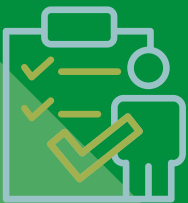
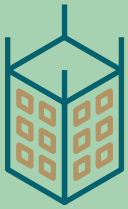


An
Coimisiún
Pleanála

Annual Report and Accounts 2025





2025 Annual Report and Accounts

To the Minister for Housing, Local Government and Heritage.

In accordance with the Planning and Development Acts (as amended), An Coimisiún Pleanála herewith presents its Annual Report and Accounts for the year ending 31 December 2025.



Mr Paul Reid
Chairperson An Coimisiún Pleanála



Mr Peter Mullan
Chief Executive Officer An Coimisiún Pleanála

Date: 30 June 2026



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Who we are and what we do

An Coimisiún Pleanála is Ireland's national planning body with responsibility for making independent, timely, quasi-judicial decisions on appeals of planning authority decisions and direct applications for strategic infrastructure projects. We are also responsible for deciding on proposals for compulsory acquisition of land by local authorities and a range of other planning-related functions.

An Coimisiún Pleanála was formally established on 18 June 2025, under Part 17 of the Planning and Development Act 2024. The organisation was formerly An Bord Pleanála, established in 1977 under the Local Government (Planning and Development) Act 1976. We are an independent, statutory body under the aegis of the Department for Housing, Local Government and Heritage.

The purpose, vision and values of An Coimisiún Pleanála are set out in our Strategic Plan 2026-2028.



Purpose: As an integral part of the planning system, we will deliver robust, independent, and impartial decisions in a fair, efficient, and transparent manner that promotes sustainable development and proper planning.



Vision: To be a trusted, effective and progressive national planning body delivering for the common good.

Values

We are guided by these values in how we conduct business, provide services and make decisions:



Efficiency and Effectiveness:

We are timely, professional and robust in our decision making and our operations. We understand the impact of our role in the planning process as a decision-making body.



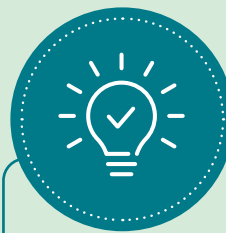
Integrity:

We perform our functions with the highest standards of professional behaviour and ethics. We protect the independence and impartiality of our decision making.



Transparency:

We are open and accountable in our decisions, systems, and processes. We are clear and honest in our communication and actions. We are proactive in our engagements with stakeholders.



Innovation:

We are agile and collaborative. We continually seek to improve our systems, processes, and how we work together and with others.



Respect:

We recognise the value and dignity in everyone. We are clear on the right of fair, accessible participation for all in the planning system.

2025 Summary

2025 Planning Cases

Received
2,857

Disposed
3,119



2024 Planning Cases

Received
2,727

Disposed
3,705

Operations

	2025		2024	
	Received	Disposed	Received	Disposed
Normal Planning Appeals*	2054	2365	1915	2628
Large-Scale Residential Development (LRD) Appeals	78	77	71	79
Strategic Infrastructure Development (SID)	177	139	142	175
Maritime Area Cases	11	4	11	17
Other Local Authority Projects	90	85	95	158
Other Case Types	447	449	493	648
	2857	3119	2727	3705

*excluding LRD appeals

Finance



2025 €

2024 €

Income

Oireachtas Grant	42,525,101	36,648,388
Fees/Recoupment	7,758,534	5,393,983
Other	5,620,255	4,216,297
Total Income	55,903,890	46,258,668
Total Expenditure	52,295,790	49,144,621
Surplus / (Deficit) for year before appropriations	3,608,100	(2,885,953)
Transfer from / (to) the Capital Account	(49,420)	(74,508)
Surplus / (Deficit) for year after appropriations	3,558,680	(2,960,461)

Chairperson Statement

In accordance with section 522 of the Planning and Development Act 2024, I am pleased to present An Coimisiún Pleanála's 2025 Annual Report and Accounts, which provide a detailed account of the Commission's work and financial statements for the year. An Coimisiún Pleanála came into being on 18 June 2025 with the commencement of Part 17 of the 2024 Act, and I was honoured to be appointed as its first Governing Board Chairperson by the Minister for Housing, Local Government and Heritage.

Ireland must provide the critical infrastructure and housing needs of a growing population

and economy to improve competitiveness, ensure balanced regional development and meet our climate obligations. The Government has announced significant capital investment and legislative reforms to accelerate this development, including actions coming out of the Accelerating Infrastructure report. This sets a challenge for the planning system to evolve and improve in response. An Coimisiún Pleanála must ensure continuous performance and efficiency improvements to meet this challenge, and I want to acknowledge the great work done to date by the CEO, the Planning Commissioners and all the staff in the organisation.



The 2024 Act introduced a new governance structure and a more defined decision-making function for the organisation. This new structure distinguishes in legislation the corporate, governance and decision-making functions, and will continue to ensure delivery on our mandate as an independent, national planning body.

The regular day-to-day management, control and direction of An Coimisiún Pleanála is the responsibility of the Chief Executive Officer (CEO). The Governing Board is responsible for the overall governance of the organisation, setting the Commission's strategic direction and performance objectives, and monitoring progress towards the achievement of those objectives. As set out in section 497(5) of the 2024 Act, the case decision-making function is now solely reserved for the Planning Commissioners.

My fellow Governing Board members bring a wealth of expertise across a number of disciplines to support the Commission in achieving the highest professional standards and ethics. Six Governing Board members were appointed in June 2025 and, following the appointment of three new members in January 2026, we now have the full complement of nine members.

The 2024 Act tasked the new Governing Board with four key deliverables within our first six months. We agreed an updated Code of Conduct, established new decision-making

procedures for case management, appointed the first Chief Planning Commissioner and developed a three-year Strategic Plan.

A People, Performance and Culture (PPC) sub-committee was newly established to focus on maximising organisational performance through positive people-based initiatives and policies. The existing Audit and Risk Committee (ARC) sub-committee expanded its membership to further increase the financial and legal experience of the committee.

At the five Governing Board meetings held in 2025, we also successfully delivered other corporate improvements and policy changes to reflect the new structure, which are detailed later in this Annual Report.

The Governing Board is pleased with the progress the organisation has made to date and how the transition from An Bord Pleanála to An Coimisiún Pleanála has been managed, and we have confidence in the new organisational structure. The focus is now on embedding further improvement across corporate areas, implementation of the Strategic Plan objectives and ensuring that the Commission continues to perform as an efficient and effective decision-maker, consistent with its obligations under the planning legislation.

Paul Reid
Chairperson

This new structure distinguishes in legislation the corporate, governance and decision-making functions, and will continue to ensure delivery on our mandate as an independent, national planning body.

Chief Executive Officer Statement

This is An Coimisiún Pleanála's first Annual Report and marks a new chapter for the organisation established as An Bord Pleanála when planning appeals were introduced almost half a century ago. In June 2025, I became the first full-time Chief Executive Officer and have led the organisation through a year of significant change and transition for all staff, Planning Commissioners (formerly Board Members) and our new Governing Board. 2025 was also the year that we made significant progress on clearing the backlog of cases and adopted a new three-year Strategic Plan to deliver on the Commission's vision: To be a trusted, effective and progressive planning body, delivering for the common good. I would like to recognise the

efforts of all staff and Planning Commissioners who have worked to bring down the caseload of the organisation from a high of over 3,600 cases in May 2023, to a caseload of 1,307 at the end of December 2025. This was a 16.7% reduction in the total number of cases on hand, down from 1,569 at the end of 2024.

Decision Timelines

Significant work has been undertaken by all parts of the organisation to prepare for the mandatory decision time limits that will be formally introduced when sections 113 and 126 of the Planning and Development Act 2024 are enacted. We have been voluntarily operating



Direct applications, normal planning appeals and Large-Scale Residential Development appeals have become increasingly complex over the last number of years. Many of these applications include Environmental Impact Assessment Reports and Appropriate Assessment Reports.

to these timelines for cases both lodged and disposed of in 2025, with over 90% compliance for Normal Planning Appeals (NPA) and 100% compliance for Large-Scale Residential Development (LRD) appeals and Local Authority Projects (LAP). An Coimisiún Pleanála is committed to meeting mandatory timelines in all appeals and direct strategic infrastructure applications. We expect our workload to increase amid the current housing challenges and infrastructure pressures, and this will be a challenge to the organisation in the months and years ahead.

Strategic Infrastructure

A number of significant infrastructure cases were decided in 2025 and early 2026, including MetroLink, Finglas Luas, three DART projects (DART West, DART South-West, DART North), Slane Bypass, Greater Dublin Drainage, Galway Bus Connects, Galway Harbour, Galway Ring Road and Ringaskiddy Port.

Direct applications, normal planning appeals and LRD appeals have become increasingly complex over the last number of years. Many of these applications include Environmental Impact Assessment Reports and Appropriate Assessment Reports. These applications are assessed by our Inspectorate team who have the professional expertise to assess them. Where they require assistance with specific issues that arise, they can consult our specialist environmental team that includes ecologists,

environmental scientists and engineers. On occasions where particular expertise is unavailable, we consult with appropriate experts from our panel of specialist consultants.

Acknowledgements

Chris McGarry was appointed as the first Chief Planning Commissioner in January 2026 and remains a member of our senior leadership team. I want to thank him for his leadership as Deputy Chair of An Bord Pleanála and wish him well in his new role. I would like to express my gratitude to all the staff and Planning Commissioners who contributed to the considerable work undertaken during 2025, and to the management team who supported me to lead the organisation through this period of transition, and to make significant inroads into our caseload. We are committed to continue the progress to increase decision-making compliance rates throughout 2026.

I would like to thank our Chairperson Paul Reid and the Governing Board for their guidance and advice during this transition, and I look forward to working with them in the years ahead. Finally, I would also like to thank the Minister and his officials in the Department of Housing, Local Government and Heritage for their continued support.

Peter Mullan
Chief Executive Officer

2025 At a Glance

Planning Cases



Received
2,857

Disposed
3,119

77



**Large-Scale Residential
Development Appeals Disposed**

Normal Planning Appeals (excluding LRD appeals)

Received
2,054

Disposed
2,365



Active Land Measures

Residential Zoned Land Tax (RZLT)

Derelict Sites

Received

Decided

86

86

39

32

Strategic Infrastructure Development Cases



177

Received

139

Disposed

Housing



Granted



Refused



Units Granted

Large Scale Residential (LRD)

48

7

8,814

Normal Planning Appeals

424

403

5,489

Strategic Housing (SHD)

2

21

803

Overall Total

474

431

15,106

Introduction

The 2025 Annual Report reflects a year of significant organisational transition and covers the period during which An Bord Pleanála transitioned to An Coimisiún Pleanála. A new governance structure was introduced, and the resulting changes to roles and responsibilities are outlined in the Organisational Structure section.

The Planning Casework Performance section provides a high-level overview and analysis of the Commission's casework during the year, supported by detailed data tables in the Appendices. Updates on legal affairs, communications, digital transformation and environmental management are presented in the Executive Functions section. The Governance and Compliance section introduces the new Governing Board before setting out the full Governance Report and Financial Statements.

Workload and Performance

In 2025, the number of planning applications decided across all planning authorities was 33,012 (33,535 in 2024), of which 2,132 (1,986 in 2024) were appealed to An Coimisiún Pleanála. The total number of cases received by the Commission in 2025 was 2,857, up 4.8% from 2,727 in 2024.

In 2025, approximately 6.5% of planning applications were appealed to the Commission (5.9% in 2024). 48% of cases processed by the Commission were varied (48% in 2024), 25% reversed (24% in 2024) and 27% were confirmed (28% in 2024).

By year-end, the total number of cases on hand was 1,307, down from 1,569 in 2024, which is a 16.7% reduction.

The total number of cases decided in 2025 was 3,119, a decrease from 3,705 in 2024. This can be explained in part by a reduction in the number of planning case decision-makers (formerly An Bord Pleanála Board members, now Planning Commissioners) from 17 to 15 when the terms of two temporary members came to an end in December 2024. In addition, the former Chairperson became the CEO in June 2025, reducing the number of Commissioners to 14.

In 2025, the Commission received 78 Large-Scale Residential Development (LRD) appeals under section 127 of the Planning and Development Act 2000, as amended. During the year, 77 LRD appeals were concluded - 55 of these were formal decisions and 22 were otherwise disposed of (for example an invalid appeal). 100% of the 55 formal decisions were made within the 16-week statutory period, with cases disposed of in 14.2 weeks on average.

In 2025, a number of significant infrastructure cases were decided including MetroLink, Finglas Luas, DART North, Slane Bypass and Greater Dublin Drainage projects.

At year-end, five 'Phase One' offshore renewable energy applications continued to be under assessment concurrently, and all were subject to requests for Further Information to the applicants in 2025. Further information is requested to address gaps in information or

By year-end, the total number of cases on hand was 1,307, down from 1,569 in 2024, which is a 16.7% reduction.

in response to submissions and observations received and will assist the Commission in its final decision. All our decisions are subject to legal scrutiny and failure by the Commission to engage appropriately with possible gaps in information may lead to judicial review and the risk of the decisions being set aside.

Digital Transformation

An Coimisiún Pleanála made significant progress in delivering its digital transformation strategy during 2025 with the introduction of a new Case Management System (CMS) and the successful pilot of a new online appeals platform with the Office of the Government Chief Information Officer (OGCIO). The new CMS and operational dashboards enable real-time monitoring of each file as it passes through the different stages of screening, analysis and decision-making, which enhances active file management by staff and Planning Commissioners.

Staffing and Recruitment

In 2025, An Coimisiún Pleanála had a sanctioned figure of 314 posts, including 15 Planning Commissioners. A workforce plan submitted to the Department of Housing, Local Government and Heritage was approved in early 2026 for an additional 34 staff to meet the demands of the organisation following the introduction of the Planning and Development Act 2024. These additional resources are critical given increased workloads across business and corporate functions, and the specialists needed to assess complex applications.

At the end of 2025, there were 295 staff including Planning Commissioners, an increase from 290 at the end of 2024.

Significant recruitment campaigns took place throughout 2025. The Commission is attracting high numbers of applicants for all posts advertised. At the end of 2025, we had an employment rate of 94% with a vacancy rate of 6%.

Legislative and Legal Framework

The planning legislative framework continues to be complex. The most significant legislative change in 2025 was the enactment of Part 17 of the Planning and Development Act 2024, which resulted in the complete restructuring of the organisation. Other significant legislation and

legal judgments have also impacted process and decision-making.

The EU Renewable Energy Directive (RED) III was transposed into Irish legislation with most of the provisions coming into effect on 7 August 2025. In addition to introducing mandatory permit granting timelines, RED III also introduces a completeness check process when applications are received and will introduce mandatory Environmental Impact Assessment scoping at a later stage.

There has continued to be a high number of Commission decisions subject to judicial review in 2025. We have a dedicated legal affairs team to defend decisions, align decisions with precedents of the superior courts and to take learnings from court judgments. We continue to support initiatives and reforms that expedite the hearing and conclusion of applications for judicial review in the High Court's Planning and Environment list.

During 2025, 143 judicial reviews were lodged with the Central Office of the High Court against decisions of the Commission, which challenged the validity of 136 Commission decisions (a decision can be challenged by more than one judicial review). While the total number of judicial reviews initiated in 2024 and 2025 are similar in number, there was a notable decrease in the latter half of 2025. 85 new judicial reviews were initiated in January to June 2025, while 58 were initiated between July and December 2025.

Stakeholder Engagement

During 2025, there was a significant increase in stakeholder engagement, and we held meetings with representatives from state bodies, prescribed bodies, environmental NGOs, renewable energy organisations, and other business and industry groups. The Planning Forum is an external stakeholder group formed in 2024 in response to an Office of the Planning Regulator (OPR) recommendation that now meets biannually, with meetings held in January and October 2025.

Continued engagement and communication with all planning system stakeholders remains a priority to build An Coimisiún Pleanála's reputation as a trusted, effective and progressive national planning body with the highest professional standards and ethics.



1

Organisational Structure

Governing Board	14
Planning Commissioners	14
Senior Management	14
Planning Inspectorate	15
Specialists	15
Administrative Staff	15

Governing Board

The Governing Board is responsible for the overall governance and sets the strategic direction and performance objectives of An Coimisiún Pleanála. The Governing Board is also responsible for the monitoring and attainment of those objectives. The Governing Board cannot be involved in considering or determining any planning case, as that decision-making function is solely reserved to the Planning Commissioners. Six Governing Board Members were appointed by the Minister for Housing, Local Government and Heritage on 18 June 2025.

Planning Commissioners

Planning Commissioners are responsible for independent decision-making on all appeals and direct application cases, and they are overseen by the Chief and Deputy Chief Planning Commissioners. An Bord Pleanála Board Members in office when Part 17 of the Planning and Development Act 2024 commenced in June 2025, continued in office as Planning Commissioners.

In 2025, a recruitment campaign to fill the Chief Planning Commissioner position was run by the Public Appointments Service, and the incumbent Deputy Chief Planning Commissioner (former Board Deputy Chairperson) was appointed to the position. 15 Planning Commissioners are provided for in legislation, and 14 Planning Commissioners were in post at the end of 2025.

Senior Management

An Coimisiún Pleanála's experienced and professional staff are responsible for supporting and delivering on the organisation's objectives and functions.

The Chief Executive Officer (CEO) has the responsibility to manage the administration and business of the organisation in consultation with the Governing Board. The CEO is not involved in any case decision-making and so can engage in more external communication to increase transparency, public trust and confidence in the organisation.

The Executive Management Team consists of the CEO, Chief Officer, all Directors and the Chief and Deputy Chief Planning Commissioners. Together with other senior managers in the organisation, they have responsibility for directing the organisation's strategic, financial, and operational decisions. Senior management ensures legal compliance, manages risk, and ensures coherence between high-level strategy and day-to-day operations.

An Bord Pleanála Board Members in office when Part 17 of the Planning and Development Act 2024 commenced, continued in office as Planning Commissioners. They are responsible for independent decision-making on all appeals and direct application cases.



Planning Inspectorate

The Planning Inspectorate staff are responsible for making quality, timely, planning assessments and recommendations on case work to the Planning Commissioners. They work under the direction of two Directors of Planning, one responsible for direct applications and one responsible for normal planning appeals and other case types. Planning Inspectorate staff hold a professional qualification in planning and have expert knowledge and experience of planning and environmental issues, and relevant legislation both at national and European levels.

Specialists

Environmental and technical specialists provide expert advice, support and input to the Planning Inspectorate and Commissioners on their specialisms - for example biodiversity, water, noise, odour and waste. Their casework focus is environmental and technical assessments in accordance with national and European legislation, including Environmental Impact Assessments, Appropriate Assessments and the Water Framework Directive. They provide expert evaluations of the likely environmental impacts of a proposed project or development

to assist the Inspectors and Commissioners in their recommendations and decision making. 101 planning inspectors and planning specialists were employed at the end of 2025.

Under section 390 of the Planning and Development Act 2024, the Commission may engage such consultants or advisers as it considers necessary. In 2025, the Commission engaged 80 planning and technical specialist consultants from its framework to assist with casework.

Administrative Staff

Administrative staff work across the organisation under the direction of senior management to support all corporate, governance and planning functions. These include appeals and direct applications processing, human resources, finance, legal affairs, information and communications technology (ICT), digital transformation, communications, secretariat, procurement, governance and compliance, and facilities and environmental management. 151 administrative staff were employed at the end of 2025.

2

Planning Casework Performance

All Planning Cases	17
Statutory Objective Periods for Determining Cases	17
Planning Appeals	19
Large-Scale Residential Development	20
Strategic Infrastructure Development	21
Maritime Area Planning	23
Other Local Authority Projects	23
Other Case Types	24
Oral Hearings	24
Reports and Recommendations	25
Projects of Common Interest	25

All Planning Cases

In 2025, the number of planning cases received increased by 4.8% to 2,857, up from 2,727 in 2024.

The total number of cases decided in 2025 was 3,119, a 15.8% decrease on the previous year (3,705). By year end, the total number of cases on hand was 1,307, down from 1,569 in 2024.

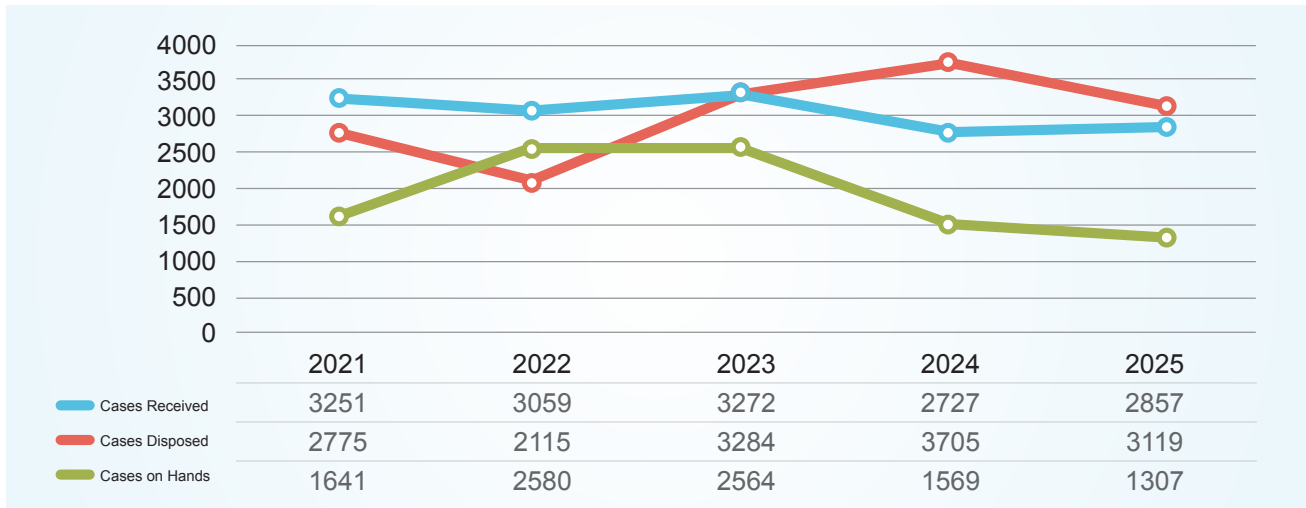


Figure 1: Intake and Disposal of Cases 2021 – 2025

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 Coimisiún Pleanála that appeals and certain other matters are determined within specified periods of time, as far as is practical. In most cases this Statutory Objective Period (SOP) is 18 weeks. A four-month SOP applies to some cases, while in others, no statutory objective period applies.

Significant work has been undertaken by all parts of the organisation to prepare for the mandatory decision timelines that will be

formally introduced when Sections 113 and 126 of the Planning and Development Act 2024 are enacted. We have been voluntarily operating to these timelines for cases both lodged and disposed of in 2025, with over 90% compliance for Normal Planning Appeals (NPA) and 100% compliance for Large-Scale Residential Development (LRD) appeals and Local Authority Projects (LAP).

In 2025, 61% of all planning cases were decided within the statutory objective period (SOP) compared to 25% in 2024. This increase demonstrates improved SOP compliance in 2025 after clearing a backlog of older cases outside their SOP in previous years.

In 2025, 61% of all planning cases were decided within the statutory objective period (SOP) compared to 25% in 2024.

Function	2025 Target	Percentage of all on hand cases disposed of in 2025	Percentage of cases lodged and disposed of in 2025
Large Scale Residential Development (LRD)	95-100% disposed of within SOP of 16 weeks	100%	100%
Normal Planning Appeals (NPA)	70-80% of cases disposed of within SOP of 18 weeks	64.1%	94.5%
Vacant site levy appeals	90-100% of cases disposed of within SOP of 18 weeks	27.3%	100%
Derelict Sites	90-100% of cases disposed of within SOP of 18 weeks	86.4%	84.4%
RZLT Appeals	90-100% of cases disposed of within SOP of 16 weeks	97.7%	97.7%
Electricity Cases	70-80% of 2025 cases disposed of within the 2024 P&D Act timeline provisions (48 weeks)	75%	100%
Section 37(B) Private Applications	75-85% of 2025 cases disposed of within the 2024 P&D Act timeline provisions (48 weeks)	25%	N/A - no cases disposed of
Local Authority Projects (LAP)	70-80% of 2025 cases disposed of within the 2024 P&D Act timeline provisions (26 weeks)	82.3%	100%
Strategic Infrastructure Developments (SID)	70-80% of 2025 cases disposed of within the 2024 P&D Act timeline provisions (48 weeks)	46.3%	100%

Table 1: Performance against 2025 targets

Disposal of cases in weeks

The total average number of weeks that it took to decide all planning cases in 2025 was 27 weeks.

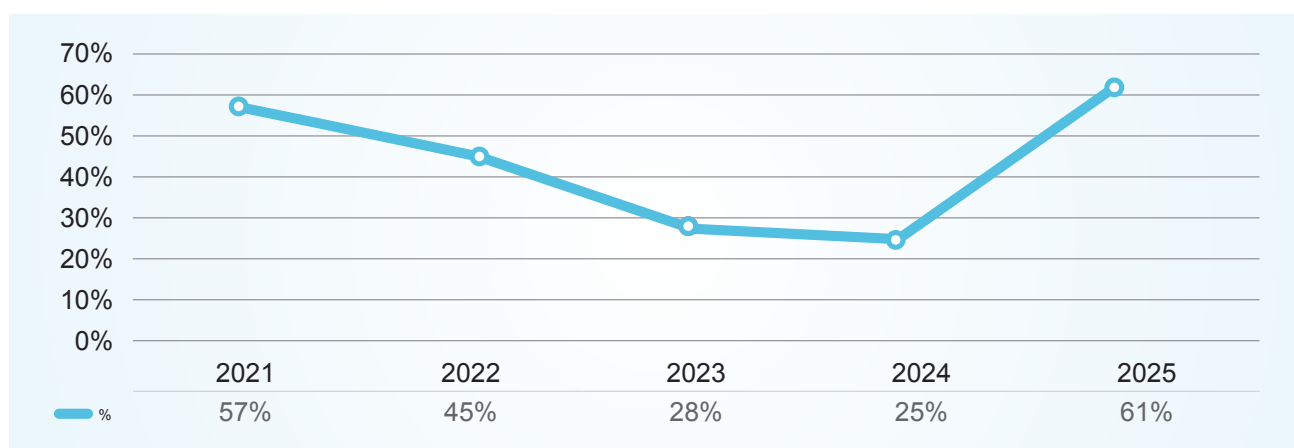


Figure 2: Compliance with statutory objective period 2021 – 2025

Planning Appeals

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

The number of planning appeals received in 2025 was 2,132. This represents 75% of all cases submitted to the Commission, an increase of 146 from the number received in 2024 (1,986).

The number of appeals disposed of in 2025 was down on the previous year at 2,442 (2,707 in 2024).

The disposed cases include invalid, dismissed and withdrawn appeals, which totalled 412. Of these, 301 cases were declared invalid as compliance with certain statutory criteria was not achieved, for example, late appeals, incorrect fees, or other reasons.

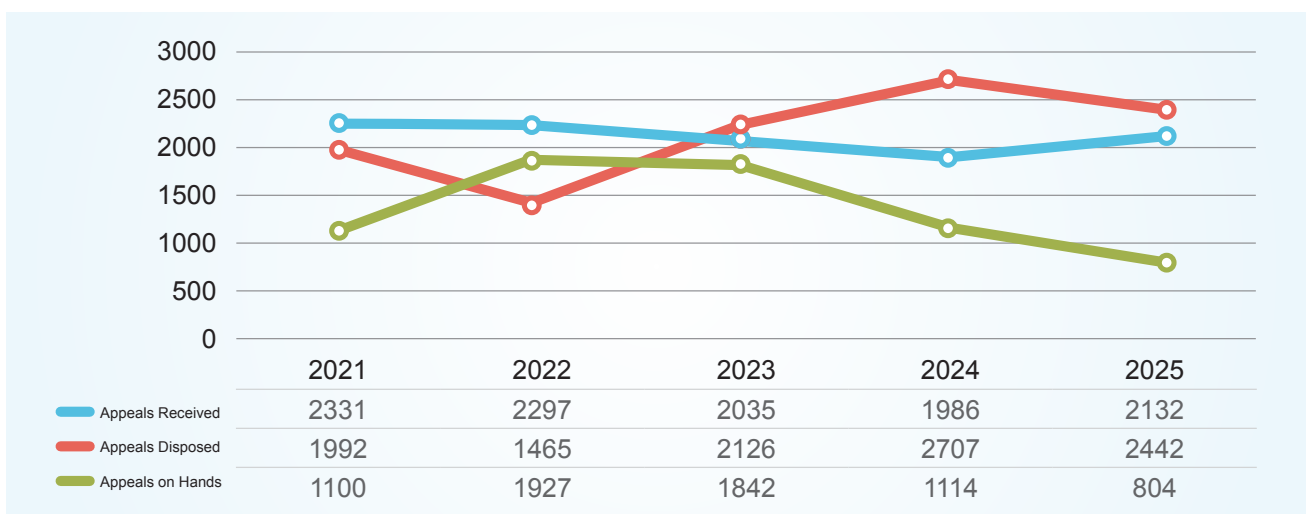


Figure 3: Planning Appeals – Intake and Disposal 2021 – 2025

Appeals by Planning Authority Area

In 2025, the number of planning applications decided across all planning authorities was 33,012 (33,535 in 2024), of which 2,132 (1,986 in 2024) were appealed to An Coimisiún Pleanála. The total number of cases received by the Commission in 2025 was 2,857, up 4.8% from 2,727 in 2024.

In 2025, approximately 6.5% of planning applications were appealed to the Commission (5.9% in 2024). 48% of cases processed by the Commission were varied (48% in 2024), 25% reversed (24% in 2024) and 27% were confirmed (28% in 2024).

A table of planning appeals received and decided by area is available in the Appendices of this report.



Large-Scale Residential Development

Large-Scale Residential Development (LRD) comprises developments of 100 or more houses or 200 or more bed spaces for student or shared accommodation units. Where such cases are appealed to the Commission, a 16-week mandatory timeline applies.

In 2025, the Commission received 78 Large-Scale Residential Development (LRD) appeals under section 127 of the Planning and Development Act 2000, as amended. During the year, 77 LRD appeals were disposed of, 55 were formally decided and 22 were otherwise disposed of. Of the 55 formally decided, 100% were decided within the 16-week statutory period, with cases on average being disposed of within 14.2 weeks.

Strategic Housing Development

At the beginning of 2025, there were 43 Strategic Housing Development (SHD) applications remaining on hand that had originally been submitted under section 4 of the Planning and Development (Housing) and Residential Tenancies Act 2016.

During 2025, the Commission decided 23 of these SHD cases, with a further 4 being withdrawn. At the end of 2025, there were 20 SHD applications remaining on hand, all but one of which were remittals from the courts. The only 'never-decided' SHD application is subject to a stay from the High Court and therefore cannot be decided.

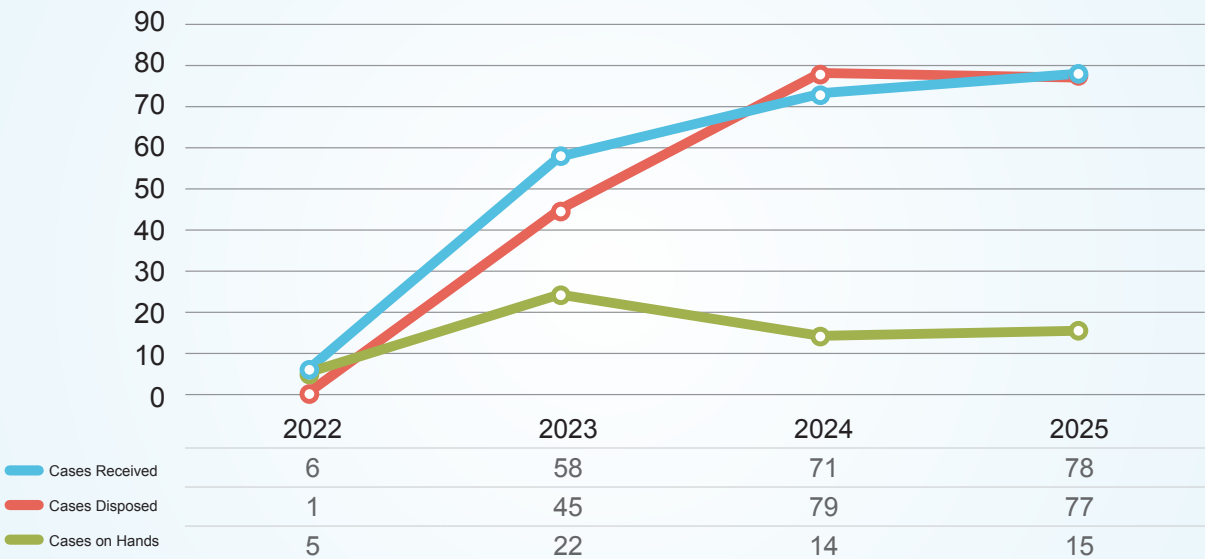


Figure 4: Large-Scale Residential Development Appeal Intake and Disposal 2022 - 2025

Strategic Infrastructure Development

The Planning and Development (Strategic Infrastructure) Act 2006 provided for the making of direct applications for public and private Strategic Infrastructure Development (SID) to An Coimisiún Pleanála. Strategic Infrastructure Development (SID) direct applications examples include motorways, railway applications, onshore windfarms, gas pipelines, ports or major facilities like hospitals.

Significant strategic infrastructure cases decided by An Coimisiún Pleanála in 2025 include MetroLink, Finglas Luas, DART North, Slane Bypass and the Greater Dublin Drainage projects.

Strategic infrastructure development cases include direct applications and pre-application consultations from private or statutory undertakers and local authorities.

The total number of strategic infrastructure development (SID) cases received in 2025 was 177, a 24.6% increase from the 142 cases received in 2024. 139 SID cases were disposed of, compared to 175 in 2024.

SID Direct Applications

The total number of SID direct applications received in 2025 was 59, a 31% increase on the 45 received in 2024. 57 SID direct applications were disposed of, compared to 70 in 2024.

SID Pre-Application Consultations

Prospective applicants for 'Seventh Schedule' strategic infrastructure developments are required to enter into pre-application consultations with An Coimisiún Pleanála. Matters which can be the subject of consultation / advice are set out in sections 37B of the Planning and Development Act 2000, as amended, and article 210 of the 2001 Planning Regulations. The purpose of this consultation is to determine if the proposed development qualifies as strategic infrastructure development, to inform the applicant of the procedures involved in making such an application, and to advise what considerations relating to proper planning and sustainable development and the environment may have a bearing on the Commission's decision in relation to the application.

In 2025, 92 pre-application consultation and design flexibility requests were received for potential SID cases.

SID Case Type	Number received	Number disposed	Number both received and disposed in 2025
Local Authority EIA Housing	5	4	3
Local Authority Non-Road	7	6	2
Local Authority Road Development	3	6	2
Local Authority Non-Road CPO	8	3	2
Local Authority Road CPO	1	4	1
Electricity Development	16	16	5
Private Development Application	9	12	0
Railway Order	0	3	0
Private Development REDIII Application	10	3	3
Total	59	57	18

Table 2: SID Direct Applications case types received and disposed

Renewable Energy Directive (RED) III Cases

The Renewable Energy Directive (RED III) 2023/2413 was transposed into Irish law via the European Union (Planning and Development) (Renewable Energy) Regulations 2025, becoming operational on 7 August 2025. These regulations introduced specific modifications to the statutory procedures for certain renewable energy developments including onshore wind and solar farms. Existing pre-application consultation arrangements continue to apply to relevant cases, while the Directive also provides for additional requirements and mandatory decision timelines.

When the Renewable Energy Directive (RED III) legislation came into effect in 2025, 8 pre-application consultation cases already on hand were designated as REDIII. A further 15 REDIII pre-application consultation cases, 10 RED III direct applications and 4 applications for amendments were received in 2025, bringing the total number of RED III cases to 29. In 2025, 9 REDIII cases were disposed of.



Maritime Area Planning

An Coimisiún Pleanála became the consenting authority for Maritime Area Planning applications in 2021. These include applications for offshore windfarms, port infrastructure and undersea cables. Maritime area planning and development entails a two-stage process where once the applicant holds a maritime area consent or a foreshore licence, they then make a direct application to An Coimisiún Pleanála. Before making a Maritime Area Planning application, the prospective applicant must enter pre-application consultation with An Coimisiún Pleanála under section 287 of the Planning and Development Act 2000.

Maritime area cases include applications for maritime area development, pre application consultations and application amendments. In 2025, a total of 11 maritime area cases were received, and 4 cases were concluded.

Maritime Area Applications

In 2025, 5 maritime area applications were received and 2 were disposed of. These included 2 'Phase One' offshore renewable energy (ORE) windfarm applications lodged in 2025, one of which was withdrawn. Further information requests were issued for all 5 remaining projects in 2025.

The Commission also received 3 applications for port facilities development in the maritime area in 2025, one of which was decided in 2025.

Maritime Area Pre-Application Consultations

In 2025, 6 maritime area pre-application consultations were submitted to the Commission.

Other Local Authority Projects Compulsory Acquisition

A compulsory purchase order (CPO) is the most common procedure used by local authorities to authorise compulsory acquisition of land. A local authority can activate the CPO process (as set out in the Housing Act 1966) for any of the purposes under its remit for which it can exercise powers of compulsory acquisition. Applications by a local authority for confirmation of a CPO are made to An Coimisiún Pleanála.

In 2025, there were 51 compulsory acquisition cases received from local authorities in accordance with the Housing Act 1966. There were 53 compulsory acquisition cases concluded in 2025. There were 38 informal decisions and 31 where no objections were received. Of the 15 formally decided cases, 3 (20%) were disposed of within the statutory objective period.

Derelict Sites

The Derelict Sites Act 1990 provides a definition of a "derelict site" and imposes a general duty upon the owner or occupier of any land to take all reasonable steps to ensure that the land does not become or continue to be "a derelict site". Among the powers given to local authorities under the 1990 Act, is the power to enter upon land for the purposes of determining whether it should be entered on the register of Derelict Sites, and power to compulsorily acquire any derelict site.

A total of 39 Derelict Site cases were received in 2025, and 32 were disposed.



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, An Coimisiún Pleanála is the Competent Authority.

In 2025, 31 Appropriate Assessment cases, including Natura Impact Statement directions, were received and 22 disposed of.

Other Case Types

Residential Zoned Land Tax (RZLT)

The Residential Zoned Land Tax is a tax aimed at increasing housing supply by activating zoned, serviced residential development land (including mixed-use land) that is deemed vacant for housing.

In 2025, a total of 86 RZLT applications were received. 82 were formally decided and 4 were otherwise disposed of. Of the 82 formally decided, 98% were decided within the 16-week statutory period.

Oral Hearings

The Commission has absolute discretion to hold an oral hearing in relation to any application submitted to it, including CPO applications, pursuant to section 218 of the Planning and Development Act, 2000, as amended. The amended provision under section 39 of the Strategic Infrastructure Act, 2006, which has applied since January 2007, means that there is no mandatory requirement for the Commission to hold an oral hearing of any case referenced under sections 214, 215, 215A, 215B or 215C of the 2000 Act.

During 2025, there were 15 oral hearings held. Of these, 10 related to Compulsory Purchase Orders, 1 related to Strategic Infrastructure private application, 2 related to a Local Authority Project Non-Road CPO, 1 related to a Local Authority Road CPO and 1 related to a Strategic Housing Development (SHD) Application.

Case Type	2025	2024	2023	2022	2021
CPO	10	20	5	9	16
SID/LAP	4	3	1	2*	1
SHD	1	0	0	2	1
Appeals	0	0	1	1	0
Total	15	23	7	13	18

* 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.

Table 3: Oral Hearings Held

Reports and Recommendations

Reports and recommendations are prepared by our professional Planning Inspectors for consideration by the Planning Commissioners when making decisions. 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 2,552 inspectors' reports were prepared for the Commission in 2025, compared to 2,572 prepared in 2024. The majority, 2,138 (2,107 in 2024), were prepared by in-house inspectors. Fee-per-case inspectors prepared 414 reports for the Commission in 2025 (465 reports in 2024).

In 2025, 85% of recommendations made by the inspectors were generally accepted by the Commission, compared to 89% acceptance in 2024.



Projects of Common Interest

An Coimisiún 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 is one Project of Common Interest on the list which is directly relevant to An Coimisiún Pleanála in its role as NCA.

Silvermines Pumped Hydroelectric Energy Storage Project

A pumped hydroelectric energy storage project at Silvermines, County Tipperary, is number 1.13 on the Union list. The project promoter notified An Coimisiún Pleanála (NCA) in December 2024 that it wished to establish the start of the permit-granting process under the Regulation. On 27 February 2025, the project was acknowledged as being mature enough to enter the permit granting process.



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Legal Affairs

An Coimisiún Pleanála continues to enhance its legal capacity to reflect the complexity of decision-making arising from its planning and environmental consenting functions.

Legal advice and training

Legal Affairs provides advice and training on legal questions arising in planning and environmental law, as well as decision-making more generally. Legal Affairs works across the whole organisation, for example by providing bespoke, regular training to Planning Commissioners, inspectors and administrative staff. This is to align the Commission's work with the decisions and precedents of the Superior Courts, and to take learnings from Court judgments.

Defence of decisions

An Coimisiún Pleanála defends its decisions in judicial review, whether the Commission's decision was a grant of permission or a refusal. This is part of the Commission's public law

role and the need for certainty in planning and environmental law.

Legal expenditure and mitigation

As set out in the Financial Statements, the Commission's legal expenditure in 2025 consisted of the cost of legal advice procured by the Commission and the costs arising from judicial review, both its own costs and costs awarded against the Commission.

An Coimisiún Pleanála takes the following steps to reduce its legal costs. As well as conceding cases where an infirmity is identified, the Commission seeks to recover recoverable legal costs. The Commission 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 Commission refers disputes to legal costs adjudication. The Commission acknowledges the important contribution provided to it by the solicitor firms and the pool of barristers who act for the Commission.



Key 2025 legal case – Coolglass

While the Commission is involved in a great amount of litigation, it is also involved in some of the most important cases in Irish law. In 2025, this included the challenge of an applicant for a windfarm development – Coolglass Wind Farm Ltd.– to a Commission refusal of permission.

The case, in particular climate considerations and the interpretation and application of section 15 of the Climate Action and Low Carbon Development Act (as amended), was described by the Supreme Court as being of such significance that ‘cannot be overstated’.

The Coolglass appeal hearing in July 2025 was the first opportunity for the Supreme Court to consider how the amended section 15 should be applied by public bodies generally, and the Commission, in particular.

The Coolglass litigation and the subsequent clarification set out by the Supreme Court provides a welcome roadmap to interpreting section 15 for the Commission and public bodies generally.

Key 2025 project type – Linear infrastructure development

The Legal Affairs statistical breakdown of the litigation faced by the Commission shows that a significant ‘growth’ area in 2025 was challenges to infrastructure development. These are complex cases because of the extent of the proposed development, the related environmental considerations and the compulsory acquisition of land.

It is welcome that the Courts have prioritised the hearing of such challenges and that they have suggested innovative solutions, in particular in relation to complex, linear infrastructure projects.

While the judicial reviews to such schemes might seek to quash the entire project, it often arises that the actual kernel of the case is a localised issue. This might make the dispute amenable to mediation between the applicant for judicial review and the applicant for development.

In 2025, the Commission decided and defended judicial reviews challenging the following linear infrastructure developments: Greater Dublin Drainage, Dart West, Dart South West, Dart North, Finglas Luas, Metrolink and several Bus Connects approvals.

Key public consultation – Legal costs

In December 2025, the Department of Climate, Energy and the Environment initiated a public consultation process on a proposed scale of fees in judicial review, in particular arising from section 294 of the Planning and Development Act 2024.

Almost 1,500 submissions were made to the Department and are available on its website to read.

Many submissions mention the Commission, for example previous judicial reviews taken against An Bord Pleanála, in particular in a Strategic Housing Development (SHD) context. Taken together, these submissions are an important narrative history of recent planning decision-making. The Commission, in particular Legal Affairs, will continue to reflect upon and apply the learnings arising from this period of litigation, especially emanating from the SHD cases.



Legal Affairs external communication

In addition to internal communication, the Legal Affairs team engages in external communication. It is a constituent part of the ongoing 'Learning from Litigation' research and publication work undertaken by the Office of the Planning Regulator. It is also part of the Planning & Environment Court Users Group.

Court of Justice of the European Union / Supreme Court

During 2025, the Commission was a party to the following five references to the Court of Justice of the European Union:

- C-41/24 Waltham Abbey
- C-58/24 O'Donnell / Drumakilla
- C-27/25 Power / Knocknamona
- C-356/25 Massey / Curns Energy
- C-507/25 Thompson / Protect East Meath

The Commission was involved in the following four matters before the Supreme Court in 2025: Friends of Ardee Bog, Thomson, Milbourne Residents Association and Coolglass Wind Farm.

Legal Affairs - Judicial Review Data

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

The following are three separate data sets of information regarding litigation involving the Commission. The first data set relates to new judicial reviews initiated over the course of 2025.



The second data set are cases that concluded in 2025, or where there was a substantive judgment. The third data set is the active cases 'on hand' over 2025, 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.

The same methodology was applied in the 2024 Annual Report, so the statistics are comparable.

New judicial reviews in 2025

During 2025, 143 judicial reviews were lodged with the Central Office of the High Court against decisions of the Commission. This group challenged the validity of 136 Commission decisions (a decision could be challenged by more than one judicial review). The challenges set out a sum total of 710 core grounds of challenge, with 537 domestic law grounds, 142 EU law grounds and 31 validity grounds cited.

While the total number of judicial reviews initiated in 2024 and 2025 are similar in number, there was a notable decrease in the latter half of 2025. 85 new judicial reviews were initiated in January to June 2025, while 58 were initiated between July and December 2025.

While the total number of judicial reviews initiated in 2024 and 2025 are similar in number, there was a notable decrease in the latter half of 2025.

January	19
February	17
March	15
April	13
May	14
June	10
July	13
August	7
September	16
October	8
November	4
December	7 (143)

Table 4: New judicial review 2025, by month of lodgement with Central Office

Of the judicial review set of 143, 81 (57%) were taken by third parties, 43 (30%) were taken by the applicant for development and 19 (13%) by landowners (the latter group made up of those challenging RZLT/Vacant Site Levies (VSL) or compulsory acquisition/derelict site decisions).

Commercial	41
Infrastructure	31
Housing 2 – 99	22
Single house / householder	11
Renewable	9
Housing LRD	8
Mast	7
RZLT / VSL	6
Housing SHD	5
Quarry	3 (143)

Table 5: New judicial reviews in 2025, by development type

Grants of permission for some 2,441 dwellings across all types of housing were subject to

a judicial review initiated in 2025. Refusal of permission for some 2,121 dwellings across all types of housing were subject to a judicial review in 2025.

Substantive outcomes or judgments in 2025

This data set seeks to capture information regarding cases where substantive judgments or outcomes occurred in 2025. It records five categories of outcome: win, withdrawal, a no-fault disposal, concession and loss. The data set 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 115.

It is important to recall that a withdrawal is the applicant for judicial review withdrawing their proceedings challenging the validity of a Commission decision. The end result is that the Commission decision stands as valid, as it also does in a 'win'. Just as the Commission might concede a live case because of a new precedent, an applicant might withdraw proceedings because of an adverse new precedent to their case.

The no-fault disposal of an application for judicial review is an innovation of the Planning & Environment Court. As recognised by section 288 of the Planning and Development Act, 2024, decision-making in the planning and environment consenting sphere can be an iterative process. High Court Practice Direction HC 137 (paragraph 141) formally recognises the no-fault disposal of judicial review.

The no-fault disposal of a decided case involves the quash and remit of a decided case, with no finding of legal error and no order of legal costs. It requires the consent of the parties, including the Commission. It is generally only appropriate where there is a potential procedural step which could be taken, as opposed to where the Commission has reached a substantive, evaluative conclusion. Initially colloquially known

Win	Withdrawal of proceedings	No-fault disposal	Concession	Loss
37	35	4	24	15 (115)

Table 6: Judicial reviews that reached a substantive conclusion in 2025, by outcome

Development type	Win	Withdrawal of proceedings	No-fault disposal	Concession	Loss
Commercial	7	9	1	5	4
Infrastructure	3	10	0	1	1
Housing 2 – 99	4	1	0	2	1
Single house / householder	6	4	0	0	1
Renewable	12	6	1	3	3
Housing LRD	0	1	2	2	0
Mast	2	0	0	6	0
RZLT / VSL	0	2	0	2	0
Housing SHD	3	1	0	3	5
Quarry	0	1	0	0	0
Total	37	35	4	24	15 (115)

Table 7: Judicial reviews that reached a substantive conclusion in 2025, by development type

as a ‘Gillooly Order’, it has now been formalised by the Practice Direction.

A judicial review can take time to conclude, because of, for example, a reference to the Court of Justice of the European Union (CJEU) or pending a determination of a test case in an area. Setting out concessions and losses by the date of the Commission decision is informative of whether the loss or concession arises from a historical situation or current decision-making.

Year of decision	Concession	Loss
2019	0	1
2020	1	0
2021	0	1
2022	1	5
2023	5	1
2024	13	7
2025	4 (24)	0 (15)

Table 8: Concession or loss by year of Commission decision

While Legal Affairs, and the Commission generally, internally communicate all litigation outcomes, the focus is on concessions and

losses. This internal communication is directed to the most relevant part of the organisation. If it is sufficient reasoning on an overturn, it is to the Commissioners. If it is the general planning and environmental assessment, it might be to the inspectorate. If it is a matter of sound administration, it is to the administration teams.

A concession is a matter of risk assessment, and often, whether it is more straight-forward to simply make a new decision, if there is some risk of not winning the case.

There are losses which the Commission seeks to appeal. The decision-making roadmap set out by the Supreme Court in Coolglass is very different from that postulated by the High Court. One other of the group of 15 losses remains subject to a pending appeal.

Active ‘on hand’ legal cases

Active ‘on hand’ is defined here as a case in which a fee note was discharged in 2025. Some of these cases 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 2025?’, the answer is **431**.

The significant on hand 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.

Commercial	115
Housing SHD	58
Housing 2 – 99	53
Infrastructure	50
Renewable	41
RZLT / VSL	41
Mast	29
Single house / householder	27
Housing LRD	14
Quarry	3 (431)

Table 9: 'On hand' cases by development type, 2025

2012	1
2013	1
2014	2
2015	2
2016	2
2017	2
2018	3
2019	7
2020	12
2021	21
2022	51
2023	72
2024	145
2025	110 (431)

Table 10: 'On hand' cases in 2025 by year of commencement



Communications and Public Affairs

Stakeholder Engagement

In 2025, we held 13 stakeholder engagement meetings with representatives of State Bodies, Prescribed Bodies, Environmental NGO’s, Renewable Energy Groups and Business and Industry Groups. These included two meetings of the external stakeholder Planning Forum, established in 2024 following an Office of the Planning Regulator recommendation. This group meets bi-annually and meetings took place in January and October 2025. The CEO and senior management also met with key stakeholder representatives throughout the year.

Oireachtas Members Liaison

An Coimisiún Pleanála provides information to members of the Oireachtas on request. In 2025,

22 queries were received from members of the Oireachtas. Responses to queries are published on a quarterly basis on our website.

During the year, we hosted a meeting for the Joint Oireachtas Committee on Housing, Local Government and Heritage. In addition, the CEO and colleagues appeared before the Joint Oireachtas Committee on Infrastructure in July 2025 and the Joint Committee on Climate, Environment and Energy in November 2025.

Irish Language

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

Department of Housing, Local Government & Heritage	An Taisce	Enterprise Ireland
Eirgrid	Office of Public Works (OPW)	Irish Business and Employers Confederation (IBEC)
National Transport Authority (NTA)	Local Government Management Agency (LGMA)	Construction Industry Federation (CIF)
Transport Infrastructure Ireland (TII)	Land Development Agency (LDA)	Uisce Éireann
Inland Fisheries Ireland	IDA Ireland	Irish Environmental Pillar
Electricity Supply Board (ESB)	Irish Small and Medium Enterprises (ISME)	

Table 11: Planning Forum Membership 2025

Digital Transformation

New Case Management System (CMS)

An Coimisiún Pleanála successfully introduced a new internal Case Management System (CMS) for Normal Planning Appeals and Leave to Appeal applications that went live, on target, on 1 October 2025. These appeals account for 80% of the Commission's casework. Direct planning application cases will be incorporated in the next phase in 2026.

The CMS was developed in-house, with full-time contracted software developers working as part of the Commission's team, rather than an outsourced managed service. This enabled a governed but responsive approach with faster delivery of enhancements. Implementation was supported by a structured change management approach. This included weekly staff training, nominated "super users" and a parallel pilot from April 2025, where cases were created and progressed in both the new CMS and current system to support learning while maintaining the existing master record to support staff confidence and operational continuity. The cloud-based platform is designed around User Experience (UX) and User Interface (UI) principles and continuous staff feedback. It is built for integration with our wider digital transformation initiatives, such as data analysis capability in Microsoft Power BI and technical integration points with core systems. These include linking to national planning data (NPAD), geographic information systems (GIS), core information systems and future government "building block" services.



Online Appeals

On 12 November 2025, the Minister for Housing, Local Government and Heritage signed the regulation to allow that 'an appeal or referral may be submitted in electronic form'. Prior to this update, appeals could only be submitted by post or in-person during business hours at An Coimisiún Pleanála's Dublin office, together with the relevant fee. As there is a four-week deadline from the date of a planning application decision, there are often last-minute submissions from agents and the public who need to travel to the office or use couriers to ensure the appeal is submitted on time. In December 2025, the Commission began a pilot of the new capability to submit appeals and the accompanying payment online with go-live targeted for April 2026.

An Coimisiún Pleanála partnered with the Office of the Government IT (OGCIO) to develop this capability utilising their 'building blocks' platform which aligns with the government's digital strategies, such as the Connecting Government 2030 initiative, with set outcomes to be reached by 2030 (e.g. 100% of key services available online; 90% of applicable services consumed digitally).

This enables the Commission to implement a secure online submission and payments capability without having to design, procure, and operate a bespoke solution in-house. The cost is centralised through government mechanisms, meaning we did not have to go to tender or divert significant internal capacity away from other transformation priorities. It also supports faster delivery and consistency with wider public service standards by leveraging a shared platform rather than duplicating technology and governance locally.

Data Analytics

An Coimisiún Pleanála has leveraged the Microsoft Power BI platform rather than build extensive reporting and dashboard functionality directly in the new CMS, as the legacy system did. This approach allows us to combine data from both the active case management systems into a single reporting layer, so management can view consistent operational and performance information across the organisation during the transition period. The service was successfully implemented in-line with the new CMS change management process. In 2026, it will be expanded to produce granular data analysis as the new mandatory timelines are implemented.

Digital-First Services

Prior to 30 June 2025, all submissions made on direct application cases to An Coimisiún Pleanála were only viewable during the active case by visiting the offices of either the Commission or the local Planning Authority. From 30 June 2025, submissions on any new applications have been published on the website, along with the paper file in the office, in

a parallel pilot. We plan to discontinue the use of paper files as part of a change management process with Planning Authorities. There will still be public paper copies of all the application documentation, just not the submissions. This will improve accessibility for the public who cannot access offices to view the documents, while also ensuring maximum inclusion through PC/kiosk services in offices for those without the electronic means at home. This is another initiative in-line with the Government's target that '90% of applicable services will be consumed online by 2030'.

Environmental Management

Climate Action Report 2025

Monitoring & Reporting (M&R) Obligations

In 2025, An Coimisiún Pleanála was 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, the Commission has made considerable progress on decarbonisation.



In 2025, An Coimisiún Pleanála, through ongoing energy management and reduction processes, increased its energy reduction rate to 68.0% from its baseline figure of 742,877 kWh, which derives from the average 2006-2008 baseline figure, as set by the SEAI. The energy reduction target for public bodies under Energy 2030 and the Irish Climate Action Plan is a reduction of 50%.

The total CO₂ emissions of 100,463kgCO₂ is a 53.3% reduction from its baseline figure of 215,024kgCO₂ which derives from the average 2016-2018 baseline figure, as set by the SEAI. The CO₂ emissions reduction target for public bodies under Energy 2030 and the Irish Climate Action Plan is a reduction of 51%.

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

Climate Action Roadmap

In 2025, An Coimisiún 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 Coimisiún Pleanála submitted a payment of €10.86 to the Climate Action Fund to offset carbon emissions generated due to international air travel undertaken in 2025.



Climate and Sustainability Champion

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

Staff Training and Workshops

In 2025, the Green Team continued to organise workshops and talks. Information sessions were hosted to provide more information about the Green Team and to welcome new advocates. Other talks included:

- › A presentation about sustainable fashion
- › Biodiversity week
- › Energy Talk

A newsletter was issued around the festive period to promote Conscious Christmas, which is an effort to reduce the amount of waste and energy loss during that time.

Sustainability Activities and Transport

Facilities Management Projects

An Coimisiún Pleanála continues to collaborate with its Facilities Management Contractors in maintaining zero percent waste to landfill.

It is intended to upgrade our Building Management System (BMS) in 2026 which will improve our heating energy efficiency.

Vehicles and Transport

While An Coimisiún Pleanála holds no fleet of vehicles, sustainable travel is promoted across the organisation. An Coimisiún Pleanála holds 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 Coimisiún 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.

4

Governance and Compliance

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Governing Board

An Coimisiún Pleanála's Governing Board is responsible for the overall governance of the organisation and sets the strategic direction and performance objectives. The Governing Board is also responsible for the monitoring and attainment of those objectives.

Governing Board Members

Appointed June 2025



Paul Reid
Governing Board Chairperson



Mary Keane
Governing Board Member



Peter Dennehy
Governing Board Member



Anne Graham
Governing Board Member



Michael Wickham Moriarty
Governing Board Member



Penelope Kenny
Governing Board Member

The Audit and Risk Committee (ARC)

membership expanded in 2025 to include three Governing Board members and one external member. These additional members further increase the financial and legal experience of the committee.

The People, Performance and Culture (PPC)

sub-committee was newly established in 2025 to focus on maximising organisational performance through positive people-based initiatives and policies. The committee was established with three Governing Board members.

The Planning and Development Act 2024 assigned four key deliverables to the incoming Governing Board in its first six months in office.

Code of Conduct

Section 501(5) required the Governing Board to amend the current Code or adopt a new one. Following a review of current Code of Conduct, an amended version was approved at the November 2025 meeting. The Code of Conduct now reflects the current corporate structure, and provides clarity on the separation of duties within the Commission's new structure.

Decision-Making Procedures

Section 503 of the 2024 Act required Decision-Making Procedures to be approved by the Governing Board. These were formally reviewed and approved at the November 2025 meeting. The procedures are in line with

recommendations set out in the review carried out by the Office of the Planning Regulator in 2022, and from a working group of senior management and Planning Commissioners reflecting the relevant provisions of the Act.

Chief Planning Commissioner and Deputy Chief Planning Commissioner

Section 506 requires the Governing Board to appoint a Chief Planning Commissioner and Deputy Chief Planning Commissioner following a comprehensive recruitment process run by Public Appointments Service. The Governing Board formally approved the appointment of the Chief Planning Commissioner at the December meeting. The successful candidate previously held the position of Deputy Chief Planning Commissioner, which then became vacant and a recruitment competition commenced.

Strategic Plan 2026-2028

Section 521 of the 2024 Act required the Governing Board to formally approve a new three-year strategic statement for the organisation. The Governing Board, Executive

Management Team (EMT) and Planning Commissioners took part in a strategy day in October 2025 to review the work already undertaken and consider matters that may affect the organisation over the course of the three-year cycle. A redrafted Strategic Plan was presented to the Governing Board at the November meeting for review, and a final version was approved in December 2025.

The Governing Board has committed to an annual strategy day with the EMT to monitor progress and ensure that achieving objectives and expected outcomes continues to be a central focus. The Strategic Plan 2026-2028 sets out how the Commission will continue to build on the progress of reform and performance over the coming years. This is essential to meet the demands of all our stakeholders and to continue to strengthen the public's trust and confidence in the organisation.

The Governing Board also approved amended Procurement Procedures, Anti-Fraud and GDPR policies in 2025.



An Bord Pleanála Board Members 2025

In accordance with section 495(4) and (5) of the Planning and Development Act 2024, the An Bord Pleanála Chairperson became the Chief Executive Officer and the Ordinary Board Members transitioned to Planning Commissioners on 18 June 2025.



Peter Mullan
Chief Executive Officer

Planning Commissioners 2025



Chris McGarry
Chief Planning
Commissioner



Mary Gurrie
Planning
Commissioner



Stephen Bohan
Planning
Commissioner



Patricia Calleary
Planning
Commissioner



Tom Rabbette
Planning
Commissioner



Marie O'Connor
Planning
Commissioner



Eamonn James Kelly
Planning
Commissioner



Mary Henchy
Planning
Commissioner



Liam McGree
Planning
Commissioner



MaryRose McGovern
Planning
Commissioner



Mick Long
Planning
Commissioner



Declan Moore
Planning
Commissioner



Paul Caprani
Planning
Commissioner



Emer Maughan
Planning
Commissioner

Code of Practice for the Governance of State Bodies

Corporate Governance in An Coimisiún Pleanála follows the relevant requirements of the Code of Practice for the Governance of State Bodies 2016. An Coimisiún 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 Coimisiún 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, supported by an Ethics Officer and a Compliance Officer, has been established to oversee and monitor compliance with the Code and other governance requirements.

Risk Management

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

Prompt Payments

An Coimisiún 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 Coimisiún 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.

An Coimisiún Pleanála has continued to embed the Public Sector Equality and Human Rights Duty into its strategic and operational framework throughout 2025. A strategic pillar of the Commission is to provide high-quality services,

innovative systems and efficient processes that allow for fair participation and are accessible for all.

Key operational policies and procedures have been developed or reviewed with an explicit focus on promoting equality and protecting human rights. Fairness, respect, equality, diversity, inclusion and engagement training was given to all staff and Planning Commissioners to assist in fostering an organisational culture that prioritises equality and inclusivity.

The Commission's Access Officer is available to facilitate access to services for all staff and members of the public in as far as it is reasonable and practicable.

Freedom of Information and Access to Information on the Environment

An Coimisiún Pleanála is subject to the Freedom of Information Act 2014 and the Access to Information on the Environment Regulations 2007-2018.

Freedom of Information (FOI) requests

	2025	2024	2023
Requests received	137	74	99
Granted	20	16	19
Partially Granted	27	23	36
Refused	84	35	44
Withdrawn / Informally Resolved	2	N/A	N/A
Live	4	N/A	N/A

Table 11: FOI Requests in 2023-2025

Access to Information on the Environment (AIE) Requests

	2025	2024	2023
Requests received	57	39	36
Granted	14	5	13
Partially Granted	7	12	13
Refused	32	22	10
Withdrawn / Informally Resolved	0	N/A	N/A
Live	14	N/A	N/A

Table 12: AIE Requests in 2023-2025

Ethics in Public Office

An Coimisiún 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, Governing Board members, Planning Commissioners and staff have completed statements of interest in compliance with the provisions of the Acts.

Data Protection

An Coimisiún Pleanála operates in compliance with the General Data Protection Regulation (GDPR) and the Data Protection Act 2018. This legislation governs the protection of individuals regarding the processing of personal data and the movement of such data. All Staff, Planning Commissioners and Governing Board Members are briefed on their statutory obligations and data protection protocols.

Gender Balance, Equality, Diversity, and Inclusion

On 31 December 2025, 55% of the organisation were female, 44% were male and 1% were non-binary.

The Governing Board had three female members (50%) and three male members (50%).

The Planning Commissioners had eight female members (57%) and six male members (43%).

The Executive Management Team had four female members (50%) and four male members (50%).

An Coimisiún Pleanála is committed to addressing gender imbalances within our control. Measures to promote initiatives aimed at supporting gender balance in our workforce are outlined in our Gender Pay Gap Report 2025. The full report is available on the website.

On the Gender Pay Gap snapshot dated 19 June 2025, we had the following breakdown in mean and median pay across the Commission:

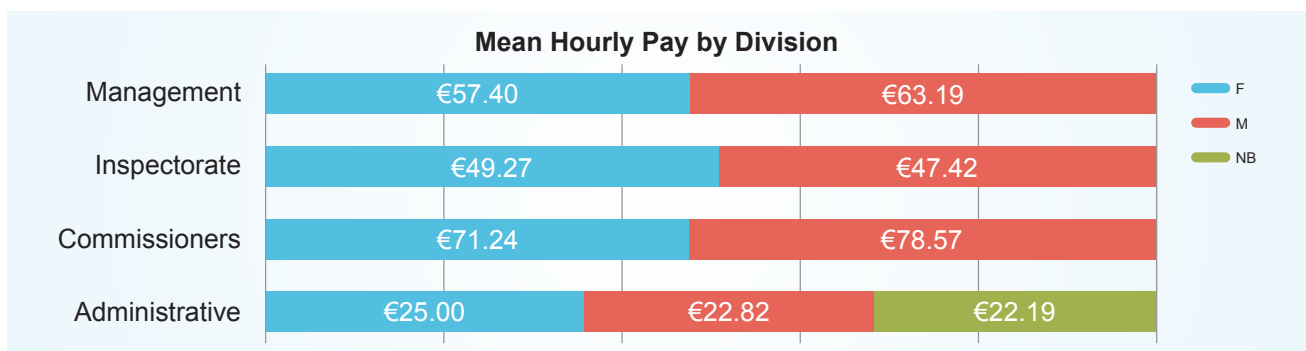


Figure 5: Gender Pay Gap Snapshot - Mean Hourly Pay by Division

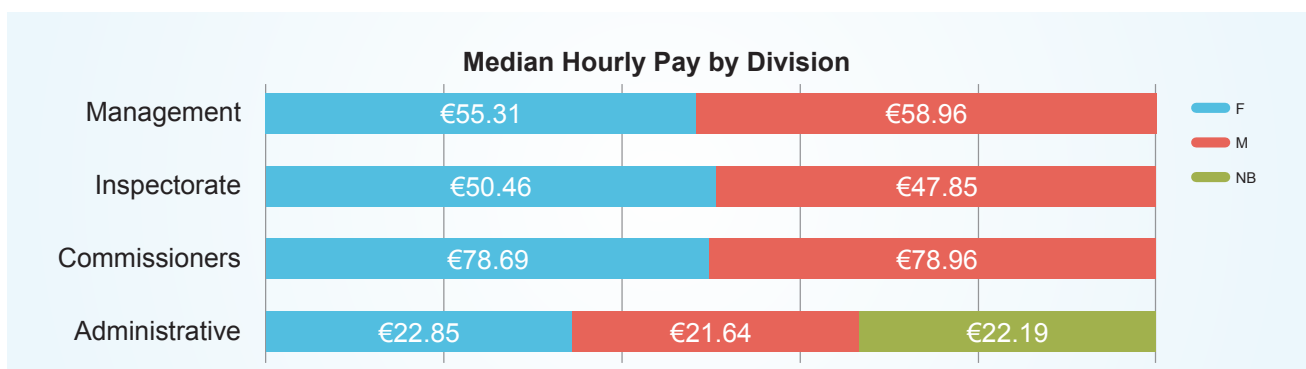


Figure 5: Gender Pay Gap Snapshot - Mean Hourly Pay by Division

External Planning and Technical Specialist Consultants

The following external planning and technical specialist consultants are warranted as inspectors and were engaged under section 390 of the Planning and Development Act 2024:

External Planning and Technical Specialist Consultants 2025

Adam Kearney	Eamon O Boyle	Michael O'Shea
Adam Smyth	Eugene Nixon	Michael Walsh
Aiden O'Neill	Fergal Callaghan	Oscar Ward
Aisling Cunnane (Dineen)	Iain Warner	Patrick Lyne
Ally Russell	Ian Doyle	Paul Christy
Amelia Kirk	Ian Reach	Peter Wright
Ana Chaverra Valencia	James Dodds	Raymond Flynn (Dr)
Andrew Hersey	James Hickey	Raymond J. Connolly
Ann Bogan	Jamie Wallace	Richard Taylor
Anthony Abbott King	Jerome Keohane	Richard Trueman
Antony Knights (Dr)	Joe Ryan	Robert Keran
Barry Diamond	John Hartley	Robin Ward
Becky Hitchin	John Power	Rosemarie McLaughlin
Breda Gannon	Jørgen Fredsøe	Sarah Dillon
Brendan Wyse	Julie Black	Scott Whitlock
Brian Crowley	Kate Harrington	Shauna Creane
Bryan Dunne	Katie Cross	Sophie Kendall
Colin Barden	Kendrew Colhoun	Stefan Hyde
Conor Hughes	Kevin Carey	Tom O'Donnell
Cormac Loughran	Killian Harrington	Tony Quinn (Dr)
Daniel Bastreri	Leah Kenny	Trevor Alcorn
David Bishop	Liam Dickson	Trevor Rue
David Whelan	Liam Porter	Una McDonald (Smyth)
Denis O'Connell	Lisa Borges	Vanessa Langheld
Derek Daly	Luke Fegan	
Des Johnson	Marja Aberson	
Desmond Fortune	Matthew Kyle-Henney	
Doug Borthwick	Michael Mohan	



5

Governance Report & Financial Statements

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Governance Statement and Board Members' Report

Governance

An Coimisiún Pleanála was formally established under Part 17 of the Planning and Development Act 2024 on 18 June 2025. The organisation was formerly An Bord Pleanála, established in 1977 under the Local Government (Planning and Development) Act 1976. An Coimisiún Pleanála is responsible for the determination of appeals, direct applications for strategic infrastructure development cases and certain other matters under the Planning and Development Acts (2000 and 2024 as amended), and associated legislation. It is also responsible for dealing with proposals for the compulsory acquisition of land by local authorities and others under various enactments. The Commission also has functions to determine appeals under the Local Government (Water Pollution) Acts and the Building Control Acts.

An Coimisiún Pleanála is also the Competent Authority for Projects of Common Interest under European Regulation No. 347/2013 which deals with trans-European energy.

An Coimisiún Pleanála's revised organisational structure consists of three distinct but

interdependent elements, each accountable and responsible for the delivery of our mandate. The **Governing Board** is responsible for strategic direction, performance objectives and overall corporate governance of the organisation. The **Chief Executive Officer** is responsible for management of the day-to-day administration and business. **Planning Commissioners** are solely responsible for independent decision-making on all appeals and direct application cases.

As part of this new governance structure, the Governing Board is accountable to the Minister for Housing, Local Government and Heritage for ensuring good corporate governance. The regular day-to-day management, control and direction of An Coimisiún Pleanála are the responsibility of the Chief Executive Officer (CEO).

The CEO, Chief Officer (CO) and Executive Management Team must follow the broad strategic direction set by the Governing Board, and they must ensure that all Governing 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 CEO acts as a direct liaison between the Governing Board and the Executive Management Team of An Coimisiún Pleanála.



Governing Board Responsibilities

The work and responsibilities of the Governing Board are set out in section 497(3) of the Planning and Development Act 2024.

The Governing Board members are appointed in a non-executive capacity. Fees paid to the Governing Board members are set by the Minister for Housing, Local Government and Heritage with the consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation. The Governing Board have oversight for the overall corporate governance of the organisation.

Under section 499(1) of the Planning and Development Act 2024, the Governing Board, are required to meet a minimum of once every three months or as required, in relation to oversight and governance of An Coimisiún 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 three-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.

Chief Executive Officer (CEO) Responsibilities

The work and responsibilities of the Chief Executive Officer are set out in section 500 (11) of the Planning and Development Act 2024.

The CEO is appointed by the Governing Board in a whole-time capacity on such terms and conditions as the Governing Board, with the consent of the Minister, given with approval of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation, determine.

The CEO, in consultation with the Governing Board, manages and controls the administration and business of An Coimisiún Pleanála. They shall, on the request of the Governing Board, attend Board meetings and provide such information as the Governing Board may require.

Section 501 of the Planning and Development Act 2024 requires An Coimisiún 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 Governing Board on 25 November 2025, is available on our website. The provisions of the Code of Conduct also align with the requirements of the Code of Practice for the Governance of State Bodies and recognise the division of responsibilities under the Planning and Development Act 2024.

The policy of An Coimisiún Pleanála is to provide best value for money when purchasing goods and services for the organisation. An Coimisiún 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 Coimisiún Pleanála operates in accordance with EU Procurement Rules and Guidelines and its own internal procurement policy and protocols. An Coimisiún Pleanála also complies with the appropriate requirements of the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation Public Spending Code in relation to its expenditure.

Section 518 of the Planning and Development Act 2024 requires the Chief Executive Officer, in consultation with the Governing Board of An Coimisiún 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, Infrastructure, Public Service Reform and Digitalisation, all proper and usual accounts of money received and expended by it.

In preparing its financial statements, An Coimisiún 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 Chief Executive Officer (CEO) 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 518 (1) of the Planning and Development Act 2024. The maintenance and integrity of the information on the An Coimisiún Pleanála website in relation to any corporate or financial matters is the responsibility of CEO.

The Governing Board is responsible for approving the annual delivery plan and budget. An evaluation of the performance of An Coimisiún Pleanála, by reference to the annual delivery plan and budget for 2025, was carried out by the Board at the General Board Meeting on 31 March 2026.

The Governing 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 Governing Board considers that the financial statements of An Coimisiún Pleanála give a true and fair view of the financial performance and the financial position of An

Coimisiún Pleanála on 31 December 2025.

Governance Structure

Section 498 of the Planning and Development Act 2024 provides that the Governing Board shall consist of at least five members to a maximum of nine members including a Chairperson. Governing Board members shall hold office for five years from the date of their appointment and they may be re-appointed for a second or subsequent term of office subject to not exceeding an aggregate of 10 years as a member of the Governing Board. All Governing Board members are appointed in a non-executive capacity.

Section 500 of the Planning and Development Act 2024 provides that the Governing Board shall appoint the Chief Executive Officer (CEO) for a period not exceeding five years from date of appointment. They shall be eligible for reappointment for periods not exceeding an aggregate of ten years. The CEO is appointed as a full-time position.

There were a number of changes in the structure and membership of the Board in 2025, as noted above. Following the enactment of Part 17 of the Planning and Development Act on 18 June 2025, the majority of Board members transitioned to Planning Commissioners, and the Governing Board were appointed. The Chairperson of An Bord Pleanála transitioned to the Chief Executive Officer post.

The following table sets out details regarding the appointment period/s for members of An Bord Pleanála, and subsequently, the Governing Board of An Coimisiún Pleanála:

Section 498 of the Planning and Development Act 2024 provides that the Governing Board shall consist of at least five members to a maximum of nine members including a Chairperson.

Board Member	Role	Date Appointed
Peter Mullan	Interim Board Member	9 January 2023
	Appointed Interim Chairperson	2 September 2023
	Appointed Chairperson	23 January 2024
	Transitioned to CEO	18 June 2025
Stephen Bohan	Ordinary Member	11 June 2018
	Extension to 10 June 2023	1 January 2020
	Re-appointed	11 June 2023
Chris McGarry	Ordinary Member	1 February 2019
	Appointed Deputy Chairperson	12 January 2023
	Re-appointed Deputy Chairperson	1 February 2024
Patricia Calleary	Ordinary Member	22 March 2022
Mick Long	Interim Board Member	3 January 2023
	Reappointed for 6 months	3 January 2024
	Reappointed Interim Board Member	3 July 2024
	Ordinary Member	12 September 2024
Tom Rabbette	Interim Board Member	1 March 2023
	Reappointed for 6 months	1 March 2024
	Reappointed for 3 months	1 September 2024
	Ordinary Member	15 September 2024
Mary Henchy	Interim Board Member	17 April 2023
	Reappointed for 6 months	17 April 2024
	Ordinary Member	2 September 2024
Eamonn J. Kelly	Ordinary Member	24 April 2023
Declan Moore	Ordinary Member	2 September 2024
Liam McGree	Ordinary Member	2 September 2024
Mary Gurrie	Ordinary Member	2 September 2024
Paul Caprani	Ordinary Member	2 September 2024
Marie O'Connor	Ordinary Member	16 September 2024
Mary Rose McGovern	Ordinary Member	24 October 2024
Emer Maughan	Ordinary Member	6 January 2025

All Ordinary Board Members transitioned to Planning Commissioners on 18 June 2025.

Governing Board Member	Role	Date Appointed
Paul Reid	Chairperson	18 June 2025
Peter Dennehy	Governing Board Member	18 June 2025
Anne Graham	Governing Board Member	18 June 2025
Mary Keane	Governing Board Member	18 June 2025
Penelope Kenny	Governing Board Member	18 June 2025
Michael Wickham Moriarty	Governing Board Member	18 June 2025

The Governing Board completed the first self-assessment evaluation of their own performance on 26 May 2026.

The Governing Board has established new membership for the Audit and Risk Committee (ARC) which comprises three Governing Board members, one of whom is the Chairperson of the ARC and one external person as of 31 December 2025.

The role of the ARC is to support the Governing 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 Governing Board, and an annual report is delivered to the Governing Board by the Chairperson of the ARC on activities throughout the year.

The members of the Audit and Risk Committee in 2025 were: Penelope Kenny (Chairperson appointed 13 February 2024, appointed Governing Board member 18 June 2025),

Mícheál Ó'Cinnéide (external member – cessation 3 December 2025), Declan Hoban (external member appointed 23 February 2024) and Board member, Eamonn J. Kelly (cessation 22 July 2025) and Governing Board members Peter Dennehy (appointed 22 July 2025) and Michael Wickham Moriarty (appointed 22 July 2025).

There were four ARC meetings held in 2025.

Fees and expenses paid to external ARC Members are disclosed in Note 17 to the Financial Statements.

Schedule of Attendance, Fees, and Expenses

A schedule of attendance at the General Board meetings and Audit and Risk Committee meetings for 2025 is set out below.

Please note the schedule for An Bord Pleanála Board members is until 17 June 2025, and for An Coimisiún Pleanála Governing Board members commences 18 June 2025.

	General Board Meetings		Audit and Risk Committee	
	A	B	A	B
Peter Mullan	5	5		
Stephen Bohan	5	4		
Chris McGarry	5	5		
Patricia Calleary	5	5		
Mick Long	5	5		
Tom Rabbette	5	5		
Mary Henchy	5	5		
Eamonn J. Kelly ¹	5	5	2	2
Declan Moore	5	5		
Liam McGree	5	5		
Mary Gurrie	5	4		
Paul Caprani	5	5		
Marie O'Connor	5	5		
Mary Rose McGovern	5	5		
Emer Maughan	5	5		

	Governing Board Meetings		Audit and Risk Committee	
	A	B	A	B
Paul Reid	5	5		
Peter Dennehy	5	5	2	1
Anne Graham	5	5		
Mary Keane	5	5		
Penelope Kenny	5	5	4	4
Michael Wickham Moriarty	5	5	2	2

A Number of meetings held during the tenure of each Board member in 2025

B Number of meetings attended

¹ Board member who sat on the Audit and Risk Committee during the first half of 2025.

No Fees were paid to Board Members of An Bord Pleanála, and expenses paid until transition to Planning Commissioners are disclosed in Note 6(d) to the Financial Statements.

Governing Board Members are paid an annual fee.

Chairperson	€50,000
Ordinary Members	€11,970

Details of fees and expenses paid in 2025 are disclosed in Note 6(d) to the Financial Statements.

It should be noted that Governing Board fees are subject to the one person one salary principle. The Board members waive board fees, if they are already employed within the public sector.

Key Changes 2025

An Bord Pleanála transitioned to An Coimisiún Pleanála on 18 June 2025. The organisation was completely restructured, with a new Governance structure put in place. The Board transitioned to Planning Commissioners, responsible for independent decision-making on all appeals and direct application cases and a Governing Board was put in place to provide oversight on all corporate governance matters. A CEO was appointed with responsibility for management of the day-to-day administration and business.

Summary of movements at Board level (Chairperson/s and Board Members) in 2025:

There were fifteen existing Board Members - Chairperson (1) Ordinary Board members (14) - in place on 1 January 2025. All Ordinary Board members transitioned to Planning Commissioners on 18 June 2025. The Chairperson was appointed Chief Executive Officer as per section 500 (9) of the Planning and Development Act 2024 on the same date.

Six Governing Board members were appointed to An Coimisiún Pleanála on 18 June 2025.

This left 14 Planning Commissioners and 6 Governing Board members in place at the close of 31 December 2025.

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

The Chief Executive Officer is responsible for ensuring that An Coimisiún 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, Infrastructure, Public Service Reform and Digitalisation 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.

	2025 €	2024 €
Legal costs (non-judicial review related)	251,368	283,061
Actuarial advice	6,248	5,351
ICT Consultancy – Contractor for Lex	12,459	23,842
ICT Consultancy Systems Dev Contractor for CMS build	894,253	1,008,109
ICT Consultancy – Contractors for Plean-IT, Dev-ops, Cyber security	577,652	0
Human Resources	41,693	44,688
Business Improvement	99,135	38,770
Other	81,499	119,753
Total consultancy costs	1,964,307	1,523,574
Consultancy costs capitalised	0	0
Consultancy costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves	1,964,307	1,523,574
Total	1,964,307	1,523,574

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 Commission'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 Coimisiún Pleanála which is disclosed in consultancy costs above.

	2025 €	2024 €
An Coimisiún Pleanála legal fees – legal proceedings	7,910,507	6,332,643
Conciliation and arbitration payments	0	0
Other side legal costs - legal proceedings	4,057,622	6,273,316
Total	11,968,129	12,605,959

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2025 €	2024 €
Domestic		
– Planning Commissioners ¹	270	700
– Employees	174,429	158,783
– Planning Consultants	37,913	61,586
International ²		
– Planning Commissioners	0	282
– Employees	39	1,743
Total	212,651	223,094

¹ Includes travel and subsistence of €270 paid directly to Commissioners.

² A payment of €39 was made to DECC in 2025 relating to foreign flights undertaken for official business in 2024.

Hospitality Expenditure

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

	2025 €	2024 €
Staff hospitality	9,956	6,331
Client hospitality	1,124	190
Total	11,080	6,521

Statement of Compliance

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

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

On behalf of the Governing Board of An Coimisiún Pleanála:



Mr Paul Reid
Chairperson An Coimisiún Pleanála

Date: 23 June 2026

Statement on Internal Control

1. Scope of Responsibility

On behalf of An Coimisiún Pleanála, I acknowledge the Commission'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, Infrastructure, Public Service Reform and Digitalisation, has been in place in An Coimisiún Pleanála for the year ended 31 December 2025 and up to the date of approval of the financial statements.

3. Audit and Risk Committee

An Coimisiún Pleanála has an Audit and Risk Committee (ARC) comprising of three Governing Board members and one external member with financial and audit expertise, one of whom is the Chairperson. The ARC met four times in 2025.

4. Internal Audit function

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

It is the opinion of the internal auditors that, during the period from 1 January 2025 to 31 December 2025, An Coimisiún Pleanála's systems in relation to internal control, risk management and governance were, in general, adequate and operating effectively and the internal auditors can provide satisfactory assurance in relation to the effective and efficient achievement of An Coimisiún Pleanála's objectives.

5. Risk and Control Framework

An Coimisiún 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 Coimisiún Pleanála and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Governing 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, and
- 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 Governing 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 Coimisiún Pleanála has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2025, An Coimisiún Pleanála substantially complied with those procedures.

There was one service in 2025 where there was not full compliance with procurement requirements, relating to costs in excess of €50K - legacy accounting software.

A new platform has been sourced by the Head of Finance, and the migration of legacy data has commenced. The contract for the legacy accounting software will expire in October 2026 with no renewal required.

The total expenditure in 2025 for this legacy accounting software was €64,148.

8. Review of Effectiveness

I confirm that An Coimisiún Pleanála has procedures to monitor the effectiveness of its risk management and control procedures. An Coimisiún 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 Coimisiún Pleanála responsible for the development and maintenance of the internal control framework.

An Internal Audit on 2025 systems of internal controls, conducted during 2026, as part of the Audit Committee's approved Audit Plan, resulted in an internal audit opinion of satisfactory assurance.

I confirm that the Governing Board conducted an annual review of the effectiveness of the system of internal controls for 2025 on 31 March 2026.

9. Internal Control Issues

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 Coimisiún 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 Paul Reid
Chairperson An Coimisiún Pleanála

Date: 23 June 2026

Statement of Income and Expenditure and Retained Revenue Reserves

For the year ended 31 December 2025

	Note	2025 €	2024 €
Income			
Oireachtas Grants	2	42,525,101	36,648,388
Fee Income	3(a)	1,612,423	1,483,473
Strategic Housing Development Fees	3(b)	26,780	17,550
Large-scale Residential Development Fees	3(c)	68,210	78,750
Strategic Infrastructure Fees and Cost Recoupment	4	6,051,121	3,814,210
Net Deferred Pension Funding	7(c)	5,607,000	4,200,000
Miscellaneous Income	5	6,441	9,157
Deposit Interest	5	6,714	7,140
Profit/(loss) on disposal of Fixed Assets	5	100	0
Total Income		55,903,890	46,258,668
Expenditure			
Salaries, Allowances and Superannuation	6	31,182,983	27,797,903
Establishment Expenses	8	3,047,434	3,139,151
Operating Expenses	9	18,065,373	18,207,567
Total Expenditure		52,295,790	49,144,621
Surplus/(Deficit) for the Year before Appropriations		3,608,100	(2,885,953)
Transfer from/(to) the Capital Account	11	(49,420)	(74,508)
Surplus/(Deficit) for the Year after Appropriations		3,558,680	(2,960,461)
Balance Brought Forward at 1 January		(10,774,873)	(7,814,412)
Balance Carried Forward at 31 December		(7,216,193)	(10,774,873)

The Statement of Cash Flows and notes 1 to 23 form part of these financial statements.

On behalf of the Governing Board of An Coimisiún Pleanála:



Mr Paul Reid
Chairperson An Coimisiún Pleanála

Date: 23 June 2026



Mr Peter Mullan
CEO An Coimisiún Pleanála

Date: 23 June 2026

Statement of Comprehensive Income

For the year ended 31 December 2025

	Note	2025 €	2024 €
Surplus/(Deficit) after Appropriations		3,558,680	(2,960,461)
Experience gains/(losses) on retirement benefit obligations	7(b)	(2,704,000)	(13,550,000)
Change in assumptions underlying the present value of retirement benefit obligations		22,739,000	13,692,000
Change in demographic assumptions		780,000	0
Total actuarial gain in the year		20,815,000	142,000
Adjustment to deferred retirement benefits funding	7(b)	(20,815,000)	(142,000)
Total Comprehensive Income for the year		3,558,680	(2,960,461)

The Statement of Cash Flows and notes 1 to 23 form part of these financial statements.

On behalf of the Governing Board of An Coimisiún Pleanála:



Mr Paul Reid
Chairperson An Coimisiún Pleanála

Date: 23 June 2026



Mr Peter Mullan
CEO An Coimisiún Pleanála

Date: 23 June 2026

Statement of Financial Position

As of 31 December 2025

	Note	2025 €	2024 €
Non-Current Assets			
Property, plant & equipment	12	379,116	310,207
Intangible Assets- Plean-IT Project	12	0	19,489
Total Non-Current Assets		379,116	329,696
Current Assets			
Receivables	13	2,011,115	802,916
Cash and cash equivalents	14	12,999,159	9,300,816
		15,010,274	10,103,732
Current Liabilities (amounts falling due within one year)			
Payables	15	(22,226,467)	(20,878,605)
Net Current Assets/(Liabilities)		(7,216,193)	(10,774,873)
Retirement Benefits			
Retirement benefit obligations	7(b)	(131,352,000)	(146,560,000)
Deferred retirement benefit funding asset		131,352,000	146,560,000
Total Net Assets/(Liabilities)		(6,837,077)	(10,445,177)
Representing			
Capital account	11	379,116	329,696
Retained revenue reserves	21	(7,216,193)	(10,774,873)
		(6,837,077)	(10,445,177)

The Statement of Cash Flows and notes 1 to 23 form part of these financial statements.

On behalf of the Governing Board of An Coimisiún Pleanála:



Mr Paul Reid
Chairperson An Coimisiún Pleanála

Date: 23 June 2026



Mr Peter Mullan
CEO An Coimisiún Pleanála

Date: 23 June 2026

Statement of Cash Flows

For the year ended 31 December 2025

	Note	2025 €	2024 €
Net Cash Flows from Operating Activities			
Excess Income over expenditure		3,558,680	(2,960,461)
Movement on Capital Account	11	49,420	74,508
Depreciation and impairment of fixed assets	12	287,205	213,662
Cash received from disposal of fixed assets		100	0
(Increase)/Decrease in receivables	13	(1,208,199)	939
Increase in payables	15	1,347,862	2,958,682
Bank interest received	5	6,714	7140
Net Cash Inflow from Operating Activities		4,041,782	294,470
Cash Flows from Investing Activities			
Payments to acquire property, plant & equipment	12	(336,625)	(288,170)
Cash received from disposal of fixed assets		(100)	0
Net Cash Flows from Investing Activities		(336,725)	(288,170)
Cash Flows from Financing Activities			
Bank interest received	5	(6,714)	(7,140)
Net Cash Flows from Financing Activities		(6,714)	(7,140)
Net Increase (Decrease) in Cash and Cash Equivalents		3,698,343	(840)
Cash and cash equivalents at 1 January		9,300,816	9,301,656
Cash and Cash Equivalents at 31 December		12,999,159	9,300,816

Notes to the Financial Statements

For the year ended 31 December 2025

1. Accounting Policies

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

a) General Information

An Coimisiún Pleanála was formally established under Part 17 of the Planning and Development Act 2024 on 18 June 2025. The organisation was formerly An Bord Pleanála, established in 1977 under the Local Government (Planning and Development) Act 1976. An Coimisiún Pleanála is responsible for the determination of appeals, direct applications for strategic infrastructure development cases and certain other matters under the Planning and Development Acts (2000 and 2024 as amended), and associated legislation. It is also responsible for dealing with proposals for the compulsory acquisition of land by local authorities and others under various enactments. The Commission also has functions to determine appeals under the Local Government (Water Pollution) Acts and the Building Control Acts.

b) Statement of Compliance

The financial statements of An Coimisiún Pleanála for the year ended 31 December 2025 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, Infrastructure, Public Service Reform and Digitalisation 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 Coimisiún 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 Commission in respect of appeals, applications and other matters referred to the Commission for determination under various enactments. The actual fees payable are either set by Ministerial regulation or are as determined by the Commission 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 Commission 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 Commission 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 Commission 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% p.a.

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 Coimisiún 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 Commission operates defined benefit superannuation schemes through the medium of four different independent schemes namely:
 - An Coimisiún Pleanála Staff Superannuation Scheme 1986 to 2006,
 - An Coimisiún Pleanála Staff Spouses' and Children's Contributory Pension Scheme 1986,
 - An Coimisiún Pleanála (Chairman and Members) Superannuation Scheme 1986 to 2009, and
 - An Coimisiún 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 Governing 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, Infrastructure, Public Service Reform and Digitalisation 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 Commission, 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 Commission. 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 Commission 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, Infrastructure, Public Service Reform and Digitalisation.

m) Legal Costs

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

It is also the policy of An Coimisiún 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 Commission, where practicable, seeks recovery of its legal costs arising out of legal actions where such costs are awarded by the Courts (see Note 17(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 Commission 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 Commission's financial statements.

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

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

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 Coimisiún 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 Coimisiún Pleanála makes an estimate of the legal provision required

based on information provided by its solicitors in respect of cases on hand at the reporting date. See Note 17(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.

(c) Deficit management

Funding of the Commission's costs from the Oireachtas Grant is on a cash receipts basis. The differences in timing between the recognition of the Commission's legal costs in the year (see note 9) and the payment of these fees (see note 17) is the primary driver of the accumulated deficit. The Directors of the Commission are operating on the assumption that the Oireachtas Grant will pay legal fees in future years as they fall due. Accordingly, the directors are satisfied that the accounts can be prepared on a going concern basis.

A Legal Provisions working group has been established to address the year-on-year deficit on the Commission's Balance Sheet. As the legal provisions are the primary reason for the deficit, and the steps to reduce this deficit focus on Legal Affairs Section working with litigants on the submission of "bills of costs" and managing cases where early concessions result in reduced legal costs.

2. Oireachtas Grants

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

	2025 €	2024 €
Grant for current expenditure grossed up	43,590,099	37,255,687
Less Employee Superannuation contributions retained		
An Coimisiún Pleanála superannuation schemes employee contributions retained	(690,099)	(522,803)
Grant for current expenditure received	42,900,000	36,732,884
Less Employee Superannuation contributions remitted		
Remitted to Department of Housing, Local Government and Heritage (ASC)	(815,057)	(731,240)
Remitted to Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation	(454,095)	(361,365)
Net Grant for current expenditure	41,630,848	35,640,279
Grant for strategy expenditure – Case Management System - received	2,200,000	1,500,000
Remainder Strategy Grant carried forward from previous year	491,891	0
Unused Strategy Grant brought forward to next year*	(1,797,638)	(491,891)
	42,525,101	36,648,388

*Deferred Strategy Grant unspent in 2025: €1,798,000 (2024: €492,000). See Note 15.

3. (a) Fee Income

	2025 €	2024 €
Fees received in respect of appeal, referrals cases	1,710,027	1,590,601
Refunds in respect of appeals	(192,131)	(250,589)
	1,517,896	1,340,012
Fees received in respect of substitute consent cases*	94,527	156,563
Cost recoupment from applicants in respect of substitute consent cases	0	0
Refunds made to applicants	0	(13,102)
	94,527	143,461
	1,612,423	1,483,473

*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

	2025 €	2024 €
Fees received in respect of Strategic Housing ¹	0	50
Section 9(13) (d) penalty payments ²	(0)	(0)
Refunds in respect of Strategic Housing ³	(0)	(0)
Movement in Refund Liability in respect of Strategic Housing ³	26,780	17,500
	26,780	17,550

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 3 July 2017. Receipt of SHD casework ceased in 2022 after cessation of legislation in late 2021. 2025 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 Commission 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 Coimisiún 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

	2025 €	2024 €
Fees received in respect of Large-scale Residential Development ¹	77,970	83,270
Section 126B(4) penalty payments ²	(0)	(0)
Refunds in respect of Large-scale Residential Development	(9,760)	(4,520)
	68,210	78,750

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

2 Planning and Development (Amendment) (Large-scale Residential Development) Act 2021 section 126B(4) - where the Commission 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

	2025 €	2024 €
Fees received in respect of strategic infrastructure development ¹	4,758,831	5,094,400
Cost Recoupment from applicants in respect of strategic infrastructure development (Note 1(g))	3,755,370	1,324,684
Refunds paid to applicants in respect of strategic infrastructure (Note 1(g))	(1,546,082)	(2,129,201)
Refund Liability in respect of strategic infrastructure (Note 1(g))	(916,998)	(475,673)
	6,051,121	3,814,210

1 Deferred Fees €275,500 within Creditors due within one year figure (Note 15).

5. Other Income

	2025 €	2024 €
Miscellaneous income	6,441	9,157
Deposit Interest	6,714	7,140
Profit on disposal of Fixed Assets	100	0
	13,255	16,297

6. Salaries, Allowances and Remuneration

At 31 December 2025, the Commission consisted of 14 Commissioners, one of whom was also Deputy Chief Commissioner (17 Board members at the end of 2024). Membership of the Commission is whole-time.

In addition to Board members, at 31 December 2025 there were:

Whole-time equivalent employees	275.9 (268.2 in 2024)
Management	28.9 (26.8 in 2024)
Technical	100.9 (99.8 in 2024)
Administrative	146.1 (141.6 in 2024)

The average number of whole-time equivalent employees during the year was 273.34 (255.04 in 2024). Staffing levels are approved by the Minister for Housing, Local Government and Heritage with the consent of the Minister for Public Expenditure, Infrastructure, Public Service Reform and Digitalisation.

(a) Remuneration and Other Pay Costs

	2025 €	2024 €
Staff short-term benefits	20,749,456	20,005,281
Governing Board	56,102	0
Annual leave accrual adjustment	(52,365)	183,836
Retirement benefit costs ¹	8,373,573	5,812,439
Employer's contribution to social welfare	2,056,217	1,796,347
	31,182,983	27,797,903

1 Retirement benefit costs reduced by the amounts of:

€815,057 (2024: €731,240) paid to the Department of Housing, Local Government and Heritage in respect of additional superannuation contributions (ASC), €454,095 (2024: €361,365) paid to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation in respect of Single Public Service Pension Scheme (SPSPS) contributions and €690,099 (2024: €522,803) Employee contributions retained by An Coimisiún Pleanála relating to Commission Superannuation Schemes.

(b) Staff Short-Term Benefits

	2025 €	2024 €
Basic Pay	20,651,971	19,864,062
Overtime	54,260	71,344
Weekend Scheme payments*	43,225	69,875
	20,749,456	20,005,281

*This scheme is used once or twice annually, if required, to eliminate backlogs of files

(c) Chief Executive Officer's Remuneration

The total remuneration paid to the Chief Executive Officer position in 2025 comprised of:

	2025 €	2024 €
Chairperson up to 17 June 2025/ and Chief Executive Officer to 31 December 2025	247,820	236,872
	247,820	236,872

* Under Part 17 of the Planning and Development Act 2024 on 18 June 2025, An Coimisiún Pleanála's revised organisational structure now consists of three distinct but interdependent elements. The **Governing Board** are responsible for strategic direction, performance objectives and overall corporate governance of the organisation. The **Chief Executive Officer** is responsible for management of the day-to-day administration and business. **Planning Commissioners** are solely responsible for independent decision-making on all appeals and direct application cases.

*No BIK relating to the Chief Executive Officer in 2024 or 2025.

(d) Governing Board Members' Emoluments

Board Member	Fees	Expenses	Total Expenses €
Paul Reid	26,731	2,473	29,204
Peter Dennehy	6,399	0	6,399
Anne Graham	6,399	0	6,399
Mary Keane	6,399	737	7,136
Penelope Kenny	6,399	0	6,399
Michael Wickham Moriarty	3,775	0	3,775
	56,102	3,210	59,312

**No BIK relating to the above.*

(e) Disclosure of Key Management

In 2024, key management included the Chairperson, Deputy Chairperson, Board Members, Chief Officer, Directors of Planning and Directors of Legal Affairs, Corporate Affairs and Transformation. The compensation paid to key management for 2024 was €2,928,816*.

In 2025, key management included the Chief Executive Officer, Chief Officer, Directors of Planning and Directors of Legal Affairs, Corporate Affairs and Transformation. The compensation paid to key management for 2025 was €940,900*.

**The above figures do not include BIK.*

(f) Employee Benefits Breakdown (includes Planning Commissioners)

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

Range of total employee benefits		Number of Employees	
From	To	2025	2024
€60,000	- €69,999	20	12
€70,000	- €79,999	20	24
€80,000	- €89,999	31	28
€90,000	- €99,999	32	30
€100,000	- €109,999	23	18
€110,000	- €119,999	8	1
€120,000	- €129,999	5	7
€130,000	- €139,999	4	2
€140,000	- €149,999	10	6
€150,000	- €159,999	0	1
€160,000	- €169,999	1	3
€170,000	- €179,999	0	0
€180,000	- €189,999	0	0
€190,000	- €199,999	0	0
€200,000	- €209,999	0	0
€210,000	- €219,999	1	0
€220,000	- €229,999	0	0
€230,000	- €239,999	1	1
		156	133

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 31 December 2025 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

	2025 €'000	2024 €'000
Current service costs	5,341	4,014
Interest on retirement benefit scheme liabilities	4,984	4,421
Employee Contributions (including retained employee contributions and SPSPS and ASC employee contributions remitted to Departments)	(1,960)	(1,615)
	8,365	6,820

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

	2025 €'000	2024 €'000
Net retirement benefit obligation at 1 January	(146,560)	(142,502)
Current service costs	(5,341)	(4,014)
Interest costs	(4,984)	(4,421)
Actuarial gain/(loss)	20,815	142
Pensions paid in the year	4,718	4,235
Net retirement benefit obligation at 31 December	(131,352)	(146,560)

(c) Deferred funding for retirement benefits

The Commission 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 Commission 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:

	2025 €'000	2024 €'000
Funding recoverable in respect of current year retirement benefit costs	10,325	8,435
State grant applied to pay retirement benefits	(4,718)	(4,235)
	5,607	4,200

The deferred funding asset for retirement benefits at 31 December 2025 amounts to €131,400,000 (2024: €146,600,000).

(d) History of defined benefit obligations

	2025 €'000	2024 €'000	2023 €'000	2022 €'000
Defined benefit obligations (see Note 7(f))	131,352	146,560	142,502	123,626
Experience losses/(gains) on defined benefit scheme liabilities	2,704	13,550	6,356	10,283
Percentage of scheme liabilities	2.06%	9.25%	4.46%	8.31%

(e) General description of the schemes

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

The four An Coimisiún 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 Commission 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 29 January 2026 by a qualified independent actuary, taking account of the requirements of the FRS in order to assess the scheme liabilities at 31 December 2025.

The principal actuarial assumptions were as follows:

	2025	2024
Rate of increase in salaries	3.25%	3.30%
Rate of increase in retirement benefits in payment- Main Scheme	2.75%	2.80%
Rate of increase in retirement benefits in – Single Scheme	1.85%	1.90%
Discount rate	4.35%	3.45%
Inflation rate	2.05%	2.10%

Mortality

100% S4PMA with CMI 2024 improvements with a long-term rate of 1.25% with initial addition of 0.5%.

100% S4PFA with CMI 2024 improvements with a long-term rate of 1.25% with initial addition of 0.5%.

This 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 2025 and 2045.

Year of attaining age 65	2025	2045
Life expectancy – male	22.0	23.3
Life expectancy – female	24.3	25.7

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

The Commission 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 1 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, Infrastructure, Public Service Reform and Digitalisation.

An amount of €454,095 (2024: €361,325) was paid to the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation 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 €4,639,000 (2024: €4,598,000). This figure is included in the total defined benefit obligations figure of €131,352,000 (2024: €146,560,000) in Note 7 (d).

8. Establishment Expenses

	Note	2025 €	2024 €
Rent and service charges* #	19	1,961,501	2,019,332
Repairs and maintenance		606,222	724,943
Insurance		56,947	53,231
Light and Heat		135,559	127,983
Depreciation		287,205	213,662
		3,047,434	3,139,151

*Rent and service charges include €11,080 (2024: €6,521) hospitality expenses

€2,285 (2024: €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	2025 €	2024 €
Travel and subsistence*		212,651	223,094
Legal fees	17	12,219,498	12,889,020
Office equipment and stationery		553,808	435,448
Information and communications technology		2,051,415	1,755,846
ICT Systems Development and Digital Services		894,253	1,008,109
Printing and books		26,346	20,334
Statutory notices		99,493	97,245
Recruitment, staff training and development and conferences		349,128	357,157
Postage and Logistics		181,079	195,199
Consultants' fees and services	18	1,428,814	1,183,101
Audit fees		32,200	29,300
Provision for Doubtful Debt		0	0
Bank Charges and Sundries		16,688	13,714
		18,065,373	18,207,567

*Travel and subsistence figure includes €39 (2024: €2,025) foreign travel expenses

10. Reduction in Value of Fixed Assets

	Note	2025 €	2024 €
Depreciation of property, plant and equipment	12	287,205	213,662
		287,205	213,662

11. Capital Account

	2025 €	2024 €
Opening balance	329,696	255,188
Income allocated for capital purposes (gross of asset disposals)	336,625	288,170
Amount released on disposal of fixed assets	0	0
Amortisation in line with asset depreciation	(287,205)	(213,662)
Closing balance	379,116	329,696

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

Cost	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	2,752,846	1,344,135	11,658,163
Additions	0	0	336,625	0	336,625
Disposals	0	0	(700)	0	(700)
At 31 December	6,683,225	877,957	3,088,771	1,344,135	11,994,088
Depreciation					
At 1 January	6,683,225	877,957	2,442,639	1,324,646	11,328,467
Charge for the year	0	0	267,716	19,489	287,205
Disposals	0	0	(700)	0	(700)
At 31 December	6,683,225	877,957	2,709,655	1,344,135	11,614,972
Net Book Value					
At 1 January	0	0	310,207	19,489	329,696
Net movement for the year	0	0	68,909	(19,489)	49,420
At 31 December	0	0	379,116	0	379,116

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

	2025 €	2024 €
Debtors	1,367,986	48,354
Less Provision for Doubtful Debt	(0)	(0)
Net Debtors	1,367,986	48,354
Prepayments	643,129	754,562
	2,011,115	802,916

14. Cash and Cash Equivalents

	2025 €	2024 €
Cash in Bank at year end	12,979,968	9,297,472
Cash on Hand at year end	19,191	3,344
	12,999,159	9,300,816

15. Payables

Amounts falling due within one year	2025 €	2024 €
Trade Creditors	61,243	18,572
Taxation and Social Welfare due to Revenue	749,031	674,486
Legal Provisions (Note 17c)	14,986,729	14,425,157
Deferred Grant Income (Note 2)	1,797,638	491,891
Deferred Fee Income (Note 4)	275,500	244,000
Accruals	4,356,326	5,024,499
	22,226,467	20,878,605

16. Contingencies with Regard To Legal Actions

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

17. Legal Costs

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

(a) Recoverable Legal Costs (memorandum):	2025 €	2024 €
Outstanding at 1 January	2,777,288	2,881,376
Recovered during year ¹	(36,364)	(104,088)
Recoverable costs arising during year	0	0
Costs written off during year	0	0
Costs re-designated during year ²	0	0
	2,740,924	2,777,288

The Commission 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:	2025 €	2024 €
Recovered during year	(36,364)	(104,088)
Net recoverable costs	(36,364)	(104,088)
Non-recoverable costs	8,198,239	6,719,792
Payment of other side costs	4,057,623	6,273,316
	12,219,498	12,889,020

(c) Reconciliation of movement in Legal Provisions for the year ended 31 December 2025:	2025 €	2024 €
Legal provision as at 1 January	14,425,157	12,046,375
Legal payments made in year	(3,004,000)	(3,220,662)
Change in provisions from previous year	(202,842)	(160,556)
Provision for decided cases in year	3,768,414	5,760,000
Provisions relating to undecided cases to date	0	0
Legal provision as at 31 December (Note 15)	14,986,729	14,425,157

Due to the nature of the Commission's legal provisions, there can frequently be a delay of a number of years between the recognition of the expense in the financial statements and the payments of the legal fees. These delays have a material impact on the cash position of the organisation as well as the draw down of funding from the Oireachtas Grants.

18. Consultants' Fees and Services

The Commission 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 Commission 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 2025: 16% (2024: 18%) of all inspectors' reports came from consultant inspectors and their fees, along with associated costs relating to recording of oral hearings, accounted for in 2025: 83% (2024: 82%) of all consultancy fees and services costs.

Fee amounts totalling €4,194 (2024: €7,164) were paid to three external members of the audit committee and €323 expenses (2024: €518) were paid to one external member of the audit committee. These amounts are included in the heading "Consultants' fees and services" in Note 9.

19. Lease Commitments

The Commission occupies and pays rent on premises at 64 Marlborough Street, Dublin 1 which is held on a 25 year lease from 22 January 2002 to 21 January 2027.

An extension to the lease has been negotiated up to 21 January 2029.

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

	2025 €'000	2024 €'000
Payable within one year	1,310	1,310
Payable within two to five years	2,620	1,310
Payable after five years	0	0
	3,930	2,620

Operating lease amounts recognised as an expense in 2025 total €1,309,625, which includes prior year adjusted charges (2024: €1,352,666).

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.

20. Planning Commissioners & Staff Interests

Where required, Governing Board members, Planning Commissioners and staff make declarations/disclosures of interests in accordance with the provisions of the Planning and Development Act 2024.

Section 523 of the 2024 Act provides for statutory declarations by Governing Board members, Planning Commissioners and staff in relation to certain interests. A register of interests is maintained by the Ethics Officer in accordance with section 523 of the Act and is available for public inspection during office hours.

Section 574 of the 2024 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 Commission. In 2025, Planning Commissioners made zero disclosures (2024: zero), staff made zero disclosures (2024: one) and consultants made one disclosure (2024: zero).

Section 501 of the Planning and Development Act 2024 requires the Governing 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 Governing Board members, Planning Commissioners and employees. The Governing Board has adopted such a code, and it applies to Governing Board members, Planning Commissioners, staff and other persons whose services are availed of by the Commission. Section 2 of The Code has additional disclosure requirements beyond those set out in section 574 and in 2025, Planning Commissioners made 23 disclosures (2024: 29), staff made 7 disclosures (2024: 19) and consultants made 7 disclosures (2024: 11) under the Code.

In addition, Governing Board 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 2025, 15 (2024: 20) existing Governing Board members made statements in accordance with the Acts.

21. 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 17 October 2024.

Chapter 17 of this new 2024 Act was enacted 17 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 2026.

22. Accumulated Deficit/Going Concern

The Directors of An Coimisiún Pleanála are aware of the accumulated deficit (the negative retained revenue reserve of €7.216 million) as shown on the Statement of Financial Position. However, as described in Note 1(s)(c) the directors are working on the assumption that the Oireachtas grant will fund legal fees in full in future years as they fall due for payment.

An Coimisiún 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 Commission is of the view that its operations can continue on a going concern basis covering the twelve-month period from the date of the signing of the 2025 financial statements.

23. Approval of the financial statements

The financial statements were approved by the Governing Board of An Coimisiún Pleanála on 23 June 2026.



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

An Coimisiún Pleanála

Opinion on the financial statements

I have audited the financial statements of An Coimisiún Pleanála for the year ended 31 December 2025 as required under the provisions of section 518 of the Planning and Development Act 2024. 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 Coimisiún Pleanála at 31 December 2025 and of its income and expenditure for 2025 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 Coimisiún 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 Coimisiún 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.

John Crean
For and on behalf of the
Comptroller and Auditor General

25 June 2026

Appendix to the report

Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Chief Executive, in consultation with the Governing Board of An Coimisiún Pleanála is responsible for

- the preparation of annual financial statements in the form prescribed under section 518 of the Planning and Development Act 2024
- 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 518 of the Planning and Development Act 2024 to audit the financial statements of An Coimisiún 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 Coimisiún 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 Coimisiún 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.

6

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1. Summary of all Planning Cases

	2025	2024	Increase / (Decrease) %
On hand at start	1569	2564	(39%)
Received	2857	2727	5%
Disposed of	3119	3705	(16%)
On hand at end	1307	1569	(17%)
Disposed of within statutory objective period	61%	25%	
Average time taken (weeks)	27	41.7	

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

Year	Normal Planning Appeals	Strategic Infrastructure Cases	All Other Cases ^{1,2}	All
2021	19	39	20	20
2022	25	36	25	26
2023	48	44	29	42
2024	41	53	40	42
2025	25	54	30	27

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

	2025	2024	Increase / (Decrease) %
On hand at start	1114	1842	(40%)
Received	2132	1986	7%
Disposed of (Total)	2442	2707	(10%)
Disposed of Formally	2049	2277	(10%)
Disposed of Otherwise	393	430	(9%)
On hand at end	804	1114	(28%)
Disposed of within statutory objective period	64%	19%	
Average time taken (weeks)	24.9	41.2	

4. Average Time Taken to Dispose of Normal Planning Appeal Cases (Weeks)

Year	Normal Planning Appeals Excluding LRD	LRD Appeals Only	NPA including LRD
2021	19	N/A	19
2022	25	8	25
2023	49	13	48
2024	42	13	41
2025	25	14	25

5. Strategic Infrastructure Development Cases excluding Renewable Energy Directive (RED) III SID Cases (Private Entities and Statutory Undertakers)

	On-Hands Start	Received	Concluded	On-Hands End
Pre-Application Consultation Requests	60	74	50	84
Applications	46	25	31	40
Alteration / Amendment Requests	7	8	11	4
EIS Direction	0	0	0	0
Total	113	107	92	128

6. Renewable Energy Directive (RED) III SID Cases

	On-Hands Start	Received	Concluded	On-Hands End
Pre-Application Consultation Requests	19	15	6	28
Applications	0	10	3	7
Alteration / Amendment Requests	0	4	0	4
EIS Direction	0	0	0	0
Total	19	29	9	39

7. Strategic Infrastructure Development Cases (Local Authorities)

	On-Hands Start	Received	Concluded	On-Hands End
Applications	15	24	23	16
Environmental Impact Assessment Screening Cases	0	1	1	0
Alteration / Amendment Requests	3	4	4	3
Pre Application Consultation Request	9	3	1	11
EIAR / EIS Direction Cases	4	9	9	4
Total	31	41	38	34

8. Maritime Area Cases

	On-Hands Start	Received	Concluded	On-Hands End
Pre-Applications	1	6	2	5
Applications	4	5	2	7
Total	5	11	4	12

9. Local Authority Projects

	On-Hands Start	Received	Concluded	On-Hands End
Compulsory Acquisition Compulsory Purchase Order (CPO)	18	51	53	16
Compulsory Acquisition Derelict Sites	10	39	32	17
Total	28	90	85	33

10. Strategic Housing Development Cases

	On-Hands Start	Remitted*	Opinion Issued / Formally Decided ¹	Disposed of Otherwise	On-Hands End
Consultations	0	0	0	0	0
Applications	44	4	24	4	20
Alterations	0	0	0	0	0
Referrals	0	0	0	0	0
Total	43	4	24	4	20

¹ As appropriate

* These cases were remitted to the Commission following judicial review proceedings

11. Vacant Site Levy

	On-Hands Start	Received	Disposed of Formally	Disposed of Otherwise	On-Hands End
Vacant Site Levy Appeal (Section 9)	1	0	0	0	1
Vacant Site Level Appeal (Section 11)	0	0	0	0	0
Vacant Site Levy Appeal (Section 18)	18	9	20	2	5
Total	19	9	20	2	6

12. Other Planning Case Types

	On-Hands Start of Year	Received	Formally Decided	Otherwise Disposed	On-Hands End of Year
Planning Acts					
Leave to Appeal	3	54	17	25	4
Referrals	80	143	97	29	90
Section 254 Licences	10	27	17	1	19
Environmental Impact Statement Exemption for Applicants - Referral	0	0	0	0	0
Planning Scheme SDZ	0	0	0	0	0
Amendment to Planning Scheme in Strategic Development Zone	3	2	2	0	3
Alteration to Planning Scheme in Strategic Development Zone	0	1	1	0	0
Total	96	227	134	55	116

13. 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	23	27	32	5	13
Fire Safety Revised Certificate	4	6	10	0	0
Regularisation Certificate	1	0	1	0	0
Disability Access Certificate	2	7	4	2	3
Disability Access Certificate – Revised	1	4	3	0	2
Subtotal	31	44	50	7	18
Water Pollution Acts					
Discharge to Water	0	1	0	0	1
Discharge to Sewers	1	0	1	0	0
Total	32	45	51	7	19

8 (16%) of the total 51 cases (formally decided and otherwise disposed) above were disposed of within 18 weeks / 4 months, as appropriate.

14. Residential Zone Land Tax Appeal

	On-Hands Start of Year	Received	Formally Decided	Otherwise Disposed	On-Hands End of Year
Draft Map Appeal	0	0	0	0	0
Supplementary Map Appeal	0	0	0	0	0
Final Map Appeal	0	86	82	4	0
Total	0	86	82	4	0

15. Analysis of Planning Appeal Decisions

	2025 data	(2024 data)
Appeals Determined		
Formally Decided	83%	(84%)
Otherwise Disposed of	17%	(16%)
Appeals by Third Parties Only	49%	(48%)
Permission Refused	20%	(19%)
Permission Granted	80%	(81%)
Appeals Against Refusals	40%	(41%)
Permission Refused	65%	(65%)
Permission Granted	35%	(35%)
Appeals Against Conditions	11%	(11%)
Permission Refused	16%	(10%)
Permission Granted with Conditions	84%	(90%)
Decision of Planning Authority		
Reversed	25%	(24%)
Varied	48%	(48%)
Confirmed	27%	(28%)
Permission		
Granted	62%	(63%)
Refused	38%	(37%)

15A. 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						
Carlow	0	0	0	7	0	0
Cavan	3	1	0	1	0	0
Clare	0	1	1	10	5	2
Cork County	3	2	0	15	6	1
Donegal	3	2	1	5	0	2
Dun Laoghaire / Rathdown	0	7	2	1	0	3
Fingal	4	5	4	4	6	2
Galway County	6	2	3	9	8	4
Kerry	6	0	2	5	3	5
Kildare	4	1	1	8	5	3
Kilkenny	0	0	1	5	3	1
Laois	0	2	0	8	3	1
Leitrim	2	0	0	1	0	0
Limerick	1	5	1	4	8	2
Longford	3	1	0	4	3	0
Louth	3	0	1	5	4	3
Mayo	3	1	1	3	2	1
Meath	3	1	1	6	6	1
Monaghan	0	1	0	2	0	0
Offaly	3	1	0	1	2	0
Roscommon	1	0	4	1	0	1
Sligo	0	1	0	2	0	0
South Dublin	2	2	3	1	2	9
Tipperary	7	3	0	6	2	0
Waterford	1	1	0	4	1	1
Westmeath	1	1	0	2	0	1
Wexford	5	2	0	3	3	3
Wicklow	4	1	0	4	3	4
City						
Cork	0	4	4	1	0	4
Dublin	0	5	0	6	1	13
Galway	0	1	0	1	1	0
Total	68	54	30	135	77	67

Development Category						
Office	Recreation, Leisure, and Hospitality	Residential	Retail	Transport	Miscellaneous	Total
0	0	13	2	0	0	22
0	1	12	2	0	0	20
0	2	33	2	1	0	57
2	3	79	2	1	0	114
1	6	44	3	0	1	68
1	3	155	4	0	1	177
0	10	158	9	5	0	207
0	6	51	5	0	1	95
0	6	58	2	1	0	88
3	7	68	3	3	0	106
0	2	21	4	0	0	37
0	2	25	4	1	0	46
0	0	4	0	0	0	7
1	2	44	6	1	1	76
1	2	10	0	0	0	24
1	4	42	1	0	0	64
1	8	34	1	0	0	55
0	4	52	3	0	0	77
0	0	7	1	0	1	12
0	1	11	1	0	0	20
0	4	13	1	1	0	26
0	0	13	0	0	0	16
1	4	44	1	1	1	71
0	5	32	1	3	0	59
0	4	30	2	0	0	44
0	4	10	0	0	0	19
0	8	36	1	1	0	62
0	7	55	1	0	2	81
0	4	47	2	0	0	66
4	28	207	15	1	0	280
2	4	26	1	0	0	36
18	141	1434	80	20	8	2132

15B. Normal Planning Appeals Received and Decided by Area 2025

Area	No of Decisions Made by PA*	No. of Decisions Appealed to the Commission	% of PA Decisions Appealed	Decisions Appealed as a % of all Appeals to the Commission	% of PA Decisions Confirmed
County					
Carlow	357	22	6.2%	1.0%	13.3%
Cavan	599	20	3.3%	0.9%	12.5%
Clare	1046	57	5.4%	2.7%	23.5%
Cork	2484	114	4.6%	5.3%	24.8%
Donegal	2052	68	3.3%	3.2%	14.9%
DL-Rathdown	1976	177	9.0%	8.3%	26.9%
Fingal	1833	207	11.3%	9.7%	36.6%
Galway	1773	95	5.4%	4.5%	27.3%
Kerry	1170	88	7.5%	4.1%	32.9%
Kildare	1122	106	9.4%	5.0%	32.1%
Kilkenny	814	37	4.5%	1.7%	25.0%
Laois	621	46	7.4%	2.2%	24.3%
Leitrim	224	7	3.1%	0.3%	16.7%
Limerick	1228	76	6.2%	3.6%	28.6%
Longford	272	24	8.8%	1.1%	33.3%
Louth	830	64	7.7%	3.0%	26.9%
Mayo	1068	55	5.1%	2.6%	19.6%
Meath	1318	77	5.8%	3.6%	17.8%
Monaghan	483	12	2.5%	0.6%	22.2%
Offaly	467	20	4.3%	0.9%	12.5%
Roscommon	453	26	5.7%	1.2%	34.6%
Sligo	442	16	3.6%	0.8%	6.3%
South Dublin	1192	71	6.0%	3.3%	30.4%
Tipperary	1127	59	5.2%	2.8%	28.6%
Waterford	764	44	5.8%	2.1%	22.7%
Westmeath	525	19	3.6%	0.9%	19.0%
Wexford	1617	62	3.8%	2.9%	16.4%
Wicklow	988	81	8.2%	3.8%	37.6%
City					
Cork	554	66	11.9%	3.1%	14.0%
Dublin	3284	280	8.5%	13.1%	32.3%
Galway	329	36	10.9%	1.7%	20.4%
Total	33012	2132	6.5%	100.0%	27.1%

* Source: National Planning Application Database (NPAD)

% of PA Decisions Varied	% of PA Decisions Reversed	No. of PA Decisions Confirmed	No. of PA Decisions Varied	No. of PA Decisions Reversed	Total Formally Disposed
60.0%	26.7%	2	9	4	15
75.0%	12.5%	2	12	2	16
45.1%	31.4%	12	23	16	51
53.7%	21.5%	30	65	26	121
37.3%	47.8%	10	25	32	67
53.2%	19.9%	50	99	37	186
36.0%	27.4%	64	63	48	175
40.9%	31.8%	24	36	28	88
42.4%	24.7%	28	36	21	85
49.4%	18.5%	26	40	15	81
52.5%	22.5%	10	21	9	40
40.5%	35.1%	9	15	13	37
50.0%	33.3%	1	3	2	6
45.7%	25.7%	20	32	18	70
33.3%	33.3%	6	6	6	18
42.3%	30.8%	14	22	16	52
45.1%	35.3%	10	23	18	51
54.8%	27.4%	13	40	20	73
66.7%	11.1%	2	6	1	9
56.3%	31.3%	2	9	5	16
34.6%	30.8%	9	9	8	26
68.8%	25.0%	1	11	4	16
42.0%	27.5%	21	29	19	69
50.8%	20.6%	18	32	13	63
65.9%	11.4%	10	29	5	44
47.6%	33.3%	4	10	7	21
49.1%	34.5%	9	27	19	55
35.3%	27.1%	32	30	23	85
64.9%	21.1%	8	37	12	57
50.0%	17.7%	93	144	51	288
53.1%	26.5%	10	26	13	49
47.7%	25.2%	550	969	511	2030

16A. 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
2021	1,155	837	58%
2022	673	792	46%
2023	430	1569	26%
2024	430	2277	19%
2025	1566	876	64%

¹ The statutory objective period is 18 weeks in the case of appeals, referrals and certain local authority project cases received by the Commission 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. Under P&DAct 2024 SID SOP will be 48 weeks.

16B. 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
2021	4	26	13%
2022	1	21	5%
2023	2	27	7%
2024	8	62	11%
2025	6	48	11%

¹ The statutory objective period is 18 weeks in the case of appeals, referrals and certain local authority project cases received by the Commission 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. Under P&DAct 2024 SID SOP will be 48 weeks.

16C. 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
2021	416	337	55%
2022	281	347	45%
2023	379	755	33%
2024	481	447	52%
2025	992	287	78%

¹ The statutory objective period is 18 weeks in the case of appeals, referrals and certain local authority project cases received by the Commission 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. Under P&D Act 2024 SID SOP will be 48 weeks.

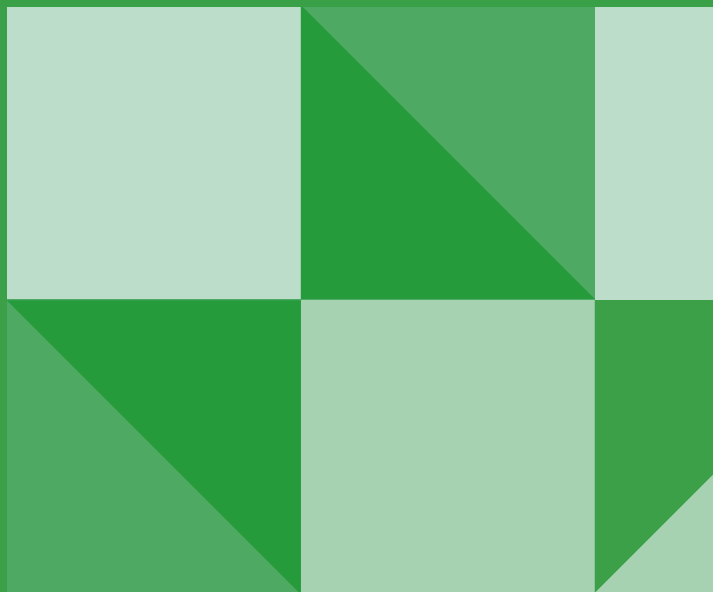
16D. Summary of all Cases Disposed of by Reference to Statutory Objective Period: Total Cases

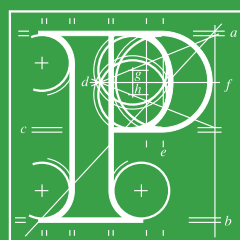
Year	Number Disposed of Within Statutory Objective Periods	Number Not Disposed of Within Statutory Objective Periods	% Within Statutory Objective Period ¹
2021	1,575	1,200	73%
2022	955	1,160	45%
2023	934	2,351	28%
2024	919	2786	25%
2025	1910	1209	61%

¹ The statutory objective period is 18 weeks in the case of appeals, referrals and certain local authority project cases received by the Commission 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. Under P&D Act 2024 SID SOP will be 48 weeks.

Notes

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