



An
Bord
Pleanála



Annual Report
and Accounts

2023

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 2022 and determination of direct applications for Strategic Infrastructure, direct applications under the Maritime Area Planning Act 2021 and other developments.

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

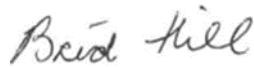
2023 Annual Report and Accounts

To the Minister for Housing, Local Government and Heritage.

In accordance with the Planning and Development Acts (as amended), An Bord Pleanála herewith presents its Annual Report and Accounts for the year ending 31st of December 2023.



Peter Mullan
Chairperson



Bríd Hill
Chief Officer

Date: 23 August 2024

Summary 2023

Operations	2023		2022	
Planning Cases Received	3272		3,059	
Planning Cases Disposed	3284		2,115	
Operations	Received	Disposed	Received	Disposed
Normal Planning Appeals	2,035	2,126	2,297	1,465
Strategic Infrastructure Development (Private Entities /Statutory Undertakers): All cases	116	102	117	94
Strategic Infrastructure Development (Local Authority)	49	34	43	27
Other Local Authority Projects ¹	105	68	110	90
Strategic Housing Development Applications	0	42	135	80
Vacant Site Levy	23	25	31	52
Other Case Types	944	887	326	307
Finance	2023		2022	
Income	€		€	
Oireachtas Grant	30,144,159		21,552,007	
Fees / Recoupment	5,482,145		6,543,460	
Other ²	3,919,068		3,802,847	
Total Income	39,545,372		31,898,314	
Expenditure	40,259,580		34,933,927	
Surplus / (Deficit) for year before appropriations	(714,208)		(3,035,613)	
Transfer from / (to) the Capital Account	54,857		322,441	
Surplus / (Deficit) for year after appropriations	(659,351)		(2,713,172)	
¹ Includes Appropriate Assessment ² Includes Net Deferred Pension Funding, Deposit Interest and Miscellaneous Income.				

At a Glance 2023

Planning Cases Received:	3272
Planning Cases Disposed*:	3284
Normal Planning Appeals Received:	2035
Normal Planning Appeals Disposed:	2126
Large Scale Residential Development Disposed	36
Strategic Housing Development Applications Disposed:	42
Strategic Infrastructure Developments Disposed:	136

*Including Split Decision

Housing	Granted	Units	Refused
Strategic Housing (SHD)	26	7,320	14
Large Scale Residential (LRD)	26	6,821	6
Normal Planning Appeals	330	4,045	339
Overall Total	382	18,186	359

Contents

Summary 2023

1. Planning Casework and Performance	10
All Planning Cases	11
Planning Appeals	13
Large-scale Residential Development	14
Strategic Infrastructure Development	15
Strategic Housing Development	17
Maritime Area Planning	18
Other Case Types	19
Oral Hearings	19
Reports and Recommendations	20
Projects of Common Interest	20
2. Corporate Affairs	21
Legal	22
Compliance	26
3. Governance	28
Members of the Board 2023	29
Code of Practice for Governance of State Bodies	30
Risk Management	30
Prompt Payments	30
Public Sector Equality and Human Rights Duty	31
Ethics in Public Office	31
Gender Balance, Equality, Diversity, and Inclusion	31
4. Governance Report & Financial Statements	33
Governance Statement and Board members' Report	34

Chairperson's Statement



Opening Statement Annual Report 2023

I was appointed Chairperson of An Bord Pleanála by Government in January 2024.

I am pleased to present An Bord Pleanála's Annual Report and Accounts for the year 2023 which provides a detailed account of our work and financial statements for the year.

In seeking to fulfil its mission and mandate An Bord Pleanála continues to be guided by the core organisational values of Independence and Impartiality, Professionalism and Integrity, Participation and Transparency.

As we focus on repair and renewal within the organisation, the 39% increase in the Oireachtas grant in 2023 is most welcome. Alongside significant staff recruitment, the Board has strengthened key elements of our corporate governance and decision-making framework. As we continue to engage robustly with the backlog in planning files, I fully recognise there is much more to do during 2024 to deliver planning decisions in a reasonable and reliable timeframe.

As the national planning appellate body, the Board represents the final planning authority before recourse through the judicial system. The Board will therefore inevitably carry a significant legal burden and associated cost as a function of this national planning regulatory reality. I consider it a key priority to leverage resources and deploy strategies that ensure these legal costs to the Exchequer are minimised to the greatest extent possible.

In 2023, 7.4% of national planning applications were appealed to the Board while 69% of national planning appeals processed by the Board during 2023 were altered or overturned, and 30% were confirmed. Together with the 31 planning authorities in Ireland, the Board clearly continues to provide an important public service and play a crucial role in the proper planning and sustainable development of Ireland.

Appointment of Board members and Staff

Between January and April 2023, 11 Board members were appointed by Government, this brought the total number of Board members to a statutory limit of 15. This increased capacity allowed the Board to work towards reducing the backlog of work which had built up due to a reduction in the number of Board members at the end of 2022 and early 2023. It is expected that following a Public Appointments recruitment process that Board members will be appointed for a term of five years by Q3 2024.

Sanction has been received for 117 new posts from the Department, arising from Workforce Plans since 2021, 109 of which have been filled. Significant recruitment campaigns took place in 2023 and continue into 2024. The Board is attracting significant numbers of applicants for all posts advertised.

At the end of 2023, 254 people including Board members were working in the organisation, this compared to 202 at the end of 2022, an increase of over 25%. When all the posts are filled including vacancies arising from normal attrition over 300 staff/Board members will be employed by the Board which will result in a more than 50% increase in staffing at An Bord Pleanála since 2021.

Significant efforts have been made across all sections of the organisation in reducing this case load throughout 2023 and into 2024, however more work must be done to improve overall compliance with statutory timelines and to give more certainty to the public.

Workload and Performance

In 2023, the number of planning applications decided across all planning authorities was 27,562 of which 2,035 (7.4%) were appealed to the Board. The total number of cases received by the Board (both appeals and direct applications) in 2023 was up 7% to 3,272 from 3,059 in 2022. This figure includes over 600 Residential Zoned Land Tax appeals which were received in May 2023. The total number of cases decided in 2023 was 3,284 a 55% increase on the previous year (2,115). By year end, the total number of cases on hands was 2,564 down from 2,580 in 2022.

An Bord Pleanála received 52 valid Large-scale Residential Development (LRD) appeals under section 127 of the Planning and Development Act 2000, as amended. During the year, 36 LRD appeals were concluded. 32 were formally decided and 4 were informally disposed. All but 2 cases were determined within the 16-week period.

Office of the Planning Regulator Review of An Bord Pleanála 2022

Following the Office of the Planning Regulator review in 2022 significant progress has been made in relation to the implementation of these recommendations. The first phase of which included 11 recommendations and the second phase of which had 23 further recommendations.

Recommendations in respect of internal controls and other relevant matters were fully considered and addressed in 2023 including the adoption of a revised An Bord Pleanála Code of Conduct with a date of commencement of 1st of September 2023. The existing policies and procedures on Anti-Fraud and Protected Disclosures were also reviewed in 2023 and updated versions of both of these were adopted and then commenced on the 1st of December 2023. A policy relating to the existing section 147 declaration process has been approved.

Stakeholder Engagement

During 2023 there was significant increased stakeholder engagement with meetings held with representatives of Environmental NGO's, State Bodies, Prescribed bodies, Political Representatives and Business Groups. These meetings are continuing in 2024. The first External Stakeholder Group meeting as set out in the OPR recommendations, was held at the end of May 2024 with a cross section of stakeholders. It is expected that this group will meet bi-annually.

Acknowledgements

I would like to acknowledge Oonagh Buckley's contribution and commitment when she took over as Interim Chairperson in January 2023. At a challenging time in the organisation's history, she laid the foundations for the transformation of the organisation.

I would like to thank all the staff and Board members who have contributed to considerable work done during 2023 and who I know are committed to continue to make significant in-roads into our caseload and return the organisation to a position that most decisions are made within the statutory objective period.

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

1. Planning Casework and Performance

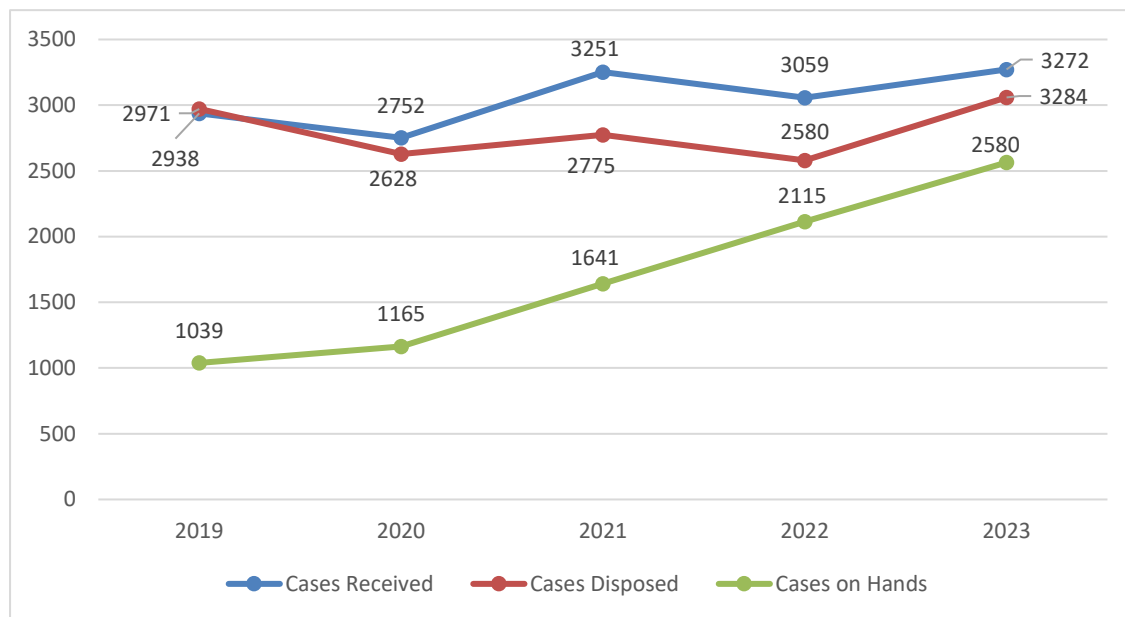
- All Planning Cases
 - Planning Appeals
 - Large-scale Residential Development
 - Strategic Infrastructure Development
 - Strategic Housing Development
 - Maritime Area Planning
 - Other Case Types
 - Oral Hearings
 - Reports and Recommendations
 - Projects of Common Interest
- 

All Planning Cases

In 2023, the number of planning cases received was up 7% to 3,272 from 3,059 in 2022. This increase in intake includes 648 Residential Zoned Land Tax cases.

The total number of cases decided in 2023 was 3,284 a 55% increase on the previous year (2,115). By year end, the total number of cases on hands was 2,564 down from 2,580 in 2022.

Figure 1: Intake and Disposal of Cases 2019 – 2023

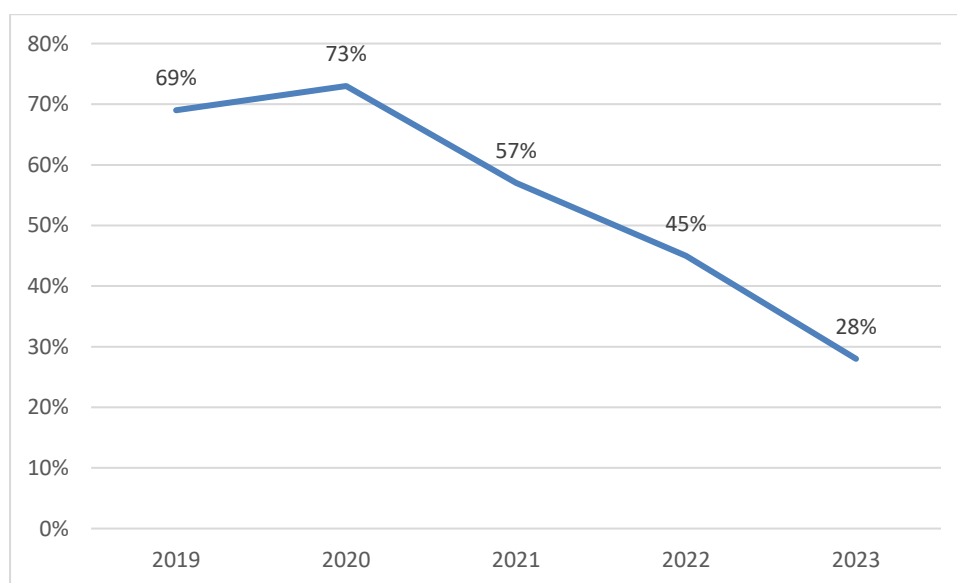


Statutory Objective Periods for Determining Cases

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 2023, 28% of all planning cases were decided within the statutory objective period (SOP) compared to 45% in 2022. The reduction in compliance with the SOP arose due to a number of factors including the level of complexity of some case types and challenges in resourcing both at staff and Board level.

Figure 2: Compliance with statutory objective period 2019 – 2023



Disposal of cases in weeks

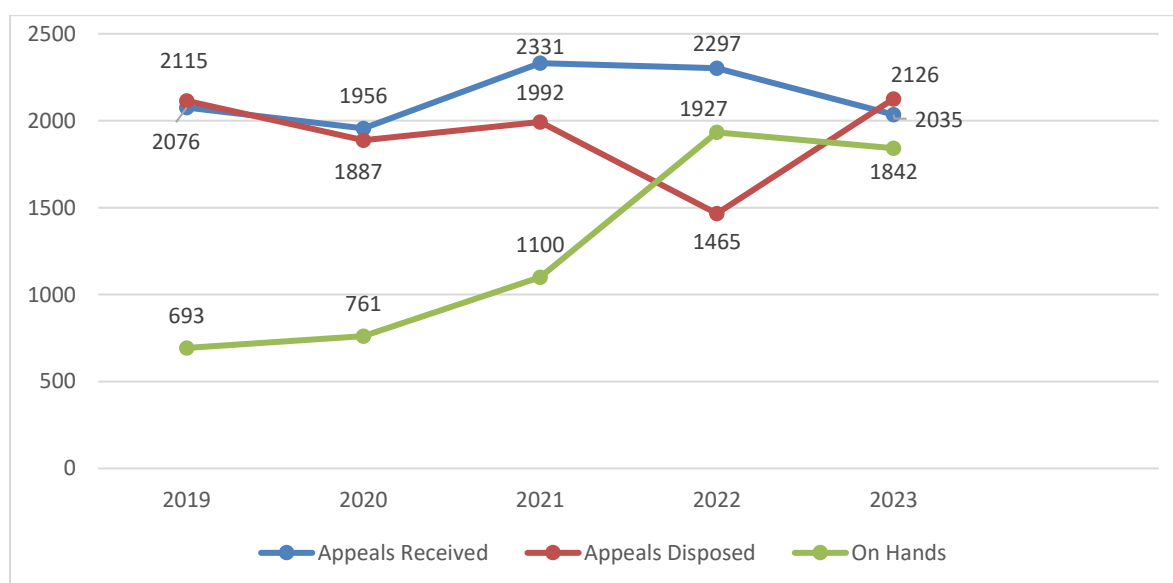
The total average number of weeks that it took to decide all planning cases in 2023 was 42.1 weeks.

Normal 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 2023 was 2,035 making up 62% of all cases submitted to the Board, a decrease of 262 from the number received in 2022 (2,297).

Figure 3: Planning Appeals – Intake and Disposal 2019- 2023



The number of appeals disposed in 2023 was up on the previous year at 2,126 (1,465 in 2022).

The disposed cases include invalid, dismissed and withdrawn appeals which totalled 431. 240 of these 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.

Appeals by Area

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

Large-scale Residential Development

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

In 2023 An Bord Pleanála received 52 valid Large-scale Residential Development (LRD) appeals under section 127 of the Planning and Development Act 2000, as amended. During the year, 36 LRD appeals were concluded. 32 were formally decided and 4 were informally disposed. Of the 32 formally disposed, 30 (94%) were disposed within the 16-week statutory period.

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. 38 applications (20 private) were submitted in 2023 bringing the total number of applications received to 241 (155 private applications) since the legislative provisions became operative in 2007.

Compliance with the relevant statutory objective period for making decisions for this category of cases was at 7% in 2023 (6% in 2022), 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 2023, 8 private strategic infrastructure development applications, 8 electricity and 1 State development case was 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 2023, 70 requests for pre-application consultations were received for potential strategic infrastructure development cases. 80 meetings were held, and 76 requests were concluded.

Local Authorities

Last year 22 strategic infrastructure applications (including related compulsory acquisition requests) were received from local authorities. 12 applications were concluded during 2023.

Compulsory Acquisition

There were 68 compulsory acquisition cases concluded in 2023. There were 48 informal decisions where no objections were received. Of the 20 formally decided cases, one was disposed of within the statutory objective period.

Local Authority Appropriate Assessment

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

In 2023, 46 Appropriate Assessment cases were received and 25 concluded. Of these 25 cases, 15 were approved, 2 were refused, 6 were determined not to require a Natura Impact Statement (NIS), 1 was determined to require a Natura Impact Statement and 1 was otherwise disposed (1 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

While the Strategic Housing Development (SHD) Application process was replaced primarily by the Large-scale Residential Development system in 2022, An Bord Pleanála received a significant number of SHD cases in 2022 the majority of which remained to be processed and decided in 2023.

During 2023, the Board disposed of 42 such cases with 40 formally decided by it. One such case was decided within the 16-week statutory objective period with the remainder going beyond that period. At the end of 2023 there were 56 such SHD applications remaining on hands. A number of these cases are affected by certain legal issues in relation to the development plan cycle. A Supreme Court judgement in April 2024 dealt with certain aspects of these issues. The Board intends to dispose of the remaining SHD cases in 2024.

Maritime Area Planning

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

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

As at the 31st of December 2023, a total of 12 pre-application consultations were submitted to the Board (2 of which were lodged in 2022). Of the 12 pre-applications consultations, 5 relate to design option flexibility. One case was withdrawn in 2023.

Having regard to the nature, scale and to the complexity of the issues raised regarding the proposed developments, a number of pre-application consultation meetings under section 287 were held in each case. In this regard, a total of 27 meetings were held in 2023, five of which relate to design option flexibility.

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

Other Case Types

Residential Zoned Land Tax (RZLT)

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

In 2023 a total of 648 RZLT applications were received. During the year, 614 were formally decided, 26 were informally disposed of, and 8 remained on hands.

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 Compulsory Purchase Order (CPO) cases, strategic infrastructure applications and other cases which are complex and/or large in scale.

During 2023, there were 7 oral hearings held. Of these, 5 related to compulsory purchase orders, 1 related to a strategic infrastructure development railway application, and 1 related to a planning appeal.

Table 1: Oral Hearings Held

Case Type	2023	2022	2021	2020	2019
CPO	5	9	16	8	30
SID / LAP	1	2*	1	7	8
SHD	0	2	1	4	2
Appeals	1	1	0	0	4
SDZ	0	0	0	0	0
Total	7	13	18	19	44

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

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 2,779 inspector's reports were prepared for the Board in 2023 an increase on the 1,966 prepared in 2022. The majority 2,388 (1,927 in 2022) were prepared by in-house inspectors. External reporting inspectors prepared 391 reports for the Board in 2023 (38 reports in 2022).

In 2023, 90% of recommendations made by the inspectors were generally accepted by the Board, up slightly on the 89% acceptance in 2022.

Projects of Common Interest

An Bord Pleanála is the National Competent Authority for Projects of Common Interest and Projects of Mutual Interest under European Regulation 2022/869 on guidelines for trans-European energy infrastructure. This Regulation relates to European Union rules to modernise, decarbonise and interconnect member states' cross-border energy infrastructure in order to help the European Union achieve its 2050 climate neutrality objectives for energy projects which are contained in a Union list of projects adopted by the European Commission.

In 2023, An Bord Pleanála as National Competent Authority published an updated manual of procedures for the permit granting process applicable to projects on the Union list. This manual is available on our website.

Hydroelectric Power Station Silvermines

A hydroelectric power station at Silvermines, County Tipperary is listed at number 1.13 on the Union list (number 2.29 on the PCI list). In November 2023, An Bord Pleanála (National Competent Authority), on behalf of the authorities concerned under the collaborative scheme, rejected the notification for the project to enter the permit granting process under Chapter III of the Regulation as the project was not considered mature enough to enter the process.

2. Corporate Affairs

- Legal
- Compliance

Legal

An Bord Pleanála has enhanced its legal capacity to reflect the complexity of decision-making in planning and environmental matters. The Legal Affairs Department provides advice and training on legal issues arising in planning and environmental law, as well as decision-making more generally.

The Legal Affairs team works across all sections of the Board to align the Board's work with the decisions and precedents of the Superior Courts and to take learnings from Court judgments.

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

If it considers that there is an infirmity in a decision, the Board will assess whether to concede a ground of *certiorari* or other relief. The Board has amended its procedures to ensure the efficient remittal of a conceded case, so that it is reconsidered quickly.

As set out in the Annual Report, the Board's legal expenditure in 2023 consisted of the cost of legal advice procured by the Board and the costs arising from judicial review, both its own costs and costs awarded against the Board.

It is the consequence of the *Heather Hill* judgment of the Supreme Court that where there are environmental grounds, which is in most cases, the Board will not recoup its costs, even if it wins. The applicant for judicial review will recover costs if they are successful but will not be liable for costs if they lose. This is unique in judicial review. The Board is supportive of initiatives such as the Environmental Legal Costs Financial Assistance Mechanism.

The Board takes the following steps to reduce its legal costs. As well as conceding cases where an infirmity is identified, the Board seeks to recover recoverable legal costs. The Board benchmarks legal costs and refers disputes to legal costs adjudication. The Board reduces its outlay on legal expenses by significantly negotiating down third-party claims.

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

The number of judicial reviews taken against the Board lodged with the Central Office in 2023 was 93. The number of judicial reviews served on the Board in 2023 was 86, which includes some cases filed in 2022 with the Central Office.

Table 2 - Number of judicial reviews served on the Board in 2023: 86

RZLT	21	Commercial	14
Vacant site	1	Telecom masts	10
SHD	12	Wind energy	5
LRD	3	Waste	3
Large housing	10	Infrastructure	2
Housing single	5		

Table 3 - Cases completed in 2023: 94

Category	JR won	JR lost	JR conceded	JR withdrawn
SHD	4	5	14	11
Large housing	2	4	2	4
Housing single	1	0	2	2
Commercial	4	2	7	1
Telecom masts	3	0	4	1
Wind energy	1	0	3	2
Infrastructure	1	0	2	3
Quarry	2	0	0	2
Renewables	0	0	2	0
Vacant site	0	0	1	2
Total	18	11	37	28

In 2023, 86 applications for judicial review of Board decisions were made to the High Court. There were 29 substantive court judgements delivered in 2023, 18 of which upheld the legality of the Board decision while 11 found against the Board and quashed the relevant decision.

The Board conceded 37 legal challenges in 2023 and 28 were withdrawn by the applicants for judicial review in the year.

Table 4 - Year of initiation of the judicial reviews that completed in 2023: 94

Year judicial review initiated	Number of judicial reviews
2013	1
2018	1
2019	4
2020	8
2021	29
2022	36
2023	15

Table 5 - Year of initiation of the judicial reviews lost or conceded in 2023: 48

Year judicial review initiated	Number of judicial reviews
2021	20
2022	18
2023	10

In relation to large housing or SHD developments, Table 6 sets out the reasons for the Board losing or conceding grants of permission (there may be more than one reason).

Table 6 - Reasons

Table of Reasons			
Reasoning	3	Height	1
Density	3	Protected structure	1
Environmental obligations	3	Hedgerows	1
Daylight / sunlight	3	Traffic	1
Procedural	2	Material Contravention - school	1
Public open space	2	Flood risk	1
Zoning	2		

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.

Table 7 – FOI/AIE Request in 2023

FOI / AIE Requests	2023	2022	2023	2022
	FOI	FOI	AIE	AIE
Requests received	99	128	36	24
Granted	19	47	13	9
Partially Granted	36	49	13	3
Refused	44	24	10	12

Oireachtas Members Liaison

An Bord Pleanála has arrangements in place to provide information to members of the Oireachtas on request. In 2023, 19 queries were received from members of the Oireachtas. Responses to queries are published on a quarterly basis on our website.

Irish Language

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

Energy Efficiency

Table 8 - Energy Data 2023

	2023	Baseline 2006-2008	% change
Energy Usage	392,275 kWh	742,877 kWh	(61.77%)
CO2 Emissions	108,725 kg	457,941 kg	(60.4%)

Our Combined Energy usage in 2022 was 402,950 kWh and in 2023 was 392,275 resulting in a 2.7 % reduction in combined energy usage. We aim to reach a 5% reduction from 2023-2024 period.

An Bord Pleanála has exceeded its target for the 2023 (SEAI) Public Sector Energy programme. An Bord Pleanála continues to monitor and be committed to increasing energy efficiency in line with the SEAI Public Sector Energy Programme.

The building lies in the B2 category of the building energy rating (BER) scheme, an improvement on our previous B3 category in 2022.

Actions undertaken to improve energy efficiency in 2023 include:

- Continued installation of LED lighting and PIR's within the building as replacement for less energy efficient systems.
- Lighting Energy survey conducted and design plan for more energy efficient lighting for open plan areas.
- Tracking and adjusting heating temperatures including start and end times. While also considering outside temperatures, weather conditions and office occupancy.

Actions Planned for 2024 include:

- LED lights rollout throughout the building, to replace older less energy efficient systems.
- Review and implement the actions set out in An Bord Pleanála's Climate Action Roadmap in line with the obligations of the organisation under the Public Sector Climate Action Strategy 2023-2025.

3. Governance

- Members of the Board
- Code of Practice for Governance of State Bodies
- Strategic Plan
- Risk Management
- Prompt Payments
- Public Sector Equality and Human Rights Dignity
- Ethics in Public Office
- Gender Balance, Diversity, and Inclusion

Members of the Board 2023



Oonagh Buckley
Interim Deputy*
Chairperson



Peter Mullen*
Interim Chairperson*



Chris McGarry
Deputy Chairperson*



Stephen Bohan
Ordinary Member



Patricia Calleary
Ordinary Member



Eamonn James Kelly
Ordinary Member



Eamonn Patrick Kelly
Ordinary Member*



Joe Boland
Ordinary Member



Liam Bergin
Ordinary Member



Michelle Fagan
Ordinary Member*



Maria FitzGerald
Ordinary Member*



Martina Hennessy
Ordinary Member



Mary Cregg
Ordinary Member



Una Crosse
Ordinary Member



Mary Henchy
Ordinary Member



Mick Long
Ordinary Member



Stephen Brophy
Ordinary Member



Stewart Logan
Ordinary Member



Tom Rabbette
Ordinary Member

*Please refer to [Governance Statement and Board members' Report](#) for updates on Board movements.

Code of Practice for Governance of State Bodies

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

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

A new Governance Ethics and Compliance Function with an Ethics Officer and Compliance Officer has been established following recommendations in the OPR Review Reports of 2022.

Strategic Plan

The Strategic Plan 2018 – 2023 was formally extended to the end of 2024 by the Board in December 2023 given the movement in Board membership throughout 2023. Work on a new Strategic Plan for 2025 – 2030 has commenced and will include any significant structural changes set out in the Planning and Development Bill 2023.

Risk Management

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

Prompt Payments

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

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

Public Sector Equality and Human Rights Duty

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

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

Ethics in Public Office

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

Gender Balance, Equality, Diversity, and Inclusion

Gender Balance, Equality, Diversity, and Inclusion

On the 31st of December 2023, 57% of the organisation were female and 43% were male.

The gender breakdown on the Management Committee was 35% female and 65% male.

The gender breakdown on the Board was 38% female and 62% male. This figure is not inclusive of the Chairperson and Deputy Chairperson who are accounted for in the Management Committee figure.

There are ongoing strategies to improve awareness and accessibility in the office which aim to elevate employees' awareness, facilitate the implementation of best practices, and foster a more inclusive workplace. An EDI strategy to provide a 5-year roadmap is being prepared to promote and progress Equality, Diversity, and

Inclusion matters. An Bord Pleanála is fully compliant with Part 5 of the Disability Act and our requirements under equality legislation.

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

4. Governance Report & Financial Statements

- Governance Statement and Board members' Report
- Statement on Internal Control
- 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 2023 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 – 2022 and associated legislation.

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

Board members have responsibility for delivery of high-quality decisions on planning appeals and applications in a timely manner and for oversight of the overall corporate governance of the organisation. In addition to regular meetings to adjudicate on planning casework, the Board meets in a scheduled meeting generally

nine times a year, or as required, in relation to oversight and governance of An Bord Pleanála.

These General Board Meetings have standing items which include:

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

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

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

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

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

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

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

The Board is responsible for approving the annual delivery plan and budget. An evaluation of the performance of An Bord Pleanála by reference to the annual delivery plan and budget for 2023 was carried out by the Board at the General Board Meeting of the 14th March 2024.

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 2023.

Board Structure

In 2023 the Planning and Development Act 2000, as amended, provided that the Board shall consist of a Chairperson and such number of ordinary members, up to a maximum of 14 having regard to the number and nature of applications, appeals, referrals or other matters with which the Board is concerned. The Chairperson's term of office is generally seven years and the Chairperson can be re-appointed for a second or subsequent term of office, provided he or she is Chairperson at the time of the re-appointment. The amended Act provided that if no Chairperson stands appointed under section 105 a person who is, in the opinion of the Government, a suitably qualified person, may be appointed the Chairperson for a period of not more than 12 months. The Ordinary Board members' (including the Deputy Chairperson) term of office is five years, and these members may be re-appointed for a second or

subsequent term, provided that the person concerned is an outgoing member at the time of the re-appointment. Membership of the Board is whole-time.

There were a number of changes in the membership of the Board in 2023-2024, as set out in the table below which details the appointment period/s for members:

Board Member	Role	Date Appointed
Oonagh Buckley	Interim Board Member	12 th December 2022
	Appointed Interim Deputy Chairperson	14 th December 2022
	Appointed Interim Chairperson	11 th January 2023
	Ceased to hold office	1 st September 2023
Dr Maria FitzGerald	Ordinary Member	10 th July 2017
	Re-appointed	10 th July 2022
	Ceased to hold office	10 th February 2023
Michelle Fagan	Ordinary Member	12 th February 2018
	Re-appointed	1 st January 2020
	Term expired	11 th February 2023
Stephen Bohan	Ordinary Member	11 th June 2018
	Re-appointed	1 st January 2020
Chris McGarry	Ordinary Member	1 st February 2019
	Appointed Deputy Chairperson	12 th January 2023

	Re-appointed Deputy Chairperson	1 st February 2024
Patricia Calleary	Ordinary Member	22 nd March 2022
Mick Long	Interim Board Member	3 rd January 2023
	Reappointed for 6 months	3 rd January 2024
Peter Mullan	Interim Board Member	9 th January 2023
	Appointed Interim Chairperson	2 nd September 2023
	Appointed Chairperson	23 rd January 2024
Stephen Brophy	Interim Board Member	9 th January 2023
	Reappointed for 6 months	9 th January 2024
Una Crosse	Interim Board Member	27 th February 2023
	Reappointed for 6 months	27 th February 2024
Tom Rabbette	Interim Board Member	1 st March 2023
	Reappointed for 6 months	1 st March 2024
Mary Henchy	Interim Board Member	17 th April 2023
	Reappointed for 6 months	17 th April 2024
Eamonn J. Kelly	Ordinary Member	24 th April 2023
Joe Boland	Interim Board Member	24 th April 2023
	Reappointed for 6 months	24 th April 2024
Mary Cregg	Interim Board Member	24 th April 2023
	Term expired	23 rd April 2024
Martina Hennessy	Interim Board Member	24 th April 2023
	Reappointed for 6 months	24 th April 2024

Eamon P. Kelly	Interim Board Member	24 th April 2023
	Ceased to hold office	5 th July 2023
Liam Bergin	Interim Board Member	1 st August 2023
Stewart Logan	Interim Board Member	26 th September 2023

The Board completed a self-assessment evaluation of its own performance on 14th March 2024.

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 and an annual report is delivered to the Board by the Chairperson of the ARC on activities throughout the year.

The members of the Audit and Risk Committee in 2023 were: Patricia Byron (External Chairperson), Raymond Dolan (external member), Mícheál Ó'Cinnéide (external member appointed 14th August 2023) and Board members, Chris McGarry (ceased 13th September 2023) and Stephen Brophy (appointed 23rd February 2023).

There were five ARC meetings held in 2023.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the General Board and Audit and Risk Committee meetings for 2023 is set out below:

	General Board Meetings		Audit and Risk Committee	
	A	B	A	B
Oonagh Buckley ²	8	8		
Dr Maria FitzGerald ³	1	1		
Michelle Fagan ⁴	1	1		
Stephen Bohan	10	4		
Chris McGarry ¹	10	9	4	3
Patricia Calleary	10	10		
Mick Long	10	10		
Peter Mullan	10	9		
Stephen Brophy ¹	10	10	4	4
Una Crosse	8	7		
Tom Rabbette	8	6		
Mary Henchy	6	6		
Eamonn J. Kelly	6	6		
Joe Boland	6	6		
Mary Cregg	6	5		
Martina Hennessy	6	5		
Eamon P. Kelly ⁵	3	2		
Liam Bergin	2	2		
Stewart Logan	2	2		

A Number of meetings held during the tenure of each Board member in 2023

B Number of meetings attended

¹ Board member who sat on the Audit and Risk Committee during 2023

² ceased to hold office 1st September 2023

³ ceased to hold office 10th February 2023

⁴ term expired 11th February 2023

⁵ ceased to hold office 5th July 2023

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

Key Personnel Changes

The Interim Deputy Chairperson (Oonagh Buckley) became Interim Chairperson in January 2023 on foot of amending legislation passed by the Oireachtas in December 2022.

An existing Board Member (Chris McGarry) was appointed Deputy Chairperson in January 2023.

When the existing Interim Chairperson (Oonagh Buckley) ceased to hold office in September 2023, an existing Interim Board Member (Peter Mullan) was appointed Interim Chairperson.

Summary of movements at Board level (Chairperson/s and Board members) in 2023:

There were six existing Board members in place at 1st January 2023. Three of these existing Board members (Oonagh Buckley, Dr. Maria FitzGerald and Michelle Fagan) left An Bord Pleanála in 2023.

One Interim Board Member (Eamon P. Kelly) was both appointed and left An Bord Pleanála during 2023.

Eleven Interim Board members and one Ordinary Board Member (Eamonn J. Kelly) were appointed to An Bord Pleanála in 2023.

This left fifteen (Chairperson and fourteen Board members) in place at 31st December 2023.

All interim Board members were appointed for one year.

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

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

Employee benefits breakdown (includes Board members)

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

Consultancy Costs

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

	2023	2022
	€	€
Legal costs	312,437	346,441
Actuarial advice	5,474	4,858
ICT Consultancy	21,273	21,047
ICT Consultancy Systems Development	779,493	838,013
Human Resources	28,624	14,068
Business Improvement	26,985	96,586
Other	108,927	52,140
Total consultancy costs	1,283,213	1,373,153
Consultancy costs capitalised	0	0
Consultancy costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves	1,283,213	1,373,153
Total	1,283,213	1,373,153

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.

	2023	2022
	€	€
An Bord Pleanála legal fees – legal proceedings	4,485,133	4,827,009
Conciliation and arbitration payments	0	0
Other side legal costs - legal proceedings	6,317,497	4,831,046
Total	10,802,630	9,658,055

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2023	2022
	€	€
Domestic		
- Board ¹	1,221	904
- Employees	140,030	122,111
- Planning Consultants	33,443	501
International ²		
- Board	114	0
- Employees	3,480	738
Total	178,288	124,254

¹Includes travel and subsistence of €899 paid directly to Board members in 2023 (2022: €719)

²Carbon Emissions Offset Payments totalling €7.83 were made to DECC in 2023 relating to two foreign flights undertaken for official business, one in 2020 and one in 2022.

Hospitality Expenditure

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

	2023	2022
	€	€
Staff hospitality	7,359	625
Client hospitality	309	0
Total	7,668	625

Statement of Compliance

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

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

On behalf of the Board of An Bord Pleanála:



Mr. Peter Mullan
Chairperson
Date: 30th July 2024

Mr. Chris McGarry
Deputy Chairperson
Date: 30th July 2024

Statement on Internal Control

1. Scope of Responsibility

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

2. Purpose of the System of Internal Control

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

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, NDP Delivery and Reform has been in place in An Bord Pleanála for the year ended 31st December 2023 and up to the date of approval of the financial statements.

3. Audit and Risk Committee

An Bord Pleanála has an Audit and Risk Committee (ARC) generally comprising of two Board members and two external members with financial and audit expertise, one of whom is the Chairperson. The ARC met 5 times in 2023.

4. Internal Audit function

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

5. Risk and Control Framework

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

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

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

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

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

6. Ongoing Monitoring and Review

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

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

7. Procurement

I confirm that An Bord Pleanála has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2023, An Bord Pleanála substantially complied with those procedures.

There were two services in 2023 where there was not full compliance with procurement requirements, relating to costs in excess of €50K - archive facilities and legacy accounting software.

During 2021, An Bord Pleanála commenced an open tender process for archive facilities, but this process was cancelled in 2023. A new tender process commenced in 2024 under the OGP framework.

Tender processes for accounting software are due to commence in Q4 2024.

The total expenditure in 2023 for archive facilities was €149,490.

The total expenditure in 2023 for legacy accounting software was €54,047.

8. Review of Effectiveness

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

Audits conducted during 2023, as part of the Audit Committee's approved Audit Plan, identified significant weaknesses in the system of internal control operated by An Bord Pleanála, resulting in an internal audit opinion of limited assurance in relation to the effective and efficient achievement of An Bord Pleanála's objectives. I am pleased to report that arising from implementation of recommendations from these audits that there has been an improvement of controls in An Bord Pleanála. A key priority of the Audit and Risk Committee during 2024 will be to maintain a focus on areas where recommendations for improvements have not as yet been fully implemented, to ensure that the system of internal controls fully accords with guidance issued by the Department of Public Expenditure, NDP Delivery and Reform.

I confirm that the Board conducted an annual review of the effectiveness of the system of internal controls for 2023 on 14th March 2024.

9. Internal Control Issues

Matters of Concern

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, the Code of Practice for the Governance of State Bodies 2016 and the Board's own Code of Conduct.

Conflict of Interest Analysis and Report

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

Internal Review

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 2022 report has not been published by the Board. A scoping investigation conducted by an independent external barrister into these matters of concern was carried out between January 2023 and July 2024. A report was received by the Chairperson on 26 July 2024. It is expected that the Chairperson will require a period of time to consider the findings of this review, before the contents of the report might be shared externally, and any actions might be taken to address any finding and recommendations included in the report.

OPR Review 2022

In addition, the Office of the Planning Regulator conducted a review in 2022 of certain systems and procedures used by An Bord Pleanála. The first phase of that review resulted in a published report dated 6th October 2022, which includes 11 recommendations. Five of the recommendations relate to specific legislative matters in relation to the appointment of and increase in the number of Board members. The remaining six related to internal controls within An Bord Pleanála and other relevant matters such as revising the Board's Code of Conduct, setting out written decision-

making procedures and setting up a Governance, Ethics & Compliance function and are all completed.

A report on the second phase of the review was published on the 20th of December 2022 and included 23 further recommendations. Three of these relate to legislative changes and the remaining 20 build on some elements of Phase 1 and relate generally to procedures at Board and Inspectorate level, staff engagement and stakeholder engagement. Out of these 20, 17 are fully completed and three remain ongoing given the nature of the recommendations e.g. digital transformation and ongoing monitoring of data.

Implementation of Recommendations

Recommendations in respect of internal controls and other relevant matters that were covered in any completed reports, were fully considered and addressed in an appropriate manner in 2023. This included the adoption of a revised An Bord Pleanála Code of Conduct with a date of commencement of 1st September 2023. The existing policies and procedures on Anti-Fraud and Protected Disclosures were also reviewed in 2023 and updated versions of both of these were adopted and then commenced on the 1st of December 2023. A new policy on the section 147 declaration process has been approved and is being implemented in the context of the 2024 declarations process (Note 19).

On-going Internal Controls

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

Penalty Payments 2021-2023

During 2021-2023 there were penalty payments to applicants where decisions on Strategic Housing Development applications (SHD) were 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.

- One SHD penalty payment of the €10,000 penalty was made in 2021.
- 134 SHD penalty payments totalling €1.34M were made in 2022.
- 8 further and final SHD penalty payments, totalling €80,000, were made in early 2023.

There are no further SHD penalty payments payable, due to the cessation of SHD legislation.

This situation raises concerns from both a reputational and a case processing perspective with an outcome of an impact on financial resources. 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 have been put in place which aim to maximise the ability to decide these appeals within the statutory objective time period in order to minimise payment of such fines in these cases.

- One single LRD penalty payment of the €10,000 penalty was made in 2023, and no further penalty payments were made or due in 2023 (52 valid LRD cases were received in 2023).

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



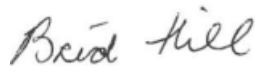
Mr. Peter Mullan
Chairperson
Date: 30th July 2024

AN BORD PLEANÁLA**STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES***For the year ended 31st December 2023*

	Note	2023	2022
		€	€
Income			
Oireachtas Grants	2	30,144,159	21,552,007
Fees	3(a)	1,505,167	1,701,517
Strategic Housing Fees	3(b)	(119,510)	1,781,744
Large-scale Residential Development Fees	3(c)	70,560	14,340
Strategic Infrastructure Fees and Cost Recoupment	4	4,025,928	3,045,859
Net Deferred Pension Funding	7(c)	3,912,808	3,797,468
Miscellaneous Income	5	4,472	5,179
Deposit Interest	5	1,688	0
Profit/(loss) on disposal of Fixed Assets	5	100	200
Total Income		39,545,372	31,898,314
Expenditure			
Salaries, Allowances and Superannuation	6	22,718,377	19,314,027
Establishment Expenses	8	2,579,885	2,404,793
Operating Expenses	9	14,961,318	13,215,107
Total Expenditure		40,259,580	34,933,927
Surplus/(Deficit) for the Year before Appropriations		(714,208)	(3,035,613)
Transfer from/(to) the Capital Account	11	54,857	322,441
Surplus/(Deficit) for the Year after Appropriations		(659,351)	(2,713,172)
Balance Brought Forward at 1st January		(7,155,061)	(4,441,889)
Balance Carried Forward at 31st December		(7,814,412)	(7,155,061)

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

On behalf of the Board of An Bord Pleanála:



Mr. Peter Mullan
Chairperson
Date: 30th July 2024

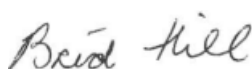
Ms. Brid Hill
Chief Officer
Date: 30th July 2024

AN BORD PLEANÁLA
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 31st December 2023

	Note	2023 €	2022 €
Surplus/(Deficit) after Appropriations		(659,351)	(2,713,172)
Experience gains/(losses) on retirement benefit obligations	7(d)	(6,356,000)	(10,283,000)
Change in assumptions underlying the present value of retirement benefit obligations		(8,607,000)	60,107,000
Total actuarial loss in the year		(14,963,000)	49,824,000
Adjustment to deferred retirement benefits funding		14,963,000	(49,824,000)
Total Comprehensive Income for the year		(659,351)	(2,713,172)

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

On behalf of the Board of An Bord Pleanála:

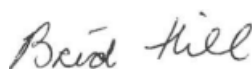
Mr. Peter Mullan
Chairperson
Date: 30th July 2024

Ms. Brid Hill
Chief Officer
Date: 30th July 2024

AN BORD PLEANÁLA
STATEMENT OF FINANCIAL POSITION
As of 31st December 2023

	Note	2023 €	2022 €
Non-Current Assets			
Property, plant & equipment	12	210,207	211,607
Intangible Assets- Plean-IT Project	12	44,981	98,438
Total Non-Current Assets		255,188	310,045
Current Assets			
Receivables	13	803,855	685,997
Cash and cash equivalents		9,301,656	8,925,873
		10,105,511	9,611,870
Current Liabilities (<i>amounts falling due within one year</i>)			
Payables	14	(17,919,923)	(16,766,931)
Net Current Assets/(Liabilities)		(7,814,412)	(7,155,061)
Retirement Benefits			
Retirement benefit obligations	7(b)	(142,502,000)	(123,626,000)
Deferred retirement benefit funding asset		142,502,000	123,626,000
Total Net Assets/(Liabilities)		(7,559,224)	(6,845,016)
Representing			
Capital account	11	255,188	310,045
Retained revenue reserves		(7,814,412)	(7,155,061)
		(7,559,224)	(6,845,016)

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

Mr. Peter Mullan
Chairperson
Date: 30th July 2024

Ms. Brid Hill
Chief Officer
Date: 30th July 2024

AN BORD PLEANÁLA
STATEMENT OF CASH FLOWS
For the year ended 31st December 2023

	2023	2022
	€	€
Net Cash Flows from Operating Activities		
Excess Income over expenditure	(659,351)	(2,713,172)
Movement on Capital Account	(54,857)	(322,441)
Depreciation and impairment of fixed assets	298,389	332,905
(Increase)/Decrease in receivables	(117,858)	(59,202)
Increase in payables	1,152,992	3,412,737
Bank interest received	1,688	(0)
	621,003	650,827
Cash Flows from Investing Activities		
Payments to acquire property, plant & equipment	(243,532)	(10,464)
Net Cash Flows from Investing Activities	(243,532)	(10,464)
Cash Flows from Financing Activities		
Bank interest received	(1,688)	0
Net Cash Flows from Financing Activities	(1,688)	0
Net Increase (Decrease) in Cash and Cash Equivalents	375,783	640,363
Cash and cash equivalents at 1 January	8,925,873	8,285,510
Cash and Cash Equivalents at 31 December	9,301,656	8,925,873

Notes to the Financial Statements

For the year ended 31st December 2023

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 2023, 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 2023 have been prepared in compliance with the applicable legislation, and with FRS 102 The Financial Reporting Standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK.

c) Basis of Preparation

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

d) Oireachtas Grant

Oireachtas grants from the Department of Housing, Local Government and Heritage (Vote 34, Subhead D3) are accounted for on a cash receipt basis, adjusted by

employee superannuation contributions. Grants specifically for ICT Strategy Systems Development are accounted for as expended (Note 2).

e) Interest income

Interest income is recognised on a cash receipt basis.

f) Fees

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

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

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

g) Strategic Infrastructure Development

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

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

h) Property, Plant and Equipment

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

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

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

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

i) Intangible Assets

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

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

j) Capital Account

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

k) Employee Benefits

Short-term Benefits

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

l) Retirement Benefits

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

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

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

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

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

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income and a corresponding adjustment is recognised in the

amount recoverable from exchequer funds provided by the Department of Housing, Local Government and Heritage.

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

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

m) Legal Costs

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

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

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

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

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

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

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

n) Operating Leases

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

o) Receivables

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

p) Cash and Cash 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 €12,046,375 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	2023 €	2022 €
Grant for current expenditure grossed up		31,368,091	21,790,362
Less Employee Superannuation contributions retained An Bord Pleanála superannuation schemes employee contributions retained		(489,091)	(376,162)
Grant for current expenditure received	D.3	30,879,000	21,414,200
Less Employee Superannuation contributions remitted Remitted to Department of Housing, Local Government and Heritage (ASC)		(606,885)	(501,282)
Remitted to Department of Public Expenditure, NDP Delivery and Reform (SPSPS)		(229,818)	(198,924)
Net Grant for current expenditure		<u>30,042,297</u>	<u>20,713,994</u>
Grant for strategy expenditure – Case Management System - received	D.3	0	751,800
Remainder Strategy Grant carried forward from previous year		101,862	188,075
Unused Strategy Grant brought forward to next year*		0	(101,862)
		<u>30,144,159</u>	<u>21,552,007</u>

*Deferred Strategy Grant unspent in 2023: €Nil (2022: €101,862). See Note 14.

3. (a) Fee Income

	2023	2022
	€	€
Fees received in respect of appeal, referrals cases	1,643,772	1,865,758
Refunds in respect of appeals	(143,330)	(165,713)
	1,500,442	1,700,045
Fees received in respect of substitute consent cases*	7,775	39,472
Cost recoupment from applicants in respect of substitute consent cases	0	0
Refunds made to applicants	(3,050)	(38,000)
	4,725	1,472
	1,505,167	1,701,517

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

3. (b) Strategic Housing Fees

	2023	2022
	€	€
Fees received in respect of Strategic Housing ¹	220	6,486,555
Section 9(13) (d) penalty payments ²	(80,000)	(1,340,000)
Refunds in respect of Strategic Housing ³	(39,730)	(977,530)
Refund Liability in respect of Strategic Housing ³	0	(2,387,281)
	(119,510)	1,781,744

¹The 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. One modification request fee received in 2023.

²Planning 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. 8 penalty payments, relating to remainder SHD late determinations, were made in early 2023.

³Strategic Housing fees are received in accordance with sections 4 and 5 of the Planning and Development (Housing) and Residential Tenancies Act, 2016. Under Article 305 of the Planning and Development Regulations 2001, as amended, An Bord Pleanála is required to pay 50% of the application fees received for these cases to the relevant Planning Authority.

3. (c) Large-scale Residential Development (LRD) Fees

	2023	2022
	€	€
Fees received in respect of Large-scale Residential Development ¹	83,770	17,610
Section 126B(4) penalty payments ²	(10,000)	0
Refunds in respect of Large-scale Residential Development	(3,210)	(3,270)
	70,560	14,340

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

² Planning and Development (Amendment) (Large-scale Residential Development) Act, 2021 Section 126B(4) - where the Board has failed to make a decision under this section in relation to an application within the specified period a penalty payment is payable to the applicant. 1 penalty payment was made in 2023.

4. Strategic Infrastructure Fees and Cost Recoupment

	2023	2022
	€	€
Fees received in respect of strategic infrastructure development ¹	4,739,470	3,816,380
Cost Recoupment from applicants in respect of strategic infrastructure development (Note 1(g))	366,650	394,462
Refunds paid to applicants in respect of strategic infrastructure (Note 1(g))	(871,376)	(974,983)
Refund Liability in respect of strategic infrastructure (Note 1(g))	(208,816)	(190,000)
	4,025,928	3,045,859

¹ Deferred Fees €173,500 within Creditors due within one year figure (Note 14).

5. Other Revenue

	2023	2022
	€	€
Miscellaneous income	4,472	5,179
Deposit Interest	1,688	0
Profit on disposal of Fixed Assets	100	200
	6,260	5,379

6. Salaries and Allowances

At 31st December 2023, the Board consisted of fourteen ordinary members, one of whom is also a deputy Chairperson (six members at the end of 2022). Membership of the Board is whole-time.

In addition to Board members at 31st December 2023, there were:

Whole-time equivalent employees	232.9 (191.0 in 2022)
Management	21.7 (17.7 in 2022)
Technical	86.1 (65.0 in 2022)
Administrative	125.1 (108.3 in 2022)

The average number of whole-time equivalent employees during the year was 209.9 (190.8 in 2022). Staffing levels are approved by the Minister for Housing, Local Government and Heritage with the consent of the Minister for Public Expenditure, NDP Delivery and Reform.

(a) Remuneration and Other Pay Costs

	2023	2022
	€	€
Staff short-term benefits	14,991,584	12,636,741
Annual leave accrual adjustment	(33,012)	(131,182)
Severance agreement ^{1&2}	212,850	0
Retirement benefit costs ³	6,136,282	5,650,304
Employer's contribution to social welfare	1,410,673	1,158,164
	22,718,377	19,314,027

¹Following approval by the Department of Public Expenditure, NDP Delivery and Reform, through the Department of Housing, Local Government and Heritage, in 2023 a severance agreement was entered into between An Bord Pleanála and a staff member in accordance with circular 09/2018 “Consolidation of arrangements for the offer of severance terms in the civil and public service”.

²Legal costs of €46,100 were also incurred in relation to concluding the severance agreement.

³Retirement benefit costs reduced by the amounts of;

€606,885 (2022: €501,282) paid to the Department of Housing, Local Government and Heritage in respect of additional superannuation contributions (ASC),

€229,818 (2022: €198,924) paid to the Department of Public Expenditure, NDP Delivery and Reform in respect of Single Public Service Pension Scheme (SPSPS) contributions and €489,091 (2022: €376,162) Employee contributions retained by An Bord Pleanála relating to Board Superannuation Schemes.

(b) Staff Short-Term Benefits

	2023	2022
	€	€
Basic Pay	14,751,495	12,483,061
Overtime	54,585	2,632
Incentivised Scheme payments	185,504	151,048
	14,991,584	12,636,741

(c) Chairperson’s Remuneration

The total remuneration paid to the Chairperson position in 2023 comprised of:

	2023	2022
	€	€
Chairperson Salary (ceased to hold office 3rd November 2022)	0	193,710
BIK	0	0
Interim Chairperson Salary appointed 11th January 2023 (ceased to hold office 1st September 2023)	145,810	0
BIK	0	0
Interim Chairperson Salary appointed 2nd September 2023	69,618	0
BIK	0	0
	215,428	193,710

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	Vouched	Total
	Professional	Expenses	Expenses
	Membership		€
Oonagh Buckley - appointed Interim Deputy Chairperson 14/12/2022 and appointed Interim Chairperson 11/01/2023 (ceased to hold office 01/09/2023)	0	346	346
Chris McGarry appointed Deputy Chairperson 12/01/2023	957	524	1,481
Dr Maria FitzGerald (ceased to hold office 10/02/2023)	0	0	0
Michelle Fagan (ceased to hold office 11/02/2023)	0	0	0
Stephen Bohan	0	160	160
Patricia Calleary	675	717	1,392
Mick Long appointed 03/01/2023	0	280	280
Peter Mullan appointed 09/01/2023 and appointed Interim Chairperson 02/09/2023	0	275	275
Stephen Brophy appointed 09/01/2023	0	277	277
Una Crosse appointed 27/02/2023	0	279	279
Tom Rabbette appointed 01/03/2023	0	235	235
Mary Henchy appointed 17/04/2023	0	195	195

Eamon J. Kelly appointed 24/04/2023	0	24	24
Joe Boland appointed 24/04/2023	0	202	202
Mary Cregg appointed 24/04/2023	0	247	247
Martina Hennessy appointed 24/04/2023	0	193	193
Eamon P. Kelly appointed 24/04/2023 (ceased to hold office 05/07/2023)	0	105	105
Liam Bergin appointed 01/08/2023	0	24	24
Stewart Logan appointed 26/09/2023	0	32	32
	1,632	4,115	5,747

(e) Disclosure of key management

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

	2023	2022
	€	€
Salaries and other short-term benefits	<u>2,376,717</u>	<u>1,433,598</u>

(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		Number of Employees	
From	To	2023	2022
€60,000	- €69,999	16	10
€70,000	- €79,999	13	22
€80,000	- €89,999	31	23
€90,000	- €99,999	17	19
€100,000	- €109,999	14	9
€110,000	- €119,999	9	6
€120,000	- €129,999	2	2
€130,000	- €139,999	3	3
€140,000	- €149,999	0	0
€150,000	- €159,999	2	0
€160,000	- €169,999	0	0
€170,000	- €179,999	0	0
€180,000	- €189,999	1	0
€190,000	- €199,999	0	1
		108	95

Note: For the purpose of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, other allowances and other payments paid to the employee in the year ended 31st December 2023, but excludes employer's PRSI amounts. Secondment costs to the organisation are listed as charged.

7. Retirement Benefit Costs

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

	2023	2022
	€'000	€'000
Current service costs	3,072	4,713
Interest on retirement benefit scheme liabilities	4,390	2,014
Employee Contributions (including retained employee contributions and SPSPS and ASC employee contributions remitted to Departments)	(1,326)	(1,077)
	6,136	5,650

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

	2023	2022
	€'000	€'000
Net retirement benefit obligation at 1st January	(123,626)	(169,652)
Current service costs	(3,072)	(4,713)
Interest costs	(4,390)	(2,014)
Actuarial gain/(loss)	(14,963)	49,824
Pensions paid in the year	3,549	2,929
Net retirement benefit obligation at 31st December	(142,502)	(123,626)

(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:

	2023	2022
	€'000	€'000
Funding recoverable in respect of current year retirement benefit costs	7,462	6,727
State grant applied to pay retirement benefits	(3,549)	(2,929)
	3,913	3,798

The deferred funding asset for retirement benefits at 31st December 2023 amounts to €142.5m (2022: €123.6m).

(d) History of defined benefit obligations

	2023	2022	2021	2020
	€'000	€'000	€'000	€'000
Defined benefit obligations (see Note 7(f))	142,502	123,626	169,652	164,305
Experience losses/(gains) on defined benefit scheme liabilities	6,356	10,283	(1,450)	(496)
Percentage of scheme liabilities	4.46%	8.31%	0.86%	0.30%

(e) General description of the schemes

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

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

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

Since 2013, the Board has administered the SPSPS, it is a CPI-linked defined-benefit pensions based on career-average pay. Normal pension age is set, initially,

at 66 years, changing in line with any statutory movements in the State Pension age. It has a compulsory retirement age of 70.

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

The valuation used for FRS102 disclosures has been based on a full actuarial valuation performed on 16th April 2024 by a qualified independent actuary, taking account of the requirements of the FRS in order to assess the scheme liabilities at 31st December 2023.

The principal actuarial assumptions were as follows:

	2023	2022
Rate of increase in salaries	3.50%	3.60%
Rate of increase in retirement benefits in payment- Main Scheme	3.00%	3.10%
Rate of increase in retirement benefits in - Single Scheme	2.10%	2.40%
Discount rate	3.15%	3.60%
Inflation rate	2.30%	2.60%

Mortality

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

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

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

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

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

The mortality basis explicitly allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age. The table below shows the life expectancy for members attaining age 65 in 2023 and 2043.

Year of attaining age 65	2023	2043
Life expectancy – male	21.9	24.2
Life expectancy – female	24.3	26.3

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

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

An amount of €229,818 (2022: €198,924) was paid to the Department of Public Expenditure, NDP Delivery and Reform in respect of the Single Scheme employee contributions.

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

The defined benefit obligation figure relating to the Single Scheme is recognised as €3,904,000 (2022: €2,958,000). This figure is included in the total defined benefit obligations figure of €142,502,000 (2022: €123,626,000) in Note 7 (d).

8. Establishment Expenses

	Note	2023	2022
		€	€
Rent and service charges* #	18	1,933,989	1,786,092
Repairs and maintenance		149,860	104,084
Insurance		43,969	39,265
Light and Heat		153,678	142,447
Depreciation		298,389	332,905
		2,579,885	2,404,793

*Rent and service charges includes €7,668 hospitality expenses

€3,433 monies collected from staff in relation to the provision of beverages/snacks are off-set against Rent and service charges

9. Operating Expenses

	Note	2023	2022
		€	€
Travel and subsistence*		178,288	124,254
Legal fees	16	11,115,067	10,004,496
Office equipment and stationery		279,519	252,239
Information and communications technology		1,479,297	1,272,694
ICT Systems Development and operations		779,493	838,013
Printing and books		22,867	18,983
Statutory notices		13,151	37,741
Recruitment, staff training and development and conferences		239,510	164,931
Postage and Logistics		168,673	159,362
Consultants' fees and services	17	645,549	258,728
Audit fees		26,600	24,200
Provision for Doubtful Debt		0	0
Sundries		13,304	59,466
		14,961,318	13,215,107

**Travel and subsistence figure includes €3,594 foreign travel expenses*

10. Reduction in Value of Fixed Assets

	Note	2023	2022
		€	€
Depreciation of property, plant and equipment	12	298,389	332,905
		298,389	332,905

11. Capital Account

	2023	2022
	€	€
Opening balance	310,045	632,486
Income allocated for capital purposes (gross of asset disposals)	243,532	10,464
Amount released on disposal of fixed assets	0	0
Amortisation in line with asset depreciation	(298,389)	(332,905)
Closing balance	255,188	310,045

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

	Leasehold Premises¹	Furniture & Fittings¹	IT & Office Equipment¹	Plean-IT Project/System Development²	Total
	€	€	€	€	€
Cost					
At 1 January	6,683,225	877,957	2,366,586	1,347,801	11,275,569
Additions	0	0	243,532	0	243,532
Disposals	0	0	(915)	0	(915)
At 31 December	6,683,225	877,957	2,609,203	1,347,801	11,518,186
Depreciation					
At 1 January	6,683,225	796,086	2,236,850	1,249,363	10,965,524
Charge for the year	0	78,700	166,232	53,457	298,389
Disposals	0	0	(915)	0	(915)
At 31 December	6,683,225	874,786	2,402,167	1,302,820	11,262,998
Net Book Value					
At 1 January	0	81,871	129,736	98,438	310,045
Net movement for the year	0	(78,700)	77,300	(53,457)	(54,857)
At 31 December	0	3,171	207,036	44,981	255,188

¹ Non-Current Assets - Fixed Assets.

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

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

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

13. Receivables

	2023	2022
	€	€
Debtors	41,860	0
Less Provision for Doubtful Debt	(0)	(0)
Net Debtors	41,860	0
Prepayments	761,995	685,997
	803,855	685,997

14. Payables***Amounts falling due within one year***

	2023	2022
	€	€
Trade Creditors	150,960	132,346
Taxation and Social Welfare due to Revenue	612,740	495,172
Legal Provisions (Note 16c)	12,046,375	9,887,657
Deferred Grant Income (Note 2)	0	101,862
Deferred Fee Income (Note 4)	173,500	128,530
Accruals	4,936,348	6,021,364
	17,919,923	16,766,931

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 2023 regarding these recoverable costs was as follows:

(a) Recoverable Legal Costs (memorandum):

	2023	2022
	€	€
Outstanding at 1st January	2,908,366	2,393,361
Recovered during year ¹	(26,990)	(8,000)
Recoverable costs arising during year	0	530,605
Costs written off during year	0	0
Costs re-designated during year ²	0	(7,600)
	<u>2,881,376</u>	<u>2,908,366</u>

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

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

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

(b) Legal Fees:

	2023	2022
	€	€
Recoverable costs arising during year	0	530,605
Recovered during year	(26,990)	(8,000)
Net recoverable costs	<u>(26,990)</u>	<u>522,605</u>
Non-recoverable costs	4,824,560	4,650,845
Payment of other side costs	6,317,497	4,831,046
	<u>11,115,067</u>	<u>10,004,496</u>

(c) Reconciliation of movement in Legal Provisions for the year ended 31st December 2023:

	2023	2022
	€	€
Legal provision as at 1st January	9,887,657	8,086,156
Legal payments made in year	(3,266,500)	(2,251,131)
Change in provisions from previous year	(104,782)	(251,868)
Provision for decided cases in year	5,530,000	4,304,500
Provisions relating to un-decided cases to date	0	0
Legal provision as at 31st December (Note 14)	<u>12,046,375</u>	<u>9,887,657</u>

17. Consultants' Fees and Services

The Board engages part-time consultant inspectors on a fee-per-case basis in accordance with rates approved by the Minister for Housing, Local Government and Heritage with the consent of the Minister for Public Expenditure, NDP Delivery and Reform. In addition, the Board engages, in accordance with section 124 of the 2000 Act, other consultants and advisors, as it is necessary for the performance of its functions. In 2023, 14% (2022: 1.9%) of all inspectors' reports came from consultant inspectors and their fees, along with associated costs relating to recording of oral hearings, accounted for 74% (2022: 35%) of all consultancy fees and services costs.

Fee amounts totalling €4,699 (2022: €3,597) were paid to two external members of the audit committee and €23 expenses (2022: nil) were paid to two external members of the audit committee. These amounts are included in the heading "Consultants' fees and services" in Note 9.

18. Lease Commitments

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

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

	2023	2022
	€'000	€'000
Payable within one year	1,296	1,296
Payable within two to five years	2,592	3,887
Payable after five years ¹	0	0
	<u>3,888</u>	<u>5,183</u>

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

Operating lease amounts recognised as an expense total €1,300,740 (2022: €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 2023, Board members made zero disclosures (2022: zero), staff made zero disclosures (2022: one) and consultants made zero disclosures (2022: zero).

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

The Code of Practice for the Governance of State Bodies 2016 also requires such a written code of conduct for Board members and employees. The Board has adopted such a code, and it applies to members, certain staff, and other persons whose services are availed of by the Board. Section 2 of The Code has additional disclosure requirements beyond those set out in Section 148 and in 2023, Board members made 39 disclosures (2022: five), staff made 48 disclosures (2022: five) and consultants made 11 disclosures (2022: 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 2023, 15 (2022: three) existing members made statements in accordance with the Acts.

20. Events after the reporting date

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 2024.

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 2023 financial statements.

21. Approval of the financial statements

The financial statements were approved by the Board of An Bord Pleanála on 14th March 2024.



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 2023 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 2023 and of its income and expenditure for 2023 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.

Seamus McCarthy
Comptroller and Auditor General

30 July 2024

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.