



An  
Bord  
Pleanála

**Board Direction**  
**BD-012343-23**  
**ABP-315679-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 02/06/2023.

The Board decided to grant permission generally in accordance with the Inspector's recommendation, for the following reasons and considerations, and subject to the following conditions.

### **Reasons and Considerations**

The proposed development of an agricultural machinery storage shed is supported by the provisions of the Cavan County Development Plan 2022 – 2028, in particular Section 12.8, which supports the provision of well-located structures and facilities necessary for good and environmentally sound agricultural practice. It is considered that, subject to conditions set out below, the proposed development would not have any unacceptable impact on the residential amenity of the area and would, therefore, be in accordance with the proper planning and sustainable development of the area.

### **Conditions**

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| 1. | The development shall be carried out and completed in accordance with the plans and particulars lodged with the application, as amended by the further information received by the planning authority on the 9 <sup>th</sup> day of December |
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	<p>2022, except as may otherwise be required in order to comply with the following conditions. Where such conditions require details to be agreed with the planning authority, the developer shall agree such details in writing with the planning authority prior to commencement of development and the development shall be carried out and completed in accordance with the agreed particulars.</p> <p><b>Reason:</b> In the interest of clarity.</p>
2.	<p>The proposed shed shall be used for agricultural machinery storage purposes associated with the existing farm and shall not be used for any other purposes in the absence of a further grant of permission.</p> <p><b>Reason:</b> To control the permitted use of the development.</p>
3.	<p>The applicant shall submit and agree proposals with the planning authority for a new native hedgerow along the south boundary of the farmyard complex, which shall be set behind the visibility sightline. The said hedgerow shall be planted in the first planting season following agreement.</p> <p><b>Reason:</b> In the interest of visual amenity.</p>
4.	<p>Surface water drainage arrangements shall comply with the requirements of the planning authority for such works and services, details of which shall be agreed in writing prior to the commencement of development.</p> <p><b>Reason:</b> In the interest of public health.</p>
5.	<p>The site access arrangement including sightlines shall comply with the planning authority's requirements, details of which shall be agreed in writing prior to the commencement of development.</p> <p><b>Reason:</b> In the interest of road safety.</p>
6.	<p>Site development and building works shall be carried out only between the hours of 0800 to 1900 Mondays to Fridays inclusive, between 0800 to 1400 hours on Saturdays and not at all on Sundays and public holidays. Deviation from these times will only be allowed in exceptional circumstances where prior written approval has been received from the planning authority.</p>

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 documented to ensure the integrity of the financial data. This includes recording dates, amounts, and the nature of the transactions.

The second part of the document outlines the procedures for reconciling the accounts. It states that a regular reconciliation process should be followed to identify any discrepancies between the recorded transactions and the actual bank statements. This process is crucial for detecting errors and preventing fraud.

The third part of the document provides a detailed explanation of the accounting cycle. It describes the ten steps involved in the cycle, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the process.

The fourth part of the document discusses the importance of internal controls. It explains how internal controls can be designed to prevent and detect errors and fraud. This includes the separation of duties, the use of authorization, and the implementation of physical controls.

The fifth part of the document provides a summary of the key concepts discussed in the document. It highlights the importance of accuracy, regular reconciliation, and the use of internal controls in maintaining the integrity of the financial records.

**Reason:** In order to safeguard the residential amenities of property in the vicinity.

**Board Member**



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Mary Cregg

**Date:** 02/06/2023

