



An
Bord
Pleanála



2021

Annual Report
and Accounts

Mission

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

Mandate

An Bord Pleanála was established in 1977 under the Local Government (Planning and Development) Act 1976 and is responsible for the determination of appeals and certain other matters under the Planning and Development Acts 2000 to 2021 and determination of direct applications for Strategic Infrastructure and Housing Developments.

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

2021 | Annual Report and Accounts

To the Minister for Housing, Local Government
and Heritage.

In accordance with the Planning and Development Acts
(as amended), An Bord Pleanála herewith presents its
Annual Report and Accounts for the year ending 31st
December 2021.



Oonagh Buckley
Chairperson



Bríd Hill
Chief Officer

Date: 3rd March 2023

Summary 2021

Operations	2021		2020	
Planning Cases Received	3,251		2,752	
Planning Cases Disposed	2,775		2,626	
Operations	Received	Disposed	Received	Disposed
Normal Planning Appeals	2,331	1,992	1,955	1,887
Strategic Infrastructure Development (Private Entities /Statutory Undertakers): All cases	105	69	74	65
Strategic Infrastructure Development (Local Authority)	31	30	20	18
Other Local Authority Projects ¹	138	146	117	78
Strategic Housing Development Applications	126	115	120	137
Vacant Site Levy	62	28	45	47
Other Case Types	458	395	421	394
Finance	2021		2020	
Income	€		€	
Oireachtas Grant	17,225,584		19,244,341	
Fees /Recoupment	6,993,273		6,778,479	
Other ²	3,142,490		2,868,103	
Total Income	27,361,347		28,890,923	
Expenditure	31,448,579		31,534,701	
Surplus / (Deficit) for year before appropriations	(4,087,232)		(2,643,778)	
Transfer from / (to) the Capital Account	326,162		105,037	
Surplus / (Deficit) for year after appropriations	(3,761,070)		(2,538,741)	
¹ Includes Appropriate Assessment ² Includes Net Deferred Pension Funding, Deposit Interest and Miscellaneous Income.				

At A Glance 2021

Planning
Cases
Received:

3251



Planning
Cases
Disposed:

2775

Normal Planning
Appeals
Received:

2331



Normal Planning
Appeals
Disposed:

1992



Strategic Housing
Developments
Disposed:

115

Strategic Infrastructure
Developments
Disposed:

99



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Oonagh Buckley

Chairperson's Statement

I write this foreword following my appointment by Government as chairperson, on an interim basis, in January 2023 under the Planning and Development Acts, 2000 to 2022.

Following my appointment as chairperson, the Minister appointed Chris McGarry as deputy chairperson. The Minister has also appointed Mick Long, Peter Mullan and Stephen Brophy as temporary board members. These appointments, in conjunction with recent and upcoming departures of board members, means that the organisation is currently experiencing a period of transition and change at board level which is presenting significant challenges to timely decision making by the Board. Board appointments are a matter for the Minister; the Board will maintain an active engagement on this issue and will ensure that any newly appointed board members are in a position to take full part in Board evaluations quickly.

An Bord Pleanála is currently managing a large volume of cases which is substantially higher than the normal 'on hands' file numbers.

Due to the combination of both factors, it is not meeting the statutory objective timeframes for decisions for a large number of these cases which is regrettable and will be a major focus of the members and staff of the Board in 2023. In addition, new decision making functions have been assigned to the Board and the first applications under those functions will be made in 2023.

The Board will, under the new planning legislation being presented to the Oireachtas in 2023, shortly be reconstituted as the Planning Commission.

This annual report covers the year 2021 and I present it and the associated Financial Statements as fully reflective of the organisation's operations in that year.

A handwritten signature in cursive script that reads "Oonagh M Buckley".

Oonagh Buckley,

Chairperson

Date: 3rd March 2023

1 | Planning Casework and Performance

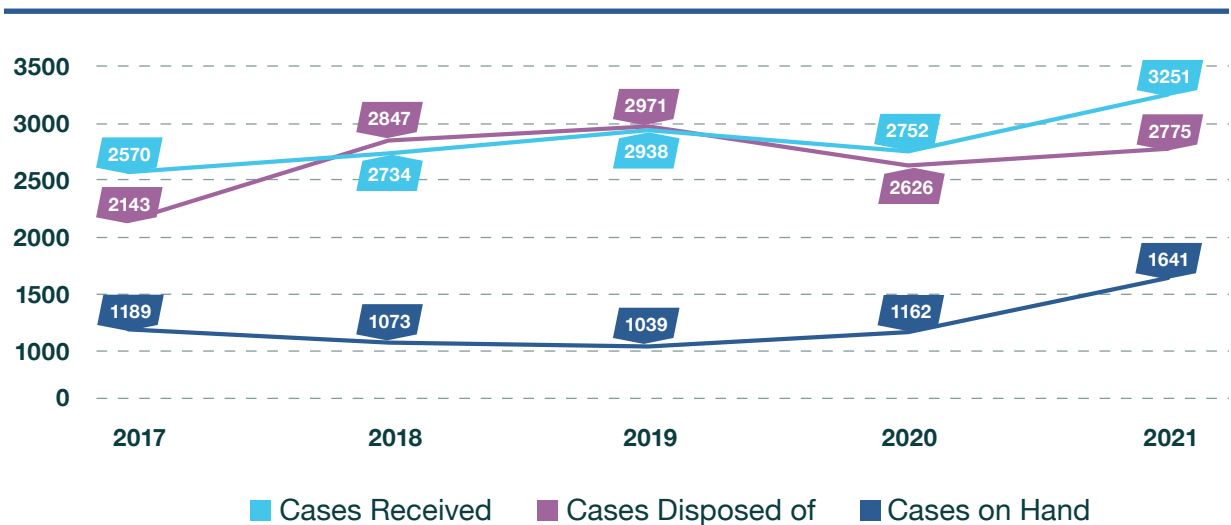
- All Planning Cases
- Planning Appeals
- Strategic Infrastructure Development
- Strategic Housing Development
- Other Significant Case Types
- Oral Hearings
- Reports and Recommendations



All Planning Cases

In 2021, the number of planning cases received was up 18% to 3,251 from 2,752 in 2020 (Figure 1). The total number of cases decided in 2021 was 2,775 a 6% increase on the previous year (2,628). By year end, the total number of cases on hands was 1,641 up from 1,162 in 2020.

Figure 1: Intake and Disposal of Cases 2017 – 2021

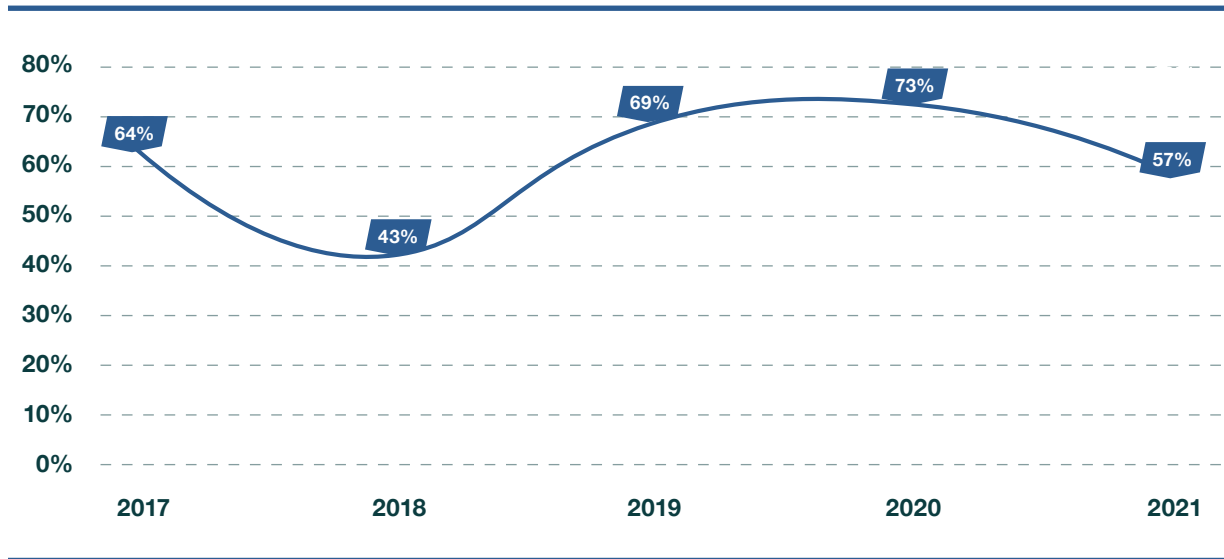


Statutory Objective Periods for Determining Cases

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

In 2021, 57% of all planning cases were decided within the statutory objective period compared to 73% in 2020

Figure 2: Compliance with statutory objective period 2017 – 2021



Disposal of cases in weeks

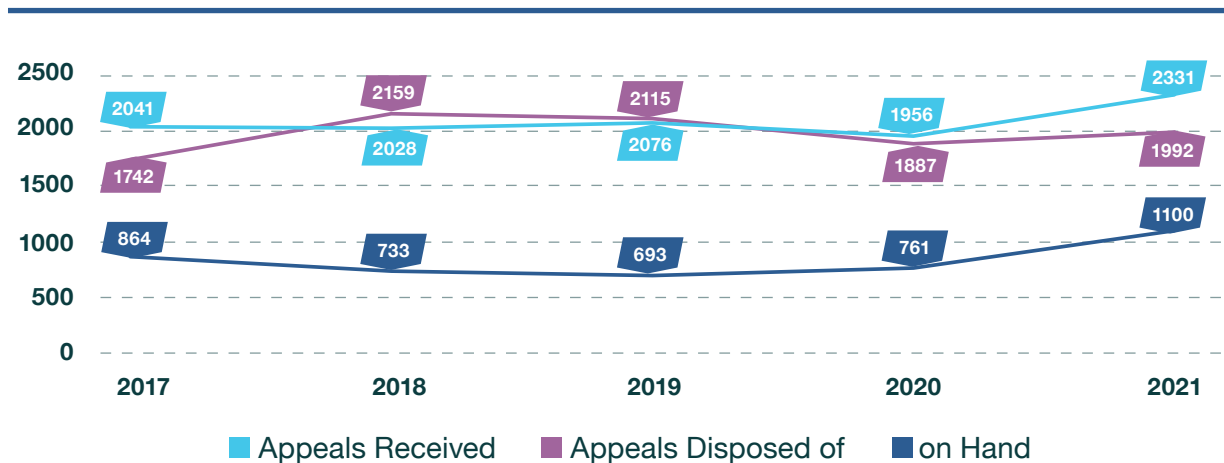
The total average number of weeks that it took to decide all planning cases in 2021 was 19.8 weeks.

Planning Appeals

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

The number of planning appeals received in 2021 was 2,331 making up 72% of all cases submitted to the Board, an increase of 375 from the number received in 2020 (1,956).

Figure 3: Planning Appeals – Intake and Disposal 2017- 2021



The number of appeals disposed in 2021 was up on the previous year at 1,992 (1,887 in 2020).

The disposed cases include invalid and withdrawn appeals which totalled 392, of these, 277 cases were invalid. These are appeals which have been declared invalid where compliance with certain statutory criteria has not been achieved, for example, late appeals, incorrect fees, or for other reasons.

Statutory Objective Periods

By year end, the compliance rate for appeals stood at 58% (Table 1). The average number of weeks to decide planning appeals was 18.7 in 2021 (18.5 weeks in 2020).

Table 1: Normal Planning Appeals 2017 – 2021

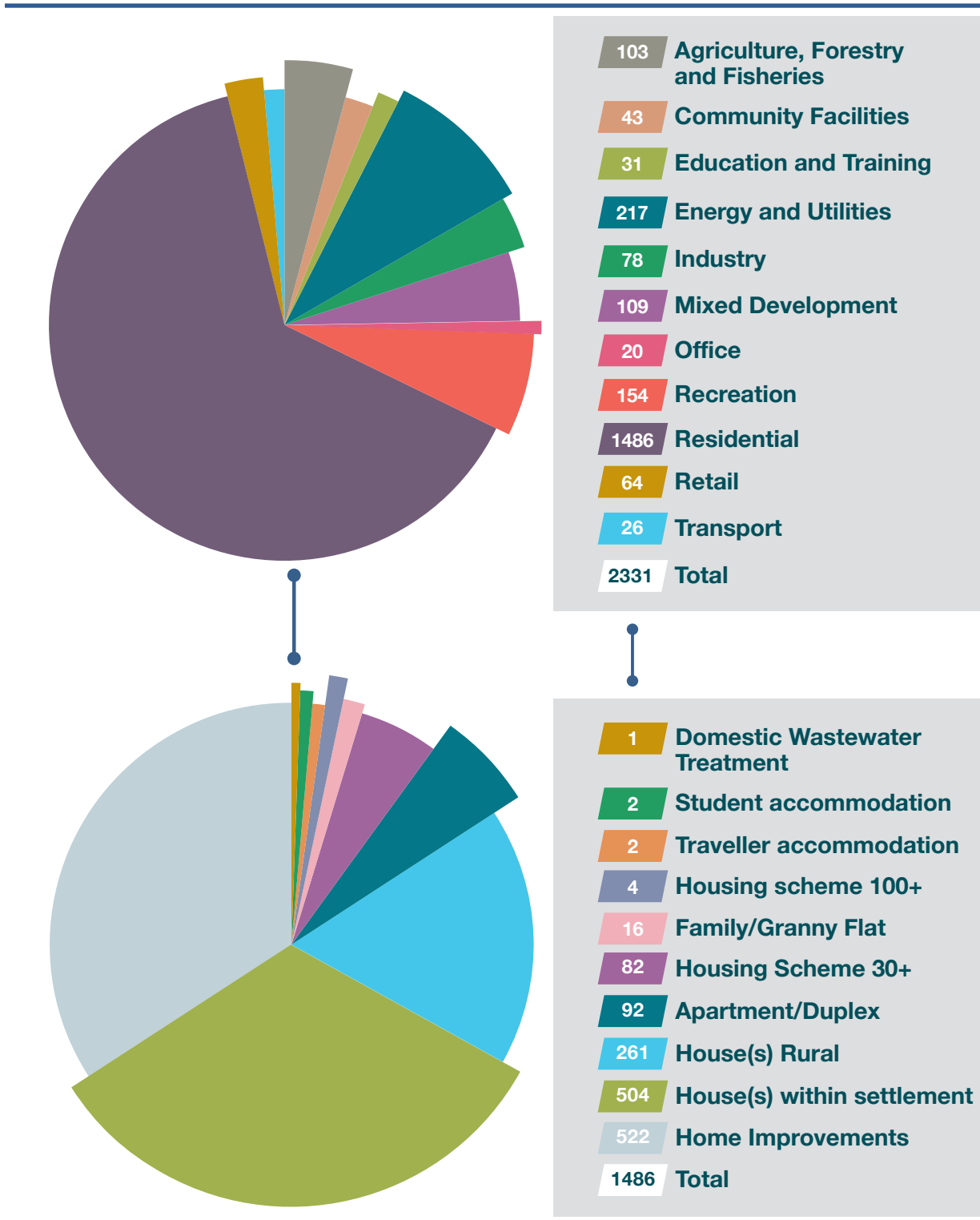
Year	Average No. of Weeks	Compliance Rate (18 weeks)
2017	17.3	64%
2018	22.4	39%
2019	18.4	69%
2020	18.5	76%
2021	18.7	58%



Development Types

64% (1,486) of all appeals received in 2021 related to residential development which range in scale from home improvements to single and multiple unit accommodation.

Figure 4: Planning Appeals by Development Type Received 2021



Priority Appeals

Certain categories of planning appeals are classified as ‘Priority Appeals’ and are given priority status in order to further expedite them through the system.

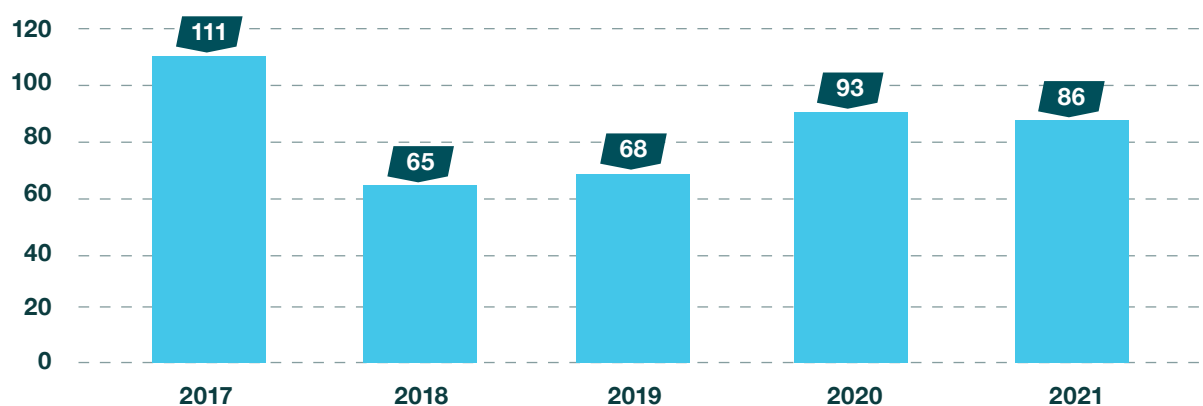
Priority appeals include large-scale commercial, housing, educational and healthcare developments, as well as significant infrastructural or other projects prioritised in line with government policy at any particular time. Appeals relating to Strategic Development Zones are also included in this category.

Priority appeals decided during 2021 included; a rollercoaster development in County Meath; a solar farm in County Carlow; an educational campus in Dublin City; a mixed hotel and commercial development in Cork City; a new wastewater treatment plant in Cootehill, County Cavan; 91 dwelling units in Tramore, County Waterford; 54 dwelling units in Headford, County Galway; and 65 dwelling units in Leixlip, County Kildare. Permission was refused for; a mixed commercial development in Wexford Town; a wind farm in County Kildare; and 85 apartments in Tralee, County Kerry.

Housing Appeals

The number of appeals received relating to multi-unit (30+) residential developments decreased from 93 in 2020 to 86 in 2021. During 2021, 64 appeals for developments of 30+ housing units were disposed of (3 for 100+ units).

Figure 5: Housing Appeals Received (30+ units)



Appeals by Area.

A table of planning appeals received and decided by area is available in Appendix 4 of this report.

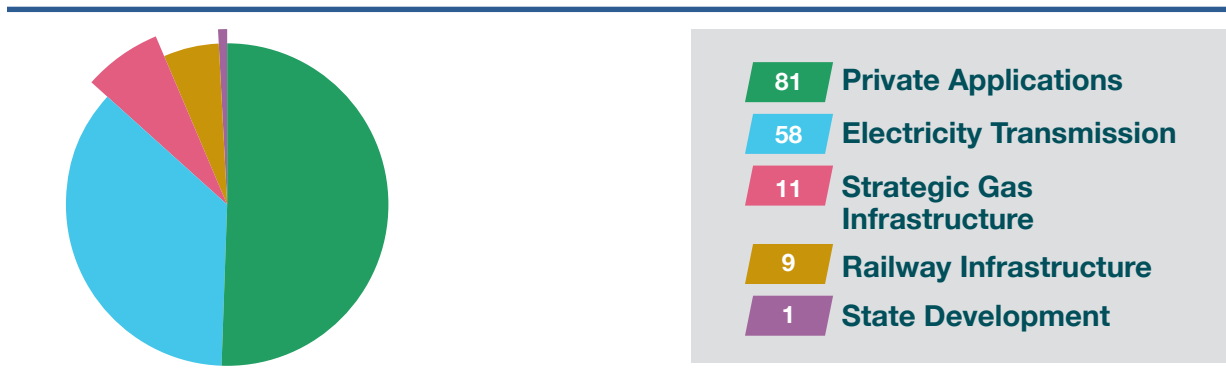
Strategic Infrastructure Development

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

Private Entities / Statutory Undertakers (Private Applications)

These applications relate to large scale developments comprising energy, transport, environmental and health infrastructure. 25 private applications were submitted in 2021 bringing the total number received to 160 since the legislative provisions became operative in 2007.

Figure 6: Breakdown of Strategic Infrastructure Development application cases received from 2007 to end 2021



Compliance with the relevant statutory objective period for making decisions for this category of cases was at 21% in 2021 (17% in 2020), which reflects the level of complexity and the fact that additional time is often required to conduct hearings and to seek and consider further information.

During 2021, 3 private strategic infrastructure development applications and 16 electricity cases were concluded.



Pre-Application Consultation

Prior to submitting an application, it is mandatory to have a pre-application consultation with An Bord Pleanála (with the exception of local authorities). In 2021, 68 requests for pre-application consultations were received for potential strategic infrastructure development cases, 60 meetings were held, and 40 requests were concluded.

Local Authorities

Last year 5 strategic infrastructure applications (including related compulsory acquisition requests) were received from local authorities. 11 applications were concluded during 2021 (this includes cases received prior to 2021).

Compulsory Acquisition

There were 111 compulsory acquisition cases concluded in 2021. There were 46 informal decisions, for instance, where no objections were received. Of the 73 formally decided cases, 74% were disposed of within the statutory objective period.

Local Authority Appropriate Assessment

Appropriate Assessment is an assessment of the potential of a plan or project to adversely affect the integrity of a site which is protected under the EU Habitats Directive. Where a local authority project requires Appropriate Assessment or where it needs to be determined whether or not Appropriate Assessment is required, the Competent Authority is An Bord Pleanála.

In 2021, 46 Appropriate Assessment cases were received and 35 concluded. Of these 35 cases, 24 were approved, 7 were determined not to require a Natura Impact Statement (NIS), 2 were determined to require a Natura Impact Statement and 2 were withdrawn.



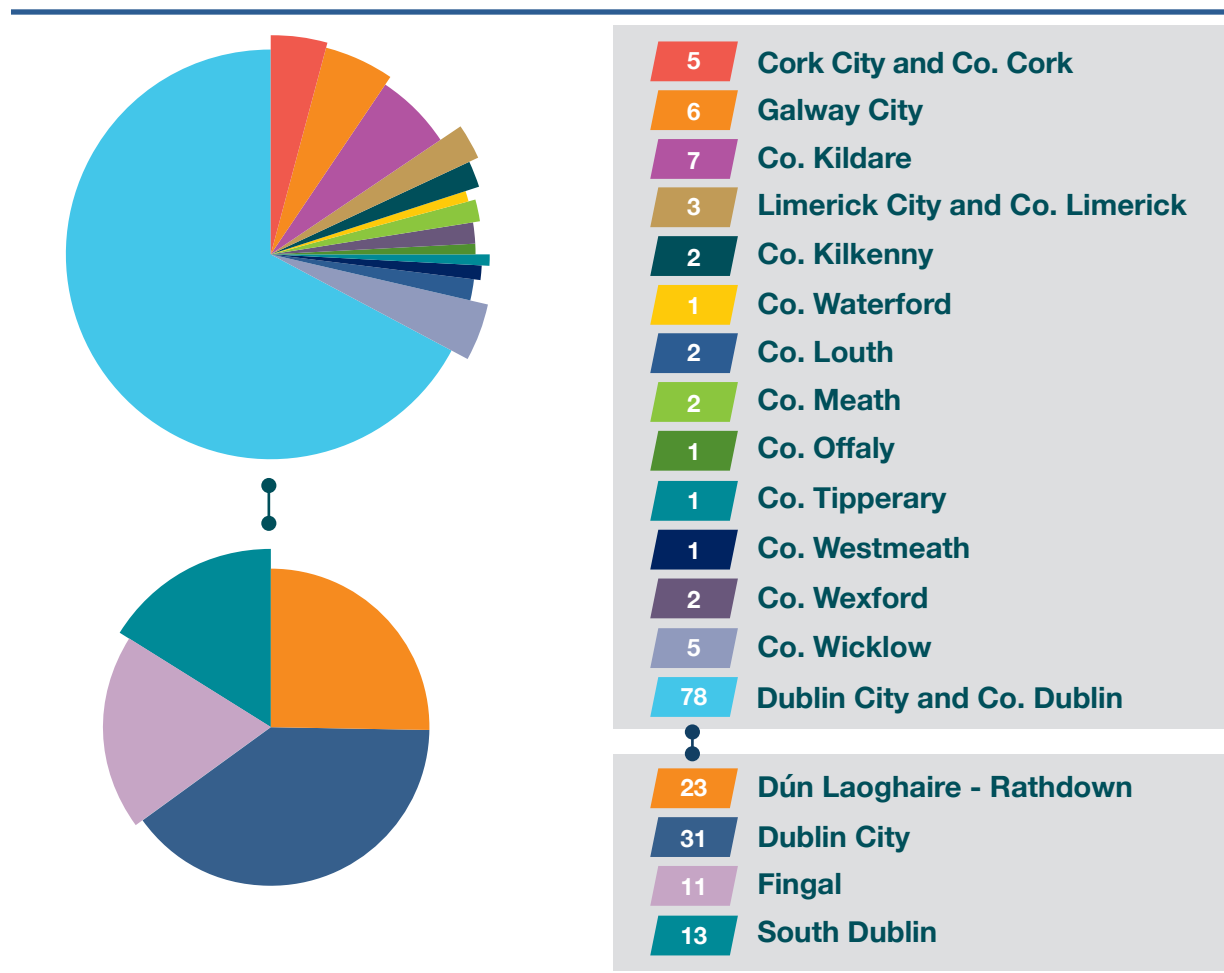
Strategic Housing Development

The Planning and Development (Housing) and Residential Tenancies Act 2016 (as amended by the Planning and Development (Amendment) Act 2018) requires that certain applications for strategic housing developments (100 or more houses, 200 or more bed spaces for student accommodation or 200 or more bed spaces for shared accommodation units) are to be made directly to An Bord Pleanála.

Applications

In 2021 An Bord Pleanála received 118 valid Strategic Housing Development (SHD) applications. During the year, 113 SHD applications were concluded with the Board making a formal decision on 101 applications. Of the 101 decisions by the Board, 100 were issued within the statutory period (16 weeks where no oral hearing was held and 24 weeks if an oral hearing was held). The Planning and Development (Housing) and Residential Tenancies Act 2016 allows for the holding of oral hearings into SHD applications where there is a compelling case for such hearings, An Bord Pleanála held 1 oral hearing into an SHD application in 2021. A geographical breakdown of valid SHD application decided in 2021 is as follows:

Figure 7: Distribution of SHD applications decided 2021



Of the 101 decisions made, the Board granted permission with conditions in 74 cases (74%) and refused permission in 25 cases (24%), with 2 cases (2%) being split decisions. Under those 76* decisions, permission was granted for 21,233 residential units of which 2,317 were houses and 12,477 were apartments (which includes 6,439 'Build to rent' apartments). In addition, permission was granted for 939 'shared accommodation/co-living' bedspaces and 1,837 student bedspaces.

Table 3: Strategic Housing Development – 2021 Applications



Permissions Granted

76*



Residential Units

21233



Student Bed Spaces

1837



Shared Accommodation

939

*including split decisions

Pre-Application Consultations

The SHD legislation requires that a prospective applicant completes a pre-application consultation process with An Bord Pleanála before lodging an application. This consultation is a 9-week process and culminates in the issuing of an ‘Opinion’.

In 2021, An Bord Pleanála received 144 valid requests to enter into pre-application consultations and issued 131 Opinions. This marks a decrease in SHD activity on the previous year when 167 valid requests were received, and 151 Opinions issued.

Other Significant Case Types

Vacant Site Levy

The Urban Regeneration and Housing Act 2015 provides for appeals to An Bord Pleanála against entry on the vacant sites register, or against the vacant site levy, or both.

In 2021, 62 appeals were received, of which 14 of those were deemed invalid.

During the year, the Board made formal decisions on 14 such cases.

Projects of Common Interest

An Bord Pleanála is the Competent Authority for Projects of Common Interest (PCI) under European Regulation 347/2013 on guidelines for trans-European energy infrastructure. This relates to European Union procedures to streamline the consenting process for trans-European energy projects which are contained in a Union list of projects adopted by the European Commission.

Greenlink Project

The project is known as Greenlink: Ireland – United Kingdom interconnection between Wexford and Pembroke, Wales, reference number 1.9 on the Union List. The application file was accepted for examination by An Bord Pleanála acting as competent authority in December 2020. At the end of 2021 the application file was still under examination.

Celtic Interconnector Project

The project is known as the Celtic Interconnector: France – Ireland interconnection between La Martyre and Knockraha, reference number 1.6 on the Union List. In 2021, the project completed the pre-application procedure, and the application file was accepted for examination by An Bord Pleanála acting as competent authority in July. At the end of 2021 the application file was still under examination.

Oral Hearings

Appeals and referrals are generally dealt with on the basis of written submissions from the parties, together with a site inspection by an Inspector appointed by An Bord Pleanála. While the Board has discretion to decide whether or not to hold an oral hearing in relation to any case before it, oral hearings are sometimes held in relation to CPO cases, strategic infrastructure applications and other cases which are complex and /or large in scale. An Bord Pleanála usually arranges oral hearings to be held in the local area to the proposed development to facilitate attendance by local interested parties, planning authorities and stakeholders to attend.

During 2021, there were 18 oral hearings held. Of these 16 related to compulsory purchase orders. 1 related to a strategic infrastructure development application, with the final hearing relating to a strategic housing development. In relation to planning appeal cases, there were no oral hearings held in 2021.

Due to COVID-19, oral hearings were generally held virtually.



Reports and Recommendations

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

A total number of 2,109 inspector's reports were prepared for the Board in 2021 an increase on the 2,081 prepared in 2020. The majority 2,082 (2,071 in 2020) were prepared by in-house inspectors. External reporting inspectors prepared 27 reports for the Board in 2021 (10 reports in 2020).

In 2021, 89% of recommendations made by the inspectors were generally accepted by the Board, broadly in line with the 90% acceptance in 2020.



2 | Corporate Affairs

- Legal
- Compliance
- ICT Strategy

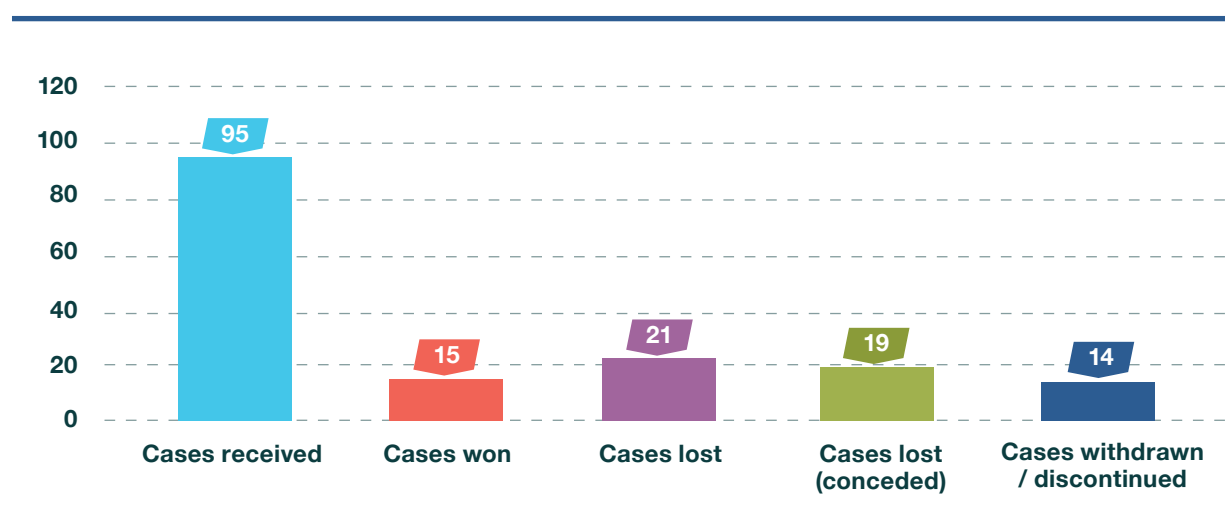


Legal

In 2021, 95 applications for judicial review of Board decisions by the High Court were made to that court. There were 36 substantive court judgments delivered in 2021, 15 of which upheld the legality of the board decision while 21 found against the Board and quashed the relevant decision. Of the latter, 9 such quash decisions were based on a legal defect in the underlying legislation upon which the relevant board decision was based. These cases related to decisions in respect of applications for leave for substitute consent.

The board conceded another 19 legal challenges in 2021 and 14 cases were withdrawn by the applicants for judicial review in the year.

Figure 8. Outcome of Legal Proceedings 2021



A large proportion of the increasing caseload of judicial reviews relating to An Bord Pleanála decisions concern complex matters of procedure and interpretation relating to EU environmental directives and procedures to do with handling of Strategic Housing Development applications.

It is accepted that recent judicial review outcomes have seen a greater number of such cases conceded or lost and this is an outcome of the increasing complexity of those European law issues and novel issues relating to the strategic housing process.

Compliance

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

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

Details of activity in 2021 are provided below:

Table 7: FOI/ AIE Requests 2021		
	FOI	AIE
Requests received	64	23
Granted / Partially Granted	40	8
Refused	24	15

The number of public access requests for casework files under the Planning and Development Acts was 1,246.

Oireachtas Members Liaison

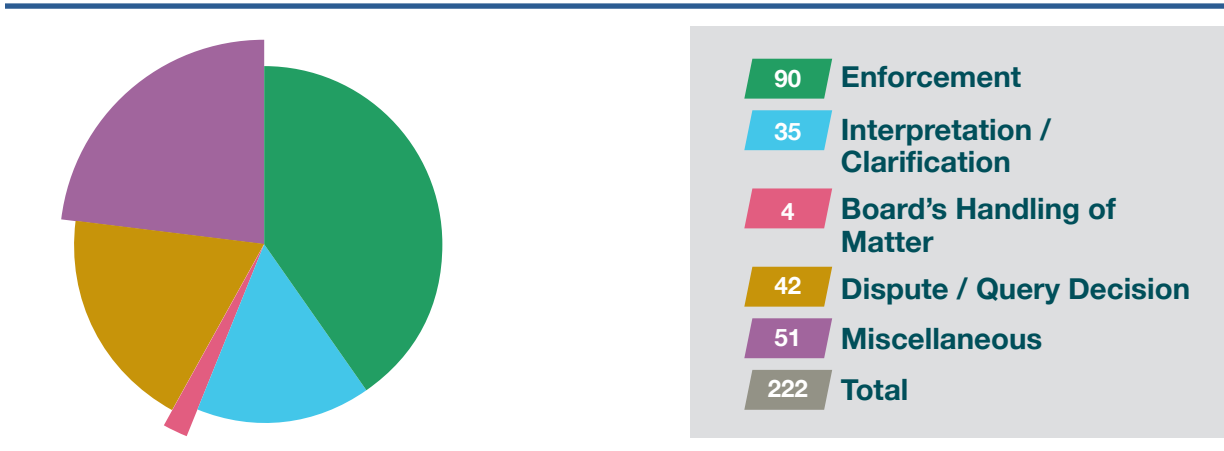
An Bord Pleanála has arrangements in place to provide information to members of the Oireachtas on request. In 2021, 42 queries were received from members of the Oireachtas.

Responses to queries are published on a quarterly basis on our website.

Post-Decision Correspondence

A total of 222 responses were issued to communications regarding decided cases in 2021. The most common topic raised was enforcement (90 queries). These queries relate to whether the decision of the Board is being correctly implemented. Powers of enforcement, interpretation, and compliance in respect of the terms of Board Orders are matters for the planning authority. In addition, the Board received 35 communications around interpretation/clarification of its decisions.

Figure 9: Post-Decision Correspondence Replies



Data Protection and GDPR

Data Protection and GDPR Data Protection legislation is in place to protect the natural person with regard to processing of personal data and on the free movement of such data. All staff are briefed on their obligations and the procedures in place in the Board. During 2021, the Board received 16 data protection requests and issued 17 responses.

Irish Language

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

In 2021 we adopted our fourth Language Scheme. This scheme seeks to build on previous schemes by maintaining and enhancing services through both official languages (Irish and English).

ICT Strategy

2021 was a challenging year with the ongoing impact of Covid-19. Notwithstanding the challenges this brought, all staff were provided with updated hardware to support remote and hybrid working.

Cybersecurity is a key focus for ICT operations, and we ensure that all relevant safeguards are in place to minimise threats. Our team continue to support our enterprise applications and maximise the uptime of our infrastructure.

A more user friendly and informative website was launched in 2021 and included a phased rollout of online services. The second phase of our ICT Strategy is ongoing, and an in-house development team was established to drive further enhancement and functionality within the system.

3 | Governance

- **Members of the Board**
- **Staff, external consultants, and legal agents 2021**
- **Code of Practice for Governance of State Bodies**
- **Risk Management**
- **Procurement**
- **Prompt Payments**
- **Public Sector Equality and Human Rights Dignity**
- **Ethics in Public Office**
- **Gender Balance, Diversity and Inclusion**



Members of the Board 2021



Dave Walsh
Chairperson



Paul Hyde
Deputy Chairperson



Chris McGarry
Ordinary Member



Michelle Fagan
Ordinary Member



Terry Prendergast
Ordinary Member



Terry Ó Niadh
Ordinary Member



Dr Maria FitzGerald
Ordinary Member



John Connolly
Ordinary Member



Stephen Bohan
Ordinary Member

Staff, external consultants and legal agents 2021

Chief Officer

Brid Hill

Director of Corporate Affairs

Gerard Egan

Director of Planning

Rachel Kenny

Assistant Director of Planning

Stephen Kay, Ciara Kellett, Stephen O'Sullivan, Tom Rabbette, Brendan Wyse

Senior Administrative Officers

Chris Clarke, Diarmuid Collins, Barry Devine, Marcella Doyle, Mary Holohan, Mary Kelly, Anne Killian, Carol Moloney, Ellen Morrin, Paddy Tallon

Senior Planning Inspectors

Paul Caprani, Una Crosse, Mary Crowley, Phillip Davis, Jane Dennehy, Michael Dillon, Lorraine Dockery, Donal Donnelly, Fiona Fair, Stephanie Farrington, Pauline Fitzpatrick, Breda Gannon, Karen Hamilton, Niall Haverty, Phillipa Joyce, Gillian Kane, Suzanne Kehely, Mary Kennelly, Mairead Kenny, Karen Kenny, Sarah Lynch, Hugh Mannion, Colin McBride, Karla McBride, Dolores McCague, Daire McDevitt, Conor McGrath, Susan McHugh, Colm McLoughlin Kevin Moore, Sarah Moran, Ronan O'Connor, Una O'Neill, Elaine Power, Stephen Rhys-Thomas. Stephen Ward

Ecologist

Maeve Flynn

Senior Executive Officers

Sile Bannon, Frances Barrett, Bronwyn Byrne, Phillip Canny, Muiríosa Cassells, Cora Cunningham, Pierce Dillon, Kieran Doherty, Gavin Duffy, Jane Gilvarry, Josephine Hayes, Grainne Kelly, Eimear Mangan, Nichola Meehan, Nora Ryan, Colm Walsh, Siobhan White

Planning Inspectors

Liam Bowe, Ian Boyle, Angela Brereton, Ian Campbell, Siobhan Carroll, Auriol Considine, Caryn Coogan, Brendan Coyne, Alaine Clarke, Susan Clarke, Maire Daly, Emer Doyle, Rachel Gleave O'Connor, Leslie Howard, Anthony Kelly, Deirdre Mac Gabhann, Brid Maxwell, Irene McCormack, Hugh Morrison, Barry O'Donnell, Fergal O'Bric, Paul O'Brien, Adrian Ormsby, Lucy Roche, Robert Speer, Elaine Sullivan, Louise Treacy, Patricia Marie Young

Executive Officers

Miriam Baxter, David Behan, Audrey Boyle, Darina Boyle, Stewart Browne, Sarah Byrne, Karen Byrne, John Cannon, Lita Clarke, Roslyn Collins, Hannah Cullen, Stephen Deighan, Aishling Doherty, Rita Donnelly, Gary Dorgan, Aoife Duffy, Edel Ennis, Regina Fitzgerald, Patricia Fitzpatrick, Josephine Halpin, Emma Haughan Karen Hickey, Catriona Holland, Anna Howard, Helen Keane, Erica Kearns, Derek Kelly, Violet Kennedy, Sarah Kerley, Mark Kielty, Katarzyna Kowal, Patricia Leggett, Mark Masterson, Aisling Matthews, Susan Maxwell, Brid McManus, Sue Morel, Carmel Morgan, Ciaran Murray, David O'Hara, Eoin O'Sullivan, Lisa Quinn, Aisling Reilly, Sean Ryan, Jennifer Sherry, Sorcha Skelly, Kieran Somers, James Sweeney, Niamh Thornton, Brid Tiernan, Mary Tucker

Administrative Assistants

Patrick Buckley, Christine Brennan, Anthony Byrne, Jennifer Carleton, Diona Chiforescu, Bill Coleman, Christine Denning, Thomas Edlin, Jade Farrell, Catherine Flynn, Sean Foley, Silvia Villarroel Garica, Siobhan Gavin, Liam Halpin, Niamh Hickey, Emer Keane, Hannah Keane, Orlagh Kearney, Rory Kelledey, Caoimhe Kellett, Anthony Kelly, Aran Kelly, Oisín Kerr, Aisling Keogh, Mark Lawlor, Mary Ledwith. Aine Loughran, Lee Maguire, Lauren Murphy, Olivia MacArthur, Yvonne McCormack, Shaun McGee, Kevin McGettigan, Ellen McKittrick, Ellen Moss, Lydia Mullen, Christine Noctor, Donal O'Connor, Geoffrey Prendergast, Eimear Reilly, Anna Rychlinska, Saoirse Smith, Wendy Sullivan, Stephen Sutton, Aoife Whelan, Sinead White.

External Consultants

Abate Counselling, Brendan Murphy, Callaghan Engineering, Des Fortune & Associates, Envireau Water, Ergos Services, Evros, GNS Fitness PAPS, Jeremy Gardner & Associates, Maurice Johnson & Partners, Michael Slattery & Associates, Raymond J Connolly, Fire & Risk Solutions, Rao Rapolu, Thomson Ecology, Wonder Works

Legal Agents

Philip Lee, Fieldfisher LLP



Code of Practice for Governance of State Bodies

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

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

Risk Management

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

Procurement

As a public body, An Bord Pleanála utilises central contracts put in place by the Office of Government Procurement (OGP) when procuring a range of commonly acquired goods and services.

Where no central contract is available, or is not used, An Bord Pleanála operates in accordance with European Union (EU) Procurement Directives. All contracts awarded with a value of over 25K are published on our website.

The provision of legal services and ICT Managed Services were procured following open tender competitions in 2021.

Prompt Payments

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

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

Public Sector Equality and Human Rights Duty

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

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

Ethics in Public Office

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

Gender Balance, Equality, Diversity and Inclusion

As of 31st December 2021, the gender balance in Board membership was 2 females and 6 males with 2 positions vacant.

In 2021, An Bord Pleanála rolled out compulsory online Equality Diversity and Inclusion (EDI) training for all staff and Board members. The Board also began a 6-week work experience initiative with the Irish Wheelchair Association (IWA) which has been extended. A number of changes were made to the built environment in our offices to further improve accessibility and inclusion. EDI is a core organisational value promoted through equal opportunities recruitment and ongoing strategies to improve awareness and accessibility in the Board for staff and Board members. An Bord Pleanála is fully compliant with Part 5 of the Disability Act and our requirements under Equality legislation.

4 | Governance Report & Financial Statements

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- Statement of Income and Expenditure and Retained Revenue Reserves
- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Cash Flows
- Notes to the Financial Statements



Governance Statement and Board Members' Report

Governance

An Bord Pleanála was established under the Local Government (Planning and Development) Act, 1976. An Bord Pleanála is responsible for the determination of appeals and certain other matters under the Planning and Development Acts, 2000 to 2021 and determination of direct applications for Strategic Housing Development and for Strategic Infrastructure Development including major industrial, road and railway cases. It is also responsible for dealing with proposals for the compulsory acquisition of land by local authorities and others under various enactments. The Board also has functions to determine appeals under Water Pollution and Building Control Acts.

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

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

Board Responsibilities

The work and responsibilities of the Board are set out in the statutory provisions in the Planning and Development Acts 2000 – 2021 and associated legislation.

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

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

These General Board Meetings have standing items which include:

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

Section 150 of the Planning and Development Act 2000, as amended, requires An Bord Pleanála to adopt a Code of Conduct for dealing with conflicts of interest and promoting public confidence in the integrity of the conduct of its business. The Code of Conduct adopted by the Board is available on its website. The provisions of the Code of Conduct generally align with the requirements of the Code of Practice for the Governance of State Bodies.

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

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

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

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that it will continue in operation, and
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in financial statements.

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

The Board is responsible for approving the annual delivery plan and budget. An evaluation of the performance of An Bord Pleanála by reference to the annual delivery plan and budget for 2021 was carried out by the Board at the General Board Meeting of the 27th January 2022.

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

The Board considers that the financial statements of An Bord Pleanála give a true and fair view of the financial performance and the financial position of An Bord Pleanála at 31st December 2021.

Board Structure

The Planning and Development Act 2000, as amended, provides that the Board shall consist of a Chairperson and nine ordinary members, one of whom is appointed as Deputy Chairperson. The Chairperson's term of office is seven years and the Chairperson can be re-appointed for a second or subsequent term of office, provided he or she is Chairperson at the time of the re-appointment. The ordinary Board members' (including the Deputy Chairperson) term of office is a maximum of five years and these members may be re-appointed for a second or subsequent term, provided that the person concerned is an outgoing member at the time of the re-appointment. Membership of the Board is whole-time. The table below details the appointment period/s for current members:

Board Member	Role	Date Appointed
Dave Walsh	Chairperson	30 October 2018
	Ceased to hold office	3 November 2022
Paul Hyde	Ordinary Member	1 May 2014
	Re-appointed for a term of five years	1 May 2019
	Appointed Deputy Chairperson	29 January 2019
	Ceased to hold office	8 July 2022
Oonagh Buckley	Ordinary Member	12 December 2022
	Appointed Deputy Chairperson	14 December 2022
Dr Maria FitzGerald	Ordinary Member	10 July 2017
	Re-appointed	10 July 2022
Terry Prendergast	Ordinary Member	2 August 2017
	Term Expired	Retired 25 August 2021
Terry Ó Niadh	Ordinary Member	4 September 2017
	Term Expired	3 September 2022

Board Member	Role	Date Appointed
John Connolly	Ordinary Member Term Expired	18 September 2017 17 September 2022
Michelle Fagan	Ordinary Member Re-appointed	12 February 2018 1 January 2020
Stephen Bohan	Ordinary Member Re-appointed	12 June 2018 1 January 2020
Chris McGarry	Ordinary Member	1 February 2019
Patricia Calleary	Ordinary Member	22 March 2022

The Board completed a self-assessment evaluation of its own performance on the 8th of June 2022.

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

The members of the Audit and Risk Committee on 1st January 2021 were: Patricia Byron (External Chairperson) and Board members, Michelle Fagan and John Connolly.

Raymond Dolan (external member) was appointed to the Committee with effect from 12th February 2021.

Michelle Fagan's term ended 30th May 2021 and Stephen Bohan (Board member of An Bord Pleanála) was appointed to the Committee with effect from 31st May 2021. There were four meetings held in 2021.



Schedule of Attendance, Fees and Expenses

A schedule of attendance at the General Board and Audit and Risk Committee meetings for 2021 is set out below:

	General Board Meetings		Audit and Risk Committee	
	A	B	A	B
Dave Walsh	9	8		
Paul Hyde	9	9		
Dr Maria FitzGerald	9	8		
Terry Prendergast ²	4	4		
Terry Ó Niadh	9	9		
John Connolly ¹	9	8	4	4
Michelle Fagan ¹	9	9	1	1
Stephen Bohan ¹	9	8	3	3
Chris McGarry	9	9		

A Number of meetings held during the tenure of each Board member in 2021 (includes 1 Special GBM)

B Number of meetings attended

¹ Board member who sat on the Audit and Risk Committee during 2021.

² Retired August 2021

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

Key Personnel Changes

One Ordinary Board member (Terry Prendergast) retired on 25th August 2021. See also **Board Structure**

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

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

Employee benefits breakdown (includes Board Members)

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

Consultancy Costs

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

	2021	2020
	€	€
Legal advice	91,463	61,926
Actuarial advice	4,920	5,166
ICT Consultancy	12,665	13,845
ICT Consultancy Plean IT Project	1,040,583	913,342
Human Resources	19,623	10,423
Business Improvement	0	0
Other	35,884	61,619
Total consultancy costs	1,205,138	1,066,321
Consultancy costs capitalised	97,442	30,017
Consultancy costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves	1,107,696	1,036,304
Total	1,205,138	1,066,321

Legal Costs

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs. These costs comprise the Board's own legal costs, primarily for solicitor and barrister representation in judicial review cases before the superior courts and the Court of Justice of the European Union, and also payment of costs liabilities for "other side" costs in these cases, where such liabilities arise as an outcome of the Court process. This does not include expenditure incurred in relation to general legal advice received by an Bord Pleanála which is disclosed in Consultancy costs above.

	2021	2020
	€	€
An Bord Pleanála legal fees – legal proceedings	3,362,819	4,328,653
Conciliation and arbitration payments	0	0
Other side legal costs - legal proceedings	4,209,469	3,877,891
Total	7,572,288	8,206,544

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2021	2020
Domestic	€	€
Board*	33	187
Employees	133,832	163,152
Planning Consultants	0	8,893
International		
Board	0	0
Employees	0	270
Total	133,865	172,502

* includes travel and subsistence of €33 paid directly to Board members in 2021 (2020: €187).

Hospitality Expenditure

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


	2021	2020
	€	€
Staff hospitality	0	0
Client hospitality	0	0
Total	0	0

Statement of Compliance

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

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

On behalf of the Board of An Bord Pleanála:



Oonagh Buckley,
Deputy Chairperson
Date: 22nd December 2022

Statement on Internal Control

Scope of Responsibility

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

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 and Reform has been in place in An Bord Pleanála for the year ended 31st December 2021 and up to the date of approval of the financial statements.

Capacity to Handle Risk

An Bord Pleanála has an Audit and Risk Committee (ARC) comprising two Board members and two external members, with financial and audit expertise, one of whom is the Chairperson. The ARC met four times in 2021.

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

An Bord Pleanála has developed a risk management policy which sets out its risk appetite, the risk management process in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff who are expected to work within An Bord Pleanála's risk management policies, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

Risk and Control Framework

An Bord Pleanála has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing An Bord Pleanála and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the Board on an annual and mid-year basis.

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

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

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

Ongoing Monitoring and Review

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

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- there are regular reviews by senior management of periodic and annual performances and financial reports which indicate performance against budgets/forecasts.

Procurement

I confirm that an Bord Pleanála has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2021, An Bord Pleanála complied with those procedures. There were two services where it was previously acknowledged that there was not full compliance with procurement requirements. During 2021, An Bord Pleanála went to tender for those two services of archive facilities and recording of oral hearings and meetings, to be completed in 2022. The total expenditure in 2021 for archive facilities and recording of oral hearings and meetings was €90,579 and €21,750 respectively.

Review of Effectiveness

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

I confirm that the Board conducted an annual review of the effectiveness of the internal controls for 2021 on 31st March 2022.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2021 that require disclosure in the financial statements.

Some matters of concern arose during 2022 which gave rise to the carrying out of a number of reports and reviews in relation to An Bord Pleanála. Several matters were raised in the public domain relating to potential conflicts of interest in a number of decided Board planning cases and the effectiveness of the Board's systems and procedures in this regard. These matters are governed by statutory requirements under the Planning and Development Act 2000, as amended, the Ethics Acts 1995 and 2001 and the Code of Practice for the Governance of State Bodies and the Board's own Code of Conduct.

The Minister for Housing, Local Government and Heritage commissioned an independent analysis and report to him in relation to allegations around conflicts of interests. This report is confidential and has not been published by the Minister but has been passed onto the Director of Public Prosecutions for further processing.

Separate to this process, the then Chairperson of the Board appointed an internal team of senior management personnel to examine certain cases and issues, with a view to identifying whether there are specific risks or concerns in respect of the effectiveness of the Board's existing controls, protocols, procedures and systems to manage potential conflicts of interest and related matters. This report has not been published and remains confidential and pending further processing and examination.

The now former chairperson had also commissioned and received a report in respect of a staff member which was considered necessary in the interests of fair procedures, and which is now closed.

In addition, the Office of the Planning Regulator is conducting a review of certain systems and procedures used by An Bord Pleanála. The first phase of that review has resulted in a published report dated 6th October 2022, which includes 11 recommendations. A report on the second phase of the review was published on the 20th December 2022 and includes 23 further recommendations.

The above processes have been concluded by the end of the year 2022. Any matters of concern which might arise, and any recommendations in respect of internal controls and other relevant matters that are covered in any of these reports, will be fully considered and addressed in an appropriate manner. The Board's ongoing review of its existing Code of Conduct, which has been deferred, will then be concluded.

It is accepted that there will be a heightened emphasis in this process to ensure that all systems of internal control are fully robust and fit for purpose and that all personnel in the organisation are fully aware of the need for rigorous and consistent adherence to the code of conduct and all such control systems and associated protocols.

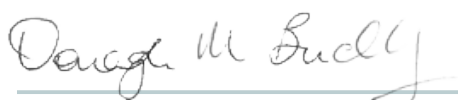
Also during 2022 there has been an increased frequency of penalty payments to applicants where decisions on strategic housing development applications (SHD) are not made within the statutory time objective. The Planning and Development (Housing) and Residential Tenancies Act, 2016 provides, in Section 9(13)(d), that where the Board fails to make a decision within the statutory objective period of generally 16 weeks a payment of the sum of €10,000 is due to the applicant. Only one such payment of the €10,000 penalty was made in 2021 but 134 such payments totalling €1.34M have now been made in 2022. This was due to the significant number of SHD cases received at the same time during 2022, in part due to the ending of the relevant legislation at the end of 2021. There were not sufficient resources in place to process the large volume of cases received within the statutory time limit.

This situation raises concerns from both a reputational and a case processing perspective with an outcome of an impact on financial resources. This is likely to persevere until all such remaining applications are decided and this system is ended. While no further new strategic housing applications can now be lodged due to cessation of this process, a similar penalty fine regime exists in the new statutory framework for large-scale residential development planning applications that can result in appeals to the Board. Management arrangements will be put in place which will aim to decide these appeals within the statutory objective time period in order to minimise payment of such fines in these cases.

It is noted that at present the board consists of 6 ordinary board members (5 operational), one of whom was recently appointed as the Deputy Chairperson, out of a standard complement of ten. The post of chairperson is currently vacant.

It is also noted that the Government has indicated that it intends to appoint a chairperson on an interim basis in the near future and that the Minister for Housing, Local Government and Heritage has indicated that he intends to appoint a number of temporary board members.

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



Oonagh Buckley,
Deputy Chairperson

Date: 22nd December 2022

Statement of Income and Expenditure and Retained Revenue Reserves

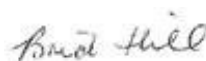
For the year ended 31 December 2021

	Note	2021 €	2020 €
Income			
Oireachtas Grants	2	17,225,584	19,244,341
Fees	3(a)	1,723,472	1,742,649
Strategic Housing Fees	3(b)	2,995,751	2,619,876
Strategic Infrastructure Fees & Cost Recoupment	4	2,274,050	2,415,954
Net Deferred Pension Funding	7(c)	3,136,020	2,861,149
Miscellaneous Income	5	6,470	6,829
Deposit Interest	5	0	125
Profit/(loss) on disposal of Fixed Assets		0	0
Total Income		27,361,347	28,890,923
Expenditure			
Salaries, Allowances and Superannuation	6	17,989,703	17,443,233
Establishment Expenses	8	2,442,746	2,509,504
Operating Expenses	9	11,016,130	11,581,964
Total Expenditure		31,448,579	31,534,701
Surplus/(Deficit) for the Year before Appropriations		(4,087,232)	(2,643,778)
Transfer from/(to) the Capital Account	11	326,162	105,037
Surplus/(Deficit) for the Year after Appropriations		(3,761,070)	(2,538,741)
Balance Brought Forward at 1 January		(680,819)	1,857,922
Balance Carried Forward at 31 December		(4,441,889)	(680,819)

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



Oonagh Buckley,
Deputy Chairperson
Date: 22nd December 2022




Ms. Bríd Hill
Chief Officer
Date: 22nd December 2022

Statement of Comprehensive Income

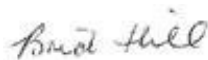
For the year ended 31 December 2021

		2021	2020
	Note	€	€
Surplus/(Deficit) after appropriations		(3,761,070)	(2,538,741)
Experience gains/(losses) on retirement benefit obligations	7(d)	1,450,000	496,000
Change in assumptions underlying the present value of retirement benefit obligations		(3,661,000)	(12,521,000)
Total actuarial loss in the year		(2,211,000)	(12,025,000)
Adjustment to deferred retirement benefits funding		2,211,000	12,025,000
Total Comprehensive Income for the year		(3,761,070)	(2,538,741)

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



Oonagh Buckley,
Deputy Chairperson
Date: 22nd December 2022



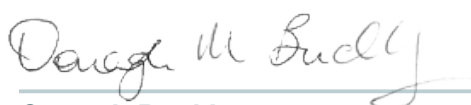
Ms. Bríd Hill
Chief Officer
Date: 22nd December 2022

Statement of Financial Position

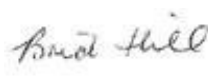
As of 31 December 2021

	Note	2021 €	2020 €
Non-Current Assets			
Property, plant & equipment	12	453,760	654,701
Intangible Assets- Plean IT Project	12	178,726	303,947
Total Non-Current Assets		632,486	958,648
Current Assets			
Receivables	13	626,795	1,216,733
Cash and cash equivalents		8,285,510	8,081,330
		8,912,305	9,298,063
Current Liabilities (amounts falling due within one year)			
Payables	14	(13,354,194)	(9,978,882)
Net Current Assets/(Liabilities)		(4,441,889)	(680,819)
Retirement Benefits			
Retirement benefit obligations	7(b)	(169,652,000)	(164,305,000)
Deferred retirement benefit funding asset		169,652,000	164,305,000
Total Net Assets/(Liabilities)		(3,809,403)	277,829
Representing			
Capital account	11	632,486	958,648
Retained revenue reserves		(4,441,889)	(680,819)
		(3,809,403)	277,829

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



Oonagh Buckley,
Deputy Chairperson
Date: 22nd December 2022



Ms. Bríd Hill
Chief Officer
Date: 22nd December 2022

Statement of Cash Flows

for the year ended 31 December 2021

	2021	2020
	€	€
Net Cash Flows from Operating Activities		
Excess Income over expenditure	(3,761,070)	(2,538,741)
Movement on Capital Account	(326,162)	(105,037)
Depreciation and impairment of fixed assets	477,260	516,266
(Increase)/Decrease in receivables	589,938	(366,495)
Increase in payables	3,375,312	2,680,554
Bank interest received	(0)	(125)
Net Cash Inflow from Operating Activities	355,278	186,422
Cash Flows from Investing Activities		
Payments to acquire property, plant & equipment	(151,098)	(411,229)
Net Cash Flows from Investing Activities	(151,098)	(411,229)
Cash Flows from Financing Activities		
Bank interest received	0	125
Net Cash Flows from Financing Activities	0	125
Net Increase/(Decrease) in Cash and Cash Equivalents	204,180	(224,682)
Cash and cash equivalents at 1 January	8,081,330	8,306,012
Cash and Cash Equivalents at 31 December	8,285,510	8,081,330

Notes to the Financial Statements

For the year ended 31st December 2021

1. Accounting Policies

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

a) General Information

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

An Bord Pleanála is responsible for the determination of appeals and certain other matters under the Planning and Development Acts, 2000 to 2021, determination of direct applications for Strategic Housing Development and for determination of applications for Strategic Infrastructure Development including major road and railway cases. It is also responsible for dealing with proposals for the compulsory acquisition of land by local authorities and others under various enactments. The Board also has functions to determine appeals under Water Pollution and Building Control Acts.

b) Statement of Compliance

The financial statements of An Bord Pleanála for the year ended 31st December 2021 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 concurrence of the Minister for Public Expenditure and Reform under section 117(1) of the Planning and Development Act, 2000. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to An Bord Pleanála's financial statements.

d) Oireachtas Grant

Oireachtas grants from the Department of Housing, Local Government and Heritage (Vote 34, Subhead D3) are accounted for on a cash receipt basis except for grants specifically for ICT Strategy Plean-IT project which are accounted for as expended (Note 2).

e) Interest income

Interest income is recognised on a cash receipt basis.

f) Fees

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

- Section 144 of the Planning and Development Act, 2000, as amended.
- Section 177M of the Planning and Development Act, 2000, as amended.
- Sections 7 and 7A of the Building Control Act, 1990, as amended.
- Sections 6 and 19 of the Local Government (Water Pollution) Act, 1977, as amended and section 103 of the Water Services Act, 2007.

Fee income is shown net of refunds which are made in respect of invalid appeals, referrals and other cases.

g) Strategic Infrastructural Development

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

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

h) Property, Plant and Equipment

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

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

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

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

i) Intangible Assets

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

Plean IT Project Capital	20% per annum straight line
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j) Capital Account

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

k) Employee Benefits

Short-term Benefits

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

l) Retirement Benefits

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

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

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

The schemes are funded annually on a pay-as-you-go basis from monies available to the Board, including monies from exchequer funds provided by the Department of Housing, Local Government and Heritage and from contributions deducted from staff and members' salaries.

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

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

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

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

m) Legal Costs

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

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

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

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

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

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

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

n) Operating Leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period.

o) Receivables

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

p) Cash and Cash 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 Bord Pleanála operates.

s) Critical judgements and estimates

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

(a) Provisions

An Bord Pleanála makes an estimate of the legal provision required at the financial reporting date. The amount in respect of this provision has been estimated at €8,086,156 at the statement of financial position date (Note 16 (c)).

(b) Retirement Benefits Obligation

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

Assumptions can be affected by:

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

2. Oireachtas Grants

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

	Sub-head	2021	2020
		€	€
Grant for current expenditure	D.3	16,185,000	18,331,000
Grant for strategy expenditure –Plean-IT Project	D.3	942,000	1,200,000
Remainder Strategy Grant carried forward from previous year		286,659	0
Unused Strategy Grant brought forward to next year *		(188,075)	(286,659)
		17,225,584	19,244,341

* Deferred Strategy Grant unspent in 2021 €188,075 (Note 14)

3 (a) Fee Income

	2021	2020
	€	€
Fees received in respect of appeal, referrals cases	1,794,031	1,482,089
Refunds in respect of appeals	(131,029)	(109,879)
	1,663,002	1,372,210

	2021	2020
	€	€
Fees received in respect of substitute consent Cases *	68,922	412,346
Cost recoupment from applicants in respect of substitute consent cases	0	2,350
Refunds made to applicants	(8,452)	(44,257)
	60,470	370,439
	1,723,472	1,742,649

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

3 (b) Strategic Housing Fees

	2021	2020
	€	€
Fees received in respect of Strategic Housing ¹	7,237,146	5,785,943
Section 13 (d) payment ²	(10,000)	0
Refunds in respect of Strategic Housing ³	(2,094,882)	(1,822,950)
Refund Liability in respect of Strategic Housing ³	(2,136,513)	(1,343,117)
	2,995,751	2,619,876

The Planning and Development (Housing) and Residential Tenancies Act, 2016, and the Planning and Development (Strategic Housing Development) Regulations, 2017, under S.I. No. 270 of 2017 and S.I. No. 271 of 2017, came into operation on the 3rd day of July 2017.

1 Deferred Fees €60,034 within Creditors due within one year figure (Note 14).

2 Planning and Development (Housing) and Residential Tenancies Act, 2016 Section 9 (13) (d) - where the Board has failed to make a decision under this section in relation to an application within the specified period in Section 9 (9) (a) a penalty payment is payable to the applicant. One penalty payment was made in 2021.

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

Under Article 305 of the Planning and Development Regulations 2001, as amended, An Bord Pleanála is required to pay 50% of the application fees received for these cases to the relevant Planning Authority. Additionally, with requests under Section 146B of the 2000 Act, there can be cost refund liabilities to Applicants if the fee paid exceeds the costs to determine the case.

4. Strategic Infrastructure Fees and Cost Recoupment

	2021	2020
	€	€
Fees received in respect of Strategic Infrastructure Development *	3,248,580	2,457,050
Cost Recoupment from applicants in respect of Strategic Infrastructure Development	639,070	855,979
Refunds paid to applicants in respect of Strategic Infrastructure	(1,559,200)	(723,589)
Refund Liability in respect of Strategic Infrastructure	(54,400)	(173,486)
	2,274,050	2,415,954

* Deferred Fees €30,000 within Creditors due within one year figure (Note 14)

5. Other Revenue

	2021	2020
	€	€
Miscellaneous income	6,470	6,829
Deposit Interest	0	125
	6,470	6,954

6. Salaries and Allowances

At 31st December 2021, the Board consisted of a chairperson and 7 ordinary members, one of whom is also a deputy Chairperson (nine members at the end of 2020). Membership of the Board is whole-time.

In addition to Board members at 31st December 2021, there were:

Whole-time equivalent employees	189.2 (175.3 in 2020)
Management	17.7 (15.7 in 2020)
Technical	62.7 (59.3 in 2020)
Administrative	108.8 (100.3 in 2020)

The average number of whole-time equivalent employees during the year was 179.5 (168.2 in 2020). Staffing levels are approved by the Minister for Housing, Local Government and Heritage with the consent of the Minister for Public Expenditure and Reform.

(a) Remuneration and Other Pay Costs

	2021	2020
	€	€
Staff short-term benefits	11,592,688	10,954,818
Annual leave accrual adjustment	(84,156)	321,848
Termination benefits	0	0
Retirement benefit costs	5,436,632	5,197,015
Employer's contribution to social welfare	1,044,539	969,552
	17,989,703	17,443,233

An amount of €447,055 (2020: €412,821) was paid to the Department of Housing, Local Government and Heritage in respect of additional superannuation contributions (ASC).

(b) Staff Short Term Benefits

	2021	2020
	€	€
Basic Pay	11,437,114	10,888,285
Overtime	8,694	27,909
Incentivised Scheme payments	146,880	38,624
	11,592,688	10,954,818

(c) Chairperson's Remuneration

The total remuneration paid to the Chairperson position in 2021 comprised of:

	2021	2020
	€	€
Salary	199,906	196,906
BIK	0	0
	199,906	196,906

The Board and staff of An Bord Pleanála are paid on a fortnightly basis. In 2021 the calendar year fell in such a way that there were 26 pay dates. The Chairperson's pension entitlements do not extend beyond the standard entitlements in the model public sector defined benefit superannuation scheme.

(d) Board Members' Emoluments

Board Member	BIK Professional Membership	Vouched Expenses	Total Expenses
	€	€	€
Dave Walsh (Chairperson)	0	33	33
Paul Hyde (Deputy Chairperson)	1,380	0	1,380
Dr Maria FitzGerald	0	0	0
Terry Prendergast (retired 25/08/2021)	270	0	270
Terry Ó Niadh	325	0	325
John Connolly	405	0	405
Michelle Fagan	540	0	540
Stephen Bohan	280	0	280
Chris McGarry	635	0	635
	3,835	33	3,868

e) Disclosure of key management

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

	2021	2020
	€	€
Salaries and other short-term benefits	1,494,124	1,522,703

(f) Employee benefits breakdown (includes Board Members)

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

Range of total employee benefits			No. of Employees	
From	To		2021	2020
€60,000	- €69,999		12	13
€70,000	- €79,999		23	30
€80,000	- €89,999		21	23
€90,000	- €99,999		12	8
€100,000	- €109,999		9	6
€110,000	- €119,999		2	2
€120,000	- €129,999		6	6
€130,000	- €139,999		0	0
€140,000	- €149,999		1	1
€150,000	- €159,999		0	0
€160,000	- €169,999		0	0
€170,000	- €179,999		0	0
€180,000	- €189,999		0	0
€190,000	- €199,999		1	1
			87	90

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 2021, but excludes employer's PRSI amounts.

7. Retirement Benefit Costs

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

	2021	2020
	€'000	€'000
Current service costs	4,545	3,892
Interest on retirement benefit scheme liabilities	1,254	1,687
Employee Contributions	(416)	(398)
	5,383	5,181

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

	2021	2020
	€'000	€'000
Net retirement benefit obligation at 1 January	(164,305)	(149,419)
Current service costs	(4,545)	(3,892)
Interest costs	(1,254)	(1,687)
Actuarial gain/(loss)	(2,211)	(12,025)
Pensions paid in the year	2,663	2,718
Net retirement benefit obligation at 31 December	(169,652)	(164,305)

(c) Deferred funding for retirement benefits

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

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

	2021	2020
	€'000	€'000
Funding recoverable in respect of current year retirement benefit costs	5,799	5,579
State grant applied to pay retirement benefits	(2,663)	(2,718)
	3,136	2,861

The deferred funding asset for retirement benefits at 31st December 2021 amounts to €169.6m (2020: €164.3m).

(d) History of defined benefit obligations

	2021	2020	2019	2018
	€'000	€'000	€'000	€'000
Defined benefit obligations (see Note 7(f))	169,652	164,305	149,419	129,548
Experience losses/(gains) on defined benefit scheme liabilities	(1,450)	(496)	2,464	4,568
Percentage of scheme liabilities	0.86%	0.30%	1.65%	3.53%

(e) General description of the schemes

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

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

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

Since 2013, the Board has administered the SPSPS: it is a CPI-linked defined-benefit pension 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 23rd March 2022 by a qualified independent actuary, taking account of the requirements of the FRS in order to assess the scheme liabilities at 31st December 2021.

The principal actuarial assumptions were as follows:

	2021	2020
Rate of increase in salaries	3.20%	2.65%
Rate of increase in retirement benefits in payment - Main Scheme	2.70%	2.15%
Rate of increase in retirement benefits in - Single Scheme	2.00%	1.45%
Discount rate	1.20%	0.77%
Inflation rate	2.00%	1.45%

Mortality

58% of PNML00 for males with improvements (see below).

62% of PNFL00 for females with improvements (see below).

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

The mortality basis explicitly allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age. The table below shows the life expectancy for members attaining age 65 in 2021 and 2041.

Year of attaining age 65	2021	2041
Life expectancy – male	21.8	24.1
Life expectancy – female	24.2	26.2

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

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

An amount of €166,188 (2020: €151,413) was paid to the Department of Public Expenditure and Reform in respect of the Single Scheme employee contributions.

The Single Scheme provides for a pension and retirement lump sum based on career-average pensionable remuneration, and spouse’s and children’s pensions. 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 €3,698,000 (2020: €2,582,000). This figure is included in the total defined benefit obligations figure of €169,652,000 (2020: €164,305,000) in Note 7 (d).

8. Establishment Expenses

	Note	2021	2020
		€	€
Rent and service charges **	18	1,773,716	1,768,659
Repairs and maintenance		65,403	109,621
Insurance		35,392	32,171
Light and Heat		90,975	82,787
Depreciation		477,260	516,266
		2,442,746	2,509,504

* Rent and service charges includes €Nil hospitality expenses

€1,740 monies collected from staff in relation to the provision of beverages/snacks are off-set against Rent and service charges

9. Operating Expenses

	Note	2021	2020
		€	€
Travel and subsistence *		133,865	172,502
Legal fees	16	7,663,752	8,268,470
Office equipment and stationery		227,431	229,964
Information and communications technology		1,482,343	1,481,245
ICT Plean-IT Project Operations		943,142	883,325
Printing and books		21,314	23,285
Statutory notices		4,632	8,144
Recruitment, staff training and development and conferences		163,993	116,845
Telephone and postage		144,637	107,463
Consultants' fees and services	17	155,247	231,633
Audit fees		22,000	20,000
Provision for Doubtful Debt		0	0
Sundries		53,774	39,088
		11,016,130	11,581,964

* Travel and subsistence figure includes €Nil foreign travel expenses

10. Reduction in Value of Fixed Assets

	Note	2021	2020
		€	€
Depreciation of property, plant and equipment	12	477,260	516,266
		477,260	516,266

11. Capital Account

	2021	2020
	€	€
Opening balance	958,648	1,063,685
Income allocated for capital purposes (gross of asset disposals)	151,098	411,229
Amount released on disposal of fixed assets	0	0
Amortisation in line with asset depreciation	(477,260)	(516,266)
Closing balance	632,486	958,648

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

	Leasehold Premises ¹	Furniture & Fittings ¹	IT & Office Equipment ¹	Plean-IT Project ²	Total
Cost	€	€	€	€	€
At 1 January	6,683,225	877,957	2,388,799	1,250,359	11,200,340
Additions	0	0	53,656	97,442	151,098
Disposals	0	0	(83,730)	0	(83,730)
At 31 December	6,683,225	877,957	2,358,725	1,347,801	11,267,708
Depreciation					
At 1 January	6,683,225	635,994	1,976,061	946,412	10,241,692
Charge for the year	0	81,392	173,205	222,663	477,260
Disposals	0	0	(83,730)	0	(83,730)
At 31 December	6,683,225	717,386	2,065,536	1,169,075	10,635,222
Net Book Value					
At 1 January	0	241,963	412,738	303,947	958,648
Net movement for the year	0	(81,392)	(119,549)	(125,221)	(326,162)
At 31 December	0	160,571	293,189	178,726	632,486

¹ Non-Current Assets - Fixed Assets

² Plean-IT Project - Non-Physical Assets in the course of development which include knowledge, software and other intangible computer based assets

The new case management system was deployed in October 2017 with new cases input on receipt to the Plean-IT system. The specification for the case management system was based on a Target Operating Model and To-Be Processes. A new Geographical Information System (GIS), has also been deployed for internal use.

The second phase of the ICT Strategy is ongoing. An in-house software development team has been engaged to upgrade the case management system with a view to integrating it with a Digital Services Hub that will provide full portal functionality to the public. Work completed to date includes an online strategic housing, strategic infrastructure and appeals observation portal, enhanced system security and new functionality in the form of a “case details dashboard”.

The new website was launched in Q1 of 2021.

13. Receivables

	2021	2020
	€	€
Debtors	37,544	465,681
Less Provision for Doubtful Debt	(0)	(2,265)
Net Debtors	37,544	463,416
Prepayments	589,251	753,317
	626,795	1,216,733

14. Payables

Amounts falling due within one year

	2021	2020
	€	€
Trade Creditors	100,954	98,396
Taxation and Social Welfare due to Revenue	416,149	496,816
Legal Provisions (Note 16c)	8,086,156	5,089,878
Deferred Grant Income (Note 2)	188,075	286,659
Deferred Fee Income (Note 3 and 4)	90,034	200,000
Accruals	4,472,826	3,807,133
	13,354,194	9,978,882

15. Contingencies with Regard To Legal Actions

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

16. Legal Costs

As indicated at note 1(m) in the Statement of Accounting Policies, certain legal costs are initially borne by the Board and recovery is pursued. The situation in 2021 regarding these recoverable costs was as follows:

(a) Recoverable Legal Costs (memorandum)

	2021	2020
	€	€
Outstanding at 1 January	2,225,747	2,007,636
Recovered during year ¹	(50,804)	(181,316)
Recoverable costs arising during year	218,418	418,787
Costs written off during year	0	0
Costs re-designated during year ²	(0)	(19,360)
	2,393,361	2,225,747

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

¹ The amount recovered was netted to 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

	2021	2020
	€	€
Recoverable costs arising during year	218,418	418,787
Recovered during year	(50,804)	(181,316)
Net recoverable costs	167,614	237,471
Non-recoverable costs	3,286,669	4,153,107
Payment of other side costs	4,209,469	3,877,892
	7,663,752	8,268,470

(c) Reconciliation of movement in Legal Provisions for the year ended 31st December 2021

	2021	2020
	€	€
Legal provision as at 1 January	5,089,878	2,878,877
Legal payments made in year	(1,195,191)	(1,252,709)
Change in provisions from previous year	463,469	118,710
Provision for decided cases in year	3,728,000	3,345,000
Provisions relating to un-decided cases to date	0	0
Legal provision as at 31 December (Note 14)	8,086,156	5,089,878

17. Consultants' Fees and Services

The Board engages part-time consultant inspectors on a fee-per-case basis in accordance with rates approved by the Minister for Housing, Local Government and Heritage with the consent of the Minister for Public Expenditure and Reform. In addition, the Board engages, in accordance with section 124 of the Act, other consultants and advisors, as it is necessary for the performance of its functions. In 2021, 1.2% (2020: 0.4%) of all inspectors' reports came from consultant inspectors and their fees, along with associated costs relating to recording of oral hearings, accounted for 61% (2020: 66%) of all consultancy fees and services costs.

Fee amounts totalling €3,597 (2020: €3,597) were paid to two external members of the audit committee and no expenses (2020: €67) were paid to two external members of the audit committee. These fees are included in the heading "Consultants' fees and services" in Note 9.

18. Lease Commitments

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

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

	2021	2020
	€'000	€'000
Payable within one year	1,296	1,296
Payable within two to five years	5,183	5,183
Payable after five years ¹		1,296
	6,479	7,775

¹ The lease renewal negotiation process is due to commence in 2022. In the meantime, no figures are available for the period payable after 2026.

Operating lease amounts recognised as an expense total €1,295,820 (2020: €1,295,820).

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

19. Board Members & Staff Interests

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

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

Section 148 of the 2000 Act relates to disclosures regarding a pecuniary or other beneficial interest in, or which is material to, any appeal or other matter to be determined by the Board. In 2021, Board members made one disclosure (2020: zero), staff made three disclosures (2020: five¹) and consultants made zero disclosures (2020: zero).

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

The Code of Practice for the Governance of State Bodies also requires such a written code of conduct for Board members and employees. The Board has adopted such a code and it applies to members, certain staff and other persons whose services are availed of by the Board. Section 15 of The Code has additional disclosure requirements beyond those set out in Section 148 and in 2021, Board members made one disclosure (2020: seven), staff made zero disclosures (2020: zero) and consultants made zero disclosures (2020: zero) under the Code.

In addition, members and certain staff are subject to the requirements of the Ethics in Public Office Acts, 1995 and 2001, and yearly statements of registrable interests are made under the Acts. In 2021, eight (2020: six) existing members made statements in accordance with the Acts.¹

¹ In the 2020 Annual Report there were twenty staff disclosure reported under Section 148 and five staff disclosures reported under Section 150. On review it became evident that these figures were incorrect and that there had been five staff disclosures under Section 148 and zero staff disclosures under Section 150. The twenty staff disclosures were related to the Ethics in Public Office Acts, 1995 and 2001.

20. Events after the reporting date

Since compilation of the 2020 financial statements the ongoing global COVID-19 pandemic continued to cause national restrictions which have disrupted many normal business operations. The office of An Bord Pleanála remained open throughout the COVID-19 national restrictions. All government health and safety guidelines were adhered to with reduced numbers of staff physically on site combined with increased working from home.

The Board assesses this event to be a non-adjusting post balance sheet event in relation to its 2021 financial statements and has factored the COVID-19 pandemic into its overall risk management processes and operations in 2022 and for estimates into 2023.

It is noted in the Statement on Internal Controls (SIC) that at present the board consists of 6 ordinary board members (5 operational), one of whom was recently appointed as the Deputy Chairperson, out of a standard complement of ten. The post of chairperson is currently vacant.

Additionally, some matters of concern arose during 2022 which gave rise to the carrying out of a number of reports and reviews in relation to An Bord Pleanála.

These reviews and reports comprised of:

- A Ministerial commissioned report (as per S.I.C page 3)
- Two reports from the Office of the Planning Regulator
- Internal review and report commissioned by the now former Chairperson of An Bord Pleanála

The above reviews and reports have now concluded. All recommendations from these reports will be fully considered and addressed in the appropriate manner in 2023.

The Minister for Housing, Local Government and Heritage, Darragh O'Brien, published an Action Plan for An Bord Pleanála in October 2022 and stated "This action plan will serve to underpin confidence in the capacity of the Board to make planning decisions in a fair manner, supporting the values of independence, impartiality and integrity as articulated in its statement of strategy. We are making fundamental and legislative changes which will impact on the Board appointment process, structure, capacity and operations."

The Department of Housing, Local Government and Heritage engaged in a review of Planning Legislation and a Draft bill went to Government in December 2022. Any changes, including potential changes in An Bord Pleanála corporate/organisation structure will be subject to legislative enactment and prioritised secondary legislation anticipated in 2023.

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

Having regard to the foregoing the Board is of the view that its operations can continue on a going concern basis covering the twelve-month period from the date of signing of the 2021 financial statements.

21. Approval of the financial statements

The financial statements were approved by the Board of An Bord Pleanála on 16th December 2022.





Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

An Bord Pleanála

Opinion on the financial statements

I have audited the financial statements of An Bord Pleanála for the year ended 31 December 2021 as required under the provisions of section 117 of the Planning and Development Act 2000. The financial statements comprise

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

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of An Bord Pleanála at 31 December 2021 and of its income and expenditure for 2021 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

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

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

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

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

Operational matters of serious concern

The statement on internal control discloses that a number of matters of serious concern about the operation of An Bord Pleanála's business arose in 2022. These resulted in the commissioning of a number of reviews and reports. The statement on internal control outlines the status of these reviews at the date of signing of the financial statements.

Appendix to the report

Responsibilities of Board members

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

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

Responsibilities of the Comptroller and Auditor General

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

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

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

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

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

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

I report by exception if, in my opinion,

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

Information other than the financial statements

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

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

Reporting on other matters

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

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

Report of the C&AG (continued)

Penalty payments related to delay in decision making

The statement on internal control also discloses that An Bord Pleanála made statutory penalty payments to applicants of €10,000 in 2021 and totaling €1.34 million in 2022. The penalties arose because decisions on strategic housing development applications were not made by within the applicable statutory time period.



Seamus McCarthy
Comptroller and Auditor General

22 December 2022



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