordinary Board meeting include declarations of interest of Board members, risk management, financial matters, a report from the Director, Board and Committee membership, meeting minutes, and Committee reports.

Section 177 of the Residential Tenancies Act (2004) requires the Board of the RTB to keep, in such form as may be approved by the Minister for Housing, Local Government & Heritage with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Board of the RTB 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 keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enable it to ensure that the financial statements comply with Sections 177 to 179 of the Act. The maintenance and integrity of the corporate and financial information on the RTB’s website is the responsibility of the Board.

The Board is responsible for approving the RTB's annual business plan and budget and for ongoing monitoring of performance. Throughout 2021 the Board evaluated the RTB's performance against budget and received regular reports from the Executive management team on each department's performance against the business plan. The final financial outturn and performance against the 2021 business plan was formally reviewed by the Board at its meeting on 14 April 2022.

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 RTB give a true and fair view of the financial performance and the financial position of the Residential Tenancies Board as at 31 December 2021.

Board Structure

The Board consists of a Chairperson and up to 11 ordinary members who are appointed by the Minister for Housing, Local Government & Heritage. The members of the Board were appointed for varying periods and meet on a monthly basis. The table on the following page details the appointment information for Board members during calendar year 2021. Audry Deane, James Doorley, Justin O'Brien, Paul White and Paddy Gray were each reappointed by the Minister to a second term on the Board which will end in 2026.

As of 31 December 2021, the Board had four (40%) female and six (60 %) male members, with two positions vacant. The Board therefore meets the Government target of a minimum of 40% representation of each gender in the membership of State Boards.

The following measures are planned to maintain and support gender balance on the Board:

- The Minister's attention will be drawn to the Government target to achieve 40% representation of each gender in the membership of all State Boards when submissions are made for appointments and reappointments to the Board.
- The Minister's attention will be drawn to the current gender composition of the Board when submissions are made for appointments and reappointments to the Board.

The composition of the Board and members' terms of appointment are shown on the table on the following page.

On 13 January 2022, the Board decided that it would undergo an external evaluation of its own effectiveness during 2021 in compliance with the Code of Practice for the Governance of State Bodies (2016) ("2016 Code").

Board member	Role	Board term
Tom Dunne	Chairperson	01 Oct 2019 – 31 Aug 2024
Mary O'Donovan	Board member	01 Jul 2020 – 30 Jun 2024
Paul White	Board member	01 Jul 2021 - 30 Jun 2026
Justin O'Brien	Board member	01 Jul 2021 - 30 Jun 2026
Paddy Gray	Board member	01 Aug 2021 - 30 Jul 2026
Julia Carmichael	Board member	01 Dec 2017 – 30 Nov 2022
Audry Deane	Board member	23 Apr 2021 – 22 Apr 2026
James Doorley	Board member	23 Apr 2021 - 22 Apr 2026
Patricia O'Sullivan Lacy	Board member	22 Jul 2019 – 21 Jul 2023
Colin Potts	Board member	22 Jul 2019 – 21 Jul 2023

Board Committees

The Board is assisted in its oversight role by a number of Board Committees which are comprised of Board members and external members with subject matter expertise in the Committees' respective areas of responsibility. These Committees are charged by the Board with in-depth consideration of certain matters and they provide advice to help with Board decision-making. The minutes of Board Committee meetings are circulated to the Board to keep it informed of the work of the Committees.

Board Committees are periodically reviewed by the Board to consider their effectiveness against their terms of reference. During 2021 the Board had the following Board Committees in place:

- Audit & Risk Committee
- Legislative Committee
- Research Committee
- RTB360 Project Assurance Committee
- Section 189 Committee

During the year just one committee member was reimbursed for attendance at committee meetings. Christine Whitehead received €1,372 for her attendance at seven Research committee meetings during 2018 (2), 2019 (2), and 2020 (3).

Audit and Risk Committee

The Audit and Risk Committee ("ARC") comprises four Board members and two external members with skills and executive experience in risk management, governance, and finance. The ARC held four meetings during 2021.

The ARC reports to the Board after each meeting. The papers and minutes of the ARC meetings are circulated to the Board subsequent to each meeting. At 31 December 2021 the members of the Audit and Risk Committee were: Board members Julia Carmichael (Chairperson), Mary O'Donovan, Paul White, & Colin Potts, and external members Shane O'Keeffe, and Catherine Comer. Paul Dunne resigned from the ARC with effect from 1 October 2021 and was replaced by Catherine Comer with effect from 14 October 2021.

The schedule of Committee attendance during 2021 is on the following table.

Committee member	Meetings attended
Meetings Held	4
Julia Carmichael – Board	4
Mary O'Donovan – Board	4
Paul White – Board	3
Colin Potts – Board	4
Shane O' Keeffe – External	4
Paul Dunne – External (Resigned 1 October 2021)	0
Catherine Comer - External	1

Legislative Committee

The Legislative Committee is charged with assisting the Board in its consideration of legal and legislative matters. The Legislative Committee comprises three Board members and four external members. The Legislative Committee held two meetings during 2021.

At 31 December 2021 the members of the Legislative Committee were: Board members Patricia O'Sullivan Lacy (Chairperson), Justin O'Brien, & Julia Carmichael, and external members Maeve Hogan, Karen Murphy, Laura Farrell and Padraic Kenna. The schedule of Committee attendance during 2021 is on the following table.

Committee member	Meetings attended
Meetings Held	2
Patricia O'Sullivan Lacy – Board	2
Justin O'Brien – Board	2
Julia Carmichael – Board	1
Maeve Hogan – External	2
Karen Murphy – External	2
Laura Farrell – External	2
Padraic Kenna – External	2

Research Committee

The Research Committee, which provides strategic direction and oversight for the development and delivery of the RTB research programme, met five times during 2021. Committee members as of 31 December 2021 were Board members Paddy Gray (Chairperson), Justin O'Brien, Audry Deane and James Doorley, and external members John McCartney, Lorcan Sirr, Christine Whitehead and Niamh Santry. During the year Christine Whitehead received €1,372 for her attendance at seven Research committee meetings during 2018 (2), 2019 (2), and 2020 (3).

Committee member	Meetings attended
Meetings Held	5
Paddy Gray – Board	5
Justin O'Brien - Board	4
Audry Deane - Board	5
James Doorley – Board	3
John McCartney – External	5
Lorcan Sirr - External	5
Christine Whitehead - External	5
Niamh Santry - External	4

RTB360 Project Assurance Committee

The RTB360 Project Assurance Committee was set up by the Board during 2020 to provide the Board with assurance about the progress of the RTB360 project which is a major initiative by the RTB to develop a new customer relationship management system for the organisation. The Committee met eleven times during 2021. Committee members as at 31 December 2021 were Board members Paul White (Chairperson), Justin O'Brien, and Mary O'Donovan, and external members Ken Jordan and Aidan Keogh.

Committee member	Meetings attended
Meetings Held	11
Paul White - Board	10
Justin O'Brien - Board	11
Mary O'Donovan - Board	10
Ken Jordan - External	10
Aidan Keogh - External	11

Section 189 Committee

The Section 189 Committee consists of all Board members throughout their tenure as members of the RTB Board. It meets only as required by circumstances prescribed in section 189 of the Act to consider whether to apply to the Courts for interlocutory relief in cases of alleged illegal evictions by landlords. The Section 189 Committee met three times in 2021. Board members' attendance at the Section 189 Committee is set out in the table titled Board Members' Meeting Attendance and Fees & Expenses in 2021 later in this Governance Statement.

Schedule of Board Members' Fees, Attendance and Expenses

During 2021 Board members were paid €106,558 (€112,625 in 2020) for their attendance at meetings. This amount includes fees for attendance at Board and Committee meetings, for participating in training events and interviews, and for fulfilling their duties as members of the Board. The fees are set by the Department of Public Expenditure and Reform and the Department of Housing, Local Government & Heritage. The fee basis for the RTB Chairperson and Board members is set out in the table below. Fees are pro-rated in cases where the recipient only has a partial year of service as a Chairperson or Board member.

Schedule of Board Members Fees	Chairperson	Member
Annual amount for Board work and attendance at Board and Board Committee meetings	€8,978	€5,985
Annual amount for meetings in which the Board exercises its powers under the Act with respect to its quasi-judicial role	€7,700	€5,250

The tables below and on the following page set out the Board members' fees and expenses paid for 2021 and Board members' attendance at meetings during the year.

Board Member Fees and Expenses 2021

Board Member	Board Work	Travel & Subsistence (T&S)	Total (Fees & Expenses)
Tom Dunne	€16,678	€0	€16,678
Mary O'Donovan	€11,235	€0	€11,235
Justin O'Brien	€11,235	€0	€11,235
Paul White	€11,235	€0	€11,235
Paddy Gray	€11,235	€0	€11,235
Julia Carmichael	€0	€0	€0
Audry Deane	€11,235	€0	€11,235
James Doorley	€11,235	€0	€11,235
Patricia O'Sullivan Lacy	€11,235	€0	€11,235
Colin Potts	€11,235	€0	€11,235
Total	€106,558	€0	€106,558

In compliance with the 'One Person, One Salary' principle, board fees were not paid to Julia Carmichael.

In compliance with Department of Public Expenditure and Reform guidelines, Board members were reimbursed a total of €0 for travel and subsistence incurred for attendance at meetings and training.

Board Members' Meeting Attendance and Fees and Expenses in 2021

Board Member	Board Meeting	Board Disputes Meeting	Section 189 Committee Meeting	Audit & Risk Committee	Legislative Committee	Research Committee	RTB360 Assurance Committee	Total (Fees & Expenses)
Meetings Held	11	21	3	4	2	5	11	
Tom Dunne	11	20	3	-	-	-	-	€16,678
Mary O'Donovan	10	14	1	4	-	-	10	€11,235
Justin O'Brien	10	17	3	-	2	4	11	€11,235
Paul White	9	10	1	3	-	-	10	€11,235
Paddy Gray	11	20	2	-	-	5	-	€11,235
Julia Carmichael	11	7	0	4	1	-	-	€0
Audry Deane	11	15	2	-	-	5	-	€11,235
James Doorley	11	13	2	-	-	3	-	€11,235
Patricia O'Sullivan Lacy	10	19	2	-	2	-	-	€11,235
Colin Potts	11	20	3	4	-	-	-	€11,235
Total Fees								€106,558

Dispute Resolution Committee

The Dispute Resolution Committee (“DRC”) is the panel from which members of the three-person Tenancy Tribunals are drawn. Since Tribunal determinations can only be appealed on a point of law to the High Court, members of the DRC perform an important quasi-judicial function. There were 745 Tribunal hearings in 2021. Hearings are allocated by an automatic scheduler to available members on the panel, who may accept or decline the hearing. The table below shows payments to Tribunal members for 2021.

Tribunal Member Fees 2021

Name	Fees	Training	Total
Andrew Nugent	€37,396	€196	€37,592
Anne Leech	€23,467	€588	€24,055
Brian Murray	€25,207	€0	€25,207
Ciara Doyle	€28,959	€392	€29,351
Claire Millrine	€15,320	€588	€15,908
Dairine Mac Fadden	€35,180	€588	€35,768
Dervla Quinn	€49,711	€588	€50,299
Donald Menzies	€14,141	€980	€15,121
Elizabeth Maguire	€22,471	€588	€23,059
Eoin Byrne	€40,354	€588	€40,942
Finian Matthews	€40,166	€392	€40,558
Fintan McNamara	€25,876	€588	€26,464
Healy Hynes	€35,219	€588	€35,807
Helen Claire O'Hanlon	€30,272	€196	€30,468
Hugh Markey	€26,168	€588	€26,756
Jack Nicholas	€9,194	€0	€9,194
James Egan	€35,969	€392	€36,361
John Keane	€19,949	€588	€20,537
John Keaney	€26,425	€588	€27,013
Karen Ruddy	€35,757	€392	€36,149
Kevin Baneham	€19,918	€196	€20,114
Louise Moloney	€37,110	€392	€37,502
Mary Doyle	€34,242	€392	€34,634
Maureen Cronin	€29,279	€392	€29,671
Mervyn Hickey	€15,161	€0	€15,161
Michael Vallely	€22,996	€392	€23,388
Michelle O'Gorman	€35,284	€588	€35,872
Nesta Kelly	€1,701	€588	€2,289
Niall Buckley	€11,615	€0	€11,615
Owen Donnelly	€15,153	€0	€15,153

Name	Fees	Training	Total
Peter Shanley	€21,623	€196	€21,819
Roderick Maguire	€27,900	€196	€28,096
Rosemary Healy Rae	€22,125	€392	€22,517
Siobhan Phelan	€4,947	€392	€5,339
Suzy Quirke	€26,005	€392	€26,397
Total	€902,260	€13,916	€916,176

Adjudicators and Mediators Panel

An important function of the RTB is to provide a dispute resolution service for landlords, tenants and third parties. To ensure impartiality in the dispute resolution process, the adjudicators and mediators on our panel are appointed independently, and they undertake their functions in an autonomous capacity. Adjudicators are paid a flat fee of €616 per day for three hearings, or €616 for three telephone mediations where both parties agree to enter the mediation process. Hearings are allocated by an automatic scheduler to available members on the panel, who may accept or decline the hearing. The table below shows payments made to Adjudicators/Mediators for 2021.

Adjudicator / Mediator Fees 2021

Name	Fees	Training	Total
Aisling Ryan	€616	€784	€1,400
Alan Brady	€16,632	€784	€17,416
Angela Becker	€21,560	€784	€22,344
Anne Marie Giblin	€11,704	€588	€12,292
Avril O'Meara	€4,928	€588	€5,516
Brian Whelan	€11,088	€784	€11,872
Caitriona O'Connor	€11,704	€196	€11,900
Catherine McGuigan	€0	€588	€588
Cathrina Keville	€12,936	€784	€13,720
Ciaran Joyce	€12,320	€784	€13,104
Cynthia Lennon	€23,408	€588	€23,996
David Duncan	€58,520	€980	€59,500
David McParland	€8,008	€784	€8,792
Denis Keliher	€0	€196	€196
Dermot Sheehan	€14,784	€196	€14,980
Donagh Farrell	€9,856	€784	€10,640
Donald Menzies	€12,320	€0	€12,320
Eithne Corry	€8,624	€980	€9,604
Emma Barry	€12,936	€784	€13,720
Emma Foley	€10,472	€784	€11,256

Name	Fees	Training	Total
Emma Slattery	€11,704	€588	€12,292
Fiona Walsh	€1,232	€784	€2,016
Frank Brady	€64,680	€980	€65,660
Georgina Farren	€8,624	€784	€9,408
Gerard Murphy	€38,808	€196	€39,004
Grainne Quinn	€8,624	€784	€9,408
John Noonan	€11,704	€784	€12,488
Lauren Tennyson	€9,240	€0	€9,240
Linda Brophy	€9,856	€588	€10,444
Louise Beirne	€48,664	€980	€49,644
Mark Kane	€63,448	€784	€64,232
Mema Byrne	€17,864	€980	€18,844
Michael Landers	€6,776	€784	€7,560
Michael MacNamee	€12,320	€784	€13,104
Monica Brennan	€0	€196	€196
Niamh McHugh	€9,240	€588	€9,828
Niamh O'Doherty	€10,472	€784	€11,256
Orla Ni Rian	€1,848	€784	€2,632
Sarah Brophy	€3,080	€784	€3,864
Sarah Kemple	€3,080	€784	€3,864
Shaun Smyth	€59,752	€980	€60,732
Simon Brady	€27,104	€980	€28,084
Sinéad Fitzpatrick	€11,704	€784	€12,488
Steven Dixon	€62,832	€980	€63,812
Susan Applebe	€14,168	€784	€14,952
Thomas Dowling	€20,328	€784	€21,112
Una Ni Chathain	€12,936	€784	€13,720
Ursula Condon Flynn	€0	€784	€784
Total	€812,504	€33,320	€845,824

Decision Makers Panel

On 1 July 2019 Part 7A of the Residential Tenancies (Amendment) Act 2019 commenced which expanded the role of the Residential Tenancies Board to allow for the investigation and sanction of landlords who engage in certain breaches of the law, defined in the Act as Improper Conduct. Investigations may be taken on foot of information from members of the public or on foot of information sourced by the RTB from data available to it under the Act. The investigation will result in either a report of the investigation or an acknowledgement of Improper Conduct being submitted by the landlord as a result of the investigation. The reports, or the acknowledgements, are sent to one of a panel of independent decision makers who undertake their function in an autonomous capacity. These decision makers examine the investigation reports or the landlord's acknowledgements and determine if an Improper Conduct has occurred, and, after considering the factors outlined in S148 AD of the Act, whether to impose a sanction and the quantum of any sanction to be imposed. The decisions of decision makers must be confirmed in the Circuit Court. Decision makers are paid a flat fee of €340 per decision and €340 per day if it is necessary for them to attend Court.

Decision Maker Fees 2021

Name	Fees	Training	Total
Kevin Lenahan	€5,780	€196	€5,976
Margaret Browne	€14,620	€588	€15,208
Susan Ahern	€8,500	€588	€9,088
Total	€28,900	€1,372	€30,272

Key Board and Personnel Changes

Audry Deane, James Doorley, Justin O'Brien, Paul White and Paddy Gray were each reappointed by the Minister to a second term on the Board which will end in 2026. There were no new appointments made to the Board during the year.

Padraig McGoldrick was appointed Interim Director of the RTB effective 1 March, 2020 upon the resignation of the previous Director. The process to recruit a new Director was completed in October 2021 when Niall Byrne was appointed Director of the RTB with effect from 24 January 2022.

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

The Board is responsible for ensuring that the RTB has complied with the requirements of the 2016 Code as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the 2016 Code:

Employee Short-Term Benefits Breakdown

19 staff members were paid short-term benefits in excess of €60,000 each in 2021. These payments are analysed in Note 5a of the RTB's 2021 Financial Statements. For the purpose of this disclosure, employee short-term benefits during 2021 include salary, overtime, and other payments made to the employees but exclude employer's PRSI.

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced business functions.

Consultancy	2021	2020
Legal Advice	€114,819	€251,059
Process Improvement	€13,930	€0
Procurement	€29,948	€412,977
Workforce Planning	€0	€3,936
Total	€158,697	€667,972

No consultancy costs were capitalised during 2020 or 2021.

Legal Costs and Settlements

The table below provides a breakdown of amounts recognised as legal expenditure in 2021. The primary driver of legal costs for the RTB is in carrying out our functions under the Act including the resolution of disputes between landlords and tenants, litigation where required to enforce an RTB Determination Order or confirm a decision of the RTB, and prosecution in the case of unregistered tenancies. This table also includes legal costs incurred in compliance with other legislation including data protection, employment law, and freedom of information, and in the day to day running of the organisation. This does not include expenditure incurred in relation to general legal advice received by the RTB which is disclosed in Consultancy costs above.

Legal Costs and Settlements	2021	2020
Judicial Review	€8,553	€28,607
Enforcement	€438,673	€756,744
Legal Settlements	€36,760	€0
High Court Appeals	€229,400	€264,720
General Administration	€234,697	€425,720
Other Legal Support	€418,036	€232,772
Total	€1,366,119	€1,708,563

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised below.

Travel & Subsistence	2021	2020
RTB Staff & Secondees	€0	€7,520
Board Members	€0	€319
Panel Members	€17,146	€16,524
Total	€17,146	€24,363

Of the current year travel and subsistence amount for RTB staff & secondees, €0 relates to foreign travel (2020: €0). There was no foreign travel for Board members or panel members in either year. All travel and subsistence expenditure is paid in compliance with Department of Public Expenditure & Reform guidelines.

Hospitality Expenditure

Hospitality expenditure includes refreshments provided for information sessions hosted by the RTB in fulfilment of its mandate to deliver education and awareness events to stakeholders. The expenditure is categorised below.

Hospitality Expenditure	2021	2020
Staff	€4,944	€6,516
Board & Other	€0	€0
Education and Awareness Events	€0	€2,797
Total	€4,944	€9,313

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 it. Significant work was done by management during 2021 to ensure compliance with the 2016 Code. This work was carried out under the oversight of the Audit and Risk Committee, who acknowledge the efforts made during the year and are satisfied that the organisation was in compliance with the 2016 Code at the end of 2021.



Niall Byrne

RTB Director

Date: 27 June 2022



Tom Dunne

Chairperson

Date: 27 June 2022

Statement on Internal Control

Responsibility for the System of Internal Control

As Chairperson of the Residential Tenancies Board (“RTB”), I acknowledge the Board’s responsibility for ensuring that an effective system of internal control is maintained and operated. In considering the effectiveness of the system of internal control, the Board has regard, amongst other things, to the requirements of the *Code of Practice for the Governance of State Bodies (2016)*, hereafter referred to as the “2016 Code” and any associated regulatory or legislative requirements.

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to an agreed tolerable level in line with the organisation’s risk appetite rather than to eliminate it. The system can only provide reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely manner.

The system of internal control outlined in this statement, which accords with the guidance issued by the Department of Public Expenditure and Reform, has been in place in the RTB for the year ended 31 December 2021 and up to the date of approval of the financial statements.

Capacity to Handle Risk

The Board of the RTB is responsible for ensuring that the RTB has an effective system of internal control in place. The Board is assisted in its work by the Audit and Risk Committee (“ARC”) which is comprised of four Board members and two external members with expertise in risk management, governance, and finance. The Committee advises the Board on all matters related to risk, internal control, and governance and is supported by reporting it receives from Executive management. The ARC met four times during 2021.

The Board has delegated executive authority to the Director who, along with his Executive management team, manages the RTB’s risk management framework and reports on risk at every Board meeting or between meetings as required.

The RTB has an Internal Audit function which is provided by an external firm. The audit firm developed a one year and a three year audit plan under the guidance of the ARC and with input from Executive management. The audit plan and audit charter are reviewed by the ARC at least annually and changes are made as required based on recommendations from the Committee.

The ARC reviewed the audit firm’s scope of delivery against the plan regularly throughout the year. In 2021 four internal audits were performed covering appeals & tribunals, a follow-up review on prior audit recommendations, and two audits covering internal financial control, each of which was considered in detail by the ARC. The Executive has an action plan in place to address findings from the work of the internal audits with oversight from the ARC. All outstanding audit recommendations are tracked to completion by management and reviewed, annually, as a standing agenda item by the ARC.

The RTB has a Risk Management policy in place which sets out a suite of processes to enhance and embed the culture of risk management in the organisation. The policy was developed with oversight and guidance by the ARC and was approved by the ARC and the Board. The RTB also has a Risk Appetite Statement in place which is used by the Board to ensure that risks are being managed within the risk appetite requirements and that breaches of risk tolerances set by the Board will be reported and acted on by RTB management in a timely manner.

With respect to the effective management of financial risk, the Board had a Reserves Management policy in place during 2021 to ensure that the RTB had sufficient reserves to be able to operate its business during periods of stress on cash flows and to maintain its reserves at an optimal level over the medium term. The level of reserves was monitored regularly by the Interim Director and reported periodically to the Board.

With respect to the effective management of operational risk, the Interim Director and the Executive management team ensured that appropriate procedures were in place during 2021 to identify emerging risks, assess and manage risk from a strategic and operational perspective, and to monitor the implementation of the Risk Management Policy and Risk Appetite Statement.

The Covid-19 (Coronavirus) pandemic impacted the organisation in several ways during 2021 just as it had done in 2020. The legislation enacted to grant additional protections in the sector, and the mandate to work from home and reduce social contact, where possible, continued to affect the RTB's customer services and disputes handling functions. As a consequence, the average time to resolve a tenancy dispute through the RTB's disputes resolution process increased compared to the average time before the pandemic.

The Board closely monitored the effects of the pandemic on customer and disputes volumes throughout 2021. The Board also oversaw the work of the Executive in implementing further new legislative provisions introduced by Government during the year which offered enhanced protections to tenants at risk from the health and economic impacts of Covid-19. In addition, the Board engaged closely with the Executive team to ensure that the health and wellbeing of RTB staff and contractors was being addressed, whether they worked onsite at the RTB's offices or worked from home.

The Board expects that the period of considerable change which the RTB has experienced over the past number of years will continue in 2022. The Board will continue to oversee the system of internal control and risk management and ensure that it evolves in line with the effects of the pandemic and the evolution of the RTB into the future.

Risk and Control Framework

Risk Register

The RTB maintains a corporate risk register which identifies the key risks, evaluates them using a risk-based scoring system, and identifies the controls in place and actions needed to reduce the risks or mitigate their impact. The register is prepared by management and reviewed by the ARC and the Board periodically. The outcomes of these reviews are used to plan and allocate resources to ensure risks are managed to an acceptable level.

Internal Control

The RTB has a system of internal control and risk management designed to identify and report key risks and the management actions being taken to address and, where possible, to mitigate them.

The key elements of the system are as follows:

- A clearly defined organisation structure with appropriate segregation of duties and limits of authority designated by the Board
- A strategic plan, approved by the Board, which guides the annual business plan and budget
- An annual budget and annual business plan for each directorate, approved by the Board, with monthly and/or quarterly reporting of key variances to plan
- A reserves policy to ensure that the RTB has sufficient reserves to be able to operate its business during periods of stress on cash flows and to maintain its reserves at an optimal level over the medium term
- Documented policies and procedures covering key areas of risk which are periodically reviewed and approved by the Board
- Defined limits and authority for financial expenditure including procurement of goods and services and capital expenditure, approved by the Board
- Monthly management accounts prepared for and reviewed by the Board
- An Audit and Risk Committee which provides oversight and guidance in the areas of risk management, risk register review, risk appetite, risk reporting and policy development

- A number of other Board Committees which support the Board in its oversight role. These are listed in the Governance Statement & Board Members' Report
- Policies covering data protection, fraud, ICT system security, health and safety, and other key risk areas as well as codes of conduct for the Board, Officers, and staff
- Policies and procedures covering staff performance management, training, staff development, and continuing education
- A procurement policy and plan which is reviewed periodically by the Audit and Risk Committee and annually by the Board
- An Internal Audit function which reviews identified processes, systems and controls and reports on its work to the Audit and Risk Committee
- The Audit and Risk Committee which deals with any significant control issues raised by Internal Audit, the Office of the Comptroller and Auditor General, or other external reviews
- A corporate risk register which is prepared by management and reviewed regularly by the Audit and Risk Committee and the Board
- Reporting on customer volumes and activity in our in-house and outsourced operations which records performance against service standards and triggers management intervention
- Customer surveys, feedback, and complaints which we use to identify and address issues with the delivery of our services
- Systems and software in place to protect our ICT environment from threats and to ensure the security of the information we hold.

Board Committees

The Board is assisted in its oversight role by a number of Board Committees which are comprised of Board members and external members with subject matter expertise in the Committees' respective areas of responsibility. The Committees are charged by the Board with in-depth consideration of certain matters and they provide advice to help with Board decision-making. The minutes of each Board Committee meeting are circulated to the Board in advance of the next Board meeting which allows the Board to oversee its work. Details of the Committees in operation during 2021 are included in the Governance Statement & Board Members' Report.

Risk Management System

Risk is managed using the three lines of defence model. The first line is the RTB's management team which has primary responsibility for managing risk and internal control in their areas of responsibility. They are supported by the RTB's control functions (Finance, Risk, Human Resources, Data Protection, and Procurement) which are the second line. The third line of defence is comprised of the external bodies who review the system. The overall system of internal control at the RTB is reviewed independently by our Internal Audit service and, within the governance requirements of the 2016 Code, the Audit and Risk Committee of the Board.

Managers in all areas of the RTB have clearly defined responsibilities for the performance of their roles and staff are appropriately skilled and supported with training. Manager and staff performance expectations are set and monitored through the employee performance management system. Training is provided for staff when they take up a role and where special training needs are identified these requirements are supported by Human Resources.

In addition to RTB paid staff, customer servicing is supported by an outsourced customer care center which delivers the majority of frontline customer services. Internal controls for this service include transparent service level agreement requirements, frequent quality reviews, regular performance and quality reports, and weekly, monthly, and quarterly meetings between the provider and RTB management.

A separate quality assurance process is in place within the RTB to provide assurance to management and the Board that customers' needs are being met in a timely and professional manner. The review and monitoring of all outsourced work is a dynamic process and all significant risks arising must be recorded and notified to management, the Audit and Risk Committee, and the Board.

Control functions, such as Finance, Risk, Human Resources, Data Protection, and Procurement have policies and procedures in place to control risk in their areas of responsibility and provide guidance and oversight to operational areas to ensure compliance with applicable laws, regulations, and policies. These units perform regular reviews to ensure managers and staff across the organisation are adhering to these policies and they escalate significant breaches through the management hierarchy so that corrective action can be taken.

Organisational Structure

The RTB management team is led by the Director and he has organised the RTB's operations into nine directorates each headed by an Assistant Director. The directorates are: Dispute Resolution; Registration & Determination Order Enforcement; HR & Corporate Services; ICT; Registrations & Customer Services; Investigations & Sanctions; Strategic Projects & Procurement; Communications & Research; Finance, Governance, & Risk Management.

During 2021 the RTB received sanction for the re-grading of the RTB Director role to Assistant Secretary level and the creation of two new roles at Principal Officer level. The RTB Board conducted an open competition to recruit a new Director at Assistant Secretary level during 2021. The successful candidate was appointed in late 2021 and took up his role in January 2022. It is expected that the new Principal Officer roles will be recruited during 2022.

The Covid-19 (Coronavirus) pandemic affected the organisation in several ways during 2021. New legislation enacted during 2021 to mitigate the negative impacts of the pandemic on tenants broadened the remit of the RTB and added to the work and responsibility of the organisation. The Interim Director re-allocated resources across business units to deal with the enhanced demands on the organisation and to better deliver services.

Ongoing Monitoring and Review

The RTB Strategic Plan 2018 – 2022 is in place and incorporates the changing mandate of the RTB and the expectations set for it by Government policy. The strategic plan was set with considerable Board input and was developed by the Director and the Executive team with the assistance of outside advisors. The Executive team and the Board performed a mid-term review of the strategy during 2020 and agreed the key areas to focus on for the remainder of the Strategic Plan term.

There is a comprehensive annual business plan and budget in place each year with operational and financial objectives for all business areas driven by the goals in the Strategic Plan. Management and the Board review performance against the budget on a monthly basis and review performance against the annual business plan twice a year. Delayed implementation of the RTB's new CRM system, called RTB360, led to the non-achievement of certain key elements of the RTB's business plan during 2021.

There is an Oversight Agreement in place with the Department of Housing, Local Government, and Heritage which outlines the governance arrangements in place between the Department and the RTB and which aims to ensure clarity of accountability, roles, and responsibilities of the RTB and the Department to ensure that the RTB discharges its statutory functions and Governance Code requirements in an efficient and effective manner. A series of meetings takes place between the Department & the RTB throughout the year to monitor compliance with the Oversight Agreement.

There is a suite of performance and quality reports produced by management on the RTB's in-house operations and outsourced service providers. These are used by management to monitor actual outcomes versus agreed service levels and quality standards. When issues are identified in the reports they are escalated to Executive management and the service providers to take appropriate action.

The RTB has procedures in place for monitoring controls, addressing control weaknesses, and communicating issues as they arise to Executive management and to the Board in a timely way. The Board will continue to provide oversight to the evolving risk management and internal control system at the RTB and will draw on the support of its Committees and outside advisors in fulfilling its stewardship role.

Procurement

I confirm that RTB 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 RTB has procedures in place to monitor the effectiveness of its risk management and control environment. RTB's monitoring and review of the system of internal control is guided by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work, the Board, and the Executive management team which 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 2021. Aside from the items outlined below, I confirm that there have been no material weaknesses identified in the internal controls in relation to 2021 that require disclosure in the financial statements.

Internal Control Issues

The RTB's new tenancy management system went live for customer registrations in November 2021 and has delivered enhanced tenancy registration functionality since then. The RTB monitored the performance and stability of the system very closely after it went live. The system is stable and delivering to expectation.

The new system went live 24 months later than originally planned and RTB incurred substantial additional costs arising from the extended timeframe and the need to provide enhanced support to deliver the project. The increased costs were incurred for several reasons including an underestimation of the scale and complexity of the required system, the effort required to deliver it, and the need to support significant legislative change which expanded the scope of the project during system development and which arose after the project had already commenced.

The cost of developing the new tenancy management system for customer registrations until it went live in November 2021 was €7.3 million. No further costs are expected for this phase. The original budget for the project was €3.3 million. The original scope included system requirements for disputes handling and enforcement which are not included in the system as delivered.

The Board established a Board Committee, the RTB360 Project Assurance Committee, in 2020 to provide more direct oversight of the project. The Committee is comprised of three Board members and two external members with expertise in ICT and project management. The Committee continued to closely monitor delivery of the project throughout 2021 and reported on its work to the Board after each of its meetings. The Committee met 11 times during 2021.

After the new system went live, the Board commissioned a review of the project to be conducted by the internal audit firm. The review will examine how the system was scoped, managed and delivered and will make its findings and recommendations available during 2022 to the Board and the Executive.

During 2021 the RTB incurred expenditure in respect of four contracts totaling €3,239,000 (excluding VAT) without conducting a competitive process. Three of the four contracts were awarded without conducting a competitive process as a direct result of the issues and delays with the project to deliver the new tenancy management system. The Board considers all four contracts to be compliant with procurement guidelines because each meets the exceptional conditions justifying a direct award or a modification of a contract during its term. Three of these contracts were also declared in the 2020 Statement on Internal Control.

The largest contract which provided business process outsourcing services with a cost during the year of €2,277,000 was extended until the end of October 2022 without a competitive process. This decision was taken because the level of risk involved in simultaneously delivering the delayed new tenancy management system and procuring for a new business process outsourcing service was deemed unacceptably high.

Originally the contract was awarded for an initial three-year term commencing in May 2013 with the option to extend for two more years, which was exercised. The total contract cost for the original five-year period was €5,681,000. The contract was further extended on three occasions for periods of one year, 18 months, and one year respectively until October 2021 due to the expanded scope and delayed delivery of the new tenancy management system. The total contract cost for these three periods of extension was €6,972,000. During 2021 the contract was extended until the end of October 2022 with an expected cost of €2,360,000. A VEAT notice and a modification notice were published via e-tenders in the Official Journal of the EU in 2019 and 2021 respectively in compliance with procurement guidelines.

A contract with a cost during the year of €422,000 for legacy ICT system support, and one new contract with a cost of €379,000 for project assurance work on the new tenancy management system, were both awarded in 2021 because the providers were considered sole suppliers. The contract for legacy ICT system support was originally awarded for a three-year term commencing in January 2014 with an option to extend for an additional year, which was exercised. The contract was further extended on four occasions for a period of 18 months and three periods of one year each until the end of June 2022. The total contract value for the four periods of extension was €1,346,000. The fourth contract, with a cost during the year of €161,000 for proprietary data analytics, was also awarded because the supplier was considered to be a sole supplier. This fourth contract award was unrelated to the issues with the new tenancy management system.

The Board is committed to continued implementation of the RTB's digital roadmap. The Board is also committed to continued compliance with procurement guidelines including competitive tendering in all cases where circumstances allow. As the RTB's digital model develops over time, the RTB will be cognisant of the needs to manage complex projects such that non-competitive awards of contracts occur only exceptionally and only in circumstances where unforeseeable issues arise which threaten to impact the effective operation of the RTB.

In the case of the business process outsourcing contract, the risks associated with changing provider will diminish in 2022 and will allow the RTB to commence the process to competitively tender for these services. In the case of the legacy ICT system support, the contract with the sole provider of these services will cease when the legacy system is replaced. The contract for project assurance work on the new system has already ended. The fourth contract for proprietary data analytics will require to remain in place for as long as there is a sole provider of these services.

Notwithstanding the serious concerns arising from the delays encountered and additional costs incurred on this key digital project, and noting that the Board will ensure to undertake positive steps in future projects, the Board is pleased that the new tenancy management system is live and performing well. The requirement for this secure, on-line, modern technology platform, which is capable of meeting changing legislative requirements, such as annual registration of tenancies, was of major strategic importance to the RTB and will deliver significant value into the future.



Tom Dunne

Chairperson

Date: 27 June 2022

Report of the Comptroller and Auditor General

Opinion on the financial statements

I have audited the financial statements of the Residential Tenancies Board for the year ended 31 December 2021 as required under the provisions of section 178 of the Residential Tenancies Act 2004. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of comprehensive income
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Residential Tenancies Board at 31 December 2021 and of its income and expenditure for 2021 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 Residential Tenancies Board and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe 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 Residential Tenancies Board has presented certain other information together with the financial statements. This comprises an annual report, a governance statement and Board members' report, and a statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Delivery of a new management system for tenancy registrations and disputes

In March 2018, the Board commenced a project to develop a new IT system to manage tenancy registrations and disputes. The statement on internal control discloses that delivery of the new system cost €7.3 million. This was €4 million above the original expected cost. The system was commissioned and brought into use in November 2021, which was 29 months later than originally planned.

Procurement of business processing services

The Board employs an external service provider to carry out certain routine business processes. A three-year contract with the service provider was entered into in May 2013 following a competitive public procurement process. Subsequently, the Board availed of an option to extend the contract for an additional two years (to May 2018), at an increased average monthly cost. At commencement, the contract value was estimated at €5 million over five years. Expenditure totaling €5.7 million was incurred during the five years of the original contract term i.e. an average of €95,000 per month.

Since May 2018, the Board has extended the contract with the service provider on four further occasions. The expenditure under the extended contracts to end 2021 was €7.4 million — an average of around €170,000 per month. The projected further contracted cost to October 2022 is just under €2 million, or just under €200,000 per month.

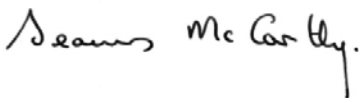
In 2020, the Board commenced a tender competition for the provision of the business processing services, and engaged an external consultancy firm to manage the tender process at a cost of €319,000. However, the tender competition was abandoned after the tender process, and the original contract was extended again.

As explained in the statement on internal control, the Residential Tenancies Board takes the view that it was appropriate to award the contract extensions because of the level of risk involved in simultaneously delivering the delayed new tenancy management system (referenced above), and (potentially) changing service provider. The Board considers that, on technical grounds, the extended contracts were compliant with EU procurement rules.

EU procurement rules allow for modifications of contracts for additional services (including contract extensions) where a change of contractor cannot be made for technical reasons, subject to any increase in price not exceeding 50% of the value of the original contract. There is also provision for consecutive modifications of contracts (each subject to the 50% limitation), so long as the modifications are not aimed at circumventing the procurement rules.

Based on the circumstances outlined above and on explanations received from the Residential Tenancies Board, I am not persuaded that the procurement of the business processing service under the contract extensions since May 2018 was compliant with the relevant procurement rules.

As at June 2022, the Residential Tenancies Board has not commenced a competitive tendering process to replace the current contract, which ends in October 2022.



Seamus McCarthy
Comptroller and Auditor General

28 June 2022

Appendix to the report

Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of annual financial statements in the form prescribed under section 178 of the Residential Tenancies Act 2004
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- 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 178 of the Residential Tenancies Act 2004 to audit the financial statements of Residential Tenancies Board 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 judgment and maintain 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 Residential Tenancies Board'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 Residential Tenancies Board 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.

I 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 statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

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 I identify 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 I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Statement of Income and Expenditure and Retained Revenue Reserves

	Notes	Year Ended 31 December 2021 €	Year Ended 31 December 2020 €
Income			
Registration fees	2	9,488,664	11,654,588
Disputes fees	2	107,244	95,040
Other income	4	57,926	30,926
Exchequer funding	3	10,728,188	6,694,511
Deferred pension funding	12c	1,595,812	1,381,489
Transfer to capital account	10	(2,098,866)	(1,544,896)
Sub-total		19,878,968	18,311,658
Expenditure			
Staff costs	5a	5,730,173	5,106,243
Board and panel member costs	5b	1,924,518	1,175,923
Administrative costs	5c	10,805,744	10,182,623
Pension costs	12a	1,312,000	1,206,000
Depreciation	6	478,015	357,923
Sub-total		20,250,450	18,028,712
Surplus / (Deficit) for the year		(371,482)	282,946
Accumulated Surplus 1 January		6,770,285	6,487,339
Accumulated Surplus 31 December		6,398,803	6,770,285

The Statement of Cash Flows and Notes 1 to 18 form part of these Financial Statements.



Niall Byrne

Director

Date: 27 June 2022



Tom Dunne

Chairperson

Date: 27 June 2022

Statement of Comprehensive Income

	Notes	Year Ended 31 December 2021 €	Year Ended 31 December 2020 €
Surplus / (Deficit) for the year		(371,482)	282,946
Experience gain/(loss) on pension scheme liabilities	12d,e	241,000	742,000
Changes in assumptions underlying the present value of pension scheme liabilities	12d,e	(1,016,000)	(1,739,000)
Actuarial loss & past service cost recognised		(775,000)	(997,000)
Adjustment to deferred pension funding		<u>775,000</u>	<u>997,000</u>
Total recognised surplus / (deficit) for the year		<u>(371,482)</u>	<u>282,946</u>

The Statement of Cash Flows and Notes 1 to 18 form part of these Financial Statements.



Niall Byrne

Director

Date: 27 June 2022



Tom Dunne

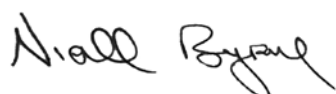
Chairperson

Date: 27 June 2022

Statement of Financial Position

	Notes	Year Ended 31 December 2021 €	Year Ended 31 December 2020 €
Fixed Assets			
Property, plant and equipment	6	8,277,792	6,178,926
Current Assets			
Receivables	7	371,500	983,982
Cash and cash equivalents		<u>9,521,014</u>	<u>9,139,738</u>
		9,892,514	10,123,720
Payables			
Amounts falling due within one year	8	(3,493,711)	(3,353,435)
Net Current Assets		6,398,803	6,770,285
Total Net Assets Before Pensions		14,676,595	12,949,211
Deferred pension funding	12b,c	21,526,000	19,243,000
Pension scheme liabilities	12b	<u>(21,526,000)</u>	<u>(19,243,000)</u>
Total Net Assets		<u>14,676,595</u>	<u>12,949,211</u>
Representing			
Accumulated surplus	9	6,398,803	6,770,285
Capital account	10	8,277,792	6,178,926
		<u>14,676,595</u>	<u>12,949,211</u>

The Statement of Cash Flows and Notes 1 to 18 form part of these Financial Statements.



Niall Byrne

Director

Date: 27 June 2022



Tom Dunne

Chairperson

Date: 27 June 2022

Statement of Cash Flows

	Notes	Year Ended 31 December 2021 €	Year Ended 31 December 2020 €
Reconciliation of Operating Surplus to Net Cash inflow from Operating Activities			
Operating surplus / (deficit) for year		(371,482)	282,946
Depreciation	6	478,015	357,923
Interest earned		0	(24,229)
Transfer to capital account	10	2,098,866	1,544,896
(Increase) / decrease in receivables		612,482	(64,559)
Increase / (decrease) in payables		<u>140,276</u>	<u>377,946</u>
Net cash inflow from operating activities		2,958,157	2,474,923
Cash Flow Statement			
Net cash inflow / (outflow) from operating activities		<u>2,958,157</u>	<u>2,474,923</u>
Returns on Investment and Servicing of Finance			
Interest received		0	24,229
Net Capital Expenditure			
Property, plant and equipment	6	<u>(2,576,881)</u>	<u>(1,902,819)</u>
Increase/ (Decrease) in Cash and Cash Equivalents		<u>381,276</u>	<u>596,333</u>
Opening Cash Balance		9,139,738	8,543,405
Closing Cash Balance		9,521,014	9,139,738

Notes to the Financial Statements

1 Accounting Policies

The basis of accounting and significant accounting policies adopted by the Residential Tenancies Board (“RTB”) are set out below. They have all been applied consistently throughout the year and for the preceding year.

a) General Information

The Residential Tenancies Board (formerly Private Residential Tenancies Board) was set up under the Residential Tenancies Act 2004 (“the Act”) and has its head office at D’Olier Street Dublin 2. The Board’s name was changed in 2016 to the Residential Tenancies Board (RTB) to reflect the extension of its remit to the Approved Housing Body sector. In addition, during 2016 the functions of the Rent Tribunal were transferred to the RTB.

The Residential Tenancies Board’s primary functions as set out in the 2004 Act (as amended) are as follows:

- a) the resolution of disputes between tenants and landlords
- b) the registration of particulars in respect of tenancies including tenancies for student specific accommodation and Approved Housing Bodies
- c) the provision to the Minister of advice concerning policy in relation to the residential rented sector
- d) the development and publication of guidelines for good practice by those involved in the residential rented sector
- e) the collection and provision of information relating to the sector, including information concerning prevailing rent levels
- f) where the Board considers it appropriate, the conducting of research into the sector and monitoring the operation of various aspects of the sector or arranging for such research and monitoring to be done
- g) the review of the operation of the Act and any related enactments and the making of recommendations to the Minister for the amendment of the Act or those enactments
- h) confirming to the Minister whether an area meets the criteria for designation as a rent pressure zone as defined in the Act
- i) the conduct of investigations into alleged breaches of the Act and the power to issue sanctions where a breach has been determined
- j) the performance of any additional functions conferred on the Board under the Act or other laws passed by the Oireachtas.

b) Statement of Compliance

The financial statements of the Residential Tenancies Board for the year ended 31 December 2021 have been prepared in accordance with the applicable legislation and with FRS 102 the Financial Reporting Standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK.

Notes to the Financial Statements cont'd

c) Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities which are measured at fair value as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Housing, Local Government, & Heritage with the concurrence of the Minister for Finance under the Residential Tenancies Act 2004.

d) Currency

The financial statements have been presented in Euro (€), which is the functional currency of the RTB.

e) Income

Registration Fees

Registration fee income is generally recognised on an accrual basis. Registration income is recognised on receipt of an application to register a tenancy, or when the RTB issues a request for payment for tenancies notified to us by a student specific accommodation provider or an Approved Housing Body. The RTB recognises a provision in relation to fees which may be returned to applicants in instances where the application is incomplete or where the incorrect fee has been paid.

Dispute Fees

Income is recognised when a dispute application is paid.

Exchequer Funding

Exchequer Funding is recognised on a cash received basis.

Other Income

Other income generally represents interest accruing on deposits held with financial institutions and any legal costs recovered in the year.

Interest income

Interest income is recognised on an accrual basis using the effective interest rate method.

f) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment at rates estimated to write off the cost less the estimated residual value of each asset on a straight-line basis over its estimated useful life, as follows:

Leasehold Improvements	5% per annum
Fixtures & Fittings	10% per annum
Office Equipment	20% per annum
Computer Equipment & Software Development	20% per annum
Systems under Development	Not depreciated

Notes to the Financial Statements cont'd

The costs of systems under development are capitalised to the extent that they satisfy the requirements of FRS 102 for capitalising intangible assets other than goodwill. Depreciation at the rate shown above for software development is charged from the point at which the development is complete and the system is put into service.

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

g) Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision and is established when there is objective evidence that the Residential Tenancies Board will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

h) Operating Leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

i) Cash and cash equivalents

Cash and cash equivalents include cash on hand and deposits held on call with banks.

j) Employee Benefits

Short-term Benefits

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

k) Retirement Benefits

The Residential Tenancies Board (RTB) operates a defined benefit pension scheme which is funded annually on a pay as you go basis from monies available to it. Statutory Instrument (S.I. No 625 of 2011) gave effect to the RTB Superannuation Scheme and was approved by the Minister for Environment, Community, & Local Government with the consent of the Minister for Public Expenditure and Reform in November 2011 (commencing with effect from 1 September 2004). The RTB also operates the Single Public Service Pension Scheme ("Single Scheme") which is the defined benefit pension scheme for public servants recruited 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 in the period and are shown net of staff pension contributions which are treated as payable to the Department of Housing, Local Government, & Heritage. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable and offset when necessary by grants received in the year to discharge pension payments.

Notes to the Financial Statements cont'd

Actuarial gains and 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, Local Government, & Heritage.

Pension liabilities represent the present value of future pension payments earned by staff to date. Deferred pension funding represents the corresponding asset to be recovered in future periods from the Department of Housing, Local Government, & Heritage.

l) Foreign Currencies

Transactions denominated in foreign currencies are translated into euro at the rates of exchange prevailing at the transaction date. Any differences arising on translation between transaction dates and payment dates are charged to the Income and Expenditure account.

m) Capital Account

The capital account represents the unamortised amount of income used to finance fixed assets.

n) Critical Accounting Estimates and Judgements

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 balance sheet 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 have concluded that the asset lives and residual values are appropriate.

Provisions

The Residential Tenancies Board may make provisions for legal and constructive obligations which it knows to be outstanding at the period end date. These provisions are generally made based on historical or other pertinent information, adjusted for recent trends where relevant. However, they are estimates of the financial costs of events that may not occur for some years. As a result of this, and the level of uncertainty attaching to the final outcomes, the actual outcome may differ significantly from that estimated.

Notes to the Financial Statements cont'd

Provisions for Registration Fee Refunds

The RTB receives applications and fees from landlords to register tenancies. Section 135 of the Residential Tenancies Act 2004 requires incomplete applications or those without the correct fee to be returned to the applicant together with any fees paid.

The RTB seeks to resolve issues arising and has developed systems to make this process more effective. Where the issue cannot be resolved in a timely manner the application and the fee are returned to the applicant and the tenancy is not registered.

At 31 December 2021, there were several registration applications on hand being processed. The RTB recognises a provision in relation to fees from some of these applications which may ultimately be returned to the applicant. Note 8 to these financial statements records the number of incomplete applications and the corresponding provision.

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; and
- (ii) future compensation levels and future labour market conditions.

2 Fee Income

	2021	2020
	€	€
Registration fees		
Student specific accommodation	668,415	446,980
Private and Approved Housing Body accommodation	8,820,249	11,207,608
	9,488,664	11,654,588

The standard registration fee is €90 for private dwelling and Approved Housing Body accommodation. The standard fee is €40 for student-specific accommodation registration. Across all three sectors there are reductions available for relevant multiple registrations, and late fees apply across all sectors.

	2021	2020
	€	€
Dispute fees		
Dispute fees	107,244	95,040

The standard fee for the RTB's paper-based adjudication service is €25. A reduced fee of €15 applies for adjudication applications made online. If both parties to a dispute choose mediation instead of adjudication there is no charge. In all cases if the decision of an adjudicator or mediator is appealed there is an appeal fee of €85.

Notes to the Financial Statements cont'd

3 Exchequer Funding – Vote 34, Subhead A.24

	2021 €	2020 €
Funding for operating cost	11,012,000	6,300,000
Funding for capital cost	0	570,000
Employee pension paid to Exchequer	(283,812)	(175,489)
	<u>10,728,188</u>	<u>6,694,511</u>

The Exchequer funding was provided to the RTB by the Department of Housing, Local Government, & Heritage. The capital funding was provided as part of a multi-annual commitment to fund the development of a new tenancy management system to support the RTB's registration and dispute management functions. The new system became operational during 2021.

4 Other Income

	2021 €	2020 €
Interest income	0	24,229
Sundry Income	10	29
Legal costs recovered	7,916	6,668
Business Interruption Insurance Claim	50,000	0
	<u>57,926</u>	<u>30,926</u>

5a Staff Costs

	2021 €	2020 €
RTB staff and secondees' pay	4,676,857	4,328,713
Staff training	75,554	81,004
Social welfare costs	427,103	394,361
Other staff costs	550,659	302,165
	<u>5,730,173</u>	<u>5,106,243</u>

RTB staff & secondees' pay in 2021 includes €291,569 for employer pension contributions to the Single Public Service Pension Scheme (2020: €235,285). Other staff costs in 2021 include recruitment costs and agency costs incurred when staff vacancies arose in the year. There were 90 staff directly paid by the RTB at year end 2021 (2020: 91). In addition, one staff member was seconded to the RTB from another Government Department (2020: 1). No termination, post-employment, or other long-term benefits were paid to any employees during the year.

Additional Superannuation Contributions to the value of €89,140 were deducted and paid over to the Department of Housing, Local Government, & Heritage in 2021 (2020: €80,696).

Notes to the Financial Statements cont'd

Key management personnel	2021	2020
	€	€
Short-term benefits paid	777,672	769,942

The total value of short-term benefits, including salary, paid to the RTB's key management personnel is shown above. These amounts are included within RTB staff & secondees' pay under Staff Costs. Key management personnel at the RTB include the Director and his Assistant Directors.

The value of short-term benefits does not include the value of retirement benefits earned during the year. The key management personnel are members of one of the public service pension schemes and their entitlements do not extend beyond the terms of the model public service scheme.

Directors' remuneration	2021	2020
	€	€
RTB Director's remuneration	100,347	100,767

Mr. Padraig McGoldrick was appointed Interim Director of the RTB effective 01 March, 2020 upon the resignation of the previous Director effective 28 February, 2020. The 2020 figure per table above includes remuneration for both individuals who served as RTB Director during that year.

Directors' remuneration is included within Short-term benefits under Key management personnel. The Director was not in receipt of any bonuses or benefit in kind in 2021 or 2020. The Directors' pension entitlements do not extend beyond the standard entitlements in the model public sector defined benefit superannuation scheme.

19 staff members received gross pay in excess of €60,000 in 2021 (2020: 17). These payments are analysed on the following table.

Range of Total Employee Benefits		Number of Employees	
From	To	2021	2020
€60,000	€69,999	8	10
€70,000	€79,999	8	5
€80,000	€89,999	2	1
€90,000	€99,999	0	1
€100,000	€109,999	1	0

Notes to the Financial Statements cont'd

5b Board and Panel Member Costs

	2021 €	2020 €
Board members' fees	106,558	112,625
Tribunal members' fees	902,260	334,351
Adjudicators', mediators' & other fees	842,776	698,064
Travel & subsistence - Board	0	319
Travel & subsistence – panel members	17,146	16,524
Training – Board	7,170	320
Training – panel members	48,608	13,720
	<u>1,924,518</u>	<u>1,175,923</u>

5c Administrative Costs

	2021 €	2020 €
Customer contacts ¹	2,524,248	2,254,438
Legal fees	1,480,938	1,959,622
Professional fees	299,309	679,748
Communications & education	766,710	661,591
Rent index & research	260,717	347,602
Print & postage	609,190	1,000,922
Administration	286,058	325,167
Meeting rooms	45,748	55,780
Rent & insurance	868,678	894,864
Premises	92,880	98,270
ICT services	1,950,933	1,718,075
Subscriptions	15,861	3,188
Stenography	68,074	29,379
Translation	43,076	17,022
Initiatives & projects	1,493,324	129,435
Travel and subsistence	0	7,520
	<u>10,805,744</u>	<u>10,182,623</u>

¹ Customer contacts costs relate to expenditure incurred with a third-party service company which provides customer contact (telephone, webchat, e-mail) and administrative services to the RTB's customers.

Notes to the Financial Statements cont'd

6 Property, Plant, & Equipment

	Computer Equipment & Software Development	System under Development ²	Leasehold Improvements	Furniture & Fittings	Office Equipment	Total
Cost	€	€	€	€	€	€
Opening balance	2,803,813	4,810,246	2,116,746	443,523	84,328	10,258,656
Additions	0	2,571,632	0	5,249	0	2,576,881
Transfer	<u>7,381,878</u>	<u>(7,381,878)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31 December 2021	10,185,691	0	2,116,746	448,772	84,328	12,835,537
Depreciation						
Opening balance	2,561,651	0	1,174,727	259,024	84,328	4,079,730
Charge for the year	<u>348,332</u>	<u>0</u>	<u>105,002</u>	<u>24,681</u>	<u>-</u>	<u>478,015</u>
At 31 December 2021	2,909,983	0	1,279,729	283,705	84,328	4,557,745
Net Book Value						
At 31 December 2020	<u>242,162</u>	<u>4,810,246</u>	<u>942,019</u>	<u>184,499</u>	<u>0</u>	<u>6,178,926</u>
At 31 December 2021	<u>7,275,708</u>	<u>0</u>	<u>837,017</u>	<u>165,067</u>	<u>0</u>	<u>8,277,792</u>

7 Receivables

	2021 €	2020 €
SSA & AHB registrations receivable	140,945	653,540
Prepaid expenses	118,532	297,776
Accrued income	105,821	29,290
Voluntary deductions	6,202	3,376
	<u>371,500</u>	<u>983,982</u>

SSA & AHB registrations receivable are amounts due from Student Specific Accommodation providers and Approved Housing Bodies for bulk registrations we processed and billed to them. The 2021 balance represents bulk registrations receivable from Student Specific Accommodation providers only. Of this balance, €16,905 of 2019 SSA registrations and €19,360 of 2020 SSA registrations are still outstanding as of the end of 2021. An assessment was performed and it was determined that no provision for bad debts was required.

² System under development represents the costs of developing a new customer relationship management system for the RTB. The development was completed and the system was put into service in November 2021.

Notes to the Financial Statements cont'd

8 Amounts falling due within one year

	2021	2020
	€	€
Creditors	1,348,414	1,260,599
Accrued Invoices	1,758,334	1,692,763
Other liabilities	386,963	400,073
	<u>3,493,711</u>	<u>3,353,435</u>

Included in Other liabilities is a provision in respect of 1,099 incomplete registrations with a value of €69,862 (2020: 1,314 applications, value €156,171).

9 Accumulated Surplus

The accumulated surplus of €6,398,803 at 31 December 2021 principally arose from the receipt of unplanned registration income during 2019 when student specific accommodation became required to be registered with the RTB in addition to underspending on planned activities in 2020 and prior years. The Board has adopted a reserves management policy to ensure that the RTB will have sufficient reserves to be able to operate the business during periods of economic uncertainty or stress on cash flow (such as occurred during the Covid-19 pandemic) and to maintain reserves at an optimal level over the medium term. The Board, in consultation with the Department of Housing, Local Government, & Heritage, will keep the RTB's financial situation, in particular any surplus of funds, under review throughout the coming year.

10 Capital Account

	2021	2020
	€	€
Opening balance	6,178,926	4,634,030
Transfer (to) / from Income and Expenditure Account		
Funding to acquire assets	2,576,881	1,902,819
Amortisation in line with asset depreciation	(478,015)	(357,923)
Release on disposal of fixed assets	0	0
	<u>2,098,866</u>	<u>1,544,986</u>
Closing balance	<u>8,277,792</u>	<u>6,178,926</u>

Notes to the Financial Statements cont'd

11 Accommodation

In October 2007 the Residential Tenancies Board signed a 20 year leasehold agreement in respect of its premises at O'Connell Bridge House, D'Olier Street, Dublin 2. In October 2018 the RTB took additional space in the same building to accommodate growth in staff and expectations for future growth as the mandate of the organisation expands. The lease for the additional space will expire at the same time as the original 20 year leasehold agreement on 23 October 2027. The annual commitment under these leases at year end was €701,247.

At 31 December 2021 there were annual lease commitments under operating leases as follows:

Expiry date:	2021 €	2020 €
Between 0 and 1 years	701,247	701,247
Between 1 and 5 years	2,804,988	2,804,988
Greater than 5 years	568,679	1,269,926
Total	<u>4,074,914</u>	<u>4,776,161</u>

12 Superannuation

a) Analysis of total pension costs charged to Expenditure

	2021 €	2020 €
Current service cost ³	1,113,000	962,000
Interest on pension scheme liabilities	199,000	244,000
Pension costs charged to expenditure	<u>1,312,000</u>	<u>1,206,000</u>

b) Movement in net pension liability during the financial year

	2021 €	2020 €
Net pension liability at 1 January	(19,243,000)	(16,865,000)
Current cost	(1,309,000)	(1,137,000)
Interest costs	(199,000)	(244,000)
Actuarial Gain (Loss)	(775,000)	(997,000)
Pension deficit at end of year	<u>(21,526,000)</u>	<u>(19,243,000)</u>

³ Current Service costs are net of contributions remitted back to the exchequer. The amounts remitted back to the exchequer were (2021) €283,812 comprising €195,910 in employee pension contributions and €87,902 in value transferred in from another public sector employer and (2020) €175,489 in employee contributions only.

Notes to the Financial Statements cont'd

c) Deferred Funding for Pensions

The RTB Superannuation Scheme was approved by the Minister for Environment, Community, & Local Government with the consent of the Minister for Public Expenditure and Reform in November 2011 (with effect from 1 September 2004). The RTB recognises amounts owing from the State for the unfunded deferred liability for pensions arising from this approved superannuation scheme on the basis of the set of assumptions described in (e) and a number of past events. These events include the statutory basis for the establishment of the superannuation scheme, and the policy and practice currently in place in relation to funding public sector pensions including contributions by employees and the annual estimates process.

The Net Deferred Funding for Pensions recognised in the Income and Expenditure Account was as follows:

	2021 €	2020 €
Funding adjustment in respect of current year pension charge	1,312,000	1,206,000
Employee pension contributions	283,812	175,489
	1,595,812	1,381,489

The deferred funding asset for pensions as at 31 December 2021 amounted to €21,526,000 (2020: €19,243,000).

d) History of defined benefit obligations

	2021 €	2020 €
Defined Benefit Obligations	21,526,000	19,243,000
Experience Losses/(Gains) on Scheme Liabilities & Change in Assumptions	775,000	997,000
Percentage of Scheme Liabilities	4%	5%

e) General Description of the Scheme

The RTB pension scheme is a defined benefit final salary pension arrangement with benefits and contributions defined by reference to current “model” public sector scheme regulations. The scheme provides a pension (eightieths per year of service), a gratuity or lump sum (three eightieths per year of service) and spouses’ and children’s pensions. Pensions in payment (and deferment) normally increase in line with general public sector salary inflation.

The Single Public Service Pension Scheme (“Single Scheme”) is the defined benefit pension scheme for pensionable public servants appointed on or after 1 January 2013 in accordance with the Public Service Pension (Single Scheme and Other Provisions) Act 2012. The scheme provides for a pension and retirement lump sum based on career- average pensionable remuneration, and possible spouses’ and children’s pensions. The minimum pension age is 66 years (rising in line with State pension age changes). It includes an actuarially reduced early retirement facility from age 55. Pensions in payment increase in line with the consumer price index. There were 54 active members of the Single Scheme in 2021 (2020: 56).

The results set out above are based on an actuarial valuation of the liabilities in respect of the staff as at 31 December 2021. This valuation was carried out by a qualified independent actuary for the purposes of the accounting standard, *Financial Reporting Standard 102 – Pension Plan disclosures*.

Notes to the Financial Statements cont'd

The financial assumptions used to calculate scheme liabilities were:

	2021	2020
Discount rate	1.55%	1.00%
Salary increase assumption	3.70%	2.95%
Pension increase – Superannuation Scheme	3.20%	2.45%
Pension increase – Single Scheme ⁴	2.20%	1.45%
Price inflation (CPI)	2.20%	1.45%

13 Late Payments in Commercial Transactions

The Board is aware of its responsibilities under the Late Payments in Commercial Transactions Regulations 2002 and has established appropriate procedures and processes to ensure that all payments are made in accordance with the Regulations. Late payment costs for the year ended 31 December 2021 were €0. (2020: €161).

14 Unresolved Cases

The Board had 1,045 dispute resolution cases awaiting hearing at 31 December 2021. (2020: 753). As the cost of the dispute resolution process varies greatly from case to case no provision for these unresolved cases registered prior to 31 December 2021 is included in the Financial Statements.

15 Board Members' Interests and Fees

The Board has adopted procedures in accordance with guidelines issued by the Department of Finance in relation to the disclosure of interests by Board Members, and these procedures have been adhered to in the year. There were no transactions in the period in relation to the Board's activities in which any Board Members had a beneficial interest.

Board Members' fees are set out in the Schedule of Board Members' Fees, Attendance, and Expenses in the Governance Statement and Board Members' Report. The fee rates are set by the Department of Public Expenditure and Reform and the Department of Housing, Local Government, & Heritage.

16 Financial Sanctions Imposed by Decision Makers

In 2021, RTB received €28,546 on foot of sanctions imposed by Decision Makers on landlords under S148X (4) (a) of the Residential Tenancies Act 2004 (as amended). Under this section a Decision Maker may impose a sanction of a written caution and/or a sum of up to €15,000 and up to €15,000 in costs on a landlord if they see fit to do so in the circumstances of the case. In accordance with public financial procedures, financial sanctions in the sum of €22,982, which were paid to the RTB by landlords, were remitted by the RTB to the Exchequer in 2021. The balance of €5,564 to be paid over in 2022 is included in Creditors at year-end.

17 Related Party Disclosure

During the year the RTB had no transactions or balances with related parties as defined in FRS 102 (section 33).

18. Approval of Financial Statements

The Financial Statements were approved by the Board on **12 May 2022**.

⁴ Pension increase – Single Scheme was not separately disclosed in the 2020 financial statements but is disclosed herein for the purpose of comparison with the 2021 disclosure.

RTB Key Words

Access Officer: The RTB has an Access Officer to assist persons with disabilities to access RTB services.

Adjudication: Adjudication is one of the Dispute Resolution options offered by the RTB to resolve a rental dispute between parties. In an Adjudication, case parties (usually landlords, tenants and/or third parties like neighbours) present evidence in a hearing in front of an Adjudicator, or Decision Maker, who makes a decision based on the evidence presented.

Adjudicator: The Adjudicator is the decision maker at the Adjudication hearing. He or she decides the outcome of the case based on the evidence presented by the case parties involved in the rental dispute.

Approved Housing Bodies (AHBs): Approved Housing Bodies (AHBs) provide and manage social rented housing. They are not-for-profit organisations which provide affordable rented housing for people who cannot afford to pay private sector rents or buy their own homes. They also provide housing for particular groups, such as older people or homeless people. In 2016, AHBs came under the RTB's remit, requiring them to register their tenancies with the RTB. This change gave AHB landlords and tenants access to the RTB's Dispute Resolution Service should a tenancy issue arise.

Authorised Officer: A person appointed by the RTB for the purposes of carrying out an investigation into an alleged breach of rental law by a landlord. The Authorised Officer has the power to enter and inspect a dwelling, take copies of records, require any person at the dwelling to provide information and records, require a landlord to provide records and conduct an Oral Hearing under oath.

Betterlet - RTB Accredited Landlord Training Scheme: The Betterlet RTB Accredited Landlord Training scheme is a free training for landlords to help them better understand their rental rights and responsibilities, so that they can better manage their tenancies. It takes place over a full Saturday or over two evenings and landlords receive accreditation once they complete a small test after the training session.

Case party or case parties: This can be anybody involved in a rental dispute: a landlord, tenant(s), neighbour, third parties etc.

Circuit Court: The Circuit Court sits above the District Court and below the High Court and has the power to award damages of up to €75,000 and deal with most criminal cases. Circuit Courts must confirm any sanctions imposed by RTB Decision Makers as result of an investigation.

Compliance: To comply or compliance is when a person or organisation follows the rules or laws. It is the opposite of breaking the rules. In the rental sector, the RTB manages compliance with the Residential Tenancies Act, ensuring all those living and working in the rental sector are following rental law.

Cost Rental: Cost Rental is a form of not-for-profit housing where the rent the tenant pays covers the cost of the construction, management and maintenance of the home.

Customer Charter: The RTB Customer Charter is a statement of the standards of service our customers can expect from the RTB. More information can be found on www.rtb.ie.

Customer Relationship Management (CRM): CRM is a strategy that companies use to manage interactions with customers and potential customers.

Decision Maker: A person appointed by the RTB to determine what sanction, if any, should be imposed on a landlord under investigation. Decision makers are legal professionals with extensive experience in decision making roles and are independent from the RTB.

Deposit: A deposit, sometimes referred to as a security deposit, is an amount of money that is paid by a tenant to the landlord usually before a tenancy commences or on the date the tenancy starts. This deposit is held by the landlord and is returned at the end of the tenancy to the tenant. The deposit is considered the lawful property of the tenant until the landlord establishes a right to it. The reasons landlords can keep some or all of the deposit include where there are rent arrears, bills, taxes or charges due; or where there has been damage to the property beyond normal wear and tear; or where a tenant provides insufficient notice to end a tenancy or if they end their fixed- term tenancy before the end of the agreed terms.

Determination Order: Determination Orders are issued by the RTB following Telephone Mediation, Adjudication and Tenancy Tribunal hearings. A Determination Order is a legally binding document which gives the outcome of a case and outlines the terms that need to be complied with and how long the person has to comply with the terms.

District Court: The District Court is the lowest court in the Irish Judicial System with power to award damages of up to €15,000 in civil cases and to deal with most minor criminal cases. Determination Order enforcement proceedings take place in the District Court. Case parties can take proceedings themselves or with the help of the RTB. Within the investigations remit, the RTB or the Authorised Officer can apply to the District Court, if necessary, for an Order to require a person to attend an Oral Hearing or to co-operate with an investigation.

Evidence: Any information and records relating to any activity in connection with the letting or tenancy of a rental property. Evidence can either be presented at a dispute resolution hearing by case parties or gathered by Authorised Officers during an investigation.

Improper Conduct: The RTB can investigate landlords for certain breaches of the Residential Tenancies Act defined as Improper Conduct, which include: failing to comply with Rent Pressure Zone (RPZ) requirements; failing to register a tenancy; failing to notify the RTB of changes to the particulars of a tenancy; failing to notify the RTB when claiming an exemption to RPZ requirements or seeking to rely on an exemption to the RPZ requirements that do not comply with those requirements; failing to offer a tenancy back where specific grounds of termination are no longer relevant; providing false or misleading reasons for ending a tenancy; or seeking a deposit/advance payment in excess of one months rent, this applies in the case of a tenancy created from 9 August 2021 onwards.

High Court: The High Court is the court above the Circuit Court with full jurisdiction to decide all matters of law and fact. The RTB, or a landlord who is the subject of a decision by the Circuit Court on an appeal may, by leave of the Circuit Court, appeal that decision to the High Court on a point of law.

LEA Boundaries: Local Electoral Area (LEAs) boundaries are the areas that are designated within a county or city for the purposes of local elections. Municipal districts correspond to Electoral Areas. When a Rent Pressure Zone is designated, it normally is designated to a specific Local Electoral Area.

Local Authorities: There are 31 Local Authorities in Ireland, this includes 26 County Councils, 2 City and County Councils and 3 City Councils.

City and County Councils deliver a broad range of services in relation to roads; traffic; planning; housing; economic and community development; environment, recreation and amenity services; fire services and maintaining the register of electors. In relation to housing, Local Authorities manage housing inspections to check that rental property standards are being adhered to, along with managing rental support schemes such as HAP and Rent Supplement Allowance.

Oireachtas Drop-in Clinic: The Oireachtas, sometimes referred to as Oireachtas Éireann, is the body that makes laws in Ireland. It consists of the President of Ireland and the two houses of the Oireachtas: Dáil Éireann and the Seanad Éireann. Together, these bodies create laws in Ireland. The RTB has previously organised an Oireachtas Drop-in Clinic, inviting members of the Dáil and Seanad, known as TDs and Senators, to find out more about the RTB, its services and the latest rental legislation to inform their constituents.

Overholding: Overholding is when a tenant continues to live in a rental property past the end of the notice period, even though the landlord issued a valid Notice of Termination and gave the correct amount of notice period for the tenant to vacate the property.

Procurement: Procurement is the process of finding and agreeing to terms, and acquiring goods, services, or works from an external source, often via a tendering or competitive bidding process.

Protected Disclosures: The Protected Disclosures Act 2014 enables workers to disclose information in relation to wrongdoing in the workplace by ensuring that safeguards exist should reprisals be taken against them.

Notice of Rent Review: All landlords are entitled to review the rent amount paid for their properties. Depending on where the rental property is, rent reviews can only take place every 12 months if within a Rent Pressure Zone or every 24 months if outside a Rent Pressure Zone. When reviewing rent amounts, landlords must inform tenants by giving them a written Notice of Rent Review with at least 90 days' notice of the change in rent.

Notice of Termination: This is the official document which ends a tenancy, which the landlord must give to the tenant(s). There are strict rules in place around this Notice in order for them to be valid, including that the Notice needs to be in writing, include the date it was served and when the tenancy will end, be signed by the landlord or agent, and provide a valid reason for ending the tenancy if it has lasted more than six months. Copies must be sent to the RTB.

Regulator: A Regulator is a person or an organisation that supervises whether a business or sector is following certain rules and laws. For example, the RTB is the regulator for the residential rental sector, which means it implements the Residential Tenancies Act to help make sure everyone is following the rules in the rental sector.

Regulatory Framework: The regulatory framework is a combination of all the rules, laws, guidelines and procedures that guide a specific industry or sector. For example, the Residential Tenancies Act forms a large part of the regulatory framework that guides the rental sector in Ireland.

Rent Arrears: If a tenant does not pay rent, the amount of rent owed to the landlord, is called rent arrears.

Rent Arrears and Overholding: This occurs when a tenant has not paid their rent and is also still living in the rental property past the end of the notice period, even though the landlord issued a valid Notice of Termination and gave the correct amount of notice period for the tenant to vacate the property.

Rent Pressure Zone (RPZ): A Rent Pressure Zone (RPZ) is a designated area where rents cannot be increased by more than general inflation, as recorded by the Harmonised Index of the Consumer Price (HICP). Any rent increase in an RPZ cannot exceed general inflation, as recorded by Harmonised Index of the Consumer Price (HICP) and the rent previously set, cannot increase by more than 2% per year pro rata, where HICP inflation is higher. This applies to new and existing tenancies (unless an exemption is being applied).

Rent Pressure Zone (RPZ) Exemption: In some instances, rental properties do not need to apply the RPZ rent setting rules and can instead set the rent to market levels. These instances are called an RPZ exemption. There are three ways that landlords can be exempt from RPZ rent setting rules: exemption 1 - when a property has not been rented in the previous two years; exemption 2 - when the property is, or is in, a protected or proposed protected structure and has not been rented in the last 12 months; or exemption 3 - when the nature of a property has undergone 'substantial change' (which must meet criteria set out in law). When a landlord is relying on one of these exemptions, they must inform the RTB.

Rental Stock: Rental stock is the amount of rental accommodation that is available at any one time.

Rent Tribunal: The RTB Rent Tribunal was established in 1983 to decide on rent and other tenancy terms, which were previously rent controlled under the Rent Restrictions Acts 1960- 1981. In 2016, the Rent Tribunal was dissolved by the Minister for Housing, Planning, Community and Local Government and its functions were transferred to the RTB.

Residential Tenancies Act (2004, as amended):

Referred to as the 'Act' or RTA, this is the name of the legislation that created the RTB and is the law that underpins the rental sector in Ireland, providing the legal basis for tenants' and landlords' rights and responsibilities.

RTB's Jurisdiction: The Jurisdiction of the RTB is the extent that the RTB can make legal decisions and judgements. Underpinning this is the Residential Tenancies Act which outlines the role and powers of the RTB; anything not outlined in the Residential Tenancies Act is likely outside of the RTB's jurisdiction and the RTB would not be able to act or make a decision. Examples of where the RTB does not have jurisdiction is in dealing with rent-a-room or Airbnb arrangements.

Sanction: The RTB can impose sanctions of a written caution and/or up to a €15,000 fine and/ or up to €15,000 in RTB investigation costs on a landlord found to have breached the law (Improper Conduct).

Stakeholder: An RTB stakeholder is a person or organisation that lives or works in the rental sector. The RTB has various stakeholders that it engages and communicates with on a regular basis, including landlords, tenants, Approved Housing Bodies, Universities, students, Local Authorities, policymakers, Government Departments, media and the general public.

Statutory: When something is statutory it means it is required by law.

Statutory Declaration: A Statutory Declaration is a legal document that landlords need to issue to a tenant along with a Notice of Termination when ending a tenancy under certain grounds. These grounds include when the landlord intends on selling their property; when they intend on moving back or a family member intends on moving into the property; or to change the use of the dwelling.

A Statutory Declaration is a signed document that outlines the landlord's declaration that the information in the document is correct.

Student Specific Accommodation (SSA): Student Specific Accommodation (SSA) is accommodation specifically built for the use of students, including accommodation provided for by universities and educational institutions.

Telephone Mediation: Telephone Mediation is a free and confidential service provided by the RTB to tenants, landlords and third parties who have an issue with their tenancy that cannot be resolved informally amongst themselves. An independent and trained Mediator will work with each party separately to reach a mutually acceptable agreement in a short period of time.

Tenancy Tribunal: If the case parties involved in an Adjudication or Telephone Mediation hearing are not satisfied with the result of the case, they can appeal the decision to a Tenancy Tribunal. The appeal hearing is held in a Tenancy Tribunal, and it involves a full re-hearing of the dispute unless the parties agree to limit it to certain issues. Even though the case may have been through Telephone Mediation, or an Adjudicator has heard the case, both parties will be given the opportunity to present the full case again.

Third parties (in relation to rental sector): Third parties are those who are directly and adversely affected by neighboring tenants and have the right to bring a case against the landlord of those tenants.

Unlawful termination of tenancy: Also known as an illegal eviction, may occur where a landlord, through force, intimidation or otherwise (such as cutting off utilities, changing the locks etc.) denies a tenant from accessing a rented dwelling or removes the tenant's belongings from the dwelling.

Virtual hearings: The procedures for a virtual hearing are very similar to those for a face-to-face hearing, both are evidence-based processes, but a Virtual Hearing takes place via MS Teams. Case parties have a chance to speak directly to the Adjudicator and explain their issues.

WebChat Service: The RTB's WebChat Service is a channel of communication that allows customers to communicate directly with the RTB on the RTB website in real time.

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