



## **DEFENCE FORCE REGULATIONS**

Department of Defence

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## **DEFENCE FORCE REGULATIONS**

**S.7**

**REPRESENTATIVE ASSOCIATION -  
RESERVE DEFENCE FORCE 2022**

# **DEFENCE FORCE REGULATIONS**

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### **SCHEDULE 1**

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I, SIMON COVENEY, Minister for Defence, in exercise of the powers conferred on me by sections 2 and 5 of the Defence (Amendment) Act 1990 (No. 6 of 1990) hereby make the following regulations:

#### **Citation**

1. These Regulations may be cited as Defence Force Regulations S.7 Representative Association - Reserve Defence Force 2022.

#### **Definitions**

2. In these Regulations:

"Act" means the Defence (Amendment) Act 1990 (No. 6 of 1990);

"Association" means the association entitled the Reserve Defence Force Representative Association as referred to in paragraph 3;

"Department" means the Department of Defence;

"General Officer Commanding the Brigade" shall be construed so as to include and to mean, when the context so admits, the General Officer Commanding, 1 Brigade, the General Officer Commanding, 2 Brigade, and the General Officer Commanding, Defence Forces Training Centre, and, where appropriate, the Flag Officer Commanding, Naval Service and the General Officer Commanding, Air Corps;

"military installation" means a place or building (or portion thereof) occupied by, used by, or under the control (whether temporarily or otherwise) of the Defence Forces;

"Minister" means the Minister for Defence.

#### **Continuation of Reserve Defence Force Representative Association**

3. (1) The Reserve Defence Force Representative Association established under Defence Force Regulations S.7 dated 2 July 1992 shall continue in being.  
(2) The provisions of Schedule 1 shall apply to the management and structure of the Association.

#### **Association affairs**

4. (1) Subject to the Defence Acts 1954 to 2015 and regulations made thereunder, the Association shall be independent in the formulation of its policy, in its deliberations and in its decision-making process. For those purposes, the Association shall also be subject to its constitution and rules as approved, ratified and adopted in accordance with paragraph 15.  
(2) Subject to subparagraph (3), the Association shall be responsible for all expenses,

costs and liabilities incurred by it in the conduct of its affairs and functions.

- (3) The Association may be provided with such facilities or financial assistance, or both, as the Minister, with the consent of the Minister for Public Expenditure and Reform, may determine from time to time.
- (4) The provisions of Schedule 3 shall apply to the financial affairs of the Association.

#### **Membership of the Association**

5. Subject to the Act and these regulations and to any conditions that may be determined by the Association, membership of the Association shall be voluntary and shall be open to each member of the Army Reserve and the Naval Service Reserve.

#### **Scope of representation**

6. (1) Subject to section 2 of the Act, the matters which shall come within the scope of representation of the Association shall be those set out in Schedule 2.
- (2) The matters referred to in Schedule 2 shall be processed at meetings at national level between representatives of the Association and representatives of the Department of Defence (civil or military, or both) and, where appropriate, representatives of the Department of Public Expenditure and Reform.
- (3) The matters which shall come within the scope of representation at:
  - (a) Brigade level, in the case of the Army Reserve; and
  - (b) Naval Service level, in the case of the Naval Service Reserve,

shall be such aspects of the matters provided for in Schedule 2 as are of local application and as may be agreed between the Minister and the Association from time to time.

#### **Other activities of the Association**

7. Provided that no expenditure of public moneys is involved, the Association may also engage in such other activities as may be agreed from time to time between the Minister and the Association.

#### **Meetings at national and local level**

8. (1) Meetings at national level between representatives of the Association and representatives of the Department (civil or military, or both) and, where appropriate, representatives of the Department of Public Expenditure and Reform shall be held not less frequently than once in any period of 6 months unless in any such period there is no subject for discussion when, by agreement between the Department and the National Executive of the Association, it shall be recorded that no meeting was required.

- (2) In the case of the Army Reserve, meetings at Brigade level between the General Officer Commanding the Brigade (or in his or her absence, the Brigade Executive Officer) and the representatives of the Brigade committee (Army Reserve) concerned shall be held not less frequently than once in any period of 6 months unless in any such period there is no subject for discussion when, by agreement between the General Officer Commanding the Brigade (or his or her representative) and the chairperson of the relevant Brigade committee (Army Reserve) it shall be recorded that no meeting was required.
- (3) In the case of the Naval Service Reserve, meetings between the Flag Officer Commanding, Naval Service (or in his or her absence, an officer nominated by him of a rank not lower than Commander) and the representatives of the Naval Service Reserve Committee shall be held not less frequently than once in any period of 6 months unless in any such period there is no subject for discussion when, by agreement between the Flag Officer Commanding, Naval Service (or his or her representative) and the chairperson of the Naval Service Reserve Committee it shall be recorded that no meeting was required.
- (4) In the case of the Defence Forces Training Centre (DFTC) Committee, meetings between the General Officer Commanding, Defence Forces Training Centre (or in his or her absence, the Executive Officer for the DFTC) and the representatives of the DFTC Committee shall be held not less frequently than once in any period of 6 months unless in any such period there is no subject for discussion when, by agreement between the General Officer Commanding (or his or her representative) and the Chairperson of the DFTC Committee it shall be recorded that no meeting was required.
- (5) Where there is agreement between the General Officer Commanding the Brigade and the chairperson of the relevant Committee of the Association that a matter of importance requires to be discussed urgently arrangements shall be made accordingly. Where there is disagreement as to the urgency of a matter, the issue of urgency may be determined at National level.

#### **Communication with media, etc.**

9. (1) Notwithstanding the provisions of paragraphs 27 to 33 of Defence Force Regulations A.7, the Association may, subject to subparagraphs (2) and (4), communicate with the press, radio and television and other organs of public opinion. Such communication shall be through the President, Chairperson, General Secretary or National Public Relations Officer of the Association.
- (2) The permission provided for in subparagraph (1) shall be subject to the condition that all comment and communications on the part of the Association or any person speaking on its behalf and all information published and circulated by it shall be strictly confined to:
  - (a) the matters within the scope of representation of the Association as set out in Schedule 2; and

- (b) the internal affairs of the Association.
- (3) Subject to subparagraph (4), the Association may circulate material among its members for their information.
- (4) No public statement or comment concerning a political matter shall be made by the Association.

#### **Public agitation**

10. The Association shall not sponsor or resort to any form of public agitation as a means of furthering claims or for any other purpose whatsoever.

#### **Staffing of Association**

11. (1) Subject to subparagraph (3), a person other than a member of the Army Reserve or the Naval Service Reserve shall not be employed or engaged by the Association.
- (2) A person other than a member of the Army Reserve or the Naval Service Reserve shall not act as a representative or spokesperson for the Association pursuant to paragraph 9(1) or participate in its dealings with any military authority or with the Department.
- (3) The Association may---
- (a) employ staff for duties of a clerical nature, and
  - (b) engage consultants and advisers,

who are not members of the Defence Forces. Any person so employed or engaged may not act as a spokesperson for the Association pursuant to paragraph 9(1) or participate in its dealings with any military authority or with the Department.

#### **Subscriptions**

12. (1) The Association shall be entitled to raise funds by means of subscriptions from its members to enable the discharge of its statutory functions.
- (2) The Minister may, at the request of the Association and at his or her absolute discretion, make arrangements for the deductions of subscriptions at source from a member's remuneration with the agreement of such member. Subscriptions so deducted shall be paid to the Association at agreed intervals.
- (3) The Association shall notify the Minister of the rate of any subscription which may be payable by its members pursuant to subparagraph (1) and shall also advise the Minister of any subsequent changes in that rate.

### **Visits to military installations**

13. Subject to the exigencies of the service and subject to the prior consent of the officer commanding the military installation concerned:
- (a) accredited office-holders of the Association may visit military installations for the purpose of meeting local representatives of the Association; and
  - (b) elected representatives at Brigade level may visit military installations within their Brigade area for the purpose of attending meetings of the Association.

### **Association meetings**

14. (1) The National Executive of the Association shall determine the location at which meetings of such executive will be held.
- (2) The appropriate military authorities may, subject to the exigencies of the service, make available suitable accommodation to facilitate the holding of meetings of the Association.
- (3) A meeting between representatives or other members of the Association shall not take place while their unit or sub-unit is on operational duty.
- (4) The following meetings may be held between members of the Association:
- (a) an Annual Delegate Conference or Special Delegate Conference provided for in Schedule 1;
  - (b) a meeting of the National Executive;
  - (c) a meeting of a Brigade committee (Army Reserve);
  - (d) a meeting of unit/sub-unit representatives at Brigade or Naval Service Reserve level;
  - (e) a meeting of the Naval Service Reserve committee;
  - (f) a meeting of a unit/sub-unit committee; and,
  - (g) a general meeting of the members at sub-unit level, in the case of the Infantry and Artillery Corps, and at unit level, in the case of other Corps, Defence Forces Training Centre and the Naval Service Reserve, provided that—
    - (i) not more than 2 such general meetings shall take place in any period of 12 months,
    - (ii) any such meeting shall be held outside the usual training programmes, and
    - (iii) at least 10 days' formal notification of the intention to hold such a meeting is

given to the Officer Commanding the unit concerned.

A meeting other than a meeting referred to at (a), (b), (c), (d), (e), (f) and (g) above shall not be held without the permission of the Minister having first been obtained by the Association.

- (5) Where it is desired to hold Association meetings outside military or other Department of Defence premises, attendance at such meetings shall be confined to elected representatives and/or delegates of the Association except in the case of Annual and Special Delegate Conferences or Special General Meetings where guests may be invited to attend all or a portion of such Conferences or Meetings.
- (6) Uniform shall not be worn by any person while attending a meeting of the Association outside military or other Department of Defence premises.

#### **Constitution and rules of Association**

15. (1) The constitution and rules of the Association and all amendments thereto shall be consistent with the provisions of the Defence Acts 1954 to 2015 and with regulations and orders made under those Acts.
- (2) The National Executive shall as soon as practicable submit any amendments to the constitution and draft rules for the approval of the Minister before any ratification and adoption by the Association.
- (3) When approved by the Minister, the draft constitution and draft rules of the Association shall be submitted as soon as reasonably practicable to a Delegate Conference of the Association for ratification and adoption.
- (4) If any question arises as to whether the constitution and rules of the Association are consistent with the provisions of the Defence Acts 1954 to 2015 and with regulations and orders made under those Acts, the question shall be referred to the Minister who shall examine the matter and give his or her directions thereon.
- (5) The Minister shall be entitled to be provided with a copy of the constitution and rules of the Association and all amendments thereto with a view to satisfying himself or herself that they comply with the provisions of subparagraph (1) and may direct amendment of any such constitution and rules to whatever extent the Minister deems necessary to ensure such compliance.
- (6) The procedures laid down in subparagraphs (2), (3), (4) and (5) shall apply, mutatis mutandis, to any amendments which it is proposed to make to the constitution and rules of the Association.

#### **Revocation**

16. Defence Force Regulations S.7 dated 18 September 2006 and all amendments thereto are revoked.



## SCHEDULE 1

*Paragraphs 3, 14*

### RESERVE DEFENCE FORCE REPRESENTATIVE ASSOCIATION

#### THE ASSOCIATION

- (a) (1) The Association shall be known as the "Reserve Defence Force Representative Association" (or in Irish "Comhlachas Ionadaitheach na nÓglach Cúltaca").
- (2) Subject to the provisions of the Act and these Regulations and to any conditions that may be determined by the Association, membership of the Association shall be open to each member of the Army Reserve and the Naval Service Reserve.

#### MANAGEMENT

- (b) The management of the Association shall be vested in:
  - (1) Delegate Conferences; and
  - (2) a National Executive.

#### UNIT/SUB-UNIT COMMITTEES

- (c) (1) The members of the Association in each sub-unit, in the case of the Infantry and Artillery Corps, and in each unit, in the case of other Corps, Naval Service Reserve and Defence Forces Training Centre, may elect by secret ballot at a unit/sub-unit, Annual or Special General Meeting from among themselves a committee consisting of:
  - (i) a Chairperson, who shall be the delegate to attend the Annual Delegate Conference or any Special Delegate Conference; and
  - (ii) two representatives who shall be the delegates to the Annual General Meeting of the relevant Brigade Committee, Defence Forces Training Centre Committee, or Naval Service Reserve Committee, as the case may be.

The manner in which the ballot, including nominations, is conducted shall be in accordance with the constitution and rules of the Association.

- (2) Any person elected in accordance with subparagraph (1) may resign at any time at his or her absolute discretion.
- (3) A person elected in accordance with subparagraph (1) shall cease to hold office on his or her ceasing to be a member of the Association or as provided for in the constitution and rules of the Association.
- (4) Elections at unit/sub-unit level shall be held every second year in accordance with the

constitution and rules of the Association.

- (5) Where a vacancy occurs on a unit/sub-unit committee, the committee shall have power to co-opt another person from among the members of the Association in the unit/sub-unit concerned to fill the vacancy during the period from the date of such co-option until the election of a new committee. The person to be co-opted shall be the person who received the highest number of votes but who failed to be elected in the last unit/sub-unit election or, where no such person exists, any other member of the Association in that unit/sub-unit, at the absolute discretion of the Brigade committee.

#### **BRIGADE COMMITTEE (ARMY RESERVE)**

- (d) (1) The affairs of the Association at Brigade level in so far as the Army Reserve is concerned shall be conducted by a Brigade committee (Army Reserve) in accordance with the constitution and rules of the Association.
- (2) Each Brigade committee (Army Reserve) shall be elected by secret ballot of the unit/sub-unit representatives elected in that Brigade in accordance with paragraph (c)(1)(ii). The number of members of a Brigade committee shall be not more than 7. The election shall be held every 2 years in accordance with the constitution and rules of the Association. The manner in which the ballot, including nominations, is conducted shall be in accordance with the constitution and rules of the Association.
- (3) In each Brigade, the unit/sub-unit representatives elected in that Brigade in accordance with paragraph (c)(1)(ii) shall elect the chairperson of the Brigade committee. The manner in which the ballot, including nominations, is conducted shall be in accordance with the constitution and rules of the Association.
- (4) Each Brigade Annual General Meeting shall elect 2 of its delegates to act as members of the National Executive as provided for in the constitution and rules of the Association.
- (5) A member of a Brigade committee (Army Reserve) shall cease to hold office on ceasing to be a member of the Association or on being posted to another Brigade or as may be provided for in the constitution and rules of the Association.
- (6) Where a vacancy occurs on a Brigade committee (Army Reserve), the committee shall have power to co-opt another person to fill the vacancy during the period from the date of such co-option until the election of a new committee in accordance with subparagraph (2). The person to be co-opted shall be the person who received the highest number of votes but who failed to be elected in the last Brigade election or, where no such person exists, any other person from among the unit/sub-unit representatives in that Brigade, or, where no such person exists, any other member of the Association in that Brigade, at the absolute discretion of the Brigade committee.
- (7) An elected representative may resign from a Brigade committee at any time at his or her absolute discretion.

## **NAVAL SERVICE RESERVE COMMITTEE**

- (e) (1) The affairs of the Association in so far as the Naval Service Reserve is concerned shall be conducted by the Naval Service Reserve Committee in accordance with the constitution and rules of the Association.
- (2) The Naval Service Reserve Committee shall be elected by secret ballot of the unit representatives elected in accordance with paragraph (c)(1)(ii). The number of members of the committee shall be not more than 7. The election shall be held every 2 years in accordance with the constitution and rules of the Association. The manner in which the ballot, including nominations, is conducted shall be in accordance with the constitution and rules of the Association.
- (3) The unit representatives elected in the Naval Service Reserve in accordance with paragraph (c)(1)(ii) shall elect the chairperson of the Naval Service Reserve Committee. The manner in which the ballot, including nominations, is conducted shall be in accordance with the constitution and rules of the Association.
- (4) The Naval Service Reserve Annual General Meeting shall elect one of its delegates to act as a member of the National Executive as provided for in the constitution and rules of the Association.
- (5) A member of the Naval Service Reserve Committee shall cease to hold office on ceasing to be a member of the Association or as may be provided for in the constitution and rules of the Association.
- (6) Where a vacancy occurs on the Naval Service Reserve Committee, the Committee shall have power to co-opt another person to fill the vacancy during the period from the date of such co-option until the election of a new committee in accordance with subparagraph (2). The person to be co-opted shall be the person who received the highest number of votes but who failed to be elected in the last Naval Service Reserve election or, where no such person exists, any other person from among the unit representatives in the Naval Service Reserve or, where no such person exists, any other member of the Association in the Naval Service Reserve, at the absolute discretion of the Naval Service Reserve Committee.
- (7) An elected representative may resign from the Naval Service Reserve Committee at any time at his or her absolute discretion.

## **DEFENCE FORCES TRAINING CENTRE COMMITTEE**

- (f) (1) The affairs of the Association in so far as the Defence Forces Training Centre is concerned shall be conducted by the Defence Forces Training Centre Committee in accordance with the constitution and rules of the Association.
- (2) The Defence Forces Training Centre Committee shall be elected by secret ballot of the unit representatives elected in accordance with paragraph (c)(1)(ii). The number of members of the committee shall be not more than 7. The election shall be held every 2 years in accordance with the constitution and rules of the Association. The manner in

which the ballot, including nominations, is conducted shall be in accordance with the constitution and rules of the Association.

- (3) The unit representatives elected in the Defence Forces Training Centre in accordance with paragraph (c)(1)(ii) shall elect the chairperson of the Defence Forces Training Centre Committee. The manner in which the ballot, including nominations, is conducted shall be in accordance with the constitution and rules of the Association.
- (4) The Defence Forces Training Centre Annual General Meeting shall elect one of its delegates to act as a member of the National Executive as provided for in the constitution and rules of the Association.
- (5) A member of the Defence Forces Training Centre Committee shall cease to hold office on ceasing to be a member of the Association or as may be provided for in the constitution and rules of the Association.
- (6) Where a vacancy occurs on the Defence Forces Training Centre Committee, the Committee shall have power to co-opt another person to fill the vacancy during the period from the date of such co-option until the election of a new committee in accordance with subparagraph (2). The person to be co-opted shall be the person who received the highest number of votes but who failed to be elected in the last Defence Forces Training Centre election or, where no such person exists, any other person from among the unit representatives in the Defence Forces Training Centre or, where no such person exists, any other member of the Association in the Defence Forces Training Centre at the absolute discretion of the Defence Forces Training Centre Committee.
- (7) An elected representative may resign from the Defence Forces Training Centre Committee at any time at his or her absolute discretion.

#### **NATIONAL EXECUTIVE**

- (g) (1) The following members of the Reserve Defence Force shall constitute the National Executive of the Association:
  - (i) a total of 4 representatives - 2 from each Brigade - of the Army Reserve elected in accordance with paragraph (d)(4);
  - (ii) one representative of the Naval Service Reserve elected in accordance with paragraph (e)(4);
  - (iii) one representative of the Defence Forces Training Centre elected in accordance with paragraph (f)(4);
  - (iv) two members elected by secret ballot by an Annual Delegate Conference or Special Delegate Conference from among its delegates in accordance with the provisions of the constitution and rules of the Association;
  - (v) the President of the Association shall be a member of the National Executive

while holding the office of President.

- (2) A member of the National Executive shall cease to hold office on ceasing to be a member of the Association or as may be provided for in the constitution and rules of the Association.
- (3) Where a vacancy occurs on the National Executive in respect of a member appointed under:
  - (i) paragraph (g)(1)(i), (g)(1)(ii), or (g)(1)(iii), the committee of the Naval Service Reserve, the Defence Forces Training Centre, or whichever Brigade the member whose place has become vacant is a member, may co-opt as a substitute the person who received the next highest number of votes at the elections held under paragraph (d)(4), (e)(4), or (f)(4), respectively, and who is willing to serve to fill the vacancy during the period from the date of such vacancy until the election of a new National Executive;
  - (ii) paragraph (g)(1)(iv), the National Executive may co-opt as a substitute the person who received the next highest number of votes at the elections held under (g)(1)(iv) and who is willing to serve to fill the vacancy during the period from the date of such vacancy until the election of a new National Executive.
- (4) Where a vacancy occurs in the office of President of the Association, the National Executive shall elect a Chairperson from among its members to preside over the National Executive until the election of a President.
- (5) Any member of the National Executive may resign from the Executive at any time at his or her absolute discretion.
- (6) Members of the National Executive elected in accordance with subparagraph (1) shall hold office from the conclusion of the relevant Annual or Special Delegate Conference.
- (7) Elections to the National Executive shall take place every 2 years in accordance with the constitution and rules of the Association.

#### **ANNUAL DELEGATE CONFERENCES AND SPECIAL DELEGATE CONFERENCES**

- (g) (1) The primary policy-making body of the Association shall be the Annual Delegate Conference or Special Delegate Conference.
- (2) Each sub-unit, in the case of the Infantry and Artillery Corps, and each unit, in the case of the other Corps and Naval Service Reserve, may elect, in accordance with the constitution and rules of the Association, not more than one person to be a delegate to the Annual Delegate Conference and any Special Delegate Conference. Only delegates may vote at an Annual or Special Delegate Conference.
- (3) Subject to the exigencies of the service, the Annual Delegate Conference shall be held every year in accordance with the constitution and rules of the Association. The

Annual Delegate Conference may be deferred from any particular year, subject to the consent of the Minister to such deferral having been given.

- (4) Subject to the exigencies of the service, a Special Delegate Conference may be called at any time by the National Executive and shall be called by that executive on the requisition of the majority of the committees referred to in paragraphs (d) and (e), the majority of those present and voting in each of those committees being in favour of the calling of such conference.

#### **PRESIDENT**

- (h) (1) An Annual Delegate Conference or Special Delegate Conference shall elect the President of the Association who shall be a member of the Association and an elected delegate to the Conference.
- (2) The President may resign from the office of President at any time at his or her absolute discretion.

#### **OFFICE HOLDERS OF THE ASSOCIATION**

- (i) (1) The National Executive shall appoint a General Secretary who shall be a member of the Association. The appointment may be on a part-time or full-time basis.
- (2) If the person so appointed is a member of the National Executive or a Brigade Committee he or she shall cease to be a member of such Executive or Committee.

## SCHEDULE 2

*Paragraph 6*

### SCOPE OF REPRESENTATION

**A. Remuneration under the following headings:**

- (a) matters relating to pay, allowances and gratuities payable to members of the Army Reserve and the Naval Service Reserve;
- (b) the administration of pay, allowances and gratuities;
- (c) deductions from pay in respect of accommodation, rations and welfare services.

**B. Other conditions of service and career development under the following headings:**

- (d) criteria governing the entry of personnel into the Army Reserve and the Naval Service Reserve, other than the number of such personnel;
- (e) changes in systems of performance appraisal;
- (f) systems and general criteria governing promotion;
- (g) medical and dental benefits provided by the Department of Defence for members of the Army Reserve and the Naval Service Reserve following accidents arising out of their duties;
- (h) standards of training accommodation officially provided;
- (i) procedures for dealing with redress of wrongs and grievances;
- (j) the question of the provision of legal representation for members of the Army Reserve and the Naval Service Reserve against whom legal proceedings have been instituted arising out of their duties;
- (k) the application of the Safety, Health and Welfare at Work Act 2005;
- (l) the question of the recognition by outside bodies of training and qualifications gained in service;
- (m) changes in retirement ages and the procedures regarding voluntary retirement, resignation or discharge;
- (n) the application to members of the Army Reserve and the Naval Service Reserve of legislation which affects matters coming within the scope of representation;
- (o)
  - (i) amendments to the Defence Acts 1954 to 2015,
  - (ii) amendments to Defence Force Regulations,

(iii) amendments to General Routine Orders, and

(iv) implementation of reports,

which come within the scope of representation;

(p) clothing and items of personal equipment (other than weapons).

**C. Association Affairs under the following headings:**

(q) the principles governing the conduct of the Association's affairs and the manner in which members would best be represented;

(r) any of the provisions of these regulations and/or of the constitution and rules to be approved, ratified and adopted under paragraph 15; and

(s) any other matter which the Minister may specify following consultation with the Association.



## **SCHEDULE 3**

*Paragraph 4*

### **ACCOUNTS**

#### **I. Accounts**

- (a) The National Executive of the Association shall cause proper books of account to be kept relating to:
  - (i) all moneys received and expended by the Association and all matters in respect of which such receipts and expenditure arises; and
  - (ii) the assets and liabilities of the Association.
- (b) Proper books shall not be deemed to be kept if there are not kept such books of account as are necessary to give a true and fair view of the state of the Association's financial affairs and to explain its transactions.
- (c) The books of account shall be kept at such place as the National Executive of the Association may determine and shall at all reasonable times be open to the inspection of the members of the Association.
- (d) The Association shall supply to the Minister such information as the Minister may from time to time require regarding its financial affairs.
- (e) The National Executive of the Association shall at some date not later than 12 months after its establishment and subsequently once at least in every calendar year cause to be made out and publish an income and expenditure account and balance sheet for the period, in the case of the first account, since the establishment of the Association and, in any other case, since the preceding account, up to the 31st day of December. The income and expenditure account and balance sheet shall be published together within 90 days of the end of the period to which they relate.
- (f) The annual income and expenditure accounts for the preceding year shall be laid before the Annual Delegate Conference of the Association. The relevant balance sheets and the auditors' reports shall be annexed thereto.
- (g) A copy of every income and expenditure account and balance sheet which is to be published by the National Executive together with a copy of the auditors' report shall be sent to the Minister, within 90 days but no later than 1 May each year, and be made available, on request, to every member.

#### **II. AUDITORS**

- (a) The Association shall at each Annual Delegate Conference appoint an auditor or auditors to hold office from the conclusion of that conference until the conclusion of the next Annual Delegate Conference.
- (b) Where, at an Annual Delegate Conference, no auditors are appointed or re-appointed,

the Minister may nominate a qualified person who shall be appointed as auditor by the Association to fill the vacancy.

- (c) The first auditors of the Association may be appointed by the National Executive at any time before the first Annual Delegate Conference and auditors so appointed shall hold office until the conclusion of that conference.
- (d) The National Executive of the Association may fill any casual vacancy in the office of auditor, but while any such vacancy continues, the surviving or continuing auditor or auditors, if any, may act.
- (e) A person shall not be qualified for appointment as auditor of the Association unless that person is qualified for appointment either as auditor of a company or as a public auditor in accordance with the provisions of the Companies Act 2014 or any other relevant enactment for the time being in force. A member or servant of the Association shall not be eligible for appointment as auditor of the Association.
- (f) The auditors shall make a report to the members on the accounts examined by them and on every balance sheet laid before the Association in Delegate Conference during their tenure of office and the report shall contain statements as to:
  - (i) whether they have obtained all the information and explanations which to the best of their knowledge and belief were necessary for the purposes of their audit;
  - (ii) whether, in their opinion, proper books of account have been kept by the Association, so far as appears from their examination of those books;
  - (iii) whether the Association's balance sheet and income and expenditure account dealt with by the report are in agreement with the books of account; and
  - (iv) whether, in their opinion and to the best of their information and according to the explanations given to them, the said accounts give a true and fair view-
    - (I) in the case of the balance sheet, of the state of the Association's affairs as at the end of its financial year, and
    - (II) in the case of the income and expenditure account, of the income and expenditure for its financial year.
- (g) The auditors' reports shall be read at the Annual Delegate Conference of the Association and shall be open to inspection by any member.
- (h) Every auditor of the Association shall have a right of access at all reasonable times to the books and accounts and vouchers of the Association and shall be entitled to require from the National Executive of the Association such information and explanations as he thinks necessary for the performance of his or her duties as auditor.
- (i) The auditors of the Association shall be entitled to attend any Delegate Conference of the Association and to receive all notices of and other communications relating to any

Delegate Conference which any member of the Association is entitled to receive and to be heard at any Delegate Conference which they attend on any part of the business of the Conference which concerns them as auditors.

GIVEN under my Official Seal,

30<sup>th</sup>

March 2022.



Simon Coveney,

Minister for Defence.

## **EXPLANATORY NOTE**

(This note is not part of the instrument and does not purport to be a legal interpretation).

**These regulations consolidate the current regulations regarding the representative association for members of the Reserve Defence Force.**

File reference: 0103/2019