



An  
Coimisiún  
Pleanála

## Inspector's Report

**PL-501023-DN-26**

### Development

Protected structure: Permission for the construction of an external bin store located to the front of the building, permission to replace existing front door with new door and all associated site works (all works address Gardiner Street Upper). The building is a protected structure under the Dublin City Development Plan 2022-2028 (RPS ref no 3137)

### Location

53 Gardiner Street Upper (corner site with frontage also on Sherrard Street Upper)  
Dublin 1

### Planning Authority

Dublin City Council

### Planning Authority Reg. Ref.

WEB6034/25

### Applicant(s)

Michael Donnelly

### Type of Application

Permission

### Planning Authority Decision

Refuse permission

<b>Type of Appeal</b>	First party
<b>Appellant(s)</b>	Michael Donnelly
<b>Observer(s)</b>	None

<b>Date of Site Inspection</b>	25 April 2026
<b>Inspector</b>	Killian Harrington

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## **1.0 Site Location and Description**

1.1 The subject site, no. 53 Gardiner Street Upper, is located on a residential street in the north inner city and consists of a three-storey corner-sited residential building that contains multi-occupancy flats. It is a protected structure (RPS no 3137) built c.1830, which features a basement lightwell surrounded by railings to front and side elevations. The building also has frontage to Sherrard Street Upper. Both Gardiner Street Upper and Sherrard Street Upper are residential streets located to the east of Dorset Street. The property is similar to the adjacent properties on the terrace which share the Georgian period architectural features such as the arched doorway entrance, brick exterior, large windows, basement arrangement and metal railings to the front. The property faces southwest and the rear of the building consists of a small yard that is accessible from Dorset Lane.

## **2.0 Proposed Development**

2.1 The works comprise of the construction of an external bin store comprising of a steel platform to the left hand side of the front door entrance of No. 53 Gardiner Street Upper, a protected structure. A rectangular steel frame (100mm x 50mm) comprising of box steel will be bolted to 4 no. posts resting on the basement floor. The steel frame is to be covered with steel chequer plate and the plate bolted to the frame. A section of existing railing will be cut and reinstated as a gate to allow for access. A new steel railing will be fabricated in a similar design to the existing railings and fitted between the front existing railings and the wall of the house to prevent bins falling into the basement. The total area measures 2.4m x 1.5m. The proposal also includes the replacement of existing front door with new door and all associated site works.

## **3.0 Planning Authority Decision**

### **3.1 Decision**

Dublin City Council refused planning permission

Reason for refusal:

*1. Having regard to the nature of the proposed development, the provision of a bin store located to the front of the protected structure and replacement of the front door and the absence in the application documentation of an appropriate justification for the proposed development, it is considered that to permit the development would cause serious injury to the legibility, fabric and special architectural character of the Protected Structure and its setting at 53 Gardiner Street Upper as well as the wider historic streetscape. The proposed development would therefore contravene Policies BHA2 (a), (b), (c), (d), (e) and (h) and BHA9 of the Dublin City Council Development Plan 2022-2028 and the Architectural Heritage Protection Guidelines for Planning Authorities (2011), would set an undesirable precedent and would be contrary to the proper planning and sustainable development of the conservation area.*

#### 3.1.1. Planning Authority Reports

Following an assessment by the Conservation Division, the report concluded that the proposed works of a bin store located to the front of the building and replacement of the front door would likely to impact negatively on the integrity and character of the protected structure and would therefore be inconsistent with the Z2 zoning objective and the proper planning and sustainable development of the area. Whilst the principle of the proposed works would be acceptable under the Z2 zoning subject to impacts on the protected structure, the proposal failed to produce a condition survey or provide adequate justification for the changing of the non-original panelled door and failed to produce a Grade I or II Conservation Architect assessment of the impact of the bin store on the integrity of the protected structure and why it had to be located to the front. The bin store was also deemed to be poorly designed, crude and inappropriate.

#### 3.1.2 Other Technical Reports

- Conservation Division – recommend refusal

### 3.3. Prescribed Bodies

- Transport Infrastructure Ireland – no objection

### 3.4. Third Party Observations

One observation made the following points:

- Application has not been compiled by an RIAI accredited conservation architect
- Proposed bin store would be visually intrusive and seriously detract from the character of the protected structure and conservation area.
- Proposal is contrary to Policy BHA2
- No justification on why the existing basement area or rear yard cannot be used for waste storage
- No conservation information provided for the proposed replacement door.

## 4.0 Planning History

### 4.1 Subject site

Reg. Ref. 0206/25: Section 5 exemption certificate issued for the following works to the protected structure: localised pointing to boundary granite plinth, clean and paint metal railings and gate, re-painting of previously painted external elements, repair and clean rainwater goods and internal face of parapet, paint front door & timber windows, decorate interior throughout, replace kitchen and shower room fit outs and finishes, retain existing dry lining on internal walls, where these replaced pre-existing dry lining, replace External Vents, where a high-quality material is used to match the surrounding brickwork, local repairs to door surround, local repairs to underside of stairs, where these works are limited to localised repairs of the plasterwork.

Reg. Ref. 0205/24: Section 5 exemption certificate issued for the replacement of the existing aluminium single glazed windows to timber double glazed sash windows in the form of six-over-six windows with no window horns to the first and second floors. Eight-over-eight windows with no window horns to the ground floor. Eight-over-eight windows with no window horns to the basement floor to the front elevation of 53 Gardiner Street Upper and six-over-six windows with no window horns to the first and second floors, Six-over-six windows with no window horns to the ground floor. Eight-over-eight windows with no window horns to the basement floor to the side elevation on Sherrard Street Upper. All to match the layout and glazing bar profiles of No's. 45 & 46 Gardiner Street.

Planning Enforcement Ref E1158/24. A case file is on record relating to alleged unauthorised building works. It is understood that this has now been closed.

## **5.0 Policy Context**

### **5.1 Development Plan**

Under the Dublin City Development Plan 2022-2028 the site is zoned objective Z2 Residential Neighbourhoods (Conservation Areas), which has an objective 'to protect and or improve the amenities of residential conservation areas'. The property is listed on the Record of Protected Structures (no. 3137). The following Dublin City Development Plan policy objectives have specific relevance to this appeal:

#### Section 14.7.2 Residential Neighbourhoods (Conservation Areas) – Zone Z2

Residential conservation areas have extensive groupings of buildings and associated open spaces with an attractive quality of architectural design and scale. The general objective for such areas is to protect them from unsuitable new developments or works that would have a negative impact on the amenity or architectural quality of the area.

#### Section 15.15.2.2 Conservation Areas

Conservation Areas include Z8 (Georgian Conservation Area) and Z2 (Residential Conservation Area) zones, as well as areas identified in a red hatching on the zoning maps which form part of the development plan. These red-hatch areas do not have a specific statutory protection but contain areas of extensive groupings of buildings, streetscapes, features such as rivers and canals and associated open spaces of historic merit which all add to the special historic character of the city. All planning applications for development in Conservation Areas shall:

- Respect the existing setting and character of the surrounding area.
- Be cognisant and/ or complementary to the existing scale, building height and massing of the surrounding context.
- Protect the amenities of the surrounding properties and spaces.
- Provide for an assessment of the visual impact of the development in the surrounding context.
- Ensure materials and finishes are in keeping with the existing built environment.
- Positively contribute to the existing streetscape
- Retain historic trees also as these all add to the special character of an ACA, where they exist.

#### Section 15.15.2.3 Protected Structures

DCC would support new proposals to conserve, repair and adapt Protected Structures to ensure they stay in long term sustainable use

A Protected Structure, unless otherwise stated, includes the interior of the structure, the land lying within the curtilage of the structure, any other structures (and their interiors) lying within that curtilage. The protection also extends to any features specified as being within the attendant grounds including boundary treatments.

Works to a protected structure should be carried out in accordance with the Architectural Heritage Protection Guidelines for Planning Authorities (2011) and

the Conservation Advice Series published by the Department of Housing, Local Government and Heritage

All planning applications for development/works to Protected Structures must provide the appropriate level of documentation, including an Architectural Heritage Impact Assessment, in accordance with Article 23 (2) of the Planning and Development Regulations, 2001 (as amended) and chapter 6 and appendix B of the 'Architectural Heritage Protection Guidelines for Planning Authorities' (2011), to assist in the assessment of proposals. This report should be prepared by an accredited conservation architect or equivalent conservation professional/expert (a useful list of suitably qualified professionals is available on the Irish Georgian Society <https://www.igs.ie/> and RIAI <https://www.riai.ie/> websites). The report should:

- Outline the significance of the building(s) or structure(s) and their settings and an assessment of how the proposed works would impact on that significance.
- Include a detailed drawn survey of the building/structure identifying all surviving original/early and later features that may contribute to its significance and associated photographic survey.
- Include a conservation focused method statement and specification of works.
- Details of proposed works should be clearly identified on the accompanying survey drawings by way of colour coding and/or annotated notes to distinguish clearly between the existing structure, the proposed works including demolition of existing fabric and/or features. The colour coding should also show the provenance of the historic building, including identification of the various stages of its development, identifying original, historic and later intervention.

### Policy BHA9 (Conservation Areas)

To protect the special interest and character of all Dublin's Conservation Areas – identified under Z8, Z2 zoning objectives and denoted by red line conservation hatching on the zoning maps. Development within or affecting a Conservation Area must contribute positively to its character and distinctiveness and take opportunities to protect and enhance the character and appearance of the area and its setting, wherever possible. Enhancement opportunities may include:

1. Replacement or improvement of any building, feature or element which detracts from the character of the area or its setting.
1. Re-instatement of missing architectural detail or important features.
2. Improvement of open spaces and the wider public realm and reinstatement of historic routes and characteristic plot patterns.
3. Contemporary architecture of exceptional design quality, which is in harmony with the Conservation Area.
4. The repair and retention of shop and pub fronts of architectural interest.
5. Retention of buildings and features that contribute to the overall character and integrity of the Conservation Area.
6. The return of buildings to residential use.

Changes of use will be acceptable where in compliance with the zoning objectives and where they make a positive contribution to the character, function and appearance of the Conservation Areas and its setting. The Council will consider the contribution of existing uses to the special interest of an area when assessing change of use applications and will promote compatible uses which ensure future long-term viability.

### Policy BHA2 Development of Protected Structures

That development will conserve and enhance protected structures and their curtilage and will:

(a) Ensure that any development proposals to protected structures, their curtilage and setting shall have regard to the Architectural Heritage Protection Guidelines for Planning Authorities (2011) published by the Department of Culture, Heritage and the Gaeltacht.

(b) Protect structures included on the RPS from any works that would negatively impact their special character and appearance.

(c) Ensure that works are carried out in line with best conservation practice as advised by a suitably qualified person with expertise in architectural conservation.

(d) Ensure that any development, modification, alteration, or extension affecting a protected structure and/or its setting is sensitively sited and designed, and is appropriate in terms of the proposed scale, mass, height, density, layout and materials.

(e) Ensure that the form and structural integrity of the protected structure is retained in any redevelopment and ensure that new development does not adversely impact the curtilage or the special character of the protected structure.

(f) Respect the historic fabric and the special interest of the interior, including its plan form, hierarchy of spaces, structure and architectural detail, fixtures and fittings and materials.

(g) Ensure that new and adapted uses are compatible with the architectural character and special interest(s) of the protected structure.

(h) Protect and retain important elements of built heritage including historic gardens, stone walls, entrance gates and piers and any other associated curtilage features.

(i) Ensure historic landscapes, gardens and trees (in good condition) associated with protected structures are protected from inappropriate development.

(j) Have regard to ecological considerations for example, protection of species such as bats

#### *Section 4.3.5 Treatment of Front Boundaries*

When considering any alterations, minimal interventions are desirable and proposals should aim to be complementary or consistent to others in the area which are of a high standard and in keeping with the overall character and streetscape. Vehicular entrances with splayed entrance walls or fences will not generally be permitted. All boundary treatment shall take cognisance of the need to provide adequate visibility

## Chapter 7 The City Centre, Urban Villages and Retail

This section of the Development Plan includes the following general strategic objectives for the city centre:

- Recognise the importance of placemaking and an attractive public realm and its contribution to supporting city centre retail, enhanced pedestrian amenities and developing the city centre and urban villages as key destinations.
- Place an emphasis on healthy place making in the city centre and in all urban centres with initiatives tailored towards making these centres better places to live and to visit

### **5.2 Relevant National Guidelines**

‘Architectural Heritage Protection Guidelines for Planning Authorities’ (2011)

These guidelines were published as a practical guide for planning authorities and for all others to comply with Part IV of the Planning and Development Act 2000 on the protection of the architectural heritage. It sets out conservation principles of interior and exterior of buildings and includes advice for temporary works, enabling works and making good. It also includes conservation methods specified for ‘routine maintenance’ of historic buildings set out under Section 4.1.3.5.

### **5.3. Natural Heritage Designations**

The subject site is c. 2 km west of North Dublin Bay proposed NHA and South Dublin Bay and River Tolka Estuary SPA and 5 km west of North Bull Island SPA North Dublin Bay SAC. The site is also c. 6 km to the northwest of South Dublin Bay SAC and proposed South Dublin Bay NHA.

## **6.0 EIA Screening**

The proposed development is not a class for the purposes of EIA as per the classes of development set out in Schedule 5 of the Planning and Development Regulations 2001, as amended. No mandatory requirement for EIA therefore arises and there is also no requirement for a screening determination. Refer to Form 1 in Appendix 1 of report.

## **7.0 The Appeal**

### **7.1 Grounds of Appeal**

The first party appeal includes an appeal statement and an Architectural Heritage Impact Assessment from April 2025 relating to the previous Section 5 application. The stated grounds are as follows:

- Each and every application must be assessed on its merits and specific requirements
- The applicant is currently renovating the building, in accordance with Section 5 agreements and is undertaking works that will respect the architectural history of the building, all while being monitored by a conservation architect, we would submit that this is an entirely positive action.
- At present bins are stored in the main hallway inside the building, which is entirely unacceptable and unhealthy to the residents. Furthermore, the location of the bins in the hallway is a fire hazard. There is no alternative to a bin store for the occupants on site, the rear yard consists of higher ground which makes it highly problematic to bring bins through the houses and out

to the front for collection. The house has double road frontage - Gardiner Street Upper and Sherrard Street - however both frontages consist of areas where there is no horizontal support for bins. The bin store would be unobtrusive and in keeping with scale and pattern of the railings in the area

- The existing front door is not original, as stated in the 2025 Section 5 Architectural Heritage Impact Assessment. It is in need of repair and a replacement is the only option and would be an addition to the protected structure. It would be intended to be an exact replica of the front door to no. 48 Gardiner Street Upper.
- The benefits of the proposed development outweigh any visual amenity or residential amenity impacts.

## **7.2. Planning Authority Response**

None

## **7.3. Observations**

None

## **8.0 Assessment**

- 8.1. Following a review of the file, assessment of the relevant planning policies and inspection of the site, I will assess this element mainly in terms of (1) principle of development and (2) conservation and design matters

### *Principle of Development*

- 8.2 The building is a converted period house which is separated into 5 apartments/residential units and it is understood from the application that the intention to occupy the building as separate units will remain in place.

- 8.3 The proposed development comprises of the construction of an external bin store located to the front of the building and permission to the replace existing front door with a new door and all associated site works.
- 8.4 As noted, under the Dublin City Development Plan 2022-2028, the site is subject to zoning objective Z2, *'to protect and/or improve the amenities of residential conservation areas'* under which ancillary works to the building may be permitted subject to careful consideration of the compatibility of the works and its impact on the integrity and character of the protected structure and Conservation Area in line with the policy and objectives set out in the City Development Plan 2022-2028.
- 8.5 The external bin store would involve a steel platform to the left hand side of the front door entrance. A rectangular steel frame (100mm x 50mm) comprising of box steel will be bolted to 4 no. posts resting on the basement floor. The steel frame is to be covered with steel chequer plate and the plate bolted to the frame. A section of existing railing will be cut and reinstated as a gate to allow for access. A new steel railing will be fabricated in a similar design to the existing railings and fitted between the front existing railings and the wall of the house to prevent bins falling into the basement. The replacement front door would be wood panelled, of the same dimensions as existing and would match the front door of no. 48, also a protected structure.
- 8.6 I am satisfied that subject to there being no detrimental harm to the protected structure or the character of the Conservation Area, the proposed works would be acceptable in principle.

#### *Conservation and Design Matters*

- 8.7 The Z2 zoning objective, Section 15 (Development Standards), Policy BHA2 (Development of Protected Structures) and Policy BHA9 (Conservation Areas) are set out in Section 5 of this report. The site is not located within an Architectural Conservation Area and instead is subject to the criteria set out in Policy BHA9, which states that any development within a Conservation Area *'must contribute positively to its character and distinctiveness and take opportunities to protect and enhance the character and appearance of the area and its setting, wherever*

*possible*'. It is also a Protected Structure, and so all works to the building including boundary treatment is subject to Policy BHA2 and Section 15.15.2.3 of the Development Plan.

- 8.8 As the works impact on the front railings over the basement lightwell, Policy BHA2(f) states that *'development will conserve and enhance protected structures and their curtilage and will protect and retain important elements of built heritage including historic gardens, stone walls, entrance gates and piers and any other associated curtilage features'*
- 8.9 I would agree with the DCC Conservation Officer's assessment that any storage to the front naturally encroaches on the front elevation impacting negatively on the protected structure and character of the street by way of visual impact. A site inspection confirmed that the basements and front railings are highly visible and an established part of the streetscape. The bin store would likely appear haphazard and the applicant has not given sufficient conservation assessment of its appearance. The Architectural Heritage Impact Assessment appended to the appeal dates from April 2025 and relates solely to the Section 5 application. This report does not reference the works proposed in this subject application so no assessment can be made.
- 8.10 Furthermore, given that other buildings along this street would have similar need to dispose of waste, the appeal does not provide a sufficient justification for this solution. There is reference to different levels at the rear of the property making refuse storage problematic but the appeal does not fully explain why the rear yard, which connects to Dorset Lane to the rear, could not, in theory, be used for waste storage. It is noted that no. 50 Gardiner Street Upper has a bin store inserted to the front of the property similar to what is being proposed. However, this does not benefit from planning permission.
- 8.11 Overall, the proposed works appear to have been considered in the absence of professional input of an accredited Conservation Architect. The design of the bin store does appear to relate to its surrounding context. The works to replace the proposed door are also considered inappropriate as it is an unnecessary

intervention to a protected structure. There would likely be detrimental harm caused to the protected structure and the character and appearance of the Conservation Area.

- 8.12 Overall, in the absence of an Architectural Heritage Impact Assessment to support the appeal and the lack of detail around how the proposed would impact on the protected structure, it is considered that the proposed bin store and replacement of the front door would be contrary to the Z2 zoning objective, Dublin City Development Plan's Section 15 (Development Standards), Policy BHA2 (Development of Protected Structures) and Policy BHA9 (Conservation Areas), Architectural Heritage Protection Guidelines (2011) and would not be in keeping with the character of the area.

## **9.0 AA Screening**

- 9.1. I have considered the proposed development in light of the requirements S177U of the Planning and Development Act 2000 as amended. The subject site is located in an established residential area in the city centre c. 2 km west of South Dublin Bay and River Tolka Estuary SPA and 5 km west of North Bull Island SPA North Dublin Bay SAC. The site is also c. 6 km to the northwest of South Dublin Bay SAC.
- 9.2. The proposed development comprises construction of an external bin store located to the front of the building, the replacement of the front door with new door and all associated site works. All works address Gardiner Street Upper and the building is a protected structure under the Dublin City Development Plan 2022-2028 (RPS ref no 3137).
- 9.3. Having considered the nature, scale and location of the project, I am satisfied that it can be eliminated from further assessment because it could not have any effect on a European Site. The reason for this conclusion is as follows:
- Nature of works
  - Location in an established residential area

- Lack of connections to nearest European sites

9.4. I conclude, on the basis of objective information, that the proposed development would not have a likely significant effect on any European Site either alone or in combination with other plans or projects. Likely significant effects are excluded and therefore Appropriate Assessment (under Section 177V of the Planning and Development Act 2000) is not required.

## **10.0 Water Framework Directive**

10.1. The subject site is located at 53 Gardiner Street Upper, Dublin 1, approximately 340 metres south of the Royal Canal

10.2 The proposed development comprises the construction of an external bin store located to the front of the building and the replacement of the front door with new door and all associated site works. All works address Gardiner Street Upper and the building is a protected structure under the Dublin City Development Plan 2022-2028 (RPS ref no 3137).

10.3 I have assessed the development and have considered the objectives as set out in Article 4 of the Water Framework Directive which seek to protect and, where necessary, restore surface & ground water waterbodies in order to reach good status (meaning both good chemical and good ecological status), and to prevent deterioration. Having considered the nature, scale and location of the project, I am satisfied that it can be eliminated from further assessment because there is no conceivable risk to any surface and/or groundwater water bodies either qualitatively or quantitatively. The reason for this conclusion is as follows:

- Nature of works
- Location-distance from nearest water bodies and/or lack of hydrological connections

10.4 I conclude that on the basis of objective information, that the proposed development will not result in a risk of deterioration on any water body (rivers,

lakes, groundwaters, transitional and coastal) either qualitatively or quantitatively or on a temporary or permanent basis or otherwise jeopardise any water body in reaching its WFD objectives and consequently can be excluded from further assessment.

## **11.0 Recommendation**

11.1. I recommend that planning permission be refused

## **12.0 Reasons and Considerations**

12.1 Having regard to the nature of the proposed works and to the status of the subject property as a protected structure, and to the policies and objectives of the Dublin City Development Plan 2022-2028, the proposed development would constitute an inappropriate form of development that would cause significant harm to the character and setting of the protected structure, would negatively impact on the visual amenity and character of the area and would also be contrary to the Policy BHA2, Policy BHA9 and the Z2 zoning objectives for a Conservation Area. It would therefore be contrary to the proper planning and sustainable development of the area.

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.

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Killian Harrington  
Planning Inspector

6 May 2026

## Appendix A: Form 1 EIA Pre-Screening

<b>Case Reference</b>	PL-501023-DN-26
<b>Proposed Development Summary</b>	Protected structure: Permission for the construction of an external bin store located to the front of the building, permission to replace existing front door with new door and all associated site works (all works address Gardiner Street Upper). The building is a protected structure under the Dublin City Development Plan 2022-2028 (RPS ref no 3137)
<b>Development Address</b>	53 Gardiner Street Upper (corner site with frontage also on Sherrard Street Upper) Dublin 1
<b>IN ALL CASES CHECK BOX /OR LEAVE BLANK</b>	
<b>1. Does the proposed development come within the definition of a 'Project' for the purposes of EIA?</b>  (For the purposes of the Directive, "Project" means:  - The execution of construction works or of other installations or schemes,  - Other interventions in the natural surroundings and landscape including those involving the extraction of mineral resources)	<input checked="" type="checkbox"/> Yes, it is a 'Project'. Proceed to Q2.
	<input type="checkbox"/> No, No further action required.
<b>2. Is the proposed development of a CLASS specified in <u>Part 1</u>, Schedule 5 of the Planning and Development Regulations 2001 (as amended)?</b>	
<input type="checkbox"/> Yes, it is a Class specified in Part 1.  <b>EIA is mandatory. No Screening required. EIAR to be requested. Discuss with ADP.</b>	
<input checked="" type="checkbox"/> No, it is not a Class specified in Part 1. Proceed to Q3	
<b>1. Is the proposed development of a CLASS specified in <u>Part 2</u>, Schedule 5, Planning and Development Regulations 2001 (as amended) OR a prescribed type of</b>	

proposed road development under Article 8 of Roads Regulations 1994, AND does it meet/exceed the thresholds?	
<input checked="" type="checkbox"/> No, the development is not of a Class Specified in Part 2, Schedule 5 or a prescribed type of proposed road development under Article 8 of the Roads Regulations, 1994.  <b>No Screening required.</b>	
<input type="checkbox"/> Yes, the proposed development is of a Class and meets/exceeds the threshold.  <b>EIA is Mandatory. No Screening Required</b>	
<input type="checkbox"/> Yes, the proposed development is of a Class but is sub-threshold.  <b>Preliminary examination required. (Form 2)</b>  <b>OR</b>  <b>If Schedule 7A information submitted proceed to Q4. (Form 3 Required)</b>	
2. Has Schedule 7A information been submitted AND is the development a Class of Development for the purposes of the EIA Directive (as identified in Q3)?	
Yes <input type="checkbox"/>	Screening Determination required (Complete Form 3)
No <input checked="" type="checkbox"/>	Pre-screening determination conclusion remains as above (Q1 to Q3)

Inspector: \_\_\_\_\_

Date: 6 May 2026