

An
Bord
Pleanála



Annual Report and Accounts 2024



Mission:

To play our part as an independent national body in an impartial, efficient and open manner, to ensure that physical development and major infrastructure projects in Ireland respect the principles of sustainable development, including the protection of the environment.

Mandate:

An Bord Pleanála was established in 1977 under the Local Government (Planning and Development) Act 1976 and is responsible for the determination of appeals and certain other matters under the Planning and Development Acts as amended, and determination of direct applications for Strategic Infrastructure, direct applications under the Maritime Area Planning Act 2021 and other developments.

It is also responsible for dealing with proposals for the compulsory acquisition of land by local authorities and others under various enactments. An Bord Pleanála also determines appeals under the Water Pollution and Building Control Acts.

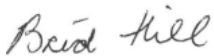
2024 Annual Report and Accounts

To the Minister for Housing, Local Government and Heritage.

In accordance with the Planning and Development Acts (as amended), An Bord Pleanála herewith presents its Annual Report and Accounts for the year ending 31st of December 2024.



Mr. Peter Mullan
Outgoing Chairperson of An Bord Pleanála
CEO of An Coimisiún Pleanála



Ms. Bríd Hill
Chief Officer of An Bord Pleanála
Chief Officer of An Coimisiún Pleanála

Date: 30th June 2025



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An Bord Pleanála



Summary 2024

Operations 2024 Planning Cases

Received
2,727

Disposed
3,705

Operations 2023 Planning Cases

Received
3,272

Disposed
3,284

| Operations | 2024 | | 2023 | |
|---|----------|----------|----------|----------|
| | Received | Disposed | Received | Disposed |
| Normal Planning Appeals | 1,986 | 2,707 | 2,035 | 2,126 |
| Strategic Infrastructure Development (Private Entities /Statutory Undertakers): All cases | 122 | 133 | 116 | 102 |
| Strategic Infrastructure Development (Local Authority) | 20 | 42 | 49 | 34 |
| Other Local Authority Projects ¹ | 95 | 158 | 105 | 68 |
| Strategic Housing Development Applications | 15* | 27 | 0 | 42 |
| Vacant Site Levy | 26 | 32 | 23 | 25 |
| Other Case Types | 463 | 606 | 944 | 887 |

| Finance | 2024 € | 2023 € |
|--|-------------------|-------------------|
| Income | | |
| Oireachtas Grant | 36,648,388 | 30,144,159 |
| Fees / Recoupment | 5,393,983 | 5,482,145 |
| Other ² | 4,216,297 | 3,919,068 |
| Total Income | 46,258,668 | 39,545,372 |
| Expenditure | 49,144,621 | 40,259,580 |
| Surplus / (Deficit) for year before appropriations | (2,885,953) | (714,208) |
| Transfer from / (to) the Capital Account | (74,508) | 54,857 |
| Surplus / (Deficit) for year after appropriations | (2,960,461) | (659,351) |

¹ Includes Appropriate Assessment

² Includes Net Deferred Pension Funding, Deposit Interest and Miscellaneous Income.

* Resubmitted following JR



At a Glance 2024

Planning Cases

Received
2,727

Disposed
3,705

*Including Split Decision

79



**Large Scale Residential
Development Disposed**

Normal Planning Appeals

Received
1,986

Disposed
2,707



**Includes Large Scale Residential Appeals

Active Land Measures

Residential Zoned Land Tax (RZLT)

Received

136

Decided

143

Derelict Sites

101

92

Strategic Housing Development Applications Disposed

27



175



**Strategic Infrastructure
Developments Disposed**

Housing



Granted



Units



Refused

Strategic Housing (SHD)

7

1,517

15

Large Scale Residential (LRD)

45

7,292

13

Normal Planning Appeals

513

7,043

405

Overall Total

565

15,852

433

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Chairperson's Statement

Opening Statement Annual Report 2024

I am pleased to present An Bord Pleanála's (now An Coimisiún Pleanála's) Annual Report and Accounts for the year 2024 which provides a detailed account of the Board's work and financial statements for the year.

With the commencement of Part 17 of the Planning and Development Act, 2024 An Coimisiún Pleanála came into being on the 18th of June 2025. Section 495(3) of the Act provides that references in any enactment, legal proceedings or document to An Bord Pleanála shall, on and after the commencement of this section be construed as references to An Coimisiún Pleanála. This is the last annual report of An Bord Pleanála which was set up under the 1976 Act. This is its 48th Annual Report.

Positive developments are built on solid foundations, and An Coimisiún Pleanála is built

on the most solid of foundations. I would like to acknowledge the role of all our colleagues who have served in An Bord Pleanála over the last 48 years. Through their public service they have made a significant contribution to the Irish planning system in those years.

The organisation in seeking to continue to fulfil its mission and mandate will continue to be guided by the core organisational values of Independence and Impartiality, Professionalism and Integrity, Participation and Transparency.

As the national planning appellate body before recourse through the judicial review system, An Bord Pleanála carries a significant legal burden and associated cost as a consequence of being the final planning regulatory authority.

In 2024, 5.9% (7.4% in 2023) of national planning applications were appealed to the Board, while 48% (47.6% in 2023) of cases processed by the Board were varied, 24% (22.4% in 2023) reversed and 28% (30% in 2023) were confirmed. Together with the 31 planning authorities in Ireland, the organisation clearly continues to provide an important public service and play a crucial role in the proper planning and sustainable development of Ireland.

Appointment of Board members and Staff

The additional complement of up to 15 Board members as provided for in the legislation is very welcome and during 2024 there continued to be further permanent appointments to the Board. Six additional new Board members were appointed by the Government in September 2024 with a further permanent member appointed in January 2025. Since January 2025 there has been a full complement of permanent Board members for the first time. Up to 17 Board members were in situ in Q4 2024 to assist with the smooth transition from temporary Board members who had served during 2023/2024 to new permanent members.



This increased capacity allowed the backlog of work to reduce significantly which had built up due to a reduction in the number of Board members at the end of 2022 and early 2023.

Sanction was received for 117 new posts from the Department, arising from Workforce Plans since 2021, out of these 115 have been filled. Significant recruitment campaigns took place throughout 2024 and continue into 2025. The Board is attracting significant numbers of applicants for all posts advertised.

At the end of 2024 there were 290 staff/Board members. This was an increase on the 2023 figure of 254 people including Board and a 43% increase on the overall number of resources as at the end of 2022. The organisation has maintained a 92%- 94% rate for the filling of posts throughout 2025.

Workload and Performance

In 2024, the number of planning applications decided across all planning authorities was 33,535 (27,562 in 2023) of which 1,986 (2,035 in 2023) were appealed to the Board. The total number of cases received by the Board (both appeals and direct applications) in 2024 was 2727 down 16.6% on 2023 intake of 3272. The intake in 2023 reflected the significant number of Residential Zoned Land Tax (600+) appeal cases received.

The total number of cases decided in 2024 was 3,705 a 12.8% increase on 2023 (3,284). By year end, the total number of cases on hands was 1,576 down from 2,564 in 2023 which is 38% reduction in cases on hand.

In 2024 An Bord Pleanála received 71 Large-scale Residential Development (LRD) appeals under section 127 of the Planning and Development Act 2000, as amended. During the year, 79 LRD appeals were concluded. 58 were formally decided and 21 were informally disposed. Of the 58 formally decided, 100% were decided within the 16-week statutory period, with cases on average being disposed of within 12.95 weeks.

Office of the Planning Regulator Review of An Bord Pleanála 2022

Following the Office of the Planning Regulator review in 2022 significant progress has been

made in relation to the implementation of these recommendations. The first phase of which included 11 recommendations and the second phase of which had 23 further recommendations.

The focus in 2023 was in relation to the adoption of a revised An Bord Pleanála Code of Conduct, the review of the existing policies and procedures on Anti-Fraud and Protected Disclosures and a new policy in relation to Section 147 declarations. The focus for 2024 was to finalise the written procedures document and expand and regularise communications in terms of Stakeholder engagements.

Communications - Stakeholder Engagement

During 2024 there was a significant increase in stakeholder engagement with meetings held with representatives of State Bodies, Prescribed Bodies, Environmental NGO's, Renewable Energy Groups and Business and Industry Groups. The first External Stakeholder Group meeting, a key OPR recommendation, was held at the end of May 2024 with a cross section of stakeholders. This group will meet bi-annually. The first meeting for 2025 took place in January.

Acknowledgements

I would like to thank all the staff and Board members who have contributed to considerable work done during 2024 who I know are committed to continue to make significant inroads into our caseload, and to continue the progress made towards increased compliance rates in decision making throughout 2025.

I would also like to thank the interim Board members who assisted with the significant progress made during 2024 and who have now returned to their respective employers, (Liam Bergin, Stephen Brophy, Joe Boland, Mary Cregg, Una Crosse and Stewart Logan).

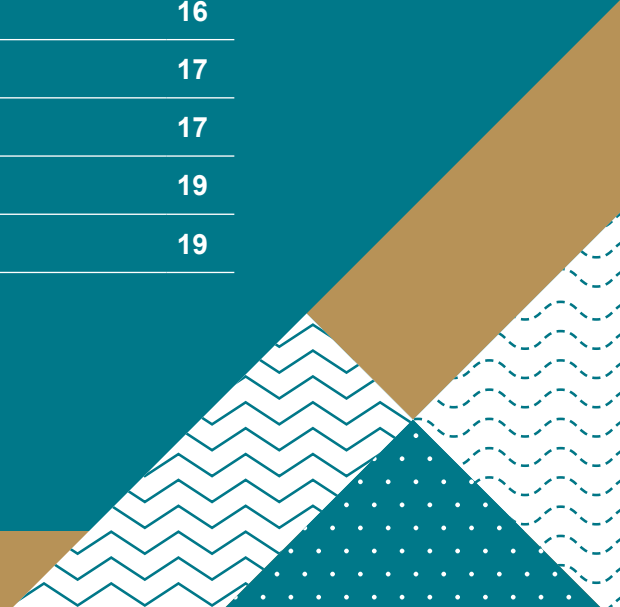
Finally, I would also like to thank the Minister and his officials in the Department of Housing, Local Government and Heritage for all their support during the year.



1

Planning Casework and Performance

| | |
|--------------------------------------|----|
| All Planning Cases | 11 |
| Planning Appeals | 12 |
| Large-scale Residential Development | 13 |
| Strategic Housing Development | 14 |
| Strategic Infrastructure Development | 15 |
| Maritime Area Planning | 16 |
| Other Case Types | 17 |
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All Planning Cases

In 2024, the number of planning cases received was down 16.6% to 2,727 from 3,272 in 2023.

(3,284). By year end, the total number of cases on hands was 1,576 down from 2,564 in 2023.

The total number of cases decided in 2024 was 3,705 a 12.8% increase on the previous year

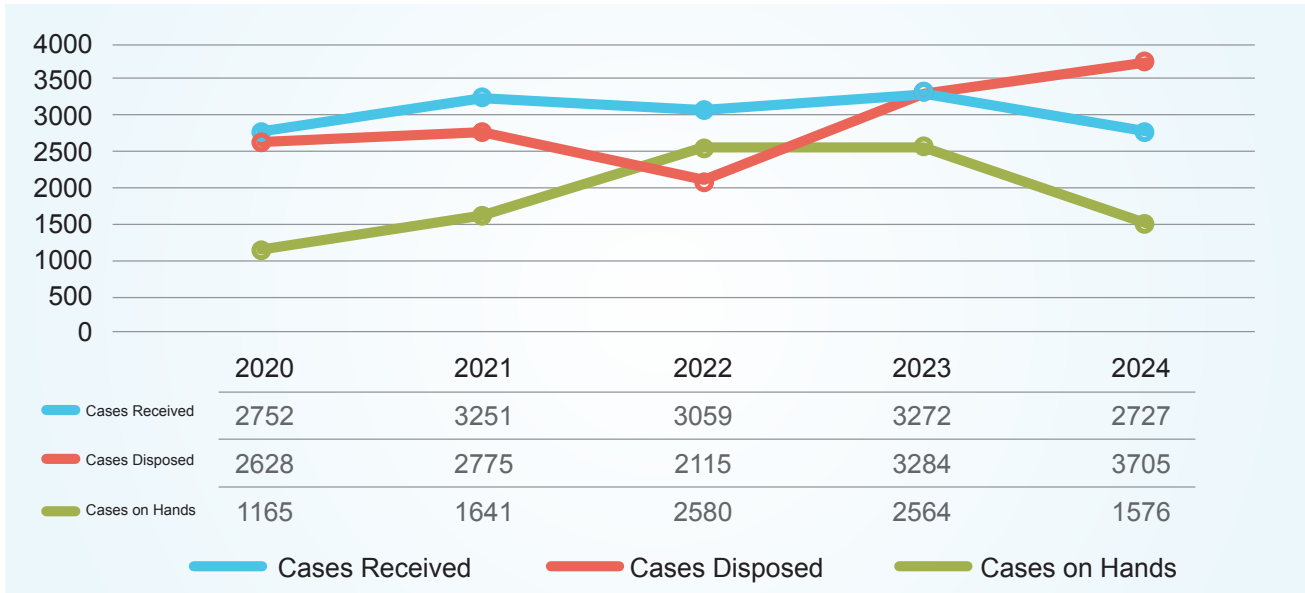


Figure 1: Intake and Disposal of Cases 2020 – 2024

Statutory Objective Periods for Determining Cases

Provisions in the Planning, Building Control and Water Pollution Acts and Regulations made under these Acts, set down as an objective of An Bord Pleanála, as far as is practical, that appeals, and certain other matters are determined within specified periods of time. In most cases, this is 18 weeks; 4 months applies to some cases while in others no statutory objective time period applies.

(SOP) compared to 28% in 2023. The reduction in the SOP reflects how the Board in 2024 concentrated on clearing the older cases in the system. These cases were already outside of their SOP.

Disposal of cases in weeks

The total average number of weeks that it took to decide all planning cases in 2024 was 41.7 weeks.

In 2024, 25% of all planning cases were decided within the statutory objective period

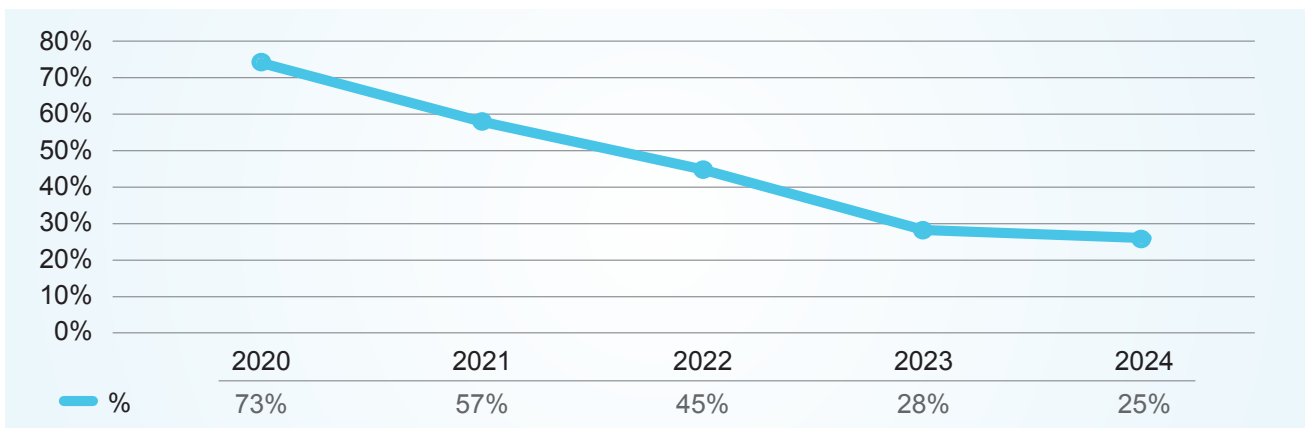


Figure 2: Compliance with statutory objective period 2020 – 2024

Planning Appeals

Planning appeals arise from decisions by planning authorities on applications for permission for the development of land.

The number of planning appeals received in 2024 was 1,986 making up 73% of all cases submitted to the Board, a decrease of 49 from the number received in 2023 (2,035).

The number of appeals disposed in 2024 was up on the previous year at 2,707 (2,126 in 2023).

The disposed cases include invalid, dismissed and withdrawn appeals which totalled 430. Appeals which have been declared invalid where compliance with certain statutory criteria has not been achieved, for example, late appeals, incorrect fees, or for other reasons, totalled 292.

Appeals by Area

A table of planning appeals received and decided by area is available in Appendix 13B of this report.

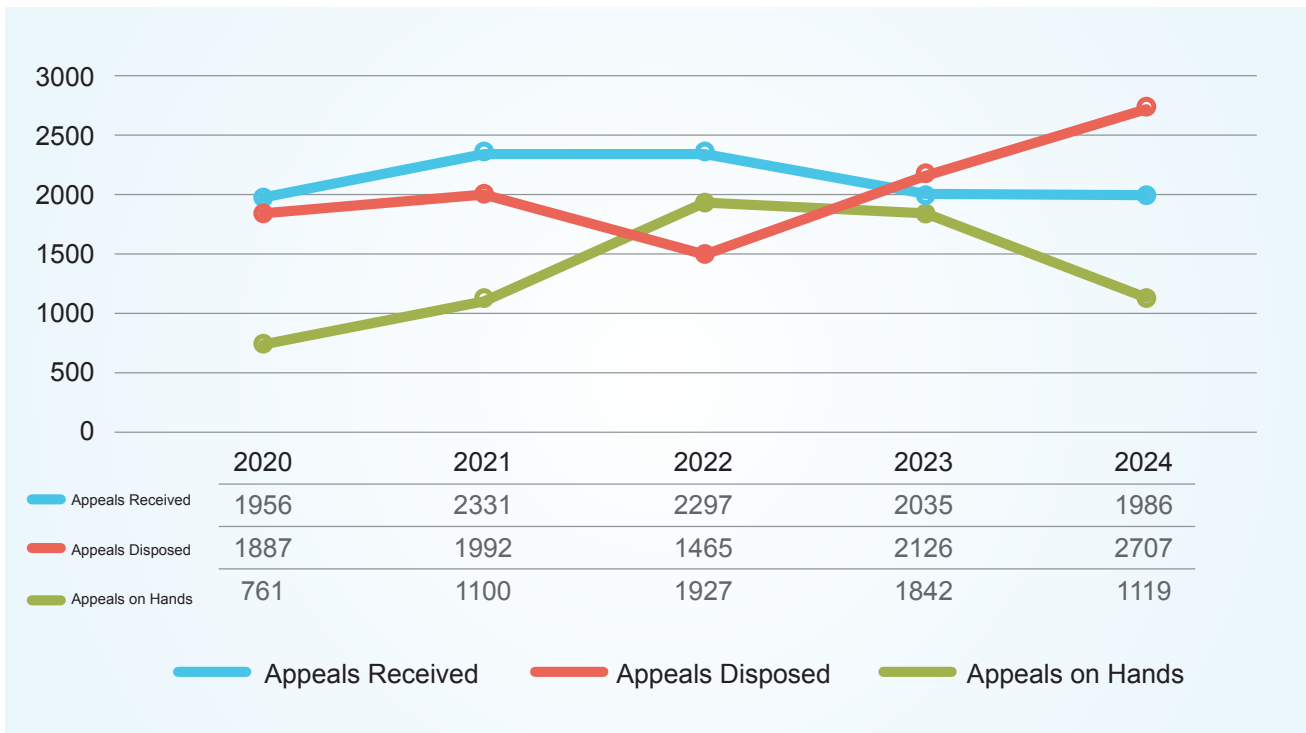


Figure 3: Planning Appeals – Intake and Disposal 2020- 2024

The number of appeals disposed in 2024 was up on the previous year at 2,707 (2,126 in 2023).

Large-scale Residential Development

The Planning and Development (Amendment) (Large-scale Residential Development) Act, 2021 (LRD) replaces the Strategic Housing Development (SHD) legislation and provides for a two-stage planning process through the local authorities and then to the Board on appeal. The nature of the LRD developments is similar to that provided for under the SHD system e.g. (100 or more houses, 200 or more bed spaces for student accommodation or 200 or more bed spaces for shared accommodation units).

In 2024 An Bord Pleanála received 71 LRD appeals under section 127 of the Planning and Development Act 2000, as amended. During the year, 79 LRD appeals were concluded. 58 were formally decided and 21 were informally disposed. Of the 58 formally decided, 100% were decided within the 16-week statutory period, with cases on average being disposed of within 12.95 weeks.

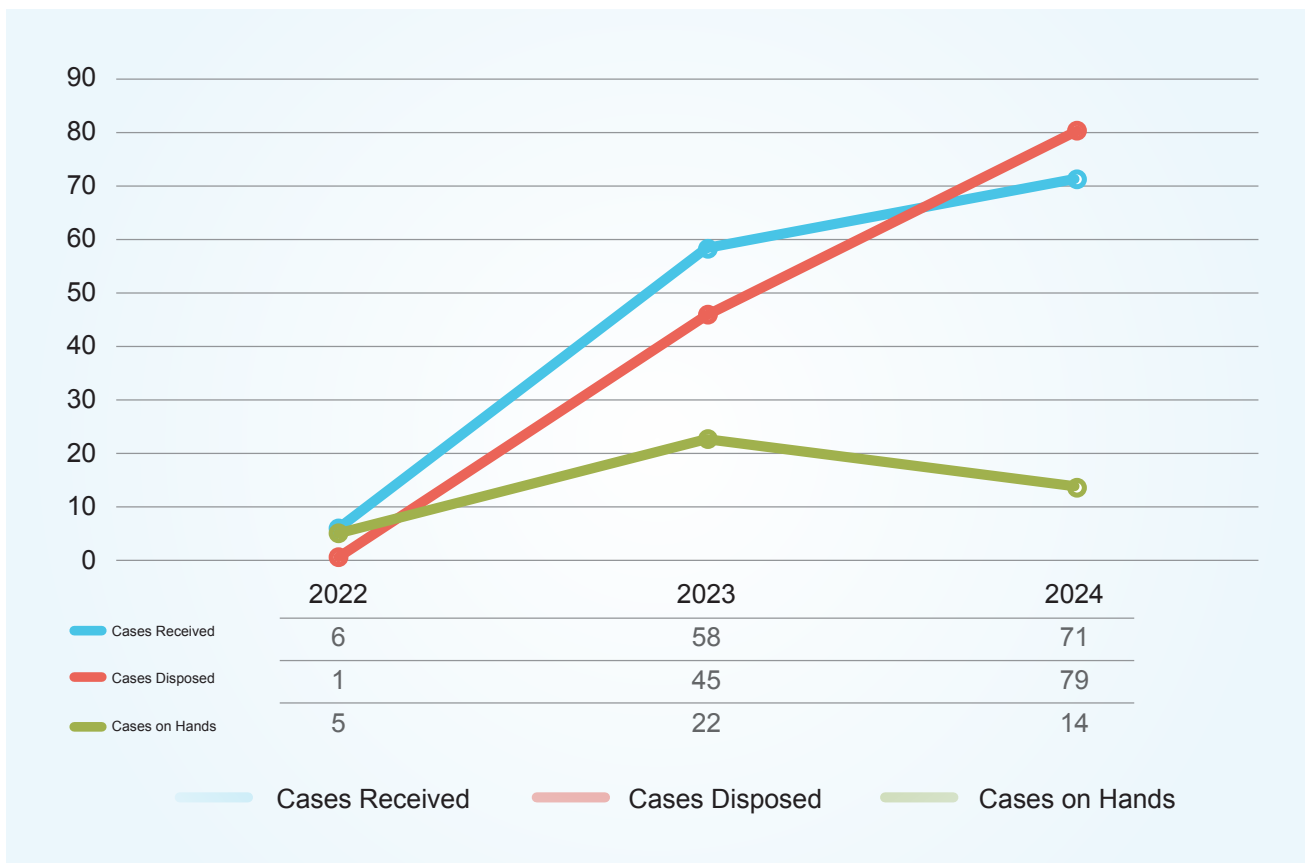


Figure 4: Large Scale Residential Development Intake and Disposal 2022-2024

Strategic Housing Development Applications

While the Strategic Housing Development Application process was replaced primarily by the Large-scale Residential Development system in 2022, at the beginning of 2024 there were 56 such SHD applications remaining on hands. A number of these cases were affected by certain legal issues in relation to the development plan cycle. A Supreme Court judgement in April 2024 dealt with certain aspects of these issues.

During 2024, the Board disposed of 27 cases with 22 formally decided by it. At the end of 2024, there were 44 SHD applications remaining on hands (15 of which were remitted back to the Board by the Court). The Board intends to dispose of the remaining SHD cases in 2025.



Strategic Infrastructure Development

The Planning and Development (Strategic Infrastructure) Act 2006 provided for the making of direct applications for public and private proposed strategic infrastructure development to An Bord Pleanála.

Private Entities / Statutory Undertakers (Private Applications)

These applications relate to large scale developments comprising energy, transport, environmental and health infrastructure. 39 applications (21 private) were submitted in 2024, bringing the total number of applications received to 280 (176 private applications) since the legislative provisions became operative in 2007.

Compliance with the relevant statutory objective period for making decisions for this category of cases was at 18% in 2024 (7% in 2023).

During 2024, 45 applications were concluded, of which 20 were concluded for private strategic infrastructure development applications, 22 for electricity and 3 for railway orders.

Pre-Application Consultation

Prior to submitting an application, it is mandatory to have a pre-application consultation with An Bord Pleanála (except for local authorities). In 2024, 68 requests for pre-application consultations were received for potential strategic infrastructure development cases. 63 meetings were held, and 75 requests were concluded.

Local Authorities

Last year 6 strategic infrastructure applications (including related compulsory acquisition requests) were received from local authorities. 25 applications were concluded during 2024.

Compulsory Acquisition

There were 158 compulsory acquisition cases concluded in 2024. There were 37 informal decisions where no objections were received. Of the 121 formally decided cases, 23 (19%) were disposed of within the statutory objective period.

Local Authority Appropriate Assessment

Appropriate Assessment is an assessment of the potential of a plan or project to adversely affect the integrity of designated European site(s) in view of the sites' Conservation Objectives which is protected under the EU Habitats Directive. Where a local authority project requires Appropriate Assessment or where it needs to be determined whether or not Appropriate Assessment is required, the Competent Authority is An Bord Pleanála.

In 2024, 29 Appropriate Assessment cases were received and 63 concluded. Of these 63 cases, 50 were approved, 5 were refused, 2 were determined to require a Natura Impact Statement, 3 were determined not to require a Natura Impact Statement (NIS), and 3 were otherwise disposed.

During 2024, 45 applications were concluded, of which 20 were concluded for private strategic infrastructure development applications, 22 for electricity and 3 for railway orders.

Maritime Area Planning

Marine planning and development relates to development within the maritime area which entails a two-stage process where the applicant is required to be the holder of a maritime area consent or a foreshore licence and, following this, a direct application can be made to An Bord Pleanála for permission.

An Bord Pleanála became the consenting authority for Maritime Area Planning applications in 2023. Before making a Maritime Area Planning application for permission to the Board under section 291 of the Planning and Development Act 2000 as amended, the prospective applicant must enter into consultations with An Bord Pleanála under section 287 of the Act. As part of the consultations, it is open to the prospective applicant to request a meeting with the Board for its opinion on design option flexibility* in relation to the application. This is set out in section 287A and 287B of the Act.

Pre-Application Consultations

In 2024, 7 pre-application consultations were submitted to the Board, one of which relates to design option flexibility.

Having regard to the nature, scale and to the complexity of the issues raised regarding the proposed developments, a number of pre-application consultation meetings under section 287 were held in each case. In this regard, eight meetings were held in 2024, one of which relates to design option flexibility.

Direct Applications

Four Phase 1 Offshore Windfarm Marine Area Planning applications were lodged in 2024, three of which require further information from the Applicants.



*In addition to design option flexibility for Marine Planning case types, design option flexibility is now provided for in all case types consequent on the Planning and Development Act (Amendment No.3) Regulations 2023.

Other Case Types

Residential Zoned Land Tax (RZLT)

The Residential Zoned Land Tax is a new tax aimed at increasing housing supply by activating zoned, serviced residential development lands (including mixed-use lands) for housing. It also aims to incentivise landowners to use existing planning permissions for housing.

In 2024, a total of 136 RZLT applications were received. During the year, 143 were formally decided, one was informally disposed of, and zero remained on hands. Of the 143 formally decided, 100% were decided within the 16 week statutory period.

Oral Hearings

Appeals and referrals are generally dealt with based on written submissions from the parties, together with a site inspection by an inspector appointed by An Bord Pleanála. While the Board has discretion to decide whether or not to hold an oral hearing relating to any case before it, oral hearings are generally held for Compulsory Purchase Order (CPO) cases, strategic infrastructure applications and other cases which are complex and/or large in scale.

During 2024, there were 23 oral hearings held. Of these, 20 related to Compulsory Purchase Orders. One related to a Strategic Infrastructure Development Railway application, one related to Strategic Infrastructure private application and one related to a Local Authority Road CPO.

| Case Type | 2024 | 2023 | 2022 | 2021 | 2020 |
|-----------|------|------|------|------|------|
| CPO | 20 | 5 | 9 | 16 | 8 |
| SID/LAP | 3 | 1 | 2* | 1 | 7 |
| SHD | 0 | 0 | 2 | 1 | 4 |
| Appeals | 0 | 1 | 1 | 0 | 0 |
| SDZ | 0 | 0 | 0 | 0 | 0 |
| Total | 23 | 7 | 13 | 18 | 19 |

Table 1: Oral Hearings Held

*A Local Authority Road Development oral hearing was combined with a related CPO oral hearing and therefore counted as one. This is reflected in the total number of oral hearings in 2022.

In 2024, a total of 136 RZLT applications were received. During the year, 143 were formally decided, one was informally disposed of, and zero remained on hands.



Reports and Recommendations

Decisions on all valid appeals and applications are generally made by the Board of An Bord Pleanála on foot of reports and recommendations prepared by inspectors. External inspectors are appointed in a small number of specialist work areas such as Fire Safety and Disability Access cases, or as specialists (for example: hydrologists) to assist in-house reporting inspectors with aspects of particular cases.

A total number of 2,572 inspector's reports were prepared for the Board in 2024, a decrease on the 2,777 prepared in 2023. The majority 2,107 (2,387 in 2023) were prepared by in-house inspectors. External reporting inspectors prepared 465 reports for the Board in 2024 (390 reports in 2023).

In 2024, 89% of recommendations made by the inspectors were generally accepted by the Board, down slightly on the 90% acceptance in 2023.

A total number of 2,572 inspector's reports were prepared for the Board in 2024.

Projects of Common Interest

An Bord Pleanála is the National Competent Authority (NCA) for Projects of Common Interest and Projects of Mutual Interest under European Regulation 2022/869 on guidelines for trans-European energy infrastructure.

The Union list is a list of projects selected to implement cross-border energy infrastructure in the European Union. There are two Projects of Common Interest on the list which are directly relevant to An Bord Pleanála in its role as NCA.

Celtic Interconnector

An electricity interconnection between La Martyre (France) and Knockraha, County Cork, number 1.3 on the Union list, known as the Celtic Interconnector. The comprehensive decision issued in October 2022 for this project.

Silvermines Pumped Hydroelectric Energy Storage

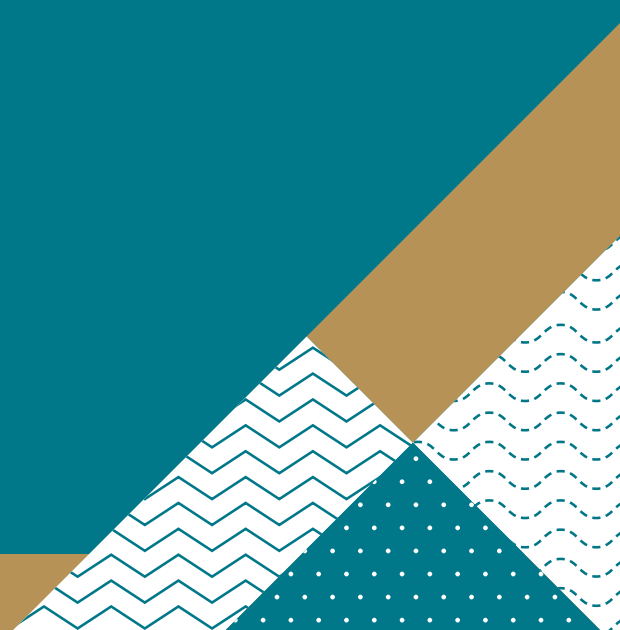
A pumped hydroelectric energy storage project at Silvermines, County Tipperary, number 1.13 on the Union list. The project promoter notified An Bord Pleanála (NCA) in December 2024 that it wished to establish the start of the permit-granting process under the Regulation. In February 2025, the project was acknowledged as being mature enough to enter the permit granting process.



2

Corporate Affairs

| | |
|------------|----|
| Legal | 21 |
| Compliance | 25 |



Legal

An Bord Pleanála continues to enhance its legal capacity to reflect the complexity of decision-making in planning and environmental matters.

The Legal Affairs Department provides advice and training on legal issues arising in planning and environmental law, as well as decision-making more generally. The Legal Affairs team works across all sections of the Board to align the Board's work with the decisions and precedents of the Superior Courts and to take learnings from Court judgments.

The Board defends its decisions in judicial review, whether the Board's decision was a grant of permission or a refusal. This is part of the Board's public law role and the need for certainty in planning and environmental law.

It is notable that an applicant for judicial review will generally cite multiple grounds to challenge the validity of a Board decision. The Board must successfully defend each and every ground. The Board could successfully defend all but one of the core grounds in a case, but the whole decision could be quashed because it could not defend the remaining ground.

As set out in the Annual Report, the Board's legal expenditure in 2024 consisted of the cost of legal advice procured by the Board and the costs arising from judicial review, both its own costs and costs awarded against the Board.

It is the consequence of the Heather Hill judgment of the Supreme Court that where there are environmental grounds, which is in most cases, the Board will not recoup its costs, even if it wins. The applicant for judicial review will recover legal costs if they are successful but will not be liable for costs if they lose. This is unique in judicial review.

The Board supports the reforms set out in the Planning and Development Act 2024 and all initiatives that seek to reduce legal costs in environmental cases. The Board also supports initiatives and reforms that expedite the hearing and conclusion of applications for judicial review in the High Court's Planning and Environment list.

The Board takes the following steps to reduce its legal costs. As well as conceding cases where an infirmity is identified, the Board seeks to recover recoverable legal costs. The Board benchmarks legal costs and seeks to reduce its outlay on legal expenses by significantly negotiating down third party claims, where this is not possible, the Board refers disputes to legal costs adjudication.

The Board acknowledges the important contribution provided to it by the contracted solicitor firms and the pool of barristers who act for the Board.

There is significant public interest for the Board to present management information regarding the scale and course of judicial reviews taken against Board decisions.

The following are three separate data sets of information regarding litigation involving the Board.

The first data set relates to new judicial reviews initiated over the course of 2024. The second data set are cases that concluded in 2024, or where there was a substantive judgment. The third data set is the active cases 'on hands' over 2024, defined as a case in which a fee note was discharged by Legal Affairs during the year.

These are separate data sets, and while a case may appear in one, two or all three data sets, the data sets offer different and standalone perspectives on judicial review in planning and environmental decision making.

New judicial reviews in 2024

At a glance – 147 applications for judicial review, of which 143 have been served on the Board at the time of writing. This group of 143 were challenges to 139 Board decisions (a decision may be challenged by more than one judicial review). The 143 sets of proceedings consist of 780 core grounds, made up of 591 domestic law grounds, 148 EU law grounds and 41 validity grounds.

The judicial reviews were taken by 82 third parties, 39 applicants for development and 22 'landowners' (the latter group made up of those challenging RZLT/VSL or compulsory acquisition/derelict site decisions).

| Commerical | Housing 2 – 99 | Housing LRD | Housing SHD | Single House / Householder |
|------------|----------------|-------------|-------------|----------------------------|
| 35 | 21 | 7 | 4 | 11 |

| Infrastructure | Renewable | Mast | RZLT | Derelict Site |
|----------------|-----------|------|------|---------------|
| 19 | 17 | 15 | 10 | 4 |

Table 2: Applications for judicial review by development/application type: 143

Grants of permission for some 3,042 dwellings across all types of housing were subject to a judicial review initiated in 2024.

Substantive judgments or outcomes in 2024

This data set seeks to capture information regarding cases where substantive judgments or outcomes occurred in 2024. It records

outcomes of win, loss, concession or withdrawn (including RZLTs adjourned generally pending a test case). It does not include procedural judgments (e.g. leave to appeal to a higher court). The total number of tabulated outcomes in this data set is 129.

| Development Type | Cases Won | Cases Lost | Cases Conceded | Cases Withdrawn |
|----------------------------|-----------|------------|----------------|-----------------|
| Commercial | 5 | 2 | 15 | 4 |
| SHD | 3 | 7 | 7 | 6 |
| LRD | 0 | 0 | 2 | 0 |
| Housing 2 – 99 | 4 | 1 | 12 | 3 |
| Renewable | 7 | 1 | 2 | 1 |
| Infrastructure | 1 | 2 | 0 | 0 |
| RZLT | 1 | 0 | 0 | 20 |
| Mast | 0 | 1 | 7 | 0 |
| Derelict site | 0 | 0 | 1 | 0 |
| Single house / householder | 2 | 0 | 5 | 1 |
| Quarry | 3 | 1 | 2 | 0 |
| Total | 26 | 15 | 53 | 35 |

Table 3: Substantive judgments or outcomes in 2024: 129

2024 represented a highwater mark in the number of concessions and it is expected that this will not be repeated in 2025 and beyond.

The following reasons explain the high number of concessions in 2024. First, in 2024 and based on its legal advice, the Board adopted a cautious approach to defending judicial review, because of recent adverse judgments and the associated legal costs. Second, increased judicial resources

and management of the lists meant that matters were progressed to hearing, leading the Board to review the merits of defending cases. Third, Court judgments in 2022 and 2023 determined legal questions relevant to other live cases, meaning that those latter cases were conceded due to the precedent value of the determined case. A typical example of this is an SHD grant challenged on grounds of material contravention on building height, where insufficient

material to show public transport capacity had been submitted to rely on SPPR 3 of the Building Heights and Urban Development Guidelines 2018.

| Year Proceedings Commenced | Number of Concessions | Number of Losses |
|----------------------------|-----------------------|------------------|
| 2024 | 18 | 1 |
| 2023 | 19 | 2 |
| 2022 | 9 | 9 |
| 2021 | 6 | 2 |
| 2020 | 0 | 1 |
| 2015 | 1 (53) | 0 (15) |

Table 4: Year of initiation of the judicial reviews lost or conceded in 2024

The Board examines the reasons for each concession or loss. They are classified into one of five categories, and each is a workstream for training and quality improvement delivered to the organisation by Legal Affairs.

The five categories are:

1. Procedural – compliance with provisions of the Planning and Development Act 2000 as amended.
2. Fair procedures – generally arising from the enactment of a new Development Plan, as occurred in 2022 and 2023.
3. Environmental – Appropriate Assessment, Environmental Impact Assessment, Water Framework Directive & Climate.
4. Reasoning – both of Inspectors and the Board.
5. Material Contravention – not identifying or not justifying material contraventions of the relevant Development Plan, in particular in SHD or housing contexts.

This focused examination of reasons for concessions or losses is one step to enhance the robustness of the Board's decision making.



| Reason | Number of Concessions | Number of Losses |
|------------------------|-----------------------|------------------|
| Procedural | 10 | 5 |
| Fair procedures | 7 | 0 |
| Environmental | 6 | 1 |
| Reasoning of decision | 14 | 3 |
| Material contravention | 16 (53) | 6 (15) |

Table 5: Reasons for concessions or losses

Active ‘on hands’ legal cases

Active ‘on hands’ is defined here as a case in which a fee note was discharged in 2024. Some will be newer cases; others will be longstanding, and what is to be completed is the payment of legal costs.

Using that definition, the answer to the question ‘how many active cases were there in 2024?’

is 392 (one is the only section 50 referral made by the Board and the remainder, judicial reviews).

The significant on hands caseload demonstrates that judicial reviews can have a prolonged life, for example through appeals and references to the Court of Justice of the European Union, or through the resolution of legal costs issues.

| Commerical | Housing 2 – 99 | Housing LRD | Housing SHD | Single House / Householder |
|------------|----------------|-------------|-------------|----------------------------|
| 77 | 47 | 9 | 83 | 23 |

| Infrastructure | Renewable | Mast | RZLT | Quarry |
|----------------|-----------|------|------|--------|
| 32 | 41 | 25 | 32 | 23 |

Table 6: Active ‘on hands’ cases by development/application type: 392

Active ‘on hands’ is defined here as a case in which a fee note was discharged in 2024.

Compliance

Freedom of Information (FOI) and Access to Information on the Environment (AIE).

The Planning and Development Acts, the Freedom of Information Act and Access to Information on the Environment Regulations provide for access to certain information on An Bord Pleanála's operations.

| FOI / AIE Requests | 2024 FOI | 2023 FOI | 2024 AIE | 2023 AIE |
|--------------------|----------|----------|----------|----------|
| Requests received | 74 | 99 | 39 | 36 |
| Granted | 16 | 19 | 5 | 13 |
| Partially Granted | 23 | 36 | 12 | 13 |
| Refused | 35 | 44 | 22 | 10 |

Table 7: FOI/AIE Request in 2024

Oireachtas Members Liaison

An Bord Pleanála has arrangements in place to provide information to members of the Oireachtas on request. In 2024, 23 queries were received from members of the Oireachtas. Responses to queries are published on a quarterly basis on our website.

Irish Language

An Bord Pleanála is fully committed to fulfilling its obligations and commitments in relation to official language equality under the Official Languages Acts 2003 and 2021, the Planning and Development Acts and its Customer Action Plan and Language Scheme.



Climate Action Report 2024

Our Targets

Monitoring & Reporting (M&R) Obligations

In 2024, An Bord Pleanála were fully compliant with our obligations under the Climate Action Mandate to report our energy usage and sustainable activities through the SEAI M&R System. To date, An Bord Pleanála has made considerable progress with regards to decarbonisation.

In 2024, An Bord Pleanála improved its energy performance by 65.1% from its baseline figure of 742,877 kWh, which derives from the average 2006-2008 baseline figure, as set by the SEAI.

The total CO2 emissions of 125,447 kg is a 41.7% reduction from its baseline figure which derives from the average 2016-2018 baseline figure, as set by the SEAI.

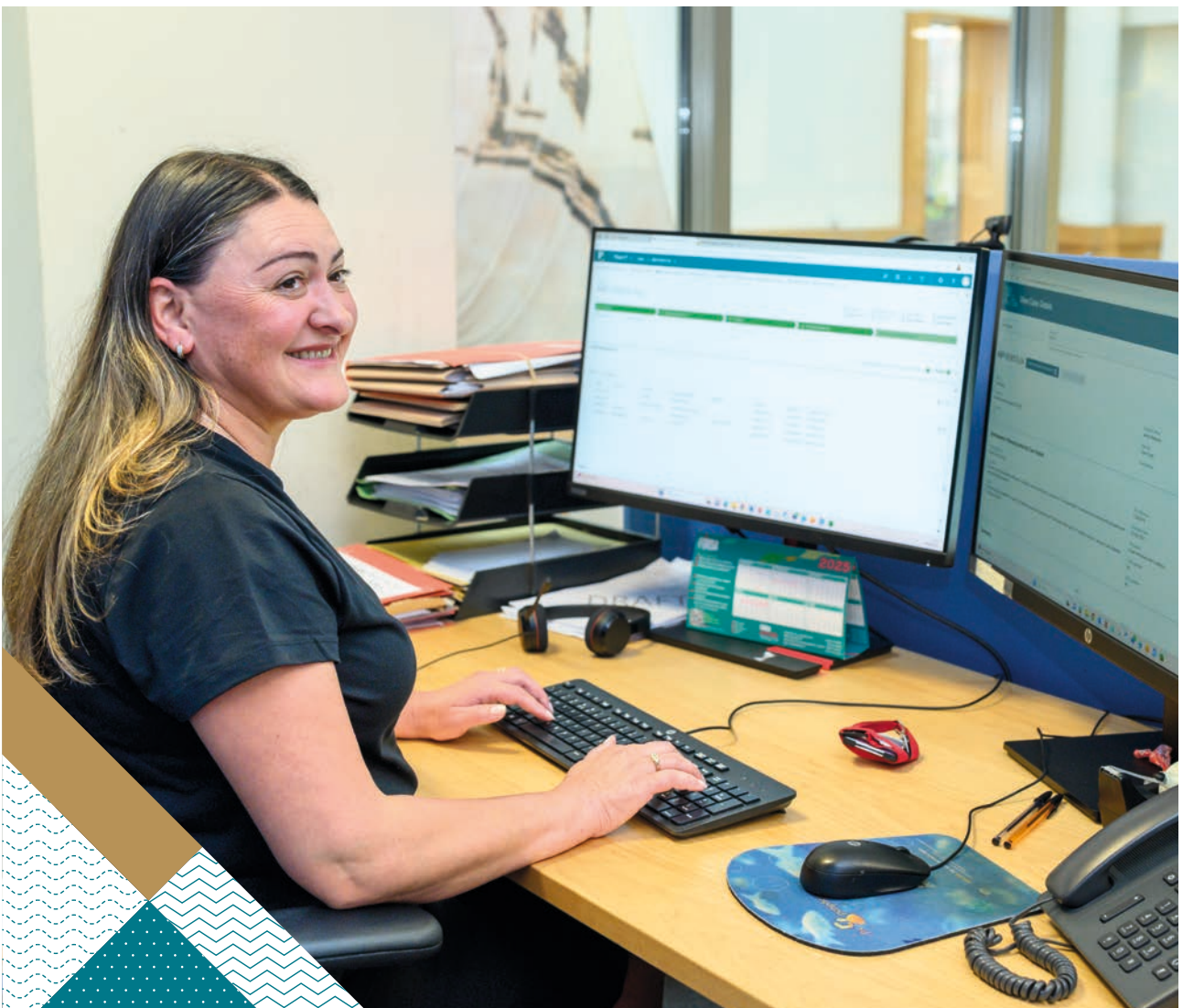
The CO2 fossil fuel output was maintained at 0 kg CO2. This aligns with the baseline figure of the organisation.

Climate Action Roadmap

In 2024, An Bord Pleanála maintained an up-to-date Climate Action Roadmap which continues to be updated regularly in line with updates published in the Climate Action Plan.

Offsetting Carbon Emissions Associated with Air Travel

In accordance with Circular 1/2020, An Bord Pleanála submitted a payment of €39.08 to the Climate Action Fund to offset carbon emissions generated due to international air travel undertaken in 2024.



Our People

Climate and Sustainability Champion

A Senior Administrative Officer was appointed as Climate and Sustainability Champion who acted as a liaison between the Green Team, the Management Committee and the Partnership Committee on ongoing climate action implementations.

Green Team

In 2024, An Bord Pleanála restructured its Green Team. A charter was prepared detailing the remit of the Green Team along with distinguishing between committee members and advocates. The introduction of “advocates” provides for involvement at all levels to participate in talks and workshops and contribute to the newsletters, while the “committee members” meet monthly to maintain the momentum behind climate initiatives.

Staff Training and Workshops

A workshop was organised by the Green Team where an Energy Advisor spoke to staff on ways to improve energy efficiency in the office and in the home.

A representative from Thorntons Waste Management gave a presentation to staff from the Facilities and Environmental Management team about waste management.

Sustainability Activities and Transport

Facilities Management Projects

An LED retrofit of the lighting system was completed throughout the office to enable energy efficiency.

An Bord Pleanála collaborated with its Facilities Management Contractors towards achieving zero percent waste to landfill, which it reached in November 2024.

Vehicles and Transport

While An Bord Pleanála holds no fleet of vehicles, sustainable travel is promoted across the organisation. An Bord Pleanála achieved a Silver Smarter Travel Mark from the National Transport Authority (NTA). We engaged with NTA events organised through the Smarter Travel programme, these included:

- › walking challenges,
- › promoting Bike Week and running a bike maintenance workshop for staff, and
- › conducting a travel survey.

In addition to these initiatives, An Bord Pleanála also offered staff the opportunity to avail of the Bike2Work scheme and TaxSaver tickets for reduced travel costs, to encourage use of sustainable transport.

In 2024, An Bord Pleanála were fully compliant with our obligations under the Climate Action Mandate to report our energy usage and sustainable activities through the SEAI M&R System.



An Bord Pleanála

An Bord Pleanála

3

Governance

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Members of the Board 2024



Peter Mullen
Chairperson



Chris McGarry
Deputy Chairperson



Stephen Bohan
Ordinary Member



Patricia Calleary
Ordinary Member



Eamonn James Kelly
Ordinary Member



Joe Boland
Ordinary Member



Liam Bergin
Ordinary Member



Martina Hennessy
Ordinary Member



Mary Cregg
Ordinary Member



Una Crosse
Ordinary Member



Mary Henchy
Ordinary Member



Mick Long
Ordinary Member



Stephen Brophy
Ordinary Member



Stewart Logan
Ordinary Member



Tom Rabbette
Ordinary Member



Declan Moore
Ordinary Member



Liam McGree
Ordinary Member



Marie O'Connor
Ordinary Member



Mary Gurrie
Ordinary Member



MaryRose McGovern
Ordinary Member



Paul Caprani
Ordinary Member

*Please refer to Governance Statement and Board members' Report for updates on Board movements.



External Consultants engaged under section 124 of the Planning and Development Act 2000

| | | |
|--------------------------|-------------------------|---------------------|
| Anthony Abbot King | Andrew Hersey | Eamon O'Boyle |
| Marja Aberson ERM | James Hickey | Donal O'Callaghan |
| Trevor Alcorn | Becky Hitchin ERM | Eoin O'Cofaigh |
| David Ball | Stefan Hyde | Denis O'Connell |
| Dr. Pamela Bartley | Des Johnson | Tom O'Donnell |
| Ann Bogan | Ailbhe Kavanagh | Eoin O'Herlihy |
| Anthony Cawley | Adam Kearney | Niall Olds ERM |
| Paul Christy | Mervyn Keegan | Aidan O'Neill |
| Kendrew Colhoun | David Kelly | Michael O'Shea |
| Patrick Collins | Leah Kenny | Liam Porter ERM |
| Raymond J Connelly | Jerome Keohane | John Power |
| Shauna Creane | Robert Keran | Ian Reach ERM |
| Aisling Cunnane (Dineen) | Antony Knights (Dr.) | Fionnuala Rogerson |
| Derek Daly | Matthew Kyle-Henney ERM | Trevor Rue |
| Martin Davidson | Vanessa Langheld | Michael Slattery |
| Liam Dickson ERM | Cormac Loughran | Richard Taylor |
| Bryan Dunne | Patrick Lyne | Jamie Wallace |
| Luke Fegan | John A McCarthy | Barry Walls (Dr.) |
| Karen Foley | Rosemarie McLoughlin | C. J. Walsh |
| Desmond Fortune | Rory McShane | Michael Walsh |
| Breda Gannon | Don Menzies | Oscar Ward ERM |
| Lara Gough | Michael Mohan | David Whelan |
| Kate Harrington | Dr. Evelyn Moorkens | Ian Doyle Woodleigh |
| Killian Harrington | Eugene Nixon | Brendan Wyse |
| Teri Hayes | | |

Code of Practice for Governance of State Bodies

Corporate Governance in An Bord Pleanála follows the relevant requirements of the Code of Practice for the Governance of State Bodies 2016. An Bord Pleanála is committed to reviewing its governance policies and procedures on an on-going basis and obtaining up to date refresher training and guidance to assure continued compliance with best practice in this area.

An Bord Pleanála has conducted a review of governance arrangements and procedures to ensure appropriate alignment with all relevant provisions of the 2016 Code.

A Governance Ethics and Compliance Function with an Ethics Officer and Compliance Officer is established and in operation for review and monitoring compliance with the code and other governance requirements.

Strategic Plan

The Strategic Plan 2018 – 2023 was formally extended. A new Strategic Plan for 2025 – 2030 was progressed in 2024 to be finalised by the new Governing Board following the transition to An Coimisiún Pleanála as outlined in Part 17 of the Planning and Development Act 2024.

Risk Management

Risk management and related governance structures and procedures are key priorities. The Board has responsibility for overseeing risk management within the organisation, determining the organisation's risk appetite, and maintaining a Corporate Risk Register during the year.

Prompt Payments

An Bord Pleanála comes within the scope of the Prompt Payment of Accounts Act 1997, as amended by the European Communities (Late Payment in Commercial Transactions) Regulations 2002.

An Bord Pleanála publishes its quarterly Prompt Payments reports on its website.

Public Sector Equality and Human Rights Duty

Section 42 of the Irish Human Rights and Equality Commission Act 2014 imposes a statutory obligation on public bodies in performing their functions to have regard to the need to:

- › Eliminate discrimination.
- › Promote equality of opportunity and treatment for staff and persons to whom it provides services - our Access Officer is available to facilitate access to our services for all members of the public in as far as it is reasonable and practicable.
- › Protect the human rights of staff and service users.

Ethics in Public Office

An Bord Pleanála comes within the scope of the Ethics in Public Office Acts 1995 and 2001 and has adopted procedures to comply with the Acts. Where required, Board members and staff have completed statements of interest in compliance with the provisions of the Acts.

Corporate Governance in An Bord Pleanála follows the relevant requirements of the Code of Practice for the Governance of State Bodies 2016

Gender Balance, Equality, Diversity, and Inclusion

On the 31st of December 2024, 59% of the organisation were female and 41% were male.

As of the 31st of December 2024, the Board had 6 female members (35%) and 11 male members (65%).

An Bord Pleanála is committed to addressing gender imbalances through measures within our control. Measures to promote initiatives aimed at supporting gender balance in our workforce are outlined in the Gender Pay Gap Report 2024. An Equality, Diversity, and Inclusion (EDI) Strategy to provide a 5-year roadmap is being prepared to promote and progress EDI matters. An Bord Pleanála is fully compliant with Part 5 of the Disability Act 2005, and its requirements under equality legislation.

The Board continues to take the necessary steps to reduce or eliminate impediments in the workplace to people with disabilities at all stages of the employee life cycle including recruitment.

On the 31st of December 2024, 59% of the organisation were female and 41% were male.





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Governance Report & Financial Statements

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Governance Statement and Board Members' Report

Governance

An Bord Pleanála was established under the Local Government (Planning and Development) Act, 1976. An Bord Pleanála is responsible for the determination of appeals and certain other matters under the Planning and Development Acts, 2000 to 2024 and determination of direct applications for Strategic Infrastructure Development including major industrial, road and railway cases. It is also responsible for dealing with proposals for the compulsory acquisition of land by local authorities and others under various enactments. The Board also has functions to determine appeals under Water Pollution and Building Control Acts.

The Board is accountable to the Minister for Housing, Local Government and Heritage and for ensuring good corporate governance. The regular day-to-day management, control and direction of An Bord Pleanála are the responsibility of the Chairperson, Chief Officer and the senior management team.

The Chairperson, Chief Officer and senior management team must follow the broad strategic direction set by the Board and must ensure that all Board members have a clear understanding of the key activities and decisions related to the organisation, and of any significant risks likely to arise. The Chairperson acts as a direct liaison between the Board and management of An Bord Pleanála.

The Board is accountable to the Minister for Housing, Local Government and Heritage and for ensuring good corporate governance.

Board Responsibilities

The work and responsibilities of the Board are set out in the statutory provisions in the Planning and Development Acts, 2000 – 2024 and associated legislation.

The Chairperson and Ordinary Board members are appointed in a whole-time capacity and are specifically excluded from holding any other office or employment in respect of which emoluments are payable. Remuneration levels for the Chairperson and other Board members are set by the Minister for Housing, Local Government and Heritage with the consent of the Minister for Public Expenditure, NDP Delivery and Reform.

Board Members have responsibility for delivery of high-quality decisions on planning appeals and applications in a timely manner and for oversight of the overall corporate governance of the organisation. In addition to regular meetings to adjudicate on planning casework, the Board meets in a scheduled meeting generally nine times a year, or as required, in relation to oversight and governance of An Bord Pleanála.

These General Board Meetings have standing items which include:

- › Financial reports/management accounts,
- › Performance Reports,
- › Risk Management reports and analysis,
- › Approval and review of corporate policies,
- › Approval and monitoring of annual budget,
- › Approval and monitoring of an annual delivery plan to deliver on commitments and actions in the Board's 5-year Strategic Plan,
- › Reports from the Audit and Risk Committee and Internal Audit,
- › Management reports on Legal Affairs, and
- › Any other matters reserved to the Board for decision.

Section 150 of the Planning and Development Act 2000, as amended, requires An Bord Pleanála to adopt a Code of Conduct for dealing with conflicts of interest and promoting public confidence in the integrity of the conduct of its

business. The Code of Conduct adopted by the Board is available on its website. The provisions of the Code of Conduct also align with the requirements of the Code of Practice for the Governance of State Bodies.

The policy of An Bord Pleanála is to provide best value for money when purchasing goods and services for the organisation. An Bord Pleanála is encouraged to utilise central contracts put in place by the Office of Government Procurement when procuring a range of commonly acquired goods and services. Where no central contract is available, An Bord Pleanála operates in accordance with EU Procurement Rules and Guidelines and its own internal procurement policy and protocols. An Bord Pleanála also complies with the appropriate requirements of the Department of Public Expenditure, NDP Delivery and Reform Public Spending Code in relation to its expenditure.

Section 117(1) of the Planning and Development Act, 2000 requires the Board of An Bord Pleanála to keep, in such form as may be approved by the Minister for Housing, Local Government and Heritage with the consent of the Minister for Public Expenditure, NDP Delivery and Reform, all proper and usual accounts of money received and expended by it.

In preparing its financial statements, An Bord Pleanála is required to:

- › select suitable accounting policies and apply them consistently,
- › make judgements and estimates that are reasonable and prudent,

- › prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- › state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in financial statements.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position which enables it to ensure that the financial statements comply with section 117(1) of the Planning and Development Act, 2000, as amended. The maintenance and integrity of the information on the An Bord Pleanála website in relation to any corporate or financial matters is the responsibility of the Board.

The Board is responsible for approving the annual delivery plan and budget. An evaluation of the performance of An Bord Pleanála by reference to the annual delivery plan and budget for 2024 was carried out by the Board at the General Board Meeting of the 31st March 2025.

The Board is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of An Bord Pleanála give a true and fair view of the financial performance and the financial position of An Bord Pleanála at 31st December 2024.

The policy of An Bord Pleanála is to provide best value for money when purchasing goods and services for the organisation.

Board Structure

In 2024 the Planning and Development Act 2000, as amended, provided that the Board shall consist of a Chairperson and such number of ordinary members, up to a maximum of 14 having regard to the number and nature of applications, appeals, referrals or other matters with which the Board is concerned.

The Chairperson's term of office is generally seven years and the Chairperson can be re-appointed for a second or subsequent term of office, provided he or she is Chairperson at the time of the re-appointment. The amended Act provided that if no Chairperson stands appointed under section 105 a person who is, in the opinion of the Government, a suitably qualified

person, may be appointed the Chairperson for a period of not more than 12 months. The Ordinary Board members' (including the Deputy Chairperson) term of office is five years, and these members may be re-appointed for a second or subsequent term, provided that the person concerned is an outgoing member at the time of the re-appointment. Membership of the Board is whole-time.

There were a number of changes in the membership of the Board in 2024, as set out in the table below which details the appointment period/s for members:

| Board Member | Role | Date Appointed |
|-------------------|---|---|
| Peter Mullan | Interim Board Member Appointed Interim Chairperson Appointed Chairperson | 9th January 2023 2nd September 2023 23rd January 2024 |
| Stephen Bohan | Ordinary Member Extension to 10th June 2023 Re-appointed | 11th June 2018 1st January 2020 11th June 2023 |
| Chris McGarry | Ordinary Member Appointed Deputy Chairperson Re-appointed Deputy Chairperson | 1st February 2019 12th January 2023 1st February 2024 |
| Patricia Calleary | Ordinary Member | 22nd March 2022 |
| Mick Long | Interim Board Member Reappointed for 6 months Reappointed Interim Board Member Ordinary Member | 3rd January 2023 3rd January 2024 3rd July 2024 12th September 2024 |
| Stephen Brophy | Interim Board Member Reappointed for 6 months Term expired | 9th January 2023 9th January 2024 30th June 2024 |
| Una Crosse | Interim Board Member Reappointed for 6 months Term expired | 27th February 2023 27th February 2024 27th June 2024 |
| Tom Rabbette | Interim Board Member Reappointed for 6 months Reappointed for 3 months Ordinary Member | 1st March 2023 1st March 2024 1st September 2024 15th September 2024 |
| Mary Henchy | Interim Board Member Reappointed for 6 months Ordinary Member | 17th April 2023 17th April 2024 2nd September 2024 |
| Eamonn J. Kelly | Ordinary Member | 24th April 2023 |

| Board Member | Role | Date Appointed |
|--------------------|--|---|
| Joe Boland | Interim Board Member Reappointed for 6 months Reappointed until 31st December 2024 | 24th April 2023 24th April 2024 24th October 2024 |
| Mary Cregg | Interim Board Member Term expired | 24th April 2023 23rd April 2024 |
| Martina Hennessy | Interim Board Member Reappointed for 6 months Reappointed until 31st December 2024 | 24th April 2023 24th April 2024 24th October 2024 |
| Liam Bergin | Interim Board Member Reappointed until 31st December 2024 | 1st August 2023 1st August 2024 |
| Stewart Logan | Interim Board Member Term expired | 26th September 2023 25th September 2024 |
| Declan Moore | Ordinary Member | 2nd September 2024 |
| Liam McGree | Ordinary Member | 2nd September 2024 |
| Mary Gurrie | Ordinary Member | 2nd September 2024 |
| Paul Caprani | Ordinary Member | 2nd September 2024 |
| Marie O'Connor | Ordinary Member | 16th September 2024 |
| Mary Rose McGovern | Ordinary Member | 24th October 2024 |

The Board completed a self-assessment evaluation of its own performance on 31st March 2025.

The Board has established an Audit and Risk Committee which comprises one/two Board members and three external persons, one of whom is the Chairperson of the Audit and Risk Committee. The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the organisation. In particular, the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The minutes of the ARC's meetings are circulated to the Board and an annual report is delivered to the Board by the Chairperson of the ARC on activities throughout the year.

The members of the Audit and Risk Committee in 2024 were: Penelope Kenny (External

Chairperson appointed 13th February 2024), Mícheál Ó'Cinnéide (external member), Declan Hoban (external member appointed 23rd February 2024) and Board members, Eamonn J. Kelly (appointed 5th June 2024) and Stephen Brophy (cessation 5th June 2024).

There were six ARC meetings held in 2024. Fees and expenses paid to external ARC Members are disclosed in Note 17 to the Financial Statements.

The Board completed a self-assessment evaluation of its own performance on 31st March 2025

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the General Board and Audit and Risk Committee meetings for 2024 is set out below:

| | General Board Meetings | | Audit and Risk Committee | |
|---------------------------------|--|-----------------------------|--|-----------------------------|
| | Number of meetings held during the tenure of each Board member in 2024 | Number of meetings attended | Number of meetings held during the tenure of each Board member in 2024 | Number of meetings attended |
| Peter Mullan | 11 | 11 | | |
| Stephen Bohan | 11 | 7 | | |
| Chris McGarry | 11 | 9 | | |
| Patricia Calleary | 11 | 10 | | |
| Mick Long | 11 | 10 | | |
| Stephen Brophy ^{1,2} | 6 | 6 | 2 | 2 |
| Una Crosse ² | 6 | 6 | | |
| Tom Rabbette | 11 | 9 | | |
| Mary Henchy | 11 | 10 | | |
| Eamonn J. Kelly ¹ | 11 | 11 | 5 | 5 |
| Joe Boland ² | 11 | 10 | | |
| Mary Cregg ² | 3 | 3 | | |
| Martina Hennessy ² | 11 | 9 | | |
| Liam Bergin ² | 11 | 9 | | |
| Stewart Logan ² | 8 | 7 | | |
| Declan Moore ³ | 4 | 4 | | |
| Liam McGree ³ | 4 | 4 | | |
| Mary Gurrie ³ | 4 | 4 | | |
| Paul Caprani ³ | 4 | 3 | | |
| Marie O'Connor ³ | 3 | 3 | | |
| Mary Rose McGovern ³ | 2 | 2 | | |

¹ Board member who sat on the Audit and Risk Committee during 2024.

² Ceased to hold office in 2024.

³ Appointed in 2024.

No fees are paid to Board Members and expenses paid are disclosed in Note 6(d) to the Financial Statements.

Key Personnel Changes

The Interim Chairperson (Peter Mullan) became Chairperson in January 2024.

Summary of movements at Board level (Chairperson/s and Board Members) in 2024:

There were fifteen existing Chairperson (1) Board Members (4) and Interim Board Members (10) in place on 1st January 2024. Seven of the

existing Interim Board Members, ceased to hold office An Bord Pleanála during 2024, three of them at the close of 31st December 2024.

Three of the Interim Board Members were appointed Board Members.

Six new Board Members were appointed to An Bord Pleanála in 2024.

This left fourteen (Chairperson and thirteen Board Members) in place at the close of 31st December 2024.

Disclosures Required by Code of Practice for the Governance of State Bodies (2016)

The Board is responsible for ensuring that An Bord Pleanála has complied with the requirements of the Code of Practice for the Governance of State Bodies (“the Code”), as published by the Department of Public Expenditure, NDP Delivery and Reform in August 2016. The following disclosures are required by the Code:

Employee benefits breakdown (includes Board Members)

The employee benefits breakdown is disclosed in Note 6(f) to the Financial Statements.

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced ‘business-as-usual’ functions.

| | 2024 € | 2023 € |
|---|------------------|------------------|
| Legal costs (non- judicial review related) | 283,061 | 312,437 |
| Actuarial advice | 5,351 | 5,474 |
| ICT Consultancy | 23,842 | 21,273 |
| ICT Consultancy Systems Development | 1,008,109 | 779,493 |
| Human Resources | 44,688 | 28,624 |
| Business Improvement | 38,770 | 26,985 |
| Other | 119,753 | 108,927 |
| Total Consultancy Costs | 1,523,574 | 1,283,213 |
| Consultancy costs capitalised | 0 | 0 |
| Consultancy costs charged to the Statement of Income and Expenditure and Retained Revenue | | |
| Reserves | 1,523,574 | 1,283,213 |
| Total | 1,523,574 | 1,283,213 |

Legal Costs

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs. These costs comprise the Board’s own legal costs, primarily for solicitor and barrister representation in judicial review cases before the superior courts and the Court of Justice of the European

Union, and also payment of costs liabilities for “other side” costs in these cases, where such liabilities arise as an outcome of the Court process. This does not include expenditure incurred in relation to general legal advice received by An Bord Pleanála which is disclosed in Consultancy costs above.

| | 2024 € | 2023 € |
|---|-------------------|-------------------|
| An Bord Pleanála legal fees – legal proceedings | 6,332,643 | 4,485,133 |
| Conciliation and arbitration payments | 0 | 0 |
| Other side legal costs - legal proceedings | 6,273,316 | 6,317,497 |
| Total | 12,605,959 | 10,802,630 |

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

| | 2024 € | 2023 € |
|----------------------------------|----------------|----------------|
| Domestic | | |
| - Board ¹ | 700 | 1,221 |
| - Employees | 158,783 | 140,030 |
| - Planning Consultants | 61,586 | 33,443 |
| International² | | |
| - Board | 282 | 114 |
| - Employees | 1,743 | 3,480 |
| Total | 223,094 | 178,288 |

¹ Includes travel and subsistence of €700 paid directly to Board Members.

² A payment of €28 was made to DECC in 2024 relating to foreign flights undertaken for official business in 2023.

Hospitality Expenditure

The Statement of Income and Expenditure and Retained Revenue Reserves includes the following hospitality expenditure:

| | 2024 € | 2023 € |
|--------------------|--------------|--------------|
| Staff hospitality | 6,331 | 7,359 |
| Client hospitality | 190 | 309 |
| Total | 6,521 | 7,668 |

Statement of Compliance

The Board has adopted the 2016 Code of Practice for the Governance of State Bodies.

An Bord Pleanála is satisfied that it is in full compliance with all applicable requirements of the Code.

On behalf of the Board of An Bord Pleanála:



Mr. Peter Mullan
Outgoing Chairperson An Bord Pleanála
CEO An Coimisiún Pleanála

Date: 26th June 2025

Statement on Internal Control

1. Scope of Responsibility

On behalf of An Bord Pleanála, I acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

2. Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can, therefore, only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, NDP Delivery and Reform has been in place in An Bord Pleanála for the year ended 31st December 2024 and up to the date of approval of the financial statements.

3. Audit and Risk Committee

An Bord Pleanála has an Audit and Risk Committee (ARC) comprising of one/two Board member and three external members with financial and audit expertise, one of whom is the Chairperson. The ARC met six times in 2024.

4. Internal Audit function

An Bord Pleanála has also established an internal audit function by engaging external consultants who conduct a programme of work agreed with the ARC.

5. Risk and Control Framework

An Bord Pleanála has developed and implemented a risk management framework which includes its risk appetite and a risk management process involving all personnel in risk management. This framework mandates all personnel to identify, monitor and manage existing and emerging risks and control systems and mitigations within their own areas of work. The framework is set out in the organisation's risk policy.

A risk register is in place which identifies the key risks facing An Bord Pleanála and these have been identified, evaluated and graded according to their significance.

The register is reviewed and updated by the Board on an annual and mid-year basis.

The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and assigns responsibility for the operation of controls to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- there is an appropriate budgeting system with an annual budget which is kept under review by senior management,
- there are systems aimed at ensuring the security of the information and communication technology systems,
- there are systems in place to safeguard assets.

6. Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Board, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and

- › there are regular reviews by senior management of periodic and annual performances and financial reports which indicate performances against budgets/ forecasts.

7. Procurement

I confirm that An Bord Pleanála has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2024, An Bord Pleanála substantially complied with those procedures.

There were two services in 2024 where there was not full compliance with procurement requirements, relating to costs in excess of €50K - archive facilities and legacy accounting software.

During 2024 a tender process commenced for archiving services under the OGP framework, and this issue was rectified when a contract was awarded and signed in December 2024.

The total expenditure in 2024 for archiving services was €201,168.

Tender processes for accounting software are due to commence in 2025.

The total expenditure in 2024 for legacy accounting software was €67,454.

8. Review of Effectiveness

I confirm that An Bord Pleanála has procedures to monitor the effectiveness of its risk management and control procedures. An Bord Pleanála's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors and the Audit and Risk Committee and the reports of senior management within An Bord Pleanála responsible for the development and maintenance of the internal control framework.

An Internal Audit on 2024 systems of Internal controls conducted during 2025, as part of the Audit Committee's approved Audit Plan, resulted in an internal audit opinion of satisfactory assurance

I confirm that the Board conducted an annual review of the effectiveness of the system of internal controls for 2024 on 31st March 2025.

9. Internal Control Issues

Matters of Concern

During 2022 matters of concern in relation to potential conflicts of interest in a number of decided Board planning cases and the effectiveness of the Board's systems and procedures gave rise to the carrying out of a number of reports and reviews in relation to An Bord Pleanála. The final review was an Investigation by Lorna Lynch SC, whose report was received in July 2024.

Lorna Lynch SC Investigation

In January 2023 the interim Chairperson of An Bord Pleanála, Oonagh Buckley, initiated a scoping investigation to be conducted by Lorna Lynch SC into matters of concern in respect of a number of historic case files dealt with by the Board during a period of approximately 3 years prior to May 2022. The Investigation Report was received by me on the 26 July 2024.

I have received legal advice not to publish the full Independent Investigative Report by Lorna Lynch SC, however I decided that it was in the public interest to publish a summary of the main findings in January 2025 on An Bord Pleanála's website.

The Report concluded that there were grounds to refer one matter to the Minister as stated misbehaviour in respect of a now-former Board member. As the former Board member was no longer a serving Board member, no such referral was required. The Report also concluded that there were not sufficient grounds to initiate disciplinary procedures in respect of any current or former employee of the Board nor were there sufficient grounds to refer to the Minister in respect of any current Board member.

Implementation of the Office of the Planning Regulator Recommendations in 2022

The Office of the Planning Regulator conducted a review in 2022 of certain systems and procedures used by An Bord Pleanála. Recommendations in respect of internal controls

and other relevant matters that were covered in completed reports, were fully considered and addressed in an appropriate manner in 2023 and 2024.

On-going Internal Controls

It is accepted that there needs to be continued emphasis on ensuring that all systems of internal control are fully robust and fit for purpose and that all personnel in the organisation need to ensure rigorous and consistent adherence to statutory declaration protocols and the code of conduct and all associated control systems and protocols.

It remains the case that, at all times, An Bord Pleanála is committed to ensuring that all relevant legislative obligations and all commitments within its Code of Conduct are complied with in full and that the system of internal controls in place within the organisation is robust, comprehensive and transparent.



Mr. Peter Mullan
Outgoing Chairperson An Bord Pleanála
CEO An Coimisiún Pleanála

Date: 26th June 2025

Statement of Income and Expenditure and Retained Revenue Reserves

For the year ended 31st December 2024

| | Note | 2024 € | 2023 € |
|---|------|---------------------|--------------------|
| Income | | | |
| Oireachtas Grants | 2 | 36,648,388 | 30,144,159 |
| Fee Income | 3(a) | 1,483,473 | 1,505,167 |
| Strategic Housing Development Fees | 3(b) | 17,550 | (119,510) |
| Large-scale Residential Development Fees | 3(c) | 78,750 | 70,560 |
| Strategic Infrastructure Fees and Cost Recoupment | 4 | 3,814,210 | 4,025,928 |
| Net Deferred Pension Funding | 7(c) | 4,200,000 | 3,912,808 |
| Miscellaneous Income | 5 | 9,157 | 4,472 |
| Deposit Interest | 5 | 7,140 | 1,688 |
| Profit/(loss) on disposal of Fixed Assets | 5 | 0 | 100 |
| Total Income | | 46,258,668 | 39,545,372 |
| Expenditure | | | |
| Salaries, Allowances and Superannuation | 6 | 27,797,903 | 22,718,377 |
| Establishment Expenses | 8 | 3,139,151 | 2,579,885 |
| Operating Expenses | 9 | 18,207,567 | 14,961,318 |
| Total Expenditure | | 49,144,621 | 40,259,580 |
| Surplus/(Deficit) for the Year before Appropriations | | (2,885,953) | (714,208) |
| Transfer from/(to) the Capital Account | 11 | (74,508) | 54,857 |
| Surplus/(Deficit) for the Year after Appropriations | | (2,960,461) | (659,351) |
| Balance Brought Forward at 1st January | | (7,814,412) | (7,155,061) |
| Balance Carried Forward at 31st December | | (10,774,873) | (7,814,412) |


The Statement of Cash Flows and notes 1 to 21 form part of these financial statements.

On behalf of the Board of An Bord Pleanála:



Mr. Peter Mullan
Outgoing Chairperson of An Bord Pleanála
CEO of An Coimisiún Pleanála

Date: 26th June 2025



Ms. Bríd Hill
Chief Officer of An Bord Pleanála
Chief Officer of An Coimisiún Pleanála

Date: 26th June 2025

Statement of Comprehensive Income

For the year ended 31st December 2024

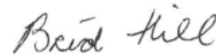
| | Note | 2024 € | 2023 € |
|--|------|--------------------|---------------------|
| Surplus/(Deficit) after Appropriations | | (2,960,461) | (659,351) |
| Experience gains/(losses) on retirement benefit obligations | 7(d) | (13,550,000) | (6,356,000) |
| Change in assumptions underlying the present value of retirement benefit obligations | | 13,692,000 | (8,607,000) |
| Total actuarial loss in the year | | 142,000 | (14,963,000) |
| Adjustment to deferred retirement benefits funding | 7(b) | (142,000) | 14,963,000 |
| Total Comprehensive Income for the year | | (2,960,461) | (659,351) |

The Statement of Cash Flows and notes 1 to 21 form part of these financial statements.
On behalf of the Board of An Bord Pleanála:



Mr. Peter Mullan
Outgoing Chairperson of An Bord Pleanála
CEO of An Coimisiún Pleanála

Date: 26th June 2025



Ms. Bríd Hill
Chief Officer of An Bord Pleanála
Chief Officer of An Coimisiún Pleanála

Date: 26th June 2025

Statement of Financial Position

As of 31st December 2024

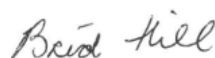
| | Note | 2024 € | 2023 € |
|---|------|---------------------|--------------------|
| Non-Current Assets | | | |
| Property, plant & equipment | 12 | 310,207 | 210,207 |
| Intangible Assets - Plean-IT Project | 12 | 19,489 | 44,981 |
| Total Non-Current Assets | | 329,696 | 255,188 |
| Current Assets | | | |
| Receivables | 13 | 802,916 | 803,855 |
| Cash and cash equivalents | | 9,300,816 | 9,301,656 |
| | | 10,103,732 | 10,105,511 |
| Current Liabilities (amounts falling due within one year) | | | |
| Payables | 14 | (20,878,605) | (17,919,923) |
| Net Current Assets/(Liabilities) | | (10,774,873) | (7,814,412) |
| Retirement Benefits | | | |
| Retirement benefit obligations | 7(b) | (146,560,000) | (142,502,000) |
| Deferred retirement benefit funding asset | | 146,560,000 | 142,502,000 |
| Total Net Assets/(Liabilities) | | (10,445,177) | (7,559,224) |
| Representing | | | |
| Capital account | 11 | 329,696 | 255,188 |
| Retained revenue reserves | | (10,774,873) | (7,814,412) |
| | | (10,445,177) | (7,559,224) |

The Statement of Cash Flows and notes 1 to 21 form part of these financial statements
On behalf of the Board of An Bord Pleanála



Mr. Peter Mullan
Outgoing Chairperson of An Bord Pleanála
CEO of An Coimisiún Pleanála

Date: 26th June 2025



Ms. Bríd Hill
Chief Officer of An Bord Pleanála
Chief Officer of An Coimisiún Pleanála

Date: 26th June 2025

Statement of Cash Flows

For the year ended 31st December 2024

| | Note | 2024 € | 2023 € |
|---|------|------------------|------------------|
| Net Cash Flows from Operating Activities | | | |
| Excess Income over expenditure | | (2,960,461) | (659,351) |
| Movement on Capital Account | 12 | 74,508 | (54,857) |
| Depreciation and impairment of fixed assets | 12 | 213,662 | 298,389 |
| (Increase)/Decrease in receivables | 13 | 939 | (117,858) |
| Increase in payables | 14 | 2,958,682 | 1,152,992 |
| Bank interest received | 5 | 7140 | 1,688 |
| Net Cash Inflow from Operating Activities | | 294,470 | 621,003 |
| Cash Flows from Investing Activities | | | |
| Payments to acquire property, plant & equipment | 12 | (288,170) | (243,532) |
| Net Cash Flows from Investing Activities | | (288,170) | (243,532) |
| Cash Flows from Financing Activities | | | |
| Bank interest received | 5 | (7,140) | (1,688) |
| Net Cash Flows from Financing Activities | | (7,140) | (1,688) |
| Net Increase (Decrease) in Cash and Cash Equivalents | | (840) | 375,783 |
| Cash and cash equivalents at 1 January | | 9,301,656 | 8,925,873 |
| Cash and Cash Equivalents at 31 December | | 9,300,816 | 9,301,656 |

Notes to the Financial Statements

For the year ended 31st December 2024

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by An Bord Pleanála are set out below. They have all been applied consistently throughout the year and for the preceding year.

a) General Information

An Bord Pleanála was established in 1977 under the Local Government (Planning and Development) Act, 1976, and has an office at 64 Marlborough Street, Dublin 1.

An Bord Pleanála is responsible for the determination of appeals and certain other matters under the Planning and Development Acts, 2000 to 2024, determination of direct applications for Strategic Housing Development and for determination of applications for Strategic Infrastructure Development including major road and railway cases. It is also responsible for dealing with proposals for the compulsory acquisition of land by local authorities and others under various enactments. The Board also has functions to determine appeals under Water Pollution and Building Control Acts.

b) Statement of Compliance

The financial statements of An Bord Pleanála for the year ended 31st December 2024 have been prepared in compliance with the applicable legislation, and with FRS 102 The Financial Reporting Standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK.

c) Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Housing, Local Government and Heritage with the consent of the Minister for Public Expenditure, NDP Delivery and Reform under section 117(1) of the Planning and Development Act, 2000. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to An Bord Pleanála's financial statements.

d) Oireachtas Grant

Oireachtas grants from the Department of Housing, Local Government and Heritage (Vote 34, Subhead D3) are accounted for on a cash receipt basis, adjusted by employee superannuation contributions. Grants specifically for ICT Strategy Systems Development are accounted for as expended (Note 2).

e) Interest income

Interest income is recognised on a cash receipt basis.

f) Fees

These represent fees paid to the Board in respect of appeals, applications and other matters referred to the Board for determination under various enactments. The actual fees payable are either set by Ministerial regulation or are as determined by the Board and approved by the Minister for Housing, Local Government and Heritage in accordance with the following statutory provisions:

- Section 144 of the Planning and Development Act, 2000, as amended.
- Section 177M of the Planning and Development Act, 2000, as amended.
- Sections 7 and 7A of the Building Control Act, 1990, as amended.
- Sections 6 and 19 of the Local Government (Water Pollution) Act, 1977, as amended and section 103 of the Water Services Act, 2007.
- Strategic Housing Development (SHD) The Planning and Development (Housing) and Residential Tenancies Act, 2016, and the Planning and Development (Strategic Housing Development) Regulations, 2017 - ceased 2021. Refund liabilities, generally payment of 50% fee to Local Authorities after the case determination, are recorded as paid or as a provision figure where a case is still awaiting determination. Additionally, with requests under Section 146B of the 2000 Act, there can be cost refund liabilities to applicants if the fee paid exceeded the costs to determine the case.
- Large-scale Residential Development (LRD) The Planning and Development (Amendment) (Large-scale Residential Development) Act, 2021.

Fee income is shown net of refunds, which are made in respect of invalid appeals, referrals and other cases and also net of any late determination penalties paid (Notes 3(a), 3(b) and 3(c)).

g) Strategic Infrastructure Development

Fees in respect of Strategic Infrastructure Development applications are as determined by the Board and approved by the Minister for Housing, Local Government and Heritage in accordance with section 144 of the Planning and Development Act, 2000, as amended.

The Board charges an initial fee ranging from €30,000 to €100,000 in relation to Strategic Infrastructure applications. These fees are accounted for on a cash receipt basis. The Board assesses the cost of assessing individual cases and may seek to recoup additional costs or refund a portion of the fee as appropriate. Recoupment of additional costs and refund of fees are accounted for as they fall due (Note 4).

h) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment at rates estimated to write off the cost less the estimated residual value of each asset on a straight line basis over their estimated useful lives, as follows:

- i. Leasehold buildings - 10% per annum.
- ii. Refurbishment to Existing Buildings - 10% per annum.
- iii. Fixtures and Fittings - 20% per annum.
- iv. Computers and Technical Equipment range from 20% to 33.33% per annum.

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset was already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

i) Intangible Assets

An Bord Pleanála's policy is to account for intangible assets under section 18 of FRS102. The amortisation of assets commences once the asset is developed and in use:

Plean-IT/Systems Development Project Capital
20% per annum straight line.

j) Capital Account

The Capital Account represents the unamortised amount of income used to purchase fixed assets.

k) Employee Benefits

Short-term Benefits

Short-term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

l) Retirement Benefits

(a) The Board operates defined benefit superannuation schemes through the medium of four different independent schemes namely:

- An Bord Pleanála Staff Superannuation Scheme 1986 to 2006,
- An Bord Pleanála Staff Spouses' and Children's Contributory Pension Scheme 1986,
- An Bord Pleanála (Chairman and Members) Superannuation Scheme 1986 to 2009, and
- An Bord Pleanála (Chairman and Members) Spouses' and Children's Contributory Pension Scheme 1986 to 2002.

The payment of superannuation benefits to and in respect of employees and members of the Board is provided for in these defined benefit superannuation schemes approved by the Minister for Housing, Local Government and Heritage and with the consent of the Minister for Public Expenditure, NDP Delivery and Reform under section 119 of the Planning and Development Act, 2000.

The schemes are funded annually on a pay-as-you-go basis from monies available to the Board, including monies from exchequer funds provided by the Department of Housing,

Local Government and Heritage and from contributions deducted from staff and members' salaries.

Superannuation costs reflect superannuation benefits earned by members and employees in the period and are shown net of staff superannuation contributions, which are retained by the Board. An amount corresponding to the superannuation charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge superannuation payments.

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income and a corresponding adjustment is recognised in the amount recoverable from exchequer funds provided by the Department of Housing, Local Government and Heritage.

Superannuation liabilities represent the present value of future superannuation payments earned by staff to date. Deferred superannuation funding represents the corresponding asset to be recovered in future periods from exchequer funds provided by the Department of Housing, Local Government and Heritage.

(b) The Board also operates the Single Public Service Pension Scheme ("Single Scheme"), which is also a defined benefit superannuation scheme for all pensionable public servants appointed on or after 1st January 2013. The rules of the Single Scheme are set down in the Public Service Pensions (Single Scheme and Other Provisions) Act, 2012. Single Scheme members' contributions are paid over to the Department of Public Expenditure, NDP Delivery and Reform.

m) Legal Costs

It is the policy of An Bord Pleanála to discharge its own legal costs associated with applications for judicial review of Board decisions following the conclusion of such cases in the relevant Superior Courts.

It is also the policy of An Bord Pleanála to discharge any legal costs awarded against it following conclusion of cases in accordance with the outcome of either settlement discussions/ negotiations or formal adjudication of costs by

the Office of the Legal Costs Adjudicators.

The Board, where practicable, seeks recovery of its legal costs arising out of legal actions where such costs are awarded by the Courts (see Note 16(a)). Legal costs recovered are accounted for on a cash receipt basis and netted against legal expenditure fees in the current year. Legal recoverable amounts, therefore, are not recorded in the Statement of Financial Position.

The Board makes an estimate of the legal fees on cases that have been decided by the Courts within the financial year. These estimated legal costs are provided for in the Board's financial statements.

Legal fees in respect of cases yet to be decided by the Courts which have been;

- Invoiced by the Board's solicitors during the financial year are charged to legal expenditure fees in the year.
- Incurred by the Board but not invoiced by the Board's solicitors within the financial year are estimated and provided for in the Board's financial statements.

In addition, outstanding costs are reviewed and written off when they are deemed to be unrecoverable.

n) Operating Leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease.

Expenditure is recognised on a straight-line basis over the lease period.

o) Receivables

Short-term debtors are measured at transaction price, less any impairment. There are no loans receivable to measure.

p) Cash and Cash Equivalent

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are deposits with financial institutions repayable without penalty on notice of not more than 30 days.

q) Payables

Short-term creditors are measured at transaction price. There are no other financial liabilities, including bank loans, to measure.

r) Currency in use policy

The financial statements are presented in euro, which is the currency of the primary economic environment in which An Bord Pleanála operates. Assets or liabilities denominated in a foreign currency are carried at the Euro equivalent converted at the fix rate applicable at the balance sheet date. Transactions incurred in a foreign currency are translated into Euro and recorded at the rate of exchange ruling at the dates of transactions.

s) Critical judgements and estimates

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for revenues and expenses during the year. However the nature of estimation means that actual outcomes could differ from those estimates. The following estimates have had the most significant effect on amounts recognised in the financial statements.

(a) Provisions

An Bord Pleanála makes an estimate of the legal provision required at the financial reporting date. The amount in respect of this provision has been estimated at €14,425,157 at the Statement of Financial Position date (Note 16 (c)).

(b) Retirement Benefits Obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates and healthcare cost trend rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the pension and post-retirement plans.

Assumptions can be affected by:

- i. The discount rate, changes in the rate of return on high-quality corporate bonds.
- ii. Future compensation levels, future labour market conditions.

2. Oireachtas Grants

The Oireachtas Grants voted to An Bord Pleanála from subhead D.3 Vote 34 - Department of Housing, Local Government and Heritage as shown in the financial statements consist of:

| | 2024 € | 2023 € |
|---|-------------------|-------------------|
| Grant for current expenditure grossed up | 37,255,687 | 31,368,091 |
| Less Employee Superannuation contributions retained | | |
| An Bord Pleanála superannuation schemes employee contributions retained | (522,803) | (489,091) |
| Grant for current expenditure received | 36,732,884 | 30,879,000 |
| Less Employee Superannuation contributions remitted | | |
| Remitted to Department of Housing, Local Government and Heritage (ASC) | (731,240) | (606,885) |
| Remitted to Department of Public Expenditure, NDP Delivery and Reform (SPSPS) | (361,365) | (229,818) |
| Net Grant for current expenditure | 35,640,279 | 30,042,297 |
| Grant for strategy expenditure – Case Management System - received | 1,500,000 | 0 |
| Remainder Strategy Grant carried forward from previous year | 0 | 101,862 |
| Unused Strategy Grant brought forward to next year* | (491,891) | 0 |
| | 36,648,388 | 30,144,159 |

* Deferred Strategy Grant unspent in 2024: €492K (2023: €Nil). See Note 14.

3. (a) Fee Income

| | 2024 € | 2023 € |
|--|------------------|------------------|
| Fees received in respect of appeal, referrals cases | 1,590,601 | 1,643,772 |
| Refunds in respect of appeals | (250,589) | (143,330) |
| | 1,340,012 | 1,500,442 |
| Fees received in respect of substitute consent cases* | 156,563 | 7,775 |
| Cost recoupment from applicants in respect of substitute consent cases | 0 | 0 |
| Refunds made to applicants | (13,102) | (3,050) |
| | 143,461 | 4,725 |
| | 1,483,473 | 1,505,167 |

* Substitute consent application fees received in accordance with section 177M of the Planning and Development Act, 2000, as amended.

3. (b) Strategic Housing Development Fees

| | 2024 € | 2023 € |
|---|---------------|------------------|
| Fees received in respect of Strategic Housing ¹ | 50 | 220 |
| Section 9(13) (d) penalty payments ² | (0) | (80,000) |
| Refunds in respect of Strategic Housing ³ | (0) | (39,730) |
| Movement in Refund Liability in respect of Strategic Housing ³ | 17,500 | 0 |
| | 17,550 | (119,510) |

¹ The Planning and Development (Housing) and Residential Tenancies Act, 2016, and the Planning and Development (Strategic Housing Development) Regulations, 2017, under S.I. No. 270 of 2017 and S.I. No. 271 of 2017, came into operation on the 3rd day of July 2017. Receipt of SHD casework ceased in 2022 after cessation of legislation in late 2021. 2024 figures relate to adjustments to refund provisions on remainder SHD cases as determined.

² Planning and Development (Housing) and Residential Tenancies Act, 2016 Section 9(13)(d) - where the Board has failed to make a decision under this section in relation to an application within the specified period in Section 9(9)(a) a penalty payment is payable to the applicant.

³ Strategic Housing fees are received in accordance with sections 4 and 5 of the Planning and Development (Housing) and Residential Tenancies Act, 2016.

Under Article 305 of the Planning and Development Regulations 2001, as amended, An Bord Pleanála is required to pay 50% of the application fees received for these cases to the relevant Planning Authority.

3. (c) Large-scale Residential Development Fees

| | 2024 € | 2023 € |
|--|---------------|---------------|
| Fees received in respect of Large-scale Residential Development ¹ | 83,270 | 83,770 |
| Section 126B(4) penalty payments ² | (0) | (10,000) |
| Refunds in respect of Large-scale Residential Development | (4,520) | (3,210) |
| | 78,750 | 70,560 |

¹ Planning and Development (Amendment) (Large-scale Residential Development) Act, 2021 came into effect on the 17th day of December 2021.

² Planning and Development (Amendment) (Large-scale Residential Development) Act, 2021 Section 126B(4) - where the Board has failed to make a decision under this section in relation to an application within the specified period a penalty payment is payable to the applicant.

4. Strategic Infrastructure Fees and Cost Recoupment

| | 2024 € | 2023 € |
|--|------------------|------------------|
| Fees received in respect of strategic infrastructure development ¹ | 5,094,400 | 4,739,470 |
| Cost Recoupment from applicants in respect of strategic infrastructure development (Note 1(g)) | 1,324,684 | 366,650 |
| Refunds paid to applicants in respect of strategic infrastructure (Note 1(g)) | (2,129,201) | (871,376) |
| Refund Liability in respect of strategic infrastructure (Note 1(g)) | (475,673) | (208,816) |
| | 3,814,210 | 4,025,928 |

¹ Deferred Fees €244,000 within Creditors due within one year figure (Note 14).

5. Other Income

| | 2024 € | 2023 € |
|------------------------------------|---------------|--------------|
| Miscellaneous income | 9,157 | 4,472 |
| Deposit Interest | 7,140 | 1,688 |
| Profit on disposal of Fixed Assets | 0 | 100 |
| | 16,297 | 6,260 |

6. Salaries, Allowances and Remuneration

At 31st December 2024, the Board consisted of the Chairperson and sixteen ordinary members, one of whom is also a deputy Chairperson (fourteen members at the end of 2023). Note: this includes three interim members who ceased their terms at the close of 31st December 2024. Membership of the Board is whole-time.

In addition to Board members at 31st December 2024, there were:

| | |
|---------------------------------|-----------------------|
| Whole-time equivalent employees | 268.2 (232.9 in 2023) |
| Management | 26.8 (21.7 in 2023) |
| Technical | 99.8 (86.1 in 2023) |
| Administrative | 141.6 (125.1 in 2023) |

The average number of whole-time equivalent employees during the year was 255.04 (209.9 in 2023). Staffing levels are approved by the Minister for Housing, Local Government and Heritage with the consent of the Minister for Public Expenditure, NDP Delivery and Reform.

(a) Remuneration and Other Pay Costs

| | 2024 € | 2023 € |
|---|-------------------|-------------------|
| Staff short-term benefits | 20,005,281 | 14,991,584 |
| Annual leave accrual adjustment | 183,836 | (33,012) |
| Severance agreement | 0 | 212,850 |
| Retirement benefit costs ¹ | 5,812,439 | 6,136,282 |
| Employer's contribution to social welfare | 1,796,347 | 1,410,673 |
| | 27,797,903 | 22,718,377 |

¹ Retirement benefit costs reduced by the amounts of;

€731,240 (2023: €606,885) paid to the Department of Housing, Local Government and Heritage in respect of additional superannuation contributions (ASC),

€361,365 (2023: €229,818) paid to the Department of Public Expenditure, NDP Delivery and Reform in respect of Single Public Service Pension Scheme (SPSPS) contributions and €522,803 (2023: €489,091) Employee contributions retained by An Bord Pleanála relating to Board Superannuation Schemes.

(b) Staff Short-Term Benefits

| | 2024 € | 2023 € |
|------------------------------|-------------------|-------------------|
| Basic Pay | 19,864,062 | 14,751,495 |
| Overtime | 71,344 | 54,585 |
| Incentivised Scheme payments | 69,875 | 185,504 |
| | 20,005,281 | 14,991,584 |

(c) Chairperson's Remuneration

The total remuneration paid to the Chairperson position in 2024 comprised of:

| | 2024 € | 2023 € |
|--|----------------|----------------|
| Interim Chairperson Salary appointed 11th January 2023 (ceased to hold office 1st September 2023)* | 0 | 145,810 |
| Interim Chairperson Salary appointed 2nd September 2023 and appointed Chairperson 23rd January 2024* | 236,872 | 69,618 |
| | 236,872 | 215,428 |

The Chairperson's pension entitlements do not extend beyond the standard entitlements in the model public sector defined benefit superannuation scheme.

* No BIK relating to either Chairperson in 2023 or 2024

(d) Board Members' Emoluments

| Board Member | BIK Professional Membership | Vouched Expenses | Total Expenses € |
|--|-----------------------------|------------------|------------------|
| Peter Mullan appointed Interim Board Member 09/01/2023, appointed Interim Chairperson 02/09/2023 and Chairperson 23rd January 2024 | 0 | 356 | 356 |
| Chris McGarry appointed Deputy Chairperson 12/01/2023 | 414 | 411 | 825 |
| Stephen Bohan appointed 11/06/2018 | 605 | 27 | 632 |
| Patricia Calleary appointed 22/03/2022 | 405 | 45 | 450 |
| Mick Long appointed 03/01/2023 | 325 | 53 | 378 |
| Stephen Brophy appointed 09/01/2023 to 30/06/2024 | 0 | 33 | 33 |
| Una Crosse appointed 27/02/2023 to 27/06/2024 | 0 | 40 | 40 |
| Tom Rabbette appointed 01/03/2023 | 310 | 55 | 365 |
| Mary Henchy appointed 17/04/2023 | 0 | 53 | 53 |
| Eamon J. Kelly appointed 24/04/2023 | 0 | 0 | 0 |
| Joe Boland appointed 24/04/2023 to 31/12/2024 | 0 | 377 | 377 |
| Mary Cregg appointed 24/04/2023 to 23/04/2024 | 0 | 29 | 29 |
| Martina Hennessy appointed 24/04/2023 to 31/12/2024 | 0 | 45 | 45 |
| Liam Bergin appointed 01/08/2023 to 31/12/2024 | 0 | 53 | 53 |
| Stewart Logan appointed 26/09/2023 to 25/09/2024 | 0 | 49 | 49 |
| Declan Moore appointed 02/09/2024 | 0 | 13 | 13 |
| Liam McGree appointed 02/09/2024 | 0 | 13 | 13 |
| Mary Gurrie appointed 02/09/2024 | 0 | 13 | 13 |
| Paul Caprani appointed 02/09/2024 | 0 | 5 | 5 |
| Marie O'Connor appointed 16/09/2024 | 0 | 5 | 5 |
| Mary Rose McGovern appointed 24/10/2024 | 0 | 5 | 5 |
| | 2,059 | 1,680 | 3,739 |

(e) Disclosure of key management

Key management includes the Chairperson, Deputy Chairperson, Board Members, Chief Officer, Directors of Planning and Directors of Legal Affairs, Corporate Affairs and Transformation. The compensation paid or payable to key management for employee services is shown below:

| | 2024 € | 2023 € |
|---|-----------|-----------|
| Salaries and other short-term benefits* | 2,928,816 | 2,376,717 |

* the above figures do not include BIK

(f) Employee benefits breakdown (includes Board Members)

Board Members and Employees' short-term benefits in excess of €60,000 are categorised into the following bands:

| Range of Total Employee Benefits From - To | Number of Employees | |
|---|---------------------|------------|
| | 2024 | 2023 |
| €60,000 - €69,999 | 12 | 16 |
| €70,000 - €79,999 | 24 | 13 |
| €80,000 - €89,999 | 28 | 31 |
| €90,000 - €99,999 | 30 | 17 |
| €100,000 - €109,999 | 18 | 14 |
| €110,000 - €119,999 | 1 | 9 |
| €120,000 - €129,999 | 7 | 2 |
| €130,000 - €139,999 | 2 | 3 |
| €140,000 - €149,999 | 6 | 0 |
| €150,000 - €159,999 | 1 | 2 |
| €160,000 - €169,999 | 3 | 0 |
| €170,000 - €179,999 | 0 | 0 |
| €180,000 - €189,999 | 0 | 1 |
| €190,000 - €199,999 | 0 | 0 |
| €200,000 - €209,999 | 0 | 0 |
| €210,000 - €219,999 | 0 | 0 |
| €220,000 - €229,999 | 0 | 0 |
| €230,000 - €239,999 | 1 | 0 |
| | 133 | 108 |

Note: For the purpose of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, other allowances and other payments paid to the employee in the year ended 31st December 2024, but excludes employer's PRSI amounts. Secondment costs to the organisation are listed as charged.

7. Retirement Benefit Costs

(a) Analysis of total retirement benefit costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves

| | 2024 € | 2023 € |
|---|--------------|--------------|
| Current service costs | 4,014 | 3,072 |
| Interest on retirement benefit scheme liabilities | 4,421 | 4,390 |
| Employee Contributions (including retained employee contributions and SPSPS and ASC employee contributions remitted to Departments) | (1,615) | (1,326) |
| | 6,820 | 6,136 |

(b) Movement in net retirement benefit obligations during the financial year

| | 2024 € | 2023 € |
|---|------------------|------------------|
| Net retirement benefit obligation at 1st January | (142,502) | (123,626) |
| Current service costs | (4,014) | (3,072) |
| Interest costs | (4,421) | (4,390) |
| Actuarial gain/(loss) | 142 | (14,963) |
| Pensions paid in the year | 4,235 | 3,549 |
| Net retirement benefit obligation at 31st December | (146,560) | (142,502) |

(c) Deferred funding for retirement benefits

The Board recognises these amounts as an asset corresponding to the unfunded deferred liability for retirement benefits on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the retirement benefit schemes, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. The Board has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

The net deferred funding for retirement benefits recognised in the Statement of Income and Expenditure and Retained Revenue Reserves was as follows:

| | 2024 € | 2023 € |
|---|--------------|--------------|
| Funding recoverable in respect of current year retirement benefit costs | 8,435 | 7,462 |
| State grant applied to pay retirement benefits | (4,235) | (3,549) |
| | 4,200 | 3,913 |

The deferred funding asset for retirement benefits at 31st December 2024 amounts to €146.6m (2023: €142.5m).

(d) History of defined benefit obligations

| | 2024 € | 2023 € | 2022 € | 2021 € |
|---|-----------|-----------|-----------|-----------|
| Defined benefit obligations (see Note 7(f)) | 146,560 | 142,502 | 123,626 | 169,652 |
| Experience losses/(gains) on defined benefit scheme liabilities | 13,550 | 6,356 | 10,283 | (1,450) |
| Percentage of scheme liabilities | 9.25% | 4.46% | 8.31% | 0.86% |

(e) General description of the schemes

The retirement benefit schemes currently administered in the Board are disclosed in Accounting Policy 1(l).

The four An Bord Pleanála schemes are defined benefit final salary pension arrangements with benefits and contributions defined by reference to the schemes and general pension regulations. Normal retirement age on the above schemes is 65, with entitlement to retire without actuarial reduction at age 60 and a maximum of age 70 in line with the Public Service Superannuation (Age of Retirement) Act, 2018. Post-April (New Entrants) 2004 members do not have a maximum retirement age.

Single Public Service Pension Scheme (SPSPS) Note 7(f)

Since 2013, the Board has administered the SPSPS, it is a CPI-linked defined- benefit pensions based on career-average pay. Normal pension age is set, initially, at 66 years, changing in line with any statutory movements in the State Pension age. It has a compulsory retirement age of 70.

All the above schemes provide an annual pension, lump sum payment and are subject to spouses' and children's pensions entitlements.

The valuation used for FRS102 disclosures has been based on a full actuarial valuation performed on 14th February 2025 by a qualified independent actuary, taking account of the requirements of the FRS in order to assess the scheme liabilities at 31st December 2024.

The principal actuarial assumptions were as follows:

| | 2024 € | 2023 € |
|--|-----------|-----------|
| Rate of increase in salaries | 3.30% | 3.50% |
| Rate of increase in retirement benefits in payment - Main Scheme | 2.80% | 3.00% |
| Rate of increase in retirement benefits in - Single Scheme | 1.90% | 2.10% |
| Discount rate | 3.45% | 3.15% |
| Inflation rate | 2.10% | 2.30% |

Mortality

58% of PNML001 for males with improvements (see below).

62% of PNFL002 for females with improvements (see below).

Annuity factors increase by 0.36% p.a. (Males not in Spouses' and Children's Scheme) to 0.30% p.a. (Females not in Spouses' and Children's Scheme and Members of Spouses' and Children's Scheme) for each year between 2014 and the year of retirement.

¹ PNML00 Pensioner, Normal Male Lives - based on experience surveys in early 2000'ss.

² PNFL00 Pensioner, Normal Female Lives- based on experience surveys in early 2000's.

The mortality basis explicitly allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age. The table below shows the life expectancy for members attaining age 65 in 2024 and 2044.

| Year of Attaining Age 65 | 2024 | 2044 |
|--------------------------|------|------|
| Life expectancy – male | 22.2 | 24.4 |
| Life expectancy – female | 24.5 | 26.5 |

(f) Single Public Service Pension Scheme (Single Scheme)

The Board operates the Single Public Service Pension Scheme (“Single Scheme”), which is also a defined benefit superannuation scheme for all pensionable public servants appointed on or after 1st January 2013. The rules of the Single Scheme are set down in the Public Service Pensions (Single Scheme and Other Provisions) Act, 2012. Single Scheme members’ contributions are paid over to the Department of Public Expenditure, NDP Delivery and Reform.

An amount of €361,325 (2023: €229,818) was paid to the Department of Public Expenditure, NDP Delivery and Reform in respect of the Single Scheme employee contributions.

The Single Scheme provides for a pension and retirement lump sum based on career-average pensionable remuneration. The minimum pension age is 66 years (changing in line with State pension age). It includes an actuarially-reduced early retirement facility from age 55. Pensions in payment increase in line with the consumer price index.

The defined benefit obligation figure relating to the Single Scheme is recognised as €4,598,000 (2023: €3,904,000). This figure is included in the total defined benefit obligations figure of €146,560,000 (2023: €142,502,000) in Note 7 (d).

8. Establishment Expenses

| | Note | 2024 € | 2023 € |
|-----------------------------|------|------------------|------------------|
| Rent and service charges* # | 18 | 2,019,332 | 1,933,989 |
| Repairs and maintenance | | 724,943 | 149,860 |
| Insurance | | 53,231 | 43,969 |
| Light and Heat | | 127,983 | 153,678 |
| Depreciation | | 213,662 | 298,389 |
| | | 3,139,151 | 2,579,885 |

* Rent and service charges includes €6,521 hospitality expenses

#€4,133 monies collected from staff in relation to the provision of beverages/snacks are offset against Rent and service charges

9. Operating Expenses

| | Note | 2024 € | 2023 € |
|---|------|-------------------|-------------------|
| Travel and subsistence* | | 223,094 | 178,288 |
| Legal fees | 16 | 12,889,020 | 11,115,067 |
| Office equipment and stationery | | 435,448 | 279,519 |
| Information and communications technology | | 1,755,846 | 1,479,297 |
| ICT Systems Development and operations | | 1,008,109 | 779,493 |
| Printing and books | | 20,334 | 22,867 |
| Statutory notices | | 97,245 | 13,151 |
| Recruitment, staff training and development and conferences | | 357,157 | 239,510 |
| Postage and Logistics | | 195,199 | 168,673 |
| Consultants' fees and services | 17 | 1,183,101 | 645,549 |
| Audit fees | | 29,300 | 26,600 |
| Provision for Doubtful Debt | | 0 | 0 |
| Bank Charges and Sundries | | 13,714 | 13,304 |
| | | 18,207,567 | 14,961,318 |

* Travel and subsistence figure includes €2,025 foreign travel expenses.

10. Reduction in Value of Fixed Assets

| | Note | 2024 € | 2023 € |
|---|------|----------------|----------------|
| Depreciation of property, plant and equipment | 12 | 213,662 | 298,389 |
| | | 213,662 | 298,389 |

11. Capital Account

| | 2024 € | 2023 € |
|--|----------------|----------------|
| Opening balance | 255,188 | 310,045 |
| Income allocated for capital purposes (gross of asset disposals) | 288,170 | 243,532 |
| Amount released on disposal of fixed assets | 0 | 0 |
| Amortisation in line with asset depreciation | (213,662) | (298,389) |
| Closing balance | 329,696 | 255,188 |

12. Non-Current Assets - Fixed Assets¹ and Intangible Assets²

| | Leasehold Premises ¹ € | Furniture & Fittings ¹ € | IT & Office Equipment ¹ € | Plean-IT Project/System Development ² € | Total € |
|---------------------------|--------------------------------------|--|---|---|-------------------|
| Cost | | | | | |
| At 1 January | 6,683,225 | 877,957 | 2,609,203 | 1,347,801 | 11,518,186 |
| | | | | 0 | |
| Additions | 0 | 0 | 288,170 | | 288,170 |
| Disposals | 0 | 0 | (144,527) | (3,666) | (148,193) |
| At 31 December | 6,683,225 | 877,957 | 2,752,846 | 1,344,135 | 11,658,163 |
| Depreciation | | | | | |
| At 1 January | 6,683,225 | 874,786 | 2,402,167 | 1,302,820 | 11,262,998 |
| Charge for the year | 0 | 3,171 | 184,999 | 25,492 | 213,662 |
| Disposals | 0 | 0 | (144,527) | (3,666) | (148,193) |
| At 31 December | 6,683,225 | 877,957 | 2,442,639 | 1,324,646 | 11,328,467 |
| Net Book Value | | | | | |
| At 1 January | 0 | 3,171 | 207,036 | 44,981 | 255,188 |
| Net movement for the year | 0 | (3,171) | 103,171 | (25,492) | 74,508 |
| At 31 December | 0 | 0 | 310,207 | 19,489 | 329,696 |

¹ Non-Current Assets - Fixed Assets

² Plean-IT Project/Systems Development - Non-Physical Assets which include knowledge, software and other intangible computer-based assets.

The Plean-IT Project, which consisted of a case management system, geographical information system (GIS) and website/portal, started in 2014 and completed in 2021.

Expenditure from 2022 in Case Management System Development, capital and consumable, is recorded under ICT Systems Development.

13. Receivables

| | 2024 € | 2023 € |
|----------------------------------|----------------|----------------|
| Debtors | 48,354 | 41,860 |
| Less Provision for Doubtful Debt | (0) | (0) |
| Net Debtors | 48,354 | 41,860 |
| Prepayments | 754,562 | 761,995 |
| | 802,916 | 803,855 |

14. Payables

Amounts falling due within one year

| | 2024 € | 2023 € |
|--|-------------------|-------------------|
| Trade Creditors | 18,572 | 150,960 |
| Taxation and Social Welfare due to Revenue | 674,486 | 612,740 |
| Legal Provisions (Note 16c) | 14,425,157 | 12,046,375 |
| Deferred Grant Income (Note 2) | 491,891 | 0 |
| Deferred Fee Income (Note 4) | 244,000 | 173,500 |
| Accruals | 5,024,499 | 4,936,348 |
| | 20,878,605 | 17,919,923 |

15. Contingencies with Regard To Legal Actions

There is a contingent liability of an undetermined amount as a result of legal actions against the Board in relation to its decisions on planning appeals and other cases. It is the Board's policy to contest such actions, where appropriate.

16. Legal Costs

As indicated at Note 1(m) in the Statement of Accounting Policies, certain legal costs are initially borne by the Board and recovery is pursued. The situation in 2024 regarding these recoverable costs was as follows:

(a) Recoverable Legal Costs (memorandum):

| | 2024 € | 2023 € |
|--|------------------|------------------|
| Outstanding at 1st January | 2,881,376 | 2,908,366 |
| Recovered during year ¹ | (104,088) | (26,990) |
| Recoverable costs arising during year | 0 | 0 |
| Costs written off during year | 0 | 0 |
| Costs re-designated during year ² | 0 | 0 |
| | 2,777,288 | 2,881,376 |

The Board continually reviews the recoverability of the above costs. It is anticipated that a substantial amount thereof will not be recovered.

¹ The amount recovered was netted against legal fees in the current year.

² Costs which were initially deemed recoverable prior to the completion of legal actions and are now being re-designated on foot of court decisions.

(b) Legal Fees:

| | 2024 € | 2023 € |
|---------------------------------------|-------------------|-------------------|
| Recoverable costs arising during year | 0 | 0 |
| Recovered during year | (104,088) | (26,990) |
| Net recoverable costs | (104,088) | (26,990) |
| Non-recoverable costs | 6,719,792 | 4,824,560 |
| Payment of other side costs | 6,273,316 | 6,317,497 |
| | 12,889,020 | 11,115,067 |

(c) Reconciliation of movement in Legal Provisions for the year ended 31st December 2024:

| | 2024 € | 2023 € |
|--|-------------------|-------------------|
| Legal provision as at 1st January | 12,046,375 | 9,887,657 |
| Legal payments made in year | (3,220,662) | (3,266,500) |
| Change in provisions from previous year | (160,556) | (104,782) |
| Provision for decided cases in year | 5,760,000 | 5,530,000 |
| Provisions relating to un-decided cases to date | 0 | 0 |
| Legal provision as at 31st December (Note 14) | 14,425,157 | 12,046,375 |

17. Consultants' Fees and Services

The Board engages part-time consultant inspectors on a fee-per-case basis in accordance with rates approved by the Minister for Housing, Local Government and Heritage with the consent of the Minister for Public Expenditure, NDP Delivery and Reform. In addition, the Board engages, in accordance with section 124 of the 2000 Act, other consultants and advisors, as it is necessary for the performance of its functions. In 2024, 18% (2023: 14%) of all inspectors' reports came from consultant inspectors and their fees, along with associated costs relating to recording of oral hearings, accounted for 82% (2023: 74%) of all consultancy fees and services costs.

Fee amounts totaling €7,164 (2023: €4,699) were paid to three external members of the audit committee and €518 expenses (2023: €23) were paid to one external member of the audit committee. These amounts are included in the heading "Consultants' fees and services" in Note 9.

18. Lease Commitments

The Board occupies and pays rent on premises at 64 Marlborough Street, Dublin 1 which is held on a 25 year lease from January 2002 to December 2026.

An Bord Pleanála estimates the following lease payments under non-cancellable operating leases for each of the following periods:

| | 2024 € | 2023 € |
|---------------------------------------|--------------|--------------|
| Payable within one year | 1,310 | 1,296 |
| Payable within two to five years | 1,310 | 2,592 |
| Payable after five years ¹ | 0 | 0 |
| | 2,620 | 3,888 |

¹ The lease renewal negotiation process is not yet finalised. In the meantime, no figures are available for the period payable after 2026.

Operating lease amounts recognised as an expense in 2024 total €1,352,666, which includes prior year adjusted charges (2023: €1,300,740).

The costs in relation to the fit-out and certain other matters, other than normal establishment and operating costs, were allocated for capital purposes and included under Leasehold Premises in Fixed Assets. Ongoing improvements to the premises are treated in a similar manner.

19. Board Members & Staff Interests

Where required, Board members and certain staff make declarations/disclosures of interests in accordance with the provisions of the Planning and Development Act, 2000.

Section 147 of the 2000 Act provides for statutory declarations by members and certain staff in relation to certain interests. A register of interests is maintained by the Secretary in accordance with section 147 of the Act and is available for public inspection during office hours.

Section 148 of the 2000 Act relates to disclosures regarding a pecuniary or other beneficial interest in, or which is material to, any appeal or other matter to be determined by the Board. In 2024, Board members made zero disclosures (2023: zero), staff made one disclosure (2023: zero) and consultants made zero disclosures (2023: zero).

Section 150 of the Planning and Development Act, 2000, requires the Board to adopt a code of conduct for dealing with conflicts of interest and promoting public confidence in the integrity of the conduct of its business.

The Code of Practice for the Governance of State Bodies 2016 also requires such a written code of conduct for Board members and employees. The Board has adopted such a code and it applies to members, certain staff and other persons whose services are availed of by the Board. Section 2 of The Code has additional disclosure requirements beyond those set out in Section 148 and in 2023, Board members made 29 disclosures (2023: 39), staff made 19 disclosures (2023: 48) and consultants made 11 disclosures (2023: 11) under the Code.

In addition, members and certain staff are subject to the requirements of the Ethics in Public Office Acts, 1995 and 2001, and yearly statements of registrable interests are made under the Acts. In 2024, 20 (2023: 15) existing members made statements in accordance with the Acts.

20. Events after the reporting date

The Department of Housing, Local Government and Heritage engaged in a review of planning legislation, and the new Planning and Development Act 2024 was passed and signed into law by the President on 17th October 2024.

Chapter 17 of this new 2024 Act was enacted 17th June 2025 establishing An Coimisiún Pleanála (formerly known as An Bord Pleanála) and a new corporate/organisation structure. Further legislative changes from the new 2024 Act will be subject to enactment which is anticipated in the second half of 2025.

An Bord Pleanála is satisfied that it can continue to discharge its statutory functions and that it will continue to have the necessary funding to enable that.

Having regard to the foregoing the Board is of the view that its operations can continue on a going concern basis covering the twelve-month period from the date of signing of the 2024 financial statements.

21. Approval of the financial statements

The financial statements were approved by the Board of An Bord Pleanála on 20th March 2025.



Ard Reachtaire Cuntas agus Ciste **Comptroller and Auditor General**

Report for presentation to the Houses of the Oireachtas

An Bord Pleanála

Opinion on the financial statements

I have audited the financial statements of An Bord Pleanála for the year ended 31 December 2024 as required under the provisions of section 117 of the Planning and Development Act 2000. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of comprehensive income
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of An Bord Pleanála at 31 December 2024 and of its income and expenditure for 2024 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of An Bord Pleanála and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

An Bord Pleanála has presented certain other information together with the financial statements. This comprises the annual report, the governance statement and Board members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Irena Grzebieniak

Irena Grzebieniak
For and on behalf of the
Comptroller and Auditor General

26 June 2025

Appendix to the report

Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of annual financial statements in the form prescribed under section 117 of the Planning and Development Act 2000
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 117 of the Planning and Development Act 2000 to audit the financial statements of An Bord Pleanála and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on An Bord Pleanála's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause An Bord Pleanála to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

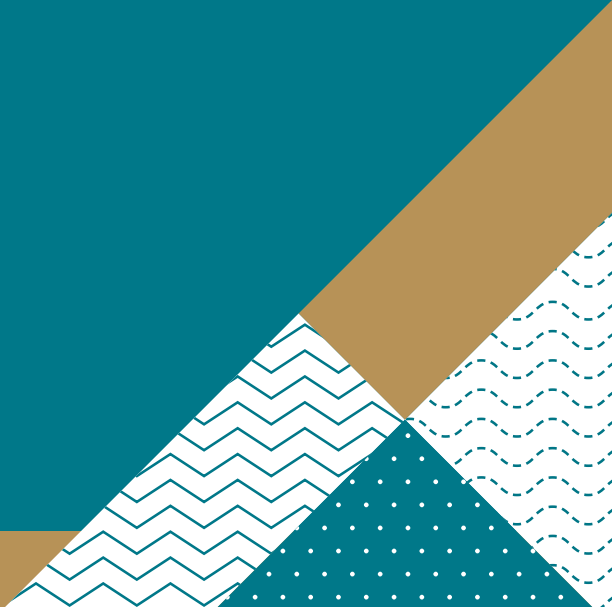
My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.



5

Annual Report Appendices 2024



1. Summary of all Planning Cases

| | 2024 | 2023 | Increase / (Decrease) % |
|--|------|------|-------------------------|
| On hand at start | 2564 | 2580 | (1%) |
| Received | 2727 | 3272 | (17%) |
| Disposed of | 3705 | 3284 | 12.8% |
| On hand at end | 1576 | 2564 | (38%) |
| Disposed of within statutory objective period ¹ | 25% | 28% | |
| Average time taken (weeks) ¹ | 41.7 | 42.1 | |

¹ This figure excludes pre-application consultation cases.

2. Average Time Taken to Dispose of Cases (Weeks)

| Year | Normal Planning Appeals | Strategic Infrastructure Cases | Strategic Housing Cases (except Pre Apps) | All Other Cases ^{1,2} | All |
|------|-------------------------|--------------------------------|---|--------------------------------|-----|
| 2020 | 19 | 37 | 17 | 22 | 23 |
| 2021 | 19 | 39 | 16 | 23 | 20 |
| 2022 | 25 | 36 | 24 | 26 | 26 |
| 2023 | 48 | 44 | 59 | 28 | 42 |
| 2024 | 41 | 53 | 124 | 39 | 42 |

¹ This figure excludes pre-application consultation cases

² Excludes normal planning appeals and strategic infrastructure cases

3. Planning Appeals Received / Disposed / On Hand Cases

| | 2024 | 2023 | Increase / (Decrease) % |
|---|------|------|-------------------------|
| On hand at start | 1842 | 1933 | (5%) |
| Received | 1986 | 2035 | (2%) |
| Disposed of (Total) | 2707 | 2126 | 27% |
| Disposed of Formally | 2277 | 1695 | 35% |
| Disposed of Otherwise | 430 | 431 | (0.2%) |
| On hand at end | 1119 | 1842 | (39%) |
| Disposed of within statutory objective period | 19% | 26% | (27%) |
| Average time taken (weeks) | 41.2 | 48 | (14%) |

4. Strategic Infrastructure Development Cases (Private Entities and Statutory Undertakers)

| | On-Hands Start | Received | Concluded | On-Hands End |
|---------------------------------------|----------------|------------|------------|--------------|
| Pre-Application Consultation Requests | 86 | 68 | 75 | 79 |
| Applications | 52 | 39 | 45 | 46 |
| Alteration / Amendment Requests | 6 | 14 | 13 | 7 |
| EIS Direction | 0 | 0 | 0 | 0 |
| Total | 144 | 121 | 133 | 132 |

5. Strategic Infrastructure Development Cases (Local Authorities)

| | On-Hands Start | Received | Concluded | On-Hands End |
|---|----------------|-----------|-----------|--------------|
| Applications | 34 | 6 | 25 | 14 |
| Environmental Impact Assessment Screening Cases | 2 | 1 | 3 | 0 |
| Alteration / Amendment Requests | 2 | 4 | 3 | 3 |
| Pre Application Consultation Request | 9 | 1 | 1 | 9 |
| EIAR / EIS Direction Cases | 7 | 8 | 10 | 5 |
| Total | 54 | 20 | 42 | 31 |

6. Local Authority Projects

| | On-Hands Start | Received | Concluded | On-Hands End |
|--|----------------|-----------|------------|--------------|
| Compulsory Acquisition Compulsory Purchase Order (CPO) | 29 | 45 | 52 | 22 |
| Compulsory Acquisition Derelict Sites | 64 | 51 | 105 | 10 |
| Total | 93 | 96 | 157 | 32 |

7. Appropriate Assessment Cases

| | On-Hands Start | Received | Concluded | On-Hands End |
|---------------------------------------|----------------|-----------|-----------|--------------|
| Appropriate Assessment Applications | 47 | 28 | 57 | 18 |
| Appropriate Assessment Determinations | 5 | 1 | 6 | 0 |
| Total | 52 | 29 | 63 | 18 |

8. Strategic Housing Development Cases 2024

| | On-Hands Start | Received | Opinion Issued / Formally Decided ¹ | Disposed of Otherwise | On-Hands End |
|---------------|----------------|-----------|--|-----------------------|--------------|
| Consultations | 0 | 0 | 0 | 0 | 0 |
| Applications | 56 | 15* | 22 | 5 | 44 |
| Alterations | 0 | 0 | 0 | 0 | 0 |
| Referrals | 0 | 0 | 0 | 0 | 0 |
| Total | 56 | 15 | 22 | 5 | 44 |

¹ As appropriate

* These cases were resubmitted back to the board following judicial Review proceedings

9. Vacant Site Levy

| | On-Hands Start | Received | Disposed of Formally | Disposed of Otherwise | On-Hands End |
|---------------------------------------|----------------|-----------|----------------------|-----------------------|--------------|
| Vacant Site Levy Appeal (Section 9) | 1 | 0 | 6 | 0 | 1 |
| Vacant Site Level Appeal (Section 11) | 0 | 1 | 0 | 1 | 0 |
| Vacant Site Levy Appeal (Section 18) | 24 | 25 | 28 | 3 | 18 |
| Total | 25 | 26 | 28 | 4 | 19 |

10. Other Planning Case Types

| | On-Hands Start of Year | Received | Formally Decided | Otherwise Disposed | On-Hands End of Year |
|--|------------------------|------------|------------------|--------------------|----------------------|
| Planning Acts | | | | | |
| Leave to Appeal | 6 | 71 | 37 | 37 | 3 |
| Referrals | 130 | 90 | 112 | 28 | 80 |
| Section 254 Licences | 41 | 21 | 50 | 2 | 10 |
| Environmental Impact Statement Exemption for Applicants - Referral | 0 | 0 | 0 | 0 | 0 |
| Planning Scheme SDZ | 0 | 1 | 0 | 1 | 0 |
| Amendment to Planning Scheme in Strategic Development Zone | 1 | 3 | 1 | 0 | 3 |
| Alteration to Planning Scheme in Strategic Development Zone | 1 | 0 | 1 | 0 | 0 |
| Total | 179 | 186 | 201 | 68 | 96 |

11. Summary of Other Non-Planning Cases

| | On-Hands Start of Year | Received | Formally Decided | Otherwise Disposed | On-Hands End of Year |
|---|------------------------|-----------|------------------|--------------------|----------------------|
| Building Control Acts | | | | | |
| Fire Safety Certificate | 27 | 25 | 24 | 5 | 23 |
| Fire Safety Revised Certificate | 2 | 5 | 1 | 2 | 4 |
| Regularisation Certificate | 1 | 1 | 1 | 0 | 1 |
| Disability Access Certificate | 5 | 6 | 6 | 3 | 2 |
| Disability Access Certificate – Revised | 2 | 2 | 2 | 1 | 1 |
| Subtotal | 37 | 39 | 34 | 11 | 31 |
| Water Pollution Acts | | | | | |
| Discharge to Water | 0 | 0 | 0 | 0 | 0 |
| Discharge to Sewers | 0 | 2 | 0 | 1 | 1 |
| Total | 37 | 41 | 34 | 12 | 32 |

0 (0%) of the total 34 cases (formally decided and otherwise disposed) above were disposed of within 18 weeks / 4 months, as appropriate.

12. Residential Zone Land Tax Appeal

| | On-Hands Start | Received | Disposed of Formally | Disposed of Otherwise | On-Hands End |
|--------------------------|----------------|------------|----------------------|-----------------------|--------------|
| Draft Map Appeal | 8 | 0 | 8 | 0 | 0 |
| Supplementary Map Appeal | 0 | 136 | 135 | 1 | 0 |
| Total | 8 | 136 | 143 | 1 | 0 |

13. Analysis of Planning Appeal Decisions



13A. Planning Appeals Received by Development Category / Area

| Area | Development Category | | | | | |
|--------------------------|-------------------------------------|----------------------|------------------------|----------------------|-----------|-------------------|
| | Agriculture, Forestry and Fisheries | Community Facilities | Education and Training | Energy and Utilities | Industry | Mixed Development |
| County Area | | | | | | |
| Carlow | 2 | 0 | 0 | 1 | 4 | 0 |
| Cavan | 2 | 0 | 1 | 5 | 4 | 1 |
| Clare | 6 | 0 | 0 | 8 | 0 | 1 |
| Cork County | 13 | 0 | 0 | 11 | 9 | 3 |
| Donegal | 7 | 2 | 1 | 5 | 3 | 2 |
| Dun Laoghaire / Rathdown | 0 | 4 | 3 | 0 | 0 | 7 |
| Fingal | 4 | 1 | 1 | 3 | 10 | 3 |
| Galway County | 7 | 1 | 1 | 10 | 2 | 3 |
| Kerry | 8 | 1 | 1 | 10 | 6 | 2 |
| Kildare | 4 | 0 | 1 | 10 | 7 | 6 |
| Kilkenny | 5 | 0 | 2 | 5 | 2 | 1 |
| Laois | 5 | 1 | 0 | 3 | 1 | 0 |
| Leitrim | 0 | 0 | 0 | 3 | 0 | 0 |
| *Limerick | 2 | 4 | 2 | 3 | 2 | 2 |
| Longford | 4 | 0 | 0 | 1 | 1 | 0 |
| Louth | 4 | 3 | 0 | 4 | 3 | 4 |
| Mayo | 1 | 2 | 0 | 1 | 0 | 1 |
| Meath | 1 | 1 | 0 | 5 | 4 | 0 |
| Monaghan | 1 | 0 | 0 | 1 | 1 | 0 |
| Offaly | 1 | 0 | 0 | 4 | 1 | 2 |
| Roscommon | 3 | 0 | 1 | 6 | 4 | 1 |
| Sligo | 2 | 1 | 0 | 5 | 0 | 0 |
| South Dublin | 0 | 2 | 1 | 3 | 6 | 1 |
| Tipperary | 15 | 0 | 1 | 13 | 2 | 3 |
| Waterford* | 2 | 0 | 5 | 0 | 1 | 1 |
| Westmeath | 1 | 3 | 0 | 3 | 0 | 0 |
| Wexford | 2 | 1 | 0 | 5 | 6 | 1 |
| Wicklow | 2 | 2 | 0 | 2 | 2 | 2 |
| City | | | | | | |
| Cork | 0 | 1 | 4 | 2 | 0 | 1 |
| Dublin | 0 | 2 | 6 | 7 | 1 | 11 |
| Galway | 0 | 2 | 2 | 4 | 0 | 1 |
| Total | 104 | 34 | 33 | 143 | 82 | 60 |

| Development Category | | | | | | |
|----------------------|--------------------------------------|-------------|-----------|-----------|---------------|-------------|
| Office | Recreation, Leisure, and Hospitality | Residential | Retail | Transport | Miscellaneous | Total |
| 0 | 0 | 7 | 0 | 0 | 0 | 14 |
| 0 | 0 | 8 | 0 | 0 | 0 | 21 |
| 0 | 3 | 22 | 0 | 0 | 0 | 40 |
| 1 | 8 | 78 | 1 | 3 | 1 | 128 |
| 0 | 7 | 32 | 1 | 0 | 0 | 60 |
| 2 | 4 | 143 | 3 | 2 | 0 | 168 |
| 0 | 9 | 100 | 7 | 5 | 0 | 143 |
| 0 | 2 | 57 | 4 | 1 | 0 | 88 |
| 1 | 8 | 49 | 0 | 0 | 0 | 86 |
| 0 | 3 | 42 | 5 | 2 | 0 | 80 |
| 0 | 2 | 20 | 2 | 1 | 0 | 40 |
| 0 | 3 | 14 | 1 | 1 | 0 | 29 |
| 0 | 1 | 2 | 0 | 0 | 0 | 6 |
| 1 | 2 | 44 | 3 | 1 | 0 | 66 |
| 0 | 1 | 11 | 3 | 0 | 0 | 21 |
| 0 | 7 | 34 | 3 | 0 | 0 | 62 |
| 2 | 3 | 26 | 0 | 0 | 0 | 36 |
| 4 | 3 | 41 | 5 | 1 | 0 | 65 |
| 0 | 0 | 6 | 0 | 0 | 0 | 9 |
| 0 | 1 | 9 | 1 | 0 | 0 | 19 |
| 0 | 1 | 10 | 1 | 0 | 0 | 27 |
| 0 | 1 | 14 | 2 | 0 | 0 | 25 |
| 0 | 5 | 58 | 3 | 1 | 0 | 80 |
| 0 | 0 | 43 | 0 | 0 | 0 | 77 |
| 0 | 7 | 29 | 1 | 0 | 0 | 46 |
| 0 | 3 | 9 | 2 | 0 | 0 | 21 |
| 0 | 4 | 40 | 2 | 1 | 0 | 62 |
| 1 | 9 | 53 | 4 | 1 | 0 | 78 |
| 0 | 8 | 43 | 0 | 0 | 0 | 59 |
| 4 | 36 | 203 | 11 | 0 | 0 | 281 |
| 1 | 7 | 29 | 3 | 0 | 0 | 49 |
| 17 | 148 | 1276 | 68 | 20 | 1 | 1986 |

13B. Normal Planning Appeals Received and Decided by Area 2024

| County Area | No. of Decisions Made by PA | No. of Decisions Appealed to the Board | % of Decisions Appealed | Decisions Appealed as a % of all Appeals to Board | % of PA Decisions Confirmed by Board | % of PA Decisions Varied by Board |
|--------------------------|-----------------------------|--|-------------------------|---|--------------------------------------|-----------------------------------|
| Carlow | 346 | 14 | 4.0% | 0.7% | 25.0% | 54.2% |
| Cavan | 732 | 21 | 2.9% | 1.1% | 28.0% | 44.0% |
| Clare | 1130 | 40 | 3.5% | 2.0% | 28.6% | 42.9% |
| Cork County | 3210 | 128 | 4.0% | 6.4% | 26.1% | 49.3% |
| Donegal | 1989 | 60 | 3.0% | 3.0% | 8.7% | 43.5% |
| Dun Laoghaire / Rathdown | 1287 | 168 | 13.1% | 8.5% | 26.1% | 56.0% |
| Fingal | 1799 | 143 | 7.9% | 7.2% | 36.0% | 40.1% |
| Galway County | 1681 | 88 | 5.2% | 4.4% | 30.1% | 33.3% |
| Kerry | 1258 | 86 | 6.8% | 4.3% | 18.6% | 56.9% |
| Kildare | 1201 | 80 | 6.7% | 4.0% | 31.9% | 55.2% |
| Kilkenny | 743 | 40 | 5.4% | 2.0% | 26.5% | 61.8% |
| Laois | 948 | 29 | 3.1% | 1.5% | 5.4% | 59.5% |
| Leitrim | 216 | 6 | 2.8% | 0.3% | 20.0% | 60.0% |
| Limerick* | 1455 | 66 | 4.5% | 3.3% | 21.3% | 61.8% |
| Longford | 280 | 21 | 7.5% | 1.1% | 13.3% | 66.7% |
| Louth | 824 | 62 | 7.5% | 3.1% | 21.1% | 62.0% |
| Mayo | 1353 | 36 | 2.7% | 1.8% | 17.1% | 45.7% |
| Meath | 1311 | 65 | 5.0% | 3.3% | 23.3% | 53.3% |
| Monaghan | 509 | 9 | 1.8% | 0.5% | 7.1% | 71.4% |
| Offaly | 714 | 19 | 2.7% | 1.0% | 20.0% | 60.0% |
| Roscommon | 599 | 27 | 4.5% | 1.4% | 47.8% | 34.8% |
| Sligo | 544 | 25 | 4.6% | 1.3% | 20.0% | 46.7% |
| South Dublin | 939 | 80 | 8.5% | 4.0% | 37.3% | 37.3% |
| Tipperary | 1130 | 77 | 6.8% | 3.9% | 21.7% | 62.3% |
| Waterford* | 1033 | 46 | 4.5% | 2.3% | 35.1% | 47.4% |
| Westmeath | 508 | 21 | 4.1% | 1.1% | 17.9% | 57.1% |
| Wexford | 1336 | 62 | 4.6% | 3.1% | 33.3% | 37.5% |
| Wicklow | 1060 | 78 | 7.4% | 3.9% | 39.8% | 40.7% |
| City | | | | | | |
| Cork | 671 | 59 | 8.8% | 3.0% | 34.9% | 39.7% |
| Dublin | 2393 | 281 | 11.7% | 14.1% | 32.9% | 43.7% |
| Galway | 336 | 49 | 14.6% | 2.5% | 14.3% | 50.0% |
| Total | 33535 | 1986 | 5.9% | 100.00% | 28.0% | 48.0% |

| % of PA Decisions Reversed by Board | Total | No. of Planning Authority Decisions Confirmed by Board | No. of Planning Authority Decisions Varied by Board* Including Split decisions | No. of Planning Authority Decisions Reversed by Board | Total Formally Disposed |
|--|--------------|---|--|--|--------------------------------|
| 20.8% | 100.0% | 6 | 13 | 5 | 24 |
| 28.0% | 100.0% | 7 | 11 | 7 | 25 |
| 28.6% | 100.0% | 16 | 24 | 16 | 56 |
| 24.6% | 100.0% | 36 | 68 | 34 | 138 |
| 47.8% | 100.0% | 6 | 30 | 33 | 69 |
| 17.9% | 100.0% | 48 | 103 | 33 | 184 |
| 23.8% | 100.0% | 62 | 69 | 41 | 172 |
| 36.6% | 100.0% | 28 | 31 | 34 | 93 |
| 24.5% | 100.0% | 19 | 58 | 25 | 102 |
| 12.9% | 100.0% | 37 | 64 | 15 | 116 |
| 11.8% | 100.0% | 9 | 21 | 4 | 34 |
| 35.1% | 100.0% | 2 | 22 | 13 | 37 |
| 20.0% | 100.0% | 1 | 3 | 1 | 5 |
| 16.9% | 100.0% | 19 | 55 | 15 | 89 |
| 20.0% | 100.0% | 2 | 10 | 3 | 15 |
| 16.9% | 100.0% | 15 | 44 | 12 | 71 |
| 37.1% | 100.0% | 6 | 16 | 13 | 35 |
| 23.3% | 100.0% | 21 | 48 | 21 | 90 |
| 21.4% | 100.0% | 1 | 10 | 3 | 14 |
| 20.0% | 100.0% | 6 | 18 | 6 | 30 |
| 17.4% | 100.0% | 11 | 8 | 4 | 23 |
| 33.3% | 100.0% | 3 | 7 | 5 | 15 |
| 25.3% | 100.0% | 28 | 28 | 19 | 75 |
| 15.9% | 100.0% | 15 | 43 | 11 | 69 |
| 17.5% | 100.0% | 20 | 27 | 10 | 57 |
| 25.0% | 100.0% | 5 | 16 | 7 | 28 |
| 29.2% | 100.0% | 24 | 27 | 21 | 72 |
| 19.5% | 100.0% | 47 | 48 | 23 | 118 |
| 25.4% | 100.0% | 22 | 25 | 16 | 63 |
| 23.4% | 100.0% | 104 | 138 | 74 | 316 |
| 35.7% | 100.0% | 6 | 21 | 15 | 42 |
| 24.0% | | 632 | 1106 | 539 | 2277 |

**14A. Summary of Cases Disposed of by Reference to Statutory Objective Period:
Normal Planning Appeals**

| Year | Number Disposed of Within Statutory Objective Periods | Number Not Disposed of Within Statutory Objective Periods | % Within Statutory Objective Period ¹ |
|------|---|---|--|
| 2020 | 1,427 | 460 | 76% |
| 2021 | 1,155 | 837 | 58% |
| 2022 | 673 | 792 | 46% |
| 2023 | 430 | 1569 | 26% |
| 2024 | 430 | 2277 | 19% |

¹ The statutory objective period is 18 weeks in the case of appeals, referrals and certain local authority project cases received by the Board under the 2000 Act, and 4 months in the case of appeals under the Building Control Act and the Water Pollution Acts. A statutory objective period does not apply to certain cases. This figure is for all Strategic Infrastructure Development application cases formally decided.

**14B. Summary of all Cases Disposed of by Reference to Statutory Objective Period:
Strategic Infrastructure Development Applications**

| Year | Number Disposed of Within Statutory Objective Periods | Number Not Disposed of Within Statutory Objective Periods | % Within Statutory Objective Period ¹ |
|------|---|---|--|
| 2020 | 3 | 16 | 16% |
| 2021 | 4 | 26 | 13% |
| 2022 | 1 | 21 | 5% |
| 2023 | 2 | 27 | 7% |
| 2024 | 8 | 62 | 11% |

¹ The statutory objective period is 18 weeks in the case of appeals, referrals and certain local authority project cases received by the Board under the 2000 Act, and 4 months in the case of appeals under the Building Control Act and the Water Pollution Acts. A statutory objective period does not apply to certain cases. This figure is for all Strategic Infrastructure Development application cases formally decided.

14C. Summary of all Cases Disposed of by Reference to Statutory Objective Period: All Other Cases

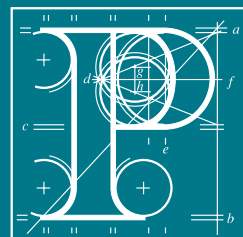
| Year | Number Disposed of Within Statutory Objective Periods | Number Not Disposed of Within Statutory Objective Periods | % Within Statutory Objective Period ¹ |
|------|---|---|--|
| 2020 | 480 | 242 | 66% |
| 2021 | 416 | 337 | 55% |
| 2022 | 281 | 347 | 45% |
| 2023 | 379 | 755 | 33% |
| 2024 | 481 | 447 | 52% |

¹ The statutory objective period is 18 weeks in the case of appeals, referrals and certain local authority project cases received by the Board under the 2000 Act, and 4 months in the case of appeals under the Building Control Act and the Water Pollution Acts. A statutory objective period does not apply to certain cases. This figure is for all Strategic Infrastructure Development application cases formally decided.

14D. Summary of all Cases Disposed of by Reference to Statutory Objective Period: Total Cases

| Year | Number Disposed of Within Statutory Objective Periods | Number Not Disposed of Within Statutory Objective Periods | % Within Statutory Objective Period ¹ |
|------|---|---|--|
| 2020 | 1,910 | 718 | 73% |
| 2021 | 1,575 | 1,200 | 73% |
| 2022 | 955 | 1,160 | 45% |
| 2023 | 934 | 2,351 | 28% |
| 2024 | 919 | 2786 | 25% |

¹ The statutory objective period is 18 weeks in the case of appeals, referrals and certain local authority project cases received by the Board under the 2000 Act, and 4 months in the case of appeals under the Building Control Act and the Water Pollution Acts. A statutory objective period does not apply to certain cases. This figure is for all Strategic Infrastructure Development application cases formally decided.



An
Bord
Pleanála

64 Marlborough Street, Dublin 1, D01 V902
+353 1 858 8100 | communications@pleanala.ie | www.pleanala.ie