



An  
Bord  
Pleanála

**Board Direction**  
**BD-012347-23**  
**ABP-313141-22**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 31/05/2023.

The Board decided to refuse permission for the following reasons and considerations.

#### **Reasons and Considerations**

As the proposed signage is removed from the associated retail unit, it is considered that it would give rise to an unacceptable visual impact, contrary to Section 12.5.7 of the South Dublin County Development Plan [2022-2028] in relation to signage. In addition, having regard to the range and extent of other commercial units with the Arena Centre, the development if permitted, would potentially set an undesirable precedent for similar proposals and would, therefore, be contrary to the proper planning and sustainable development of the area.

In deciding not to accept the Inspector's recommendation to grant permission, the Board considered that that the proliferation of signage had the potential to give rise to visual clutter and would thus adversely impact on the visual amenity of the area.

The Board also noted that that the associated retail unit was already served by existing signage.

**Board Member**

  
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Joe Boland

**Date:** 06/06/2023

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity.

The second part of the document provides a detailed breakdown of the accounting process. It starts with the identification of the accounting cycle, which consists of eight steps: identifying the accounting cycle, analyzing and journalizing the transactions, posting to the ledger, preparing a trial balance, adjusting the accounts, preparing financial statements, and closing the books. Each step is explained in detail, with examples and practical advice.

The third part of the document focuses on the preparation of financial statements. It covers the balance sheet, the income statement, and the statement of cash flows. It explains how these statements are derived from the accounting records and how they provide a comprehensive view of the company's financial health.

The fourth part of the document discusses the importance of internal controls. It explains how internal controls help to prevent errors and fraud, and how they can be designed to be effective. It provides examples of internal controls and discusses how they should be implemented.

The fifth part of the document covers the topic of depreciation. It explains how depreciation is calculated and how it is recorded in the accounting records. It also discusses the different methods of depreciation and how they affect the financial statements.

The sixth part of the document discusses the importance of budgeting. It explains how a budget can be used to plan for the future and to control costs. It provides examples of budgets and discusses how they should be prepared and used.

The seventh part of the document covers the topic of taxes. It explains how taxes are calculated and how they are recorded in the accounting records. It also discusses the different types of taxes and how they affect the financial statements.

The eighth part of the document discusses the importance of auditing. It explains how an audit is conducted and how it can help to ensure the accuracy of the financial statements. It provides examples of audit procedures and discusses how they should be implemented.

The ninth part of the document covers the topic of financial ratios. It explains how financial ratios are calculated and how they can be used to analyze the company's financial performance. It provides examples of financial ratios and discusses how they should be interpreted.

The tenth part of the document discusses the importance of financial forecasting. It explains how financial forecasting can be used to predict the company's future financial performance and how it can help to make better decisions. It provides examples of financial forecasting techniques and discusses how they should be implemented.