



Inspector's Report

PL-500733-LK-26

Development	Subdivision of 2 tennis courts into 4 paddle tennis courts and associated site works.
Location	Limerick Lawn Tennis Club, Ennis Road, Limerick.
Planning Authority	Limerick City and County Council
Planning Authority Reg. Ref.	2560434
Applicant	Management Committee Limerick Lawn Tennis Club
Type of Application	Permission
Planning Authority Decision	Grant Permission + Conditions
Type of Appeal	First Party v Financial Contribution condition
Appellant	Management Committee Limerick Lawn Tennis Club
Date of Site Inspection	N/A.
Inspector	Siobhan Carroll

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1.0 Site Location and Description

- 1.1. The site is located at Limerick Lawn Tennis Club, Ennis Road, Limerick. The site lies to the north-west of Limerick City Centre. It has a stated area of 1.26ha.
- 1.2. The Tennis Club is situated on the northern side of Ennis Road the R857. Saint Camillus Hospital lies to the north of Limerick Lawn Tennis Club. The residential area of Elm Park is located to the east, and the residential area of Lansdowne Park is located to the west.
- 1.3. The Tennis Club contains 12 no. external tennis courts. The clubhouse is situated on the north-eastern side of the site.

2.0 Proposed Development

- 2.1. Permission is sought for the subdivision of 2 tennis courts into 4 paddle tennis courts, surround panel fencing enclosure, lighting and all associated site works.

3.0 Planning Authority Decision

3.1. Decision

- 3.1.1. Limerick City and County Council decided to grant permission for the development by Order dated 13th of January 2026. The permission is subject to 6 no. conditions.
- 3.1.2. Condition no. 2 is of relevance to this appeal and requires the payment of a financial contribution. It states;
 2. The developer shall pay to Limerick City & County Council a financial contribution of €35,640.00 (thirty five thousand, six hundred an forty euro) in respect of public infrastructure and facilities benefiting development in the area of the Planning Authority that is provided or intended to be provided by or on behalf of the Authority in accordance with the terms of the Development Contribution Scheme made under Section 48 of the Planning & Development Act 2000 (as amended). The contribution shall be paid prior to the commencement of development or in such phased payments as the Planning Authority may facilitate and shall be subject to any applicable indexation provisions of the Scheme at the time of payment.

Reason: It is a requirement of the Planning & Development Act 2000 (as amended) that a condition requiring a contribution in accordance with the Development Contribution Scheme made under Section 48 of the Act be applied to the permission.

3.2. Planning Authority Reports

3.2.1. Planning Reports

3.2.2. Planner's Report: Report dated 26/6/2025 - Further information recommended.

3.2.3. Further information was requested in relation to the following matters: (1) lighting arrangements and light overspill (2) Surface water (3) Noise (4) Hours of operation.

3.2.4. Planner's Report: Report dated 12/1/2026 - Following the submission of a response to the further information the Planning Authority were satisfied that all the issues raised were fully addressed and it was recommended that permission be granted.

3.2.5. Other Technical Reports

3.2.6. Roads: Report dated 17/6/2025 - Further information requested in relation to lighting arrangements and surface water and SuDs management.

3.2.7. Roads: Report dated 7/1/2026 - No objection subject to the attachment of conditions.

3.2.8. Climate Action and Environment: Report dated 15/12/2025 - Concern was expressed that the proposed development would result in significant adverse noise impact for residents living adjacent to the proposed development.

3.2.9. Archaeology: Report dated 20/6/2025 - No objection to the proposed development.

3.2.10. Fire Authority: Report dated 22/5/2025 - No objections.

4.0 Policy Context

4.1. Limerick Development Plan 2022 - 2028

4.1.1. The site at Limerick Lawn Tennis Club, Ennis Road, Limerick is located on lands zoned Open Space and Recreation.

4.1.2. Objective – To protect, provide for and improve open space, active and passive recreational amenities.

4.1.3. Purpose – To provide for active and passive recreational resources including parks, sports and leisure facilities and amenities including greenways and blueways. The Council will not normally permit development that would result in a loss of open space.

4.2. Limerick City and County Council Development Contribution Scheme 2025-2031

4.3. Limerick City and County Council Development Contribution Scheme 2025-2031 was adopted on 22nd of September 2025. As detailed on the Limerick City & County Council website a Notice of having made a Development Contribution Scheme for Limerick was issued on 2nd October 2025 which stated that Notice is hereby given pursuant to Section 48 of the Planning and Development Act 2000 (as amended) at its Full Council Meeting on 22nd September 2025, Limerick City and County Council adopted the Development Contribution Scheme 2025-2031 for Limerick. The Scheme shall have immediate effect.

4.4. The Development Contribution Scheme 2025-2031 was adopted at the time of making the decision to grant permission on 13th of January 2026. The Scheme was made under Section 48 of the Planning and Development Act 2000, as amended, which enables Planning Authority's to attach conditions to a planning permission granted under Section 34, requiring the payment of a financial contribution in respect of public infrastructure and facilities in the area of the Planning Authority, that is provided or intended to be provided by, or on behalf of the Local Authority.

4.5. Section 7.0 of the Scheme refers to Exemptions. This section lists categories of development which are exempt from the requirement to pay development contributions under the Scheme.

1. Provision of facilities by organisations which are considered to be exempt from planning fees as outlined in Part 12, Article 157 of the Planning and Development Regulations 2001 (as amended), i.e. where a planning application consists of development designed or intended to be used for social, recreational, educational or religious purposes by the inhabitants of a locality, or by people of a particular group or religious denomination, and is not to be used mainly for profit or gain, is designed or intended to be used as a workshop, training facility, hostel or other accommodation for persons with

disabilities and is not to be used mainly for profit or gain, except where specified below.

Note: This exemption for the payment of contributions will not apply to:

- Third level educational institutions and student accommodation;
- Fee paying schools;
- Hospitals and similar developments.

5.0 The Appeal

5.1. Grounds of Appeal

A first party appeal has been submitted by the Management Committee of Limerick Lawn Tennis Club. The issues raised are as follows;

- The appeal is made against condition no. 2 of the permission granted under Reg. Ref. 25/60434 for the subdivision of 2 no. existing tennis courts to 4 no. padel tennis courts, surround panel fencing enclosure, lighting and all associated site works.
- Condition no. 2 requires the payment of a financial contribution of €35,640.00.
- The appeal refers to the provisions of the Limerick City and County Council's Development Contribution Scheme 2025-2031. Section 7 refers to Exemptions it states, "The following categories of development will be exempt from the requirement to pay development contributions under the scheme.....where a planning application consists of development designed or intended to be used for social, recreational, educational or religious purposes by the inhabitants of the locality....And is not to be used mainly for profit or gain....persons with disabilities,"
- It is submitted that Limerick Lawn Tennis Club would fulfil a number of these exempt categories.
- Social and recreational – It is stated that Limerick Lawn Tennis Club provide tennis and squash facilities for over 700 junior and senior members. The clubhouse is used for numerous social gatherings by the members. The clubhouse and function room facilities are used by different community groups as well as nearby sporting and recreational clubs in the neighbourhood. The facility is therefore used by the

local community. Appendix A of the appeal is a schedule of classes and events held at Limerick Lawn Tennis Club in February 2026 which include community yoga, community pilates, community post-natal pilates, community chair yoga for senior citizens, Limerick chess club, Shelbourne AFC meetings and functions, St. Michael's Rowing Club meetings and events and Coonagh FC meetings and events.

- Educational – It is highlighted that Limerick Lawn Tennis Club continue to support physical education programmes of many schools in the locality and the promotion of racket sports in the community. Appendix B of the appeal sets out details of License Agreements in place for primary and secondary schools which Limerick Lawn Tennis Club supports. The following schools use the facilities at Limerick Lawn Tennis Club at no cost to themselves. (1) Salesians Primary School, Fernbank, Limerick. (2) Gaelscoil Sairseal Primary, Shelbourne Road, Limerick. (3) Corpus Christi Primary School, Moyross, Limerick. (4) JFK Primary School, Ennis Road, Limerick. (5) Christ The King Primary School, Caherdavin, Limerick. (6) Mary Queen of Peace Primary School, Caherdavin, Limerick. (7) Limerick Educate Together Secondary School. (8) Villiers Secondary School, NCR, Limerick. (9) Ard Scoil Ris Secondary School, NCR, Limerick.
- It is highlighted that Limerick Lawn Tennis Club is the only tennis club in North Munster that runs an Enjoy Tennis programme specifically for adults and children with special needs or physical disabilities as part of their community diversity and inclusion outreach. Limerick Lawn Tennis Club runs the only Wheelchair Tennis programme. They provide the following organisations and schools with programmes administered and run by volunteer club members with courts and equipment provided free of charge. (1) Dochas Mid-West Autism Support (2) Enable Ireland (3) Irish Wheelchair Association (3) Treaty Rollers (4) Corpus Christi Primary School, (ASD Unit), Moyross, Limerick. (5) Down Syndrome Limerick. (6) St. Vincent's School, Lisnagry, Co. Limerick. (7) Treaty Stars Special Olympics Club, Limerick. (8) Treaty Teens Arch Club, Limerick.
- In order to support these programmes, the members of Limerick Lawn Tennis Club fundraised €6,058 in an in house charity event on the 17th January 2026 to cover all related costs for the forthcoming year.

- Appendix C of the appeal contains copies of letters of support from the organisations which have been listed as having benefitted from Limerick Lawn Tennis Club's Enjoy Tennis Programmes.
- In relation to the membership of Limerick Lawn Tennis Club, it is stated that the gender mix is 53% male members and 47% female members. Regarding the locations where members live, 112 live within 1km of the club, 255 live within 2km of the club with the remaining 69 living outside 2km of the club.
- It is stated that Limerick Lawn Tennis Club is not an organisation used to make profit or gain. The club is owned by its members. It is run by a volunteer management committee with governance oversight provided by volunteer Trustees.
- Two part-time administration assistants are employed who each work 15 hours per week. Regular maintenance work is carried out by retired volunteer members.
- Limerick Lawn Tennis Club hosts an annual charity day supported by its members in order to raise funds and awareness for local charities nominated by the members. In 2025, Limerick Lawn Tennis Club supported the Mid-West Cancer Foundation. In 2024 they supported Cliona's Foundation and in 2023 they supported Milford Hospice.
- Appendix D of the appeal contains a copy of a letter from Revenue confirming that Limerick Lawn Tennis Club have been granted Sports Tax Exemption Status. It also contains letters of thanks from the various charities who benefitted from the members efforts.
- It is noted that around the country a number of tennis clubs who have received planning permission to construct Padel Courts have been deemed exempt from a condition to pay a financial contribution. Reg. Ref. 18/1271 – Naas Lawn Tennis Club, Kildare Co. Council. Reg. Ref. 25/420 Castlebar Tennis Club, Mayo Co. Council. Reg. Ref. 04047/25 Youghal Lawn Tennis Club, Cork Co. Council.
- In conclusion, Limerick Lawn Tennis Club is a non profit club run by the members for the members. The addition of 4 no. Padel Courts will increase the membership, especially amongst young adults. The costs of the 4 no. Padel Courts is circa €300,000.00. This will have to be raised by the members and it is also hoped that they can acquire some government grant aid. The financial contribution of

€35,640.00 attached under condition no. 2 of the permission is considered to be unfair. Limerick Lawn Tennis Club request that the Commission agree with the case they have made and remove the condition.

5.2. Planning Authority Response

- None received.

6.0 Assessment

6.1. This assessment relates to a first party appeal under S48(10) of the Planning & Development Act, 2000 as amended. The first party has appealed condition no. 2 of the decision of Limerick City & County Council to grant permission for the proposed development. S.48(10)(b) of the Act provides that an appeal may be brought to the Commission where an applicant for permission under section 34 considers that the terms of the development contribution scheme have not been properly applied in respect of any condition laid down by the planning authority.

6.2. Condition no. 2 states,

6.3. The developer shall pay to Limerick City & County Council a financial contribution of €35,640.00 (thirty five thousand, six hundred an forty euro) in respect of public infrastructure and facilities benefiting development in the area of the Planning Authority that is provided or intended to be provided by or on behalf of the Authority in accordance with the terms of the Development Contribution Scheme made under Section 48 of the Planning & Development Act 2000 (as amended). The contribution shall be paid prior to the commencement of development or in such phased payments as the Planning Authority may facilitate and shall be subject to any applicable indexation provisions of the Scheme at the time of payment.

Reason: It is a requirement of the Planning & Development Act 2000 (as amended) that a condition requiring a contribution in accordance with the Development Contribution Scheme made under Section 48 of the Act be applied to the permission.

6.4. This is a first party appeal against a Financial Contribution condition (Condition no. 2 of Register Reference 2560434). No other conditions are appealed by the first party and there are no third party appeals made under Section 37 of the Planning and Development Act 2000, as amended (the Act). Under Section 48(10) of the Act, an

applicant for permission granted under Section 34, may bring an appeal where it is considered that the terms of an adopted Development Contribution Scheme may not have been properly applied. I submit that the sole consideration for the Commission in this appeal, is whether or not Condition no. 2 reflects the correct application of the adopted Development Contribution Scheme.

6.5. The Limerick City and County Council Development Contribution Scheme 2025-2031 was adopted on 22nd of September 2025. The Scheme was in effect at the time of the planning authority's decision. The Scheme was made under section 48 of the Act and provides the basis for financial contributions to be attached to planning permissions granted under section 34. Contributions may relate to General Development Contributions (section 48 – Principal Contribution Scheme), and Special Development Contributions (section 48(2)(c)). Supplementary Development Contributions may be charged under section 49 of the Act. The condition under appeal relates to a General Development Contribution under section 48 of the Act.

6.6. The adopted Development Contribution Scheme 2025-2031. Includes, in Section, 7.0 a list of categories of development which are exempt from the requirement to pay development contributions under the Scheme. The appellant the Management Committee of Limerick Lawn Tennis Club has submitted that they would fulfil a number of exempt categories as set out under Section 7.0 of the Scheme. They refer to Section 7.0 (1) of the Scheme which states;

The following categories of development will be exempt from the requirement to pay development contributions under the scheme:

1. Provision of facilities by organisations which are considered to be exempt from planning fees as outlined in Part 12, Article 157 of the Planning and Development Regulations 2001 (as amended), i.e. where a planning application consists of development designed or intended to be used for social, recreational, educational or religious purposes by the inhabitants of a locality, or by people of a particular group or religious denomination, and is not to be used mainly for profit or gain, is designed or intended to be used as a workshop, training facility, hostel or other accommodation for persons with disabilities and is not to be used mainly for profit or gain, except where specified below.

Note: This exemption for the payment of contributions will not apply to:

- Third level educational institutions and student accommodation;
- Fee paying schools;
- Hospitals and similar developments.

- 6.7. The Management Committee of Limerick Lawn Tennis Club consider that the proposed development would be subject to an exemption under part (1) of Section 7.0 of the Scheme on the basis that the proposed development would be used for social, recreational and educational purposes by inhabitants of the locality and that the development is not to be used mainly for profit or gain.
- 6.8. In relation to the categories of social and recreational use, it is set out in the appeal that Limerick Lawn Tennis Club provide tennis and squash facilities for over 700 junior and senior members and that the clubhouse is used for numerous social gatherings by members. The clubhouse and function room are also used by other local sporting and recreational clubs and by community groups for meetings, classes and events. It is detailed in the appeal that membership of Limerick Lawn Tennis Club primarily lives within 2km of the club.
- 6.9. Regarding the category of educational use, it is set out in the appeal that Limerick Lawn Tennis Club support physical and educational programmes of many schools in the locality and that they promote racket sports in the community. It is highlighted that Limerick Lawn Tennis Club runs an Enjoy Tennis programme for adults and children with special needs or physical disabilities as part of their community diversity and inclusion outreach.
- 6.10. In relation to the operation of Limerick Lawn Tennis Club, it is detailed in the appeal that it is not an organisation which is used to make profit or gain. The club is owned by its members, and it is run by a volunteer management committee with governance oversight provided by volunteer Trustees. Regarding the day to day running of the tennis club, it is confirmed in the appeal that there are two part-time administration assistants employed who each work 15 hours per week. It is stated that regular maintenance work is carried out by retired volunteer members.
- 6.11. It is highlighted in the appeal that Limerick Lawn Tennis Club have been granted Sports Tax Exemption Status. A copy of a letter from Revenue dated 23rd June 2025 is contained in Appendix D of the appeal. It confirms that Limerick Lawn Tennis Club

have been granted Sports Tax Exemption Status under the provisions of Section 235, Taxes Consolidation Act, 1997 and that the exemption was originally granted on 3rd October 2021 and that it remains in place.

- 6.12. Specifically in relation to Sports Tax Exemption Status, it is detailed on (Revenue.ie) the website of Revenue, that sports bodies in Ireland can obtain tax exemptions from the Revenue Commissioners if they are established solely to promote amateur games or sports, provided all income is used for this purpose. The other stipulations are that the structure of the organisation must be not-for-profit, member-controlled, and have a constitution or governing document.
- 6.13. Accordingly, the conferring by Revenue of Sports Tax Exemption Status to Limerick Lawn Tennis Club confirms that it is a not-for-profit organisation which is established solely to promote amateur games or sports.
- 6.14. Having regard to the details provided in the appeal which sets out that Limerick Lawn Tennis Club provides a social, recreational and educational use to club members who reside in the local area, along with other sporting and recreational clubs, community groups and schools and that the structure of the organisation is not-for-profit and member-controlled, I would consider that it would come within the scope of the exemption set out under Section 7.0 (1.) of the Limerick City & County Council Development Contribution Scheme 2025-2031.
- 6.15. Therefore, I would conclude that the proposed development comprising the subdivision of 2 no. tennis courts into 4 no. paddle tennis courts, surround panel fencing enclosure, lighting and all associated site works at Limerick Lawn Tennis Club would not be liable for a development contribution under the provisions of the Limerick City & County Council Development Contribution Scheme, 2025-2031.

7.0 Recommendation

- 7.1. It is recommended that the Condition no. 2 of the grant of permission be REMOVED, on the basis that the terms of the Limerick City & County Council Development Contribution Scheme, 2025-2031 have not been properly applied.

8.0 Reasons and Considerations

Having regard to the provisions of the Limerick City & County Council Development Contribution Scheme 2025-2031 and the information submitted in support of this appeal, the Commission considered based on the evidence submitted that the proposed development by the Management Committee of Limerick Lawn Tennis Club would be subject to an exemption under Section 7.0 of the Development Contribution Scheme. In this regard, it is considered that the proposed development is exempt from the requirement to pay a contribution in accordance with the terms of the current Development Contribution Scheme made under Section 48 of the Planning and Development Act, as amended.

I confirm that this report represents my professional planning assessment, judgement and opinion on the matter assigned to me and that no person has influenced or sought to influence me, directly or indirectly, following my professional assessment and recommendation set out in my report in an improper or inappropriate way.

Siobhan Carroll

Planning Inspector

12th of May 2026