



Grangegorman
Development Agency
Gníomhaireacht Forbartha
Ghráinseach Ghormáin

The Annual Report. 2023



Content

Welcome	4
Section I - Projects and Construction	
I Our Buildings	9
II Sitewide	23
III Community	29
Section II - Sustainability	
IV Introduction	37
V Aligning an Organisational Approach	43
VI - IX ESG 2023 Report	49
Section III - Governance	
X Financial Statements	71
Appendices	116

Chairperson's Welcome

Paul O'Toole, Agency Chair

2023, as with previous years saw the achievement of several significant milestones. The new state of the art primary school for Dublin 7 Educate Together was completed and is a very welcome addition to the Grangegorman suite of educational and health facilities and for the local community. The celebratory 'Revealing Grangegorman' event was a new initiative which again demonstrated the dynamism of our community and other stakeholders and highlighted the continued interest in ensuring that Grangegorman becomes the vibrant, inclusive urban quarter it can and will be.

Much of the Agency's work in 2023 focused on advancing the next stages of project development with significant progress being made on several projects, including the HSE Residential Care Neighbourhood and West Quad being submitted for planning. A planned project by Workday is not proceeding but we are examining other possibilities for this part of the Grangegorman estate in conjunction with the HSE.

We welcome the Agency's future involvement with the Build Digital project, a new strategic partnership that will further strengthen links between industry, government and academia in advancing modern, sustainable digital construction methods.

Climate Action and sustainability remained at the forefront of our work during 2023 as the Agency continues to work towards

our targets and meet national climate action objectives. More on this vital topic is set out in the sustainability section within this Annual Report. The Agency was also pleased to host a sustainability workshop with the Board in October to reaffirm our commitment in this area.

As we look ahead, the focus is on the successful delivery of the Academic Hub & Library for TU Dublin, a major educational building that will also include core public amenities. Grangegorman Histories are already working on curating the inaugural exhibition for the space which will feature references to Grangegorman's extensive heritage.

The next projects to be advanced include the TU Dublin West Quad, where the Agency is exploring a potential innovative procurement process involving Aungier Street, progressing the HSE Residential Care Neighbourhood to construction stage, and the delivery of the Prussia Street Gateway, a critical access point for the site.

We are also committed to continuing to contribute to the thriving local community through public art, histories and local employment opportunities within Grangegorman.

I would like to express my sincere gratitude to the Board, our CEO Gerrard Casey and his team, together with our many partners for their ongoing dedication and collective efforts to advance the delivery of the Grangegorman Masterplan. I also extend my thanks to our then Minister, Simon Harris and our current Minister, Patrick O'Donovan with their officials in the Department of Further and Higher Education, Research, Innovation and Science for their continued support of the Grangegorman vision and plan.

I look forward to further achievements and progress towards our mission of an integrated and inclusive education, health and community Grangegorman urban quarter in 2024.



Agency CEO Welcome

Ger Casey, Agency Chief Executive Officer

The Grangegorman Project has come a long way since we first broke ground in 2010. While much has been delivered, with over 12,000 students, staff, healthcare professionals and visitors regularly working, studying and attending Grangegorman, there is a lot more still to come to realise the full Masterplan vision for the site.

2023 marked 10 years since the opening of the first new building as part of the development, the HSE Phoenix Care Centre. It has been a pleasure to hear of the positive impacts this building has had for staff and residents of the care centre since 2013. We hope this will be continued for all buildings delivered in Grangegorman.

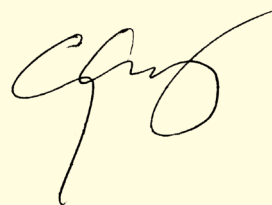
We started 2023 with two construction projects on the ground and finished the year with one, as the new school was successfully opened before the summer break. Progress continues into 2024 on the construction of the Academic Hub & Library which topped out in August 2023. The year also saw the completion of 'THE GOLDEN BANDSTAND – Sculpture', a contemporary artwork that references the site's past whilst looking to the future. We look forward to many lively, fun and memorable events taking place here for years to come.

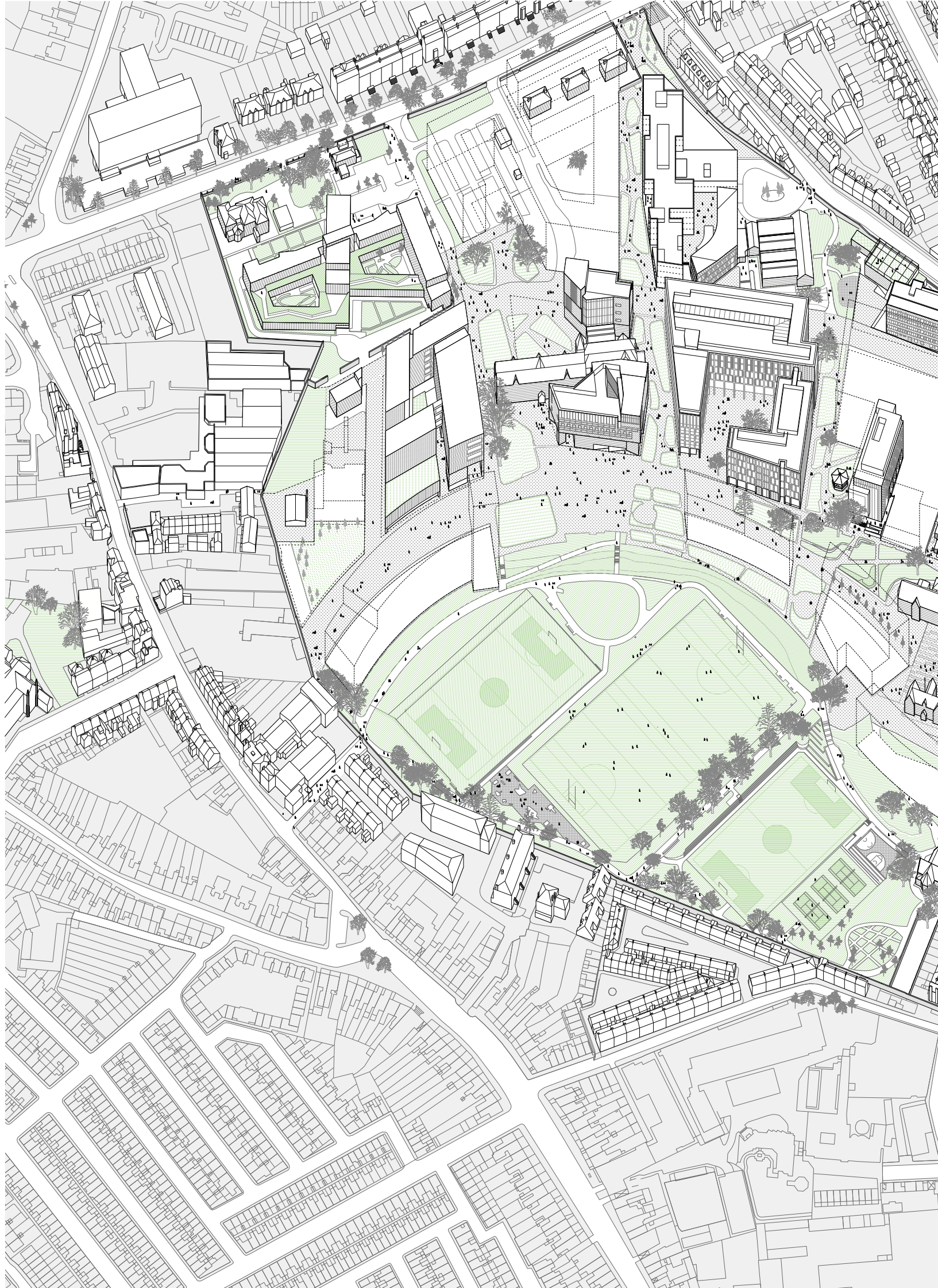
Beyond these key achievements, we continued to lay the groundwork for future phases of development. The Residential Care Neighbourhood, the West Quad, Indoor Sports and Research Hub 2 are just some of the projects advancing through design and planning stages.

We were delighted to see the restoration of Grangegorman's oldest building, the Lower House, recognised in two major awards in 2023, a testament to the efforts of all the team involved in making this project a success.

As the Executive team grows, I'd like to acknowledge the dedication of the team – past and present – whose commitment to the project continues to help drive the project forward. I want to thank the Board, our partners in TU Dublin, HSE, Dublin City Council, DFHERIS and our community stakeholders for their invaluable contribution and support. Behind the scenes, work is ongoing to advance a number of other major projects, including the 24,000 sqm West Quad, the FOCAS Research Institute and Phase 1 of Indoor Sports for TU Dublin.

I hope that we will continue to build on our achievements and collaborative relationships to bring the project through the next stages of transformation.









Grangegorman site, December 2023. Image: Barrow Coakley Photography

I Our Buildings

Context

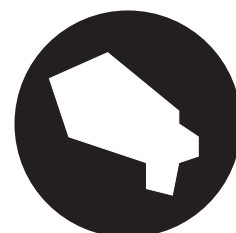
The Grangegorman Project is a complex development comprising a mix of healthcare, education and community buildings and amenities on a site of significant institutional heritage. Our aim is to balance the needs of our stakeholders to create a vibrant urban quarter through a built environment that supports connections, collaboration and creativity.

The Masterplan vision for Grangegorman designed the urban form so that buildings will have a range of complementary uses and encourage movement and interactions between them.

2023 was a milestone year for the development in two key aspects: it marked 10 years since the opening of the first new Grangegorman building – the HSE Phoenix Care Centre – and it celebrated the completion and handover of the new school for Dublin 7 Educate Together. Other projects continued to advance through construction, planning and design stages. In this chapter we'll provide an overview of each live building project and highlight the main activities over 2023.

Projects in Construction

There were two major active construction projects on the Grangegorman site in 2023, both located on the west side of the site. These were the Dublin 7 Educate Together National School for the Department of Education, and the Academic Hub & Library for TU Dublin. Other works taking place on site over 2023 included refurbishment works to some of the historic Clock Tower Building's windows and Department of Education works to convert the former D7 Educate Together school site into a temporary Special School for the area.





D7ET Educate Together National School pupils enjoy their new ball court. Image: Aisling McCoy.
Parental consent for this image was received via the school. Guardians reserve the right to withdraw consent for future use of this image at any time

I Our Buildings

Dublin 7 Educate Together National School

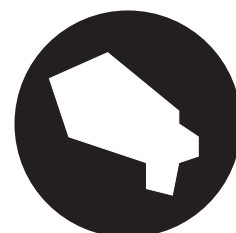
After two years of construction and ahead of the school summer break, Dublin 7 Educate Together school reached substantial completion in May 2023. The school moved into their new permanent home from 29 May.

The project marked a major milestone in the lifetime of the school as they relocated from temporary facilities on site to c.4,600sqm of new educational and ancillary spaces for their school community. Each pupil carried a book from their desk in the temporary school up Grangegorman Lower and into their classroom in the new building to mark the occasion. This was followed by open day tours for the school community throughout the week, culminating in public open house tours on Friday 2 June as part of the Revealing Grangegorman activities.

The school was designed as a 26-classroom school – including dedicated special learning classrooms – comprising two buildings, a five-storey teaching block and a two-storey general purpose hall with a rooftop ballcourt. The award-winning Grafton Architects led the design team with Ganson Building & Civil Engineering Ltd. as the main construction contractor for the build.

The teaching block houses the special needs unit on the lower ground floor of the teaching block along with reception and administration areas, and classrooms are grouped in threes across upper ground – third floors. Three special education rooms are accessible on the first and second floors and the library is located on the top floor. Irish wildlife characters have been incorporated into the design as way markers for each floor, including the hedgehog, the hare and the fox among others.

A number of play areas are available across different levels including hard and soft play areas and a sensory garden for the special needs unit, a junior play area and ball courts. Additional play space is envisaged as part of the development of a public playscape on the green finger between the school and the HSE Primary Care Centre. The playscape is being designed as a natural-style play space, with different areas encouraging nature-based play. Part of this playscape will be available to the school during school hours and publicly accessible outside these hours. The rest of the play space will remain publicly accessible and will be open in line with campus opening hours. This is currently in design stage and will be developed alongside surrounding public realm and necessary works to the junction outside the school at Grangegorman Upper and Rathdown Road.





Main entrance Academic Hub, December 2023. Image: Agency.

I Our Buildings

Academic Hub & Library

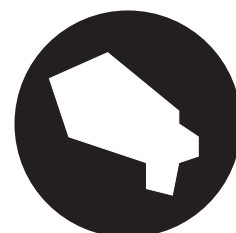
The Academic Hub & Library is the next major project being developed by the Agency on site. It is intended as a landmark building for Grangegorman and this part of the city, becoming the academic 'heart' envisaged in the Masterplan.

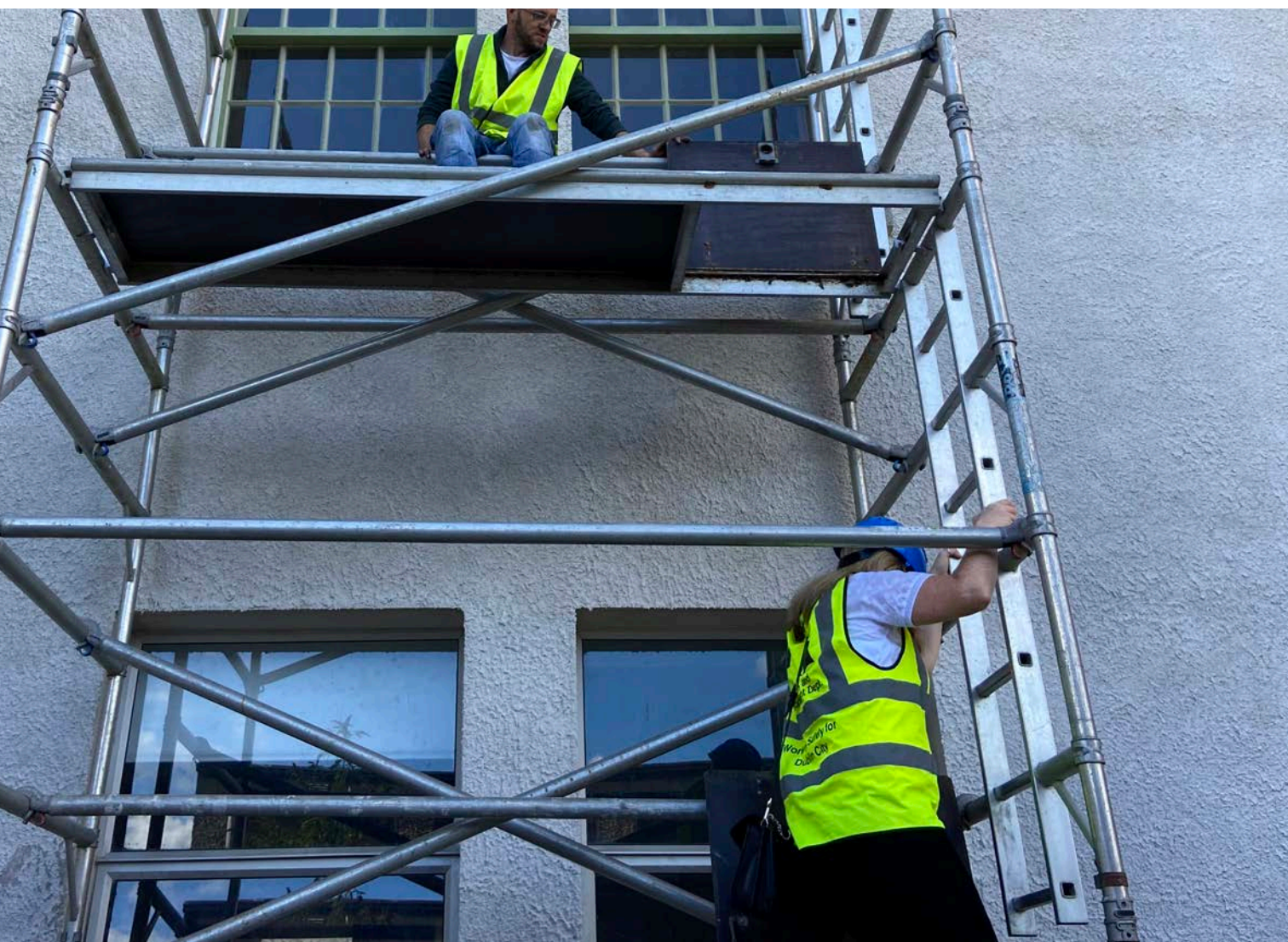
When completed, the building will be home to TU Dublin's library collections for Grangegorman students, as well as a range of student and staff supports, including the Career Development Centre, Civic Engagement, Maths Learning Centre, Disability Support Service and People Development. It also includes public space on the ground floor featuring a double-height atrium exhibition space and café. Grangegorman Histories will develop and curate the inaugural exhibition for the Academic Hub based on the site's extensive heritage.

The Academic Hub will be developed in two phases, with this first phase comprising 12,500sqm. OHLA Townlink Joint Venture is the main contractor for the construction. O'Donnell + Tuomey Architects lead the design team for the project. The building design comprises a cluster of buildings arranged around an external court that sensitively integrates the protected North House.

The focus of works during 2023 was progressing and completing the new superstructures to the north and south of the North House. Both blocks reached 'topping out' stage in the autumn. Roof works and internal conservation works were also well advanced in the historic North House over the year. Glazing works, along with mechanical and electrical installations were well under way by the end of 2023. .

At the time of writing, the project is working towards substantial completion in the first half of 2025. In the interim, part of Park House serves as a temporary library for students in Grangegorman until the new building is ready.





15 of the original windows were carefully restored at the protected Clock Tower building. Image: Agency

I Our Buildings

Clock Tower Window Restoration

The Agency received funding from the Department of Housing, Local Government and Heritage's Historic Structures Fund through Dublin City Council Conservation to carry out conservation works on a number of historic windows on the Protected Clock Tower Building in 2023. These works followed stabilisation works completed in 2022 to safeguard the building from further deterioration until full redevelopment takes place.

The Agency appointed a specialist works contractor – Maclyn Conservation Joinery – for the works with Fitzgerald Kavanagh + Partners appointed as the supervising Conservation Specialist Architects.

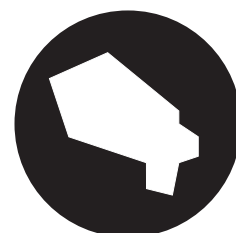
Each window was carefully removed by hand and transported to the joinery workshop for repair. Old layers of paint were gently removed, glass was taken out cleaned and all original glass was restored. The original ironmongery was also cleaned and reused. The windows were then primed in the workshop before being returned to site where they were painted and refitted.

By the end of 2023, 15 of the original windows had been restored with further works under way to restore an additional 13 historic windows and 3 doors. A future project will be necessary to fully restore the Clock Tower Building at a later stage of development.

Special School

Following the relocation of Dublin 7 Educate Together school to their new permanent home on site, the Agency signed an agreement with the Department of Education for the temporary use of this site as a Special School for the area. The Department of Education will make use of this site for the school as they progress plans for a permanent Special School elsewhere. Works were required in 2023 in order to prepare facilities to offer accommodation for students with additional needs. This project was managed directly by the Department of Education. At the time of writing, the Special School was officially open providing much needed education and supports to students and families in the area.

On 16 January 2022, one year into the building programme, the new school structure was in place and the construction milestone was marked in a topping out ceremony with project partners, the Department of Education and the Dublin 7 Educate Together. Pupils from Junior Infants were invited to visit the site of the new school from the campus and ask questions of the Design Team.





Design rendering of the Residential Care Neighbourhood. Image: McCullough Mulvin and TODD Architects

I Our Buildings

Projects in Planning

The Agency continued to work towards the next phases of project delivery in Grangegorman over 2023. This included a number of projects being progressed to planning stage including the HSE Residential Care Neighbourhood, the Workday office development and a refresh planning application for the TU Dublin West Quad

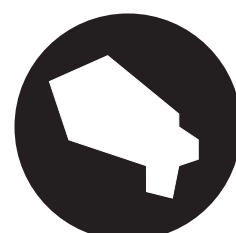
Residential Care Neighbourhood

After several years of careful planning and intense design work the Agency submitted the plans for the HSE Residential Care Neighbourhood to Dublin City Council for planning permission in July 2023. This key project advances plans to deliver housing at Grangegorman on behalf of the HSE and will be the third development on site for this stakeholder.

The Residential Care Neighbourhood will sensitively place new homes for the elderly – and replacement homes for the current residents of St. Elizabeth Court – within the Grangegorman site and neighbourhood. This low-rise housing scheme embraces the HSE's ambitious 'Teaghlach model' to change cultures of care away from task-oriented medical approaches to ones supporting people to direct their own lives in residential settings that are their homes.

The building will balance collective household living, courtyarded connections to nature and a new civic edge to the green-finger which links the North Circular Road into the heart of the Grangegorman site. It will provide homes for c.100 residents as well as a number of complementary healthcare functions including a community nursing home, a mental health residential facility, a production kitchen, a day-care centre, a pharmacy, administrative spaces, and private and semi-private gardens.

McCullough Mulvin Architects and TODD Architects jointly lead the Design Team for the project. At the time of writing, the project has received planning permission and the Agency is engaging closely with the design team and the HSE to advance the project to construction stage.





Computer generated image of the TU Dublin West Quad. Image: Henegan Peng Architects

I Our Buildings

Workday HQ

The proposed 55,000sqm office development for Workday Ltd. was to be located in the mixed-use area of the site adjacent to Broadstone. Design plans were advanced over 2023 and the project was submitted to Dublin City Council for planning permission in September 2023. Public information sessions were held in August in advance of the submission. There were a number of observations submitted on the project. At the time of writing, planning permission was granted for the development.

In parallel with this application decision, the Agency sought and was granted permission to demolish the single-storey structures behind the Clock Tower Building. These works are expected to take place in late 2024.

At the time of writing, Workday had made the decision to not proceed with the development in Grangegorman and instead seek existing office space elsewhere in Dublin. The Agency is working closely with the HSE to develop alternative future plans for this area of the site.

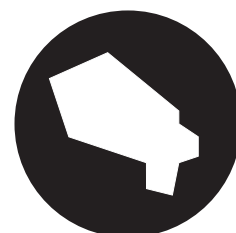
West Quad

The West Quad is the third of TU Dublin's quadrangle buildings to be developed on site and is being funded through the sale of TU Dublin's property on Aungier Street. It will be home to c.4000 students from the TU Dublin College of Business (Aungier St), and School of Languages and Law. Heneghan Peng Architects lead the Design Team for this project.

An impressive multi-storey brick structure, it is planned around an airy quadrangle with a public thoroughfare. It includes a c.850-seater hall, which is arranged flexibly to support a variety of uses. The overall development will make convivial spaces and places for the existing and emerging university and neighbourhood for many generations to come.

The West Quad will be located close to the western boundary of the site with convenient access to Stoneybatter and North Circular Road accesses. This c.21,000sqm project also significantly advances the consolidation of efficient and environmentally responsible new and repurposed facilities underway at Grangegorman.

In November 2023, a refresh planning application was submitted to DCC for a new five-year permission for the site. At the time of writing, DCC approved planning permission for the project.





Evening sports activities on the playing fields. Image: Ste Murray Photography

I

Our Buildings

Projects in Design

In addition to the projects outlined above, the Agency was also active in advancing projects through early design stages over 2023. This stage focuses on understanding the needs of our stakeholders, developing functionality and the 'look and feel' of each project in preparation for the planning stage.

Indoor Sports Phase 1

The Indoor Sports Centre is a key deliverable for the provision of student facilities in Grangegorman. The overall project will provide a c. 14,000sqm complex comprising wet and dry sports. Phase 1 – Dry Sports – comprises over 6,600sqm of space for a wide variety of sports amenities while Phase 2 will provide wet sports including a swimming pool. On completion the Indoor Sports Centre will offer much needed recreation opportunities for students and the local community as well as providing educational space for leisure-related programmes in TU Dublin.

O'Donnell + Tuomey Architects have been appointed as the Design Team lead for the first phase of this project. At the time of writing, Phase 1 is in early design stage.

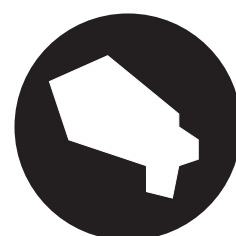
Research Hub 2

The Research Hub 2 is the next planned laboratory and research facility for the university on site. It will complement the existing Greenway Hub (Research Hub 1) in an area envisaged in the Masterplan as the research and innovation hub. Research Hub 2 will comprise c.4,500sqm and will relocate a number of research facilities currently based in Dublin 8.

Cotter & Naessens Architects were appointed in 2021 to lead the Design Team for this project which also incorporates whole life carbon performance targets, circularity and low energy into the design. At the time of writing, the project is in preliminary design stage.

Future Building Projects

The Grangegorman Project is well established and has reached numerous milestones since the Agency first broke ground in 2010. The project is far from completed however and in addition to the projects at various stages of design, planning and construction outlined above, the Agency is actively seeking to advance a number of other projects over the next few years. These projects include the first phase of student housing in Grangegorman, for which a preliminary business case is currently in preparation; the full restoration and redevelopment of the Clock Tower Building and the Church of Ireland chapel which would complete the restoration of Protected Structures within the Grangegorman SDZ; and the development of mixed-use area of the site adjacent to Broadstone.





Broadstone Plaza - a gateway between Grangegorman and the city. Image: Conor Mulhern

Sitewide

The 30ha Grangegorman site today is in large part publicly accessible and encompasses 10,000 university students, 500+ national school pupils, residential mental healthcare, primary healthcare, c.2,400 staff across each and extensive public realm that is open to all. While parts of the site remain closed as construction area, much of the site is yet to be developed and will become construction sites again as new building projects reach construction stage.

In addition to building projects, the Agency is responsible for delivering the core site infrastructure to service the site and its users, provide high-quality public realm with linkages to the surrounding neighbourhood and public transport, and create a welcome environment that can be enjoyed by everyone. In this chapter we'll provide an overview of sitewide projects and their progress over 2023.

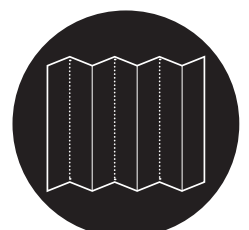
Grangegorman Estate Management

On completion of the development, 50% of the site will remain public realm. While each building is managed and run by the organisation occupying it, the estate is open to everyone. Grangegorman estate management today is the responsibility of a steering group comprising representatives of TU Dublin, HSE, DCC and the Agency. TU Dublin Estates currently manage the day-to-day public campus, with all underground services managed by the Agency. Management of the estate includes developing operational protocols and dealing with issues around: access to facilities, grounds maintenance, security, gates opening hours, anti-social behaviour, campus health and safety, site infrastructure, coordination of major site-wide events, managing car and bike parking, waste management, pest control, and campus signage.

In 2023, several successful major events took place on campus requiring the coordination of the steering committee. One of the challenges of the year has been an increase in anti-social behaviour which continues to be monitored in close liaison with the Gardaí. Many of the projects outlined below also require engagement with the steering committee.

Geothermal Energy

Geothermal energy is a currently unutilised potential renewable energy source in Ireland. The potential of this energy source is recognised by Government who have published a roadmap for developing a policy to encourage its use. Grangegorman has been identified as a site of interest for geothermal energy – the first in Ireland. Geological Survey Ireland (GSI) carried out an exploratory investigation in 2021 that indicated positive results at a depth of 1km. Further investigations are necessary to explore the full feasibility of the project which if successful, could have a huge positive impact on decarbonising buildings in Grangegorman. The Agency is working closely with GSI, Codema and TU Dublin to progress the project.





'THE GOLDEN BANDSTAND - Sculpture' by artist Garrett Phelan, Image: Conor Mulhern

Sitewide

Prussia Street Gateway

The provision of high-quality accesses to connect the formerly closed off Grangegorman site to the surrounding neighbourhood has been a core aspect of the Masterplan from the outset. The Prussia Street Gateway – or the Western Gateway – was identified early on as one of two critical access points for Grangegorman. The Broadstone Gate on the eastern boundary was the other and was delivered as part of the Luas Cross City works in 2021. The development of the Prussia Street Gateway requires access through third party lands and in 2023, the Agency reached an agreement with the landowner for a 9m wide section of land that will become the Prussia Street Gate.

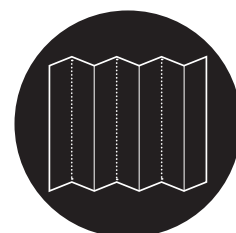
The Prussia Street Gate will provide a prominent shared access into Grangegorman from Stoneybatter when developed, completing the Serpentine Walk west-east to Broadstone. The Agency is currently developing plans to deliver the gateway in two phases. Phase 1 intends to deliver a shared pedestrian/cyclist access and includes using part of the route as a temporary construction haul road to facilitate site development along the western boundary such as the West Quad. On completion the gateway will be a pedestrian/cyclist route with no vehicular through traffic following an amendment to the Planning Scheme in 2018.

At the time of writing the Agency has submitted a planning application to DCC for the temporary haul road and public access.

Public Realm

The public realm is an important part of the Grangegorman urban quarter. Comprising hard and soft landscaping, mature and young trees and public amenities such as play spaces and sports fields, it is being developed in phases and integrated into each building project. The site currently has a mix of temporary and permanent finishes across the public realm with many areas yet to be developed. The Agency is advancing plans to develop a natural play space along the green finger route between the school and the Primary Care Centre, adding further public amenity to the site. The play space will complement the existing playground and offer an enriching and inclusive environment for children to explore in nature-based play.

‘THE GOLDEN BANDSTAND – Sculpture’ by artist Garrett Phelan is another project being developed for Grangegorman’s public realm. The artwork has been created specifically for its location as part of the Grangegorman Public Art programme. It takes into account the surrounding context, architecture and site history, drawing the landscape into its environment. The installation of the artwork was completed in late 2023 and at the time of writing, has been officially launched and is now open to use or book for an event.





Reavealing Grangegorman celebratory events. Image: Conor Mulhern

III Community





Outdoor film screenings of 'North Circular' as part of the Revealing Grangegorman event.. Image: Agency



Community

The Agency's mission is focused on creating a vibrant community in Grangegorman. To that end, an important aspect of the Agency's work is developing community links and projects that foster community and cultural development in Grangegorman. The Agency has well established committees that work with our stakeholders and local communities – including at Board level – to discuss concerns and ensure our communities have a voice within the development. In addition, working groups for both public art and history related to Grangegorman continue to cultivate opportunities to culturally enrich Grangegorman through a wide-ranging variety of initiatives, events, publications and artworks. A list of these committees and their membership can be found in the appendices.

The Agency coordinated and supported a wide variety of public events over 2023. In this chapter we look back at the key events and activities that invited our communities to celebrate and discover Grangegorman in all its forms.

Revealing Grangegorman, A Celebratory Event

One of the main highlights of 2023 was the three-day celebratory event 'Revealing Grangegorman' held from 1-3 June. This event involved all of Grangegorman's stakeholders and invited our communities to celebrate Grangegorman's recent milestones which had been curtailed in recent years due to pandemic restrictions.

The festivities were formally launched on 1 June by Minister Paschal Donohoe officially opening the Central and East Quads. It was attended by TU Dublin students and staff, industry partners, local politicians, community partners and current and former staff of the Agency. Performances included the TU Dublin Dance Society and the Conservatoire's Harp

Ensemble. The day ended with the launch of the graduate exhibition for Art, Design and Media.

Day 2 featured a public conversation with a group of Grangegorman building users from the D7 Educate Together school, HSE and TU Dublin, the building architects and an engaging audience led by the 2007/8 Grangegorman Masterplanners. The discussion covered a spectrum of topics including consideration for the dignity of those unseen, the capacity of public art to engender respect, the democratic nature of technical guidance standards, the power of consultation and the public impulse for climate action responses. At the forefront was the value of the many, long and sometimes tricky relationships required to make spaces into buildings and create place. Day 2 culminated in a sold-out outdoor screening of the locally made documentary film 'North Circular', featuring Grangegorman.

The grand finale on 3 June was a Family Fun Day from 12pm – 4pm, packed with activities designed to entertain all ages. Events were set up across the site with outdoor stage, games, performers, funfair and picnic areas as well as a number of indoor STEM based activities, historical talks and art exhibitions. The day concluded with a family-friendly outdoor film screening of the Disney Pixar film focused on mental health – 'Inside Out'. There were c.4,500 people over the course of the day with a total of 40+ activities/performances from 1-3 June. All activities were free and all 12 ticketed events sold out. There were 7 activities/workshops for families to participate in with the ReCreate workshops receiving 2,000 visitors over the day. There were 11 performers including choirs, buskers and circus performers. Feedback has been overwhelmingly positive with key highlights noted as the train, outdoor cinema, alien mystery tour, Grangegorman Histories tours and choirs although all events were well received.





'Asylum: Inside Grangegorman' book launch hosted by TU Dublin Students Union. Pictured: Niall Breslin, Brendan Kelly, Stephanie O'Keefe and Philip Cohen. Image: Conor Mulhern Photography



Community

Grangegorman Histories Highlights

Grangegorman Histories is a public history programme of research and shared discovery of the Grangegorman site and surrounding communities. The programme is jointly led by the Agency and the Royal Irish Academy (RIA) with the Grangegorman Histories Expert Working Group. In 2023, activities included numerous events, talks and publications, including on the history of sport and transportation in Grangegorman as well as involvement in the Revealing Grangegorman event, Glasnevin Spring Lecture Series and the RIA's Discourse series.

In April 2023, Grangegorman Histories supported a call for applicants for a fully-funded PhD programme on the 'Histories of Grangegorman Site and Society, 1770 – 2012' in collaboration with the TU Dublin School of Media. The call received a high level of interest and applicants with Colm Murray announced as the recipient of this PhD opportunity at the end of 2023.

One of the key highlights of the year was the 10-day performance run of the documentary play 'The Asylum Workshop' in mid-June. The play, written by local playwright Colin Murphy with the Conservatoire and performed by 4-year drama students, drew on Grangegorman's hospital archives to trace the lives of people resident in Grangegorman over 200 years. The play was performed in the East Quad Black Box Theatre and was completely sold out for all performances. It was also featured as part of the Stoneybatter Festival.

Grangegorman Histories also launched a public call for history projects in July 2023. Five projects were selected and are expected to be advanced in 2024.

In addition to the play performances, key Grangegorman Histories events in 2023 were the book launch of Brendan Kelly's 'Asylum: Inside Grangegorman' in the Lower House, and the 'Trigger Warnings: Exhibiting Sensitive Materials' seminar as part of the Dublin Festival of History. Both events took place in October and were widely well received. Brendan Kelly's book provides a glimpse of life inside Grangegorman's history of psychiatric care through letters, medical records and doctor's notes and is publicly available to buy online and in bookshops. The 'Trigger Warnings' seminar was recorded and is also publicly available online.





Students from D7 Educate Together planting in the Úlla Orchard. Image: Ishmael Claxton, courtesy of Clodagh Emoe
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Community

Biodiversity Events

The Agency supported artist Clodagh Emoe to realise her 'Úlla Orchard' project, a collaborative project with pupils from D7 Educate Together school to explore and encourage children involvement in creating a place to enjoy nature. A series of workshops were held with the school and they created a plan for a small orchard in Grangegorman. The Agency assisted in sourcing the location – adjacent to the Lower House – and parents and children planted the seedlings in spring 2023. TU Dublin are helping to maintain the orchard. A gathering event to launch the project was held as part of the Revealing Grangegorman festivities in June. A further art project with ceramics artist Julieanne Gee Ho to create artistic labels with the children for the orchard has been funded by DCC Arts Council and is expected to be developed in 2024.

The Grangegorman Community Garden was first opened in 2015 following the completion of the Site Infrastructure and Public Realm project. Since then it has become overgrown and neglected. This led to a collaborative committee being formed with the Agency, TU Dublin, D7 Educate Together and Workday to develop a pilot project to reenergise the garden and bring it into use as a growing space. Initial planting projects are currently underway with D7 Educate Together school and the TU Dublin School of Culinary Arts. TU Dublin Estates, Workday and the TU Dublin Volunteering Society have been taking care of the main weeding, clearance and general maintenance for the project.

Local Events

The Agency continues to support local events and festivals where possible and publicise activities that take place in Grangegorman. In 2023, this included events for Phizzfest, the Leinster Fleadh, Heritage Week, Culture Night and Open House Dublin.

The Agency was also delighted to sponsor the hugely successful Stoneybatter Festival again in June 2023 which hosted an array of events, workshops, tours, talks and fun for the community. The Grangegorman Histories supported play 'The Asylum Workshop' was also included in the festival programme. Activities from the Revealing Grangegorman event such as the Alien Mystery Tour also got another outing as part of this local festival.

For Culture Night in September, the Agency teamed up with neighbouring organisations to develop our own localised cultural trail to highlight the rich culture and heritage of Grangegorman and Henrietta Street areas. This involved events from over 10 different organisations. Culture Night organisers were interested in this coordinated approach and agreed to fund a dedicated historical walking tour of the Grangegorman, Broadstone and Henrietta Street area to complement our individual events.





The Agency's Open House Tours with over 100 people attending the booked out tours. Image: Conor Mulhern



Community

Open House Dublin

In 2023, the Agency became a corporate sponsor of Ireland's largest architecture festival, Open House Dublin. The Agency has been a regular participant in the festival for several years which provides a platform for celebrating architecture, heritage and community. The Grangegorman site played host to fifteen events in 2023 ranging from internal building tours, external walking tours and exhibitions. The Agency leading four walking tours exploring the site's rich heritage and tracing the blueprint of the Grangegorman Masterplan as it shapes the site. Over 100 people attended the booked-out tours, which were thoroughly enjoyed by all. There were tours of the new D7 Educate Together school as well as TU Dublin led tours for the Lower House, Central Quad, and the East Quad all of which were also booked out. The site also hosted the hugely successful RÚN exhibition from CoLab, which explored elements of Ireland's darker heritage. This exhibition took place in the stabilised, but not yet fully restored, Church of Ireland chapel on site. Due to popular demand, it was extended for a few extra days, ensuring more people could experience the exhibition.

Public Information Sessions

In addition to supporting and hosting cultural events, the Agency holds public information sessions at key stages of project development in Grangegorman as part of the Communications Strategy. These sessions are held in advance of new planning submissions to DCC and ahead of new construction commencing on site. They provide an opportunity for all stakeholders to view the plans and voice any queries or concerns they may have. In 2023, there were two series of public information sessions held; the first for the HSE Residential Care Neighbourhood and the second for the at the time proposed Workday development. Both of these were held in advance of plans being submitted to DCC for planning permission.

There were two sessions held for the Residential Care Neighbourhood, one dedicated session for neighbours directly impacted by this development, and one public session where any interested party could attend. Representatives from the Design Team and HSE were present as well as Agency staff.

The Agency also provided support to Workday in contributing to and distributing information for public information session on that proposed development. Approximately 60-70 members of the public and TU Dublin staff attended the sessions with a number of queries and concerns taken on board.

Grangegorman Project Recognition

In 2023, the Lower House project received significant recognition, securing two prestigious awards. The project was honoured with the 'Working in Alliance' award by the International Construction Project Management Association in Munich. Additionally, it won the 'Adaption and Re-Use' category of the Royal Institute of Architects Ireland awards, which was awarded to Fitzgerald Kavanagh + Partners, the design team lead for the project.

The Printmaking Workshop was also nominated for the EU Mies award for architecture.





Tree lined allée which is a popular pedestrian area with stakeholders on site. Image: Agency

SECTION II

IV Sustainability

Introduction

Our Context

In recent years, legislative requirements related to climate change and the ecological responsibilities of organisations driven by the climate and biodiversity crises have rapidly evolved. With it, our understanding of our role in addressing environmental and social issues has and continues to develop. Organisations in both the private and public sectors are gradually adapting their practices, policies, and reporting to meet these challenges. This is a period of transition, improving understanding and consistency across sectors. The Grangegorman Development Agency (GDA) seeks to respond to this evolving environment in both the organisation's actions and reporting.

The urban regeneration of the former St Brendan's Hospital site has already created an integrated, inclusive, and dynamic hub for education, health, and community activities. This urban quarter continues to develop and evolve, reflecting the shared vision of the GDA and our Stakeholders for a high-quality built development within an attractive and accessible public realm. Environmental and Social sustainability are fundamental to the successful regeneration of this urban quarter and guide the decision-making process.

This Annual Report looks beyond the GDA's direct corporate impacts, which are reported under the Public Sector Climate Action Mandate, to acknowledge the indirect impact of our work across our complete value chain¹. While the GDA has a relatively minor corporate impact we recognise, that as a developer, our main impacts are indirect and associated with the activities necessary for the development of the Grangegorman Quarter. Our Impacts in this regard are typical of the construction industry and are examined in more detail in further sections of this report.

Our development and construction-related operations are established by the provisions of the Grangegorman Development Act (2005), which sets out the various functions of the Agency. The Agency leads development, through coordination of project briefs, design, procurement, and delivery to support Stakeholders discrete needs and objectives in Grangegorman, including mandated requirements such as in-use carbon emissions reductions under the Climate Action Mandate. Further to this both the HSE and TU Dublin have developed comprehensive Climate Action Roadmaps reporting energy and carbon in use and setting out a pathway to achieving 2030 and 2050 reduction targets.

1 Value chain is the entire network of activities, processes, and entities involved in creating, producing, delivering, and disposing or recycling a product or service. This includes everything from the sourcing of raw materials to the end-of-life management of the product. By comprehensively addressing the value chain in sustainability reporting, organisations can better demonstrate their commitment to sustainable development and provide stakeholders with a complete picture of their environmental and social impact.





Verbena bonariensis, which are a popular flower that are often used to attract pollinators like butterflies and bees. Image: Agency

SECTION II

IV Sustainability

Introduction

Evolving Strategies and Reporting

In 2023, the GDA began examining our activities and priorities under the Themes of Environment, Social, and Governance (ESG). Practically, this has meant aligning our existing strategic approach categorised under six Sustainability Pillars (Buildings, Infrastructure, Energy, Biodiversity, Social, and Innovation) to the ESG Themes and identifying areas of priority and improvement.

Consequently, our approach to sustainability reporting is evolving to reflect a maturing strategic approach to sustainability. This 2023 Report represents a transition point as we continue to integrate our established Sustainability Pillars (Buildings, Infrastructure, Energy, Biodiversity, Social, and Innovation) with the comprehensive European Sustainability Reporting Standards¹ (ESRS) structure.

We are not mandated to comply with the Corporate Sustainability Reporting Directive² (CSRD) as a public entity - aligning with these standards is a strategic choice. It facilitates communication and collaboration within the broader business ecosystem and demonstrates our commitment to sustainability. We do not seek full compliance and external assurance. Strategic alignment and disclosures will remain appropriate to the scale and purpose of our organisation.

The scope of ESG reporting refers to the types and sources of sustainability matters that are included or excluded from the reporting. This is defined based on the nature of the organisation - its scale and activities considering its impacts and the impact of future environmental change on it. This report marks the initial phase, focusing on limited disclosures under the ESRS headings. Plans are to gradually expand it into a more comprehensive report over time.

²Corporate Sustainability Reporting (CSRD) is European Union (EU) legislation, effective from 5 January 2023, that requires EU businesses, falling under defined categories relating to size and turnover, to disclose their environmental and social impacts, and how their environmental, social and governance (ESG) actions affect their business. Reference - Directive (EU) 2022/2464 [Directive - 2022/2464 - EN - CSRD Directive - EUR-Lex \(europa.eu\)](#)





The new D7 Educate Together School from the campus 'green finger', Image: Conor Mulhern

IV

Sustainability Introduction

Projects and Activities

All sections of the Annual Report provide complementary information, detail and context relevant to each section and should be read together.

This Sustainability Chapter provides details relevant to particular disclosures, targets and future improvements planned. Please refer to earlier sections of this Annual Report for an overview and context for the Construction Projects, Activities and Community initiatives referenced within this section.

Throughout this Sustainability Section of the 2023 Annual Report, ongoing and recently completed Construction Projects and related Activities will be referenced in relation to discrete sustainability themes (primarily Environmental) and topics. Further context, including stakeholders, scale, function and stage of development, is included in Section 1: Projects and Construction of this Report. Sitewide Activities, including the development of potential low/ no carbon District Heating solutions, are also addressed more broadly in Section 1. Community Projects which impact the Social Sustainability Theme are described in a wider context within earlier sections of the Report.

Report Format

In the first section of this ESG Report, alignment to CSRD, its Themes, Topics, and nomenclature are explained. Following this, the Grangegorman Development Agency's organisational approach is set out—this is an overarching approach that encompasses the activities subsequently described at each Theme and Topic.

The following sections address the ten (10) disclosure Topics identified under the CSRD Reporting Framework, these are organised under three (3) Themes (E,S & G). Qualitative and Quantitative disclosures are made under each topic, to provide consistency and transparency, each topic describes context, impacts, activities, and identified future actions.

While each Topic represents an area of activity for the Agency, these are not equally impactful, controllable, or relevant. The level of detail provided for each Topic is commensurate with the agency's impact and influence, considering the nature of the organisation—its scale and activities.

Nomenclature associated with ESRS has been adopted for this Report.

² European Sustainability Reporting Standards (ESRS) sets out standards and requirements for CSRD reporting

³ Corporate Sustainability Reporting (CSRD) is European Union (EU) legislation, effective from 5 January 2023, that requires EU businesses, falling under defined categories relating to size and turnover, to disclose their environmental and social impacts, and how their environmental, social and governance (ESG) actions affect their business. Reference

- Directive (EU) 2022/2464 [Directive - 2022/2464 - EN - CSRD Directive - EUR-Lex \(europa.eu\)](#)





The Academic Hub construction site with a view of Dublin city and mountains in the background. Image: OHLA Townlink

V

Aligning our Organisational Approach

Impacts and the GDA's Value Chain

In the first instance, the organisation's activities, business model and green approach are examined to establish an appropriate scope and to better understand potential Impacts, Risks and Opportunities. Operational boundaries related to the organisation's activity further refine the scope of reporting. They distinguish between the organisation's own operations and impacts which arise from activities outside the organisation's direct control but related to its value chain³.

The organisation's activities have both negative and positive Impacts (and risks and opportunities) on society and nature. At the same time, society and nature can be a source of physical and transitional impacts on the organisation. This is called **double materiality**.

ESG Impacts, Risks and Opportunities are considered in two categories: Direct and Indirect.

Direct are those related to the Agency's Corporate activities (our own operations) encompassing the day-to-day activities of the Executive staff within our offices.

Indirect are those related to the Agency's Value Chain (upstream and downstream), resulting from the implementation of construction projects that the Agency procures under its mandate to develop the urban quarter at Grangegorman.

The Agency's activities have an impact both upstream, for example - material extraction for construction and downstream, for example - Institutional Stakeholders operational use of the buildings post-handover.

GDA Value Chain

The GDA has relatively minor corporate Impacts as a small-scale public body comprising approximately 40 employees. However, we recognise that as a developer, our main Impacts are indirect and associated with the construction-related activities necessary for the development of the Grangegorman Quarter. Our Impacts in this regard are typical of the construction industry:

- **GHG emissions⁵:** The built environment is responsible for 23MtCo2e/year, which is 37% of Irish GHG emissions when measured along the whole life cycle. 14% of this is associated with embodied carbon (from the process of raw materials extraction up to the completion of the building and later refurbishments, maintenance, and demolitions), while 23% is associated with operational carbon (mainly heating and cooling buildings). Approx. 7% of the embodied carbon is generated by concrete production.
- **Resource depletion⁶:** 50% of the extracted raw materials go into the world's-built environment.
- **Waste generation⁷:** Construction and demolition practices produce 1/3 of waste generated in the EU.
- **Biodiversity loss:** The construction industry negatively Impacts biodiversity through land use change, deforestation, pollution, GHG emissions, and habitat disturbance due to extraction.

In addition, within the particular context of Grangegorman:

- **Social Impacts:** Local communities may be affected negatively (gentrification, noise, dust, pollution, traffic, etc.) and positively (modern facilities, accessibility, permeability, public realm). The community along the value chain may also be affected negatively (e.g. affecting their local environment) and positively (job creation, innovation, etc.).

⁴ Value chain is the entire network of activities, processes, and entities involved in creating, producing, delivering, and disposing or recycling a product or service. This includes everything from the sourcing of raw materials to the end-of-life management of the product. By comprehensively addressing the value chain in sustainability reporting, organisations can better demonstrate their commitment to sustainable development and provide stakeholders with a complete picture of their environmental and social impact.

⁵ Source: <https://www.igbc.ie/wp-content/uploads/2022/02/22-Whole-Life-Carbon-Built-Environment-Report.pdf>

⁶ Source: <https://worldgbc.org/article/an-integrated-approach-to-a-sustainable-built-environment-the-co-benefits-of-resources-circularity/>

⁷ Source: <https://www.gov.ie/en/publication/c305a-construction-and-demolition-cd-waste/#:~:text=Excavated%20soil%20and%20stone%20makes,that%20we%20manage%20it%20effectively.>



Going Forward

The GDA plans to undertake a Materiality Assessment to understand specific corporate and value chain Impacts fully. This process will account for professional and sectoral materiality and include engagement with Stakeholders to ensure that our future strategy to mitigate the negative and enhance positive Impacts encompasses broader perspectives and priorities.

The identification of further appropriate disclosures both quantitative and qualitative will improve the robustness of both our activities and reporting. A number of planned future disclosures are referenced throughout this report under relevant Topics.

In order to provide consistency, methodologies for data collection will be required. This process has been initiated through for example the development of Contractor ESG reporting requirements aligned to CSRD Themes and Topics. This will allow the Agency to create a data bank and understand trends and hotspots to drive improvement.

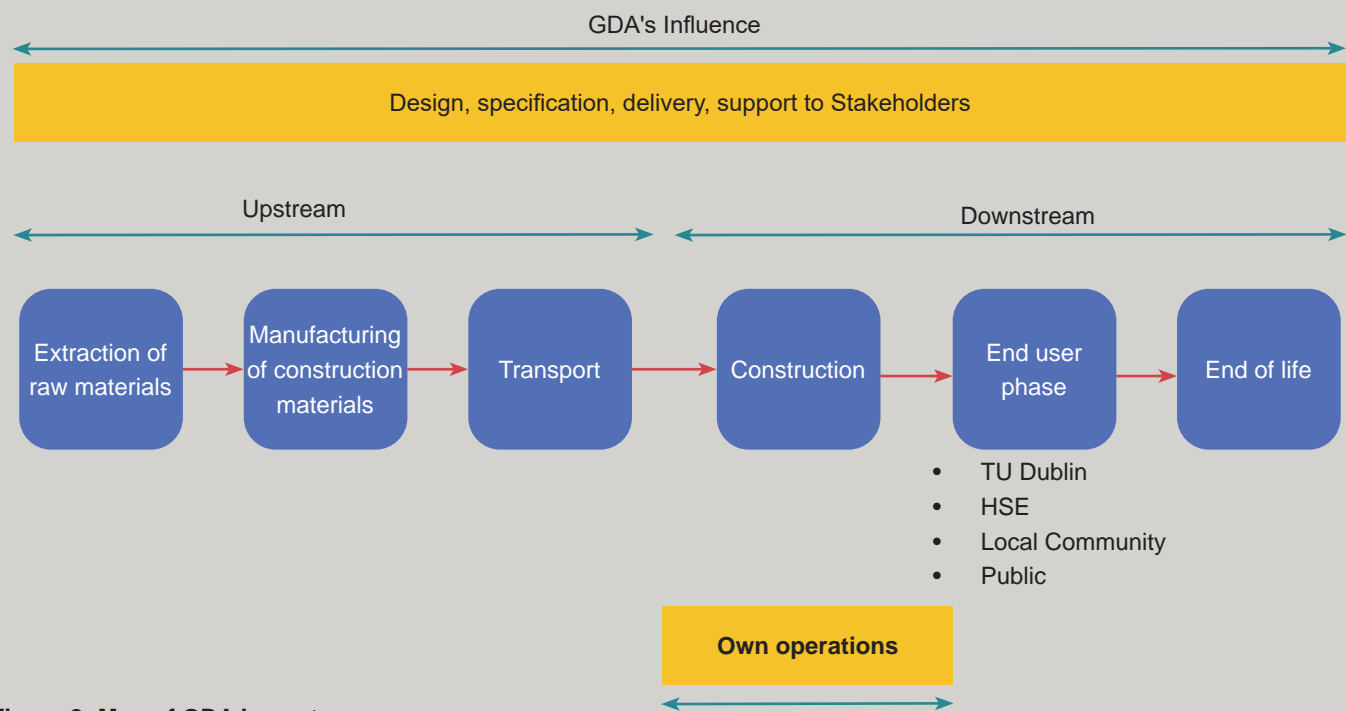


Figure 2: Map of GDA Impacts

Strategy and Targets

A Sustainability **Strategy** is a structured process for responding to the Impacts identified by defining appropriate activities, developing policies and procedures, and supporting methodologies to achieve Targets and track performance.

Based on their understanding of scope, impacts and priorities the organisation defines Sustainability **Targets** to mitigate the negative impacts and enhance the positive.

The GDA'S developing Targets and Strategy are further described below.

The context

The GDA Sustainability Strategy was first developed and adopted in 2012. It identified ten sustainability themes, which set several aims and principles for the agency to follow when developing the site.

A revised Sustainability Strategy was approved by the GDA Board in November 2021. Six pillars have been identified as the primary routes through which the Agency can fulfil its strategic objectives in relation to sustainability:

1. Buildings – Functional asset: projects briefs, operational, embodied carbon
2. Biodiversity – Natural capital: protection, enhancement, growth
3. Energy – Capacity: district heating, renewables, revenue
4. Social – Human Capital: communities, engagement, public art
5. Infrastructure – Service Asset: water, gas, data, electricity, public realm
6. Innovation – Intelligence Capital: competency, operations, accounting.

Further development of sustainability-related approaches include:

- Under the Climate Action and Low Carbon Development Act 2021, public sector bodies are mandated to reduce greenhouse gas (GHG) emissions by 51% by 2030 and increase energy efficiency by 50%. The Climate Action Mandate requires us to report our progress through our Climate Action Roadmap annually. The first GDA Roadmap was created in 2022. This Roadmap continues to be updated for annual reporting to SEAI and government departments (DFHERIS Department of Further and Higher Education Research Innovation and Science). Through this continuous activity and reporting by the Agency's Green Team the GDA is well progressed in implementation of the Climate Action Mandate.
- Commitment to the EU Level(s) Framework⁸ was made at the end of 2022. During 2023, Level(s) indicators, methodology, and associated targets, including requirements for Life Cycle Assessment, were embedded into new Project briefs and Project review stages.
- Review of the 2017-2022 Biodiversity Strategy and definition of a Landscape and Biodiversity Framework.

Going forward:

Forthcoming planned actions will involve reshaping our overarching Sustainability Strategy while acknowledging progress to date.

To support strategic planning, the GDA plans to undertake a Materiality Assessment.

⁸ The EU Framework Level(s) is a voluntary reporting framework to improve the sustainability of buildings set firmly in the context of the global 2030 sustainable development agenda. How Level(s) applies to you (europa.eu)



V

Aligning our Organisational Approach

Targets

In 2023, the GDA continued to work on recording baselines and setting targets aligned with identified sustainability Themes and Topics responding the objectives, strategies and roadmaps of Stakeholders.

Targets and approaches included in this 2023 Annual Report are now reflected in current Project Requirements. These will be implemented through recently commenced and forthcoming projects and introduced where appropriate to ongoing projects.

The GDA continues to work actively with Stakeholders and Delivery Teams to further test and develop existing targets as well as identify additional targets where these are needed.

Targets reflect the Design and Construction Stages of development where we have the greatest control and influence. The Agency continues to work with Stakeholders to collect in-use data to establish any performance gaps with a view to making improvements where feasible at the development stage.

Future reporting will include disclosures against these Targets as well as further development of Targets and disclosures based on continued review of the most appropriate and impactful areas of GDA operations and focus.

Qualitative and Quantitative objectives are considered under the following topics:

Environmental (E):

- E1. Climate Change,
- E2. Pollution,
- E3. Water Conservation,
- E4. Biodiversity and Ecosystems,
- E5. Resource use and Circularity.

Social (S):

- S1. Own Workforce,
- S2. Workforce in Value Chain,
- S3. Affected Communities,
- S4. End users and Stakeholders.

Governance (G):

- G1. Business Conduct.

GDA ESG Governance

Sustainability activities are carried out across the GDA and involve all members of the Executive.

The reporting of these operations and actions, as well as the framework guiding them, is defined by a particular sustainability governance framework which sits within the overall organisational governance.

Sustainability forms part of the work of all members of the Executive and GDA Board committees, the diagram below refers to strategic planning and reporting on sustainability.

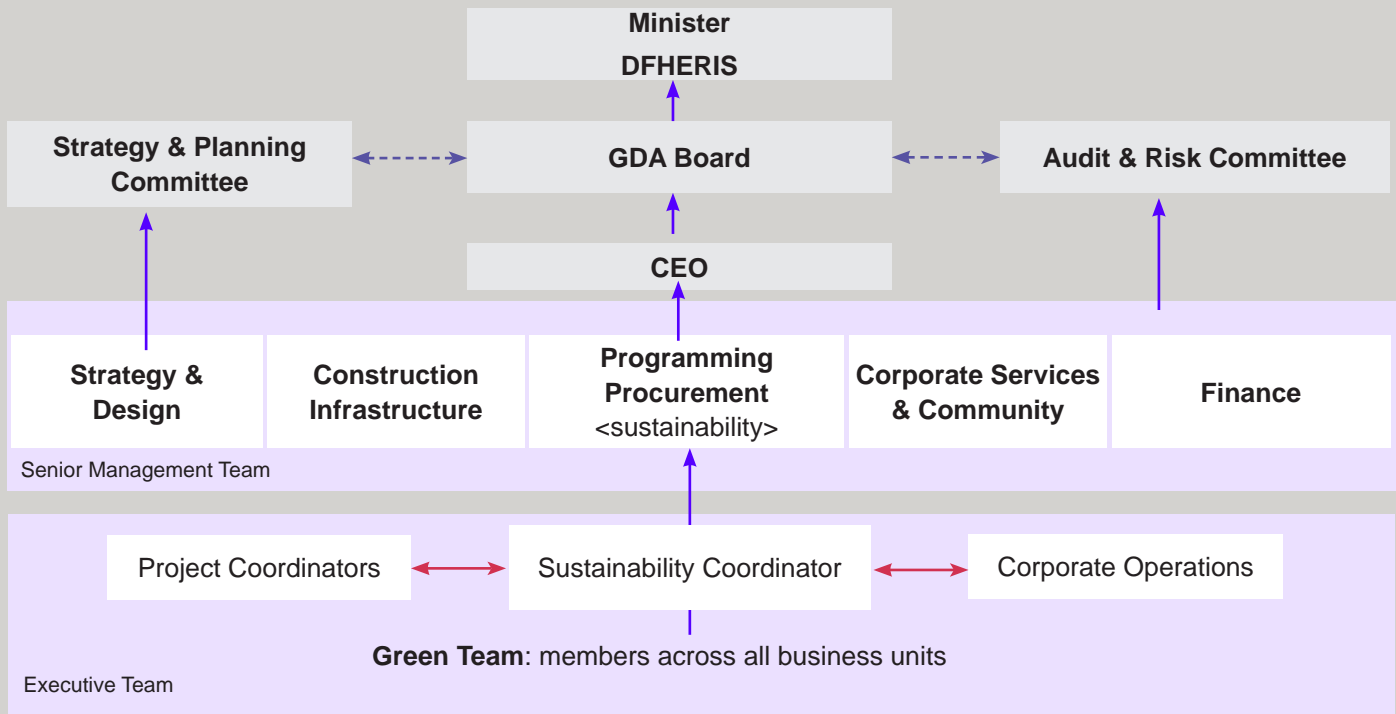


Figure 1: GDA Sustainability Reporting Framework





The Agency facilitated schools visit and demonstrated sustainability measures for completed buildings, 2023. Image: Agency
Parental consent for this image was received via the school. Guardians reserve the right to withdraw consent for future use of this image at any time

VII

ESG 2023 Report: Environmental

E1. Climate Change

Context

The GDA is committed to aligning its activities with the Paris Agreement's goal of limiting global warming to 1.5°C and achieving climate neutrality by 2050. Our approach ensures that climate change considerations are embedded in all aspects of its operations, enhancing sustainability and resilience at corporate (Direct – Scope 1 & 2⁹) and project levels (Value chain – Scope 3¹⁰).

This approach is linked to the objectives of a number of UN Sustainable Development Goals (SDG)¹¹. In particular the SDG13 Climate Action and SDG7 Energy:



Take urgent action to combat climate change and its impacts.



Ensure access to affordable, reliable, sustainable, and modern energy for all.

Impacts

• Direct (Corporate) - Scope 1 & 2 GHG Emissions

The GDA has met its statutory GHG emissions reduction targets, with current Scope 2 emissions at 17,174 kgCO₂e. Our Green Team continues to monitor energy usage and is developing an Energy Management Plan to further reduce electricity-related carbon emissions. Heating-related carbon emissions are managed by our landlord, TU Dublin.

• Indirect (Construction Project Value Chain) - Scope 3

Scope 3 GHG Emissions cover the entire lifecycle of the buildings we deliver, as well as emissions from staff and stakeholders involved in project delivery. Reducing GHG emissions in construction is a core aspect of the GDA business model, focusing on the Sustainability Pillars of Buildings, Infrastructure, and Energy.

Targets

Corporate

- 51% GHG emissions reduction for Scope 1 (corporate) emissions from the 2018 baseline.
- 50% increase of energy efficiency at corporate levels.

Value Chain – Projects

- Embodied Carbon limit of 550-750KgCo₂e/m² (dependent on building typology).
- 20% of annual energy demand generated on site from renewables.
- Energy Use Intensity EUI (regulated and unregulated) between 30-120kWh/m²/year (dependent on building typology).

Each development Project is reviewed with stakeholders and delivery teams to ensure that targets are typologically appropriate and support the ultimate asset owners strategic and operational requirements.

⁹ The GHG Protocol Corporate Standard defines Scope 1 emissions as direct emissions from owned or controlled sources and Scope 2 emissions as indirect emissions from the generation of purchased energy.

¹⁰ Scope 3 emissions represent indirect emissions (not included in Scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions.

¹¹ In September 2015, all 193 United Nations Member States adopted the 2030 Agenda for Sustainable Development ("Transforming our World"). The 2030 Agenda focuses on the 17 Sustainable Development Goals (SDGs) and their 169 targets. In Ireland, a whole-of-government approach has been adopted for implementing the SDGs. GDA, as a public body, works to align its actions with the SDGs.



Activities

Embodied Carbon Benchmarking: We conducted an embodied carbon analysis in 2022-2023. To date five (5) projects at varying stages of development have been assessed. This process has informed a Grangegorman baseline and helped us to set embodied carbon targets for future projects.

Design Development: We have committed to using the EU Level(s) Framework, incorporating green indicators such as GHG emissions, circularity, life cycle costing, climate resilience, indoor air quality, and biodiversity in our procurement process. This approach is exemplified in the TU Dublin Indoor Sports Centre project initiated in 2023. Key focus areas for this project include:

- **Energy efficiency:** Low Energy Use Intensity (EUI) and a high-quality external envelope with exceptional airtightness are key considerations in early design development.
- **Low embodied carbon:** The Design Team will assess the feasibility and appropriateness of setting an ambitious embodied carbon target of 550 kgCO₂/m². This will be confirmed using the Life Cycle Assessment (LCA) conducted in line with EN 15978.
- **Renewable energy:** Ensuring compliance with the Nearly Zero Energy Buildings (NZEB) regulation, aiming for a minimum of 20% renewable energy generation through PV and heat pumps. The building will also connect to the district heating system and when this heat source is decarbonised operate as a Zero-Emission Building according to the EPBD directive.

There are risks associated with the development of high-performing buildings such as the TU Dublin Indoor Sports Centre. Physical risks from climate hazards and transitional risks from regulatory changes, material and equipment availability, and available technical expertise could impact project timelines, costs, and overall resilience.

Construction Stage related: Data is collected to establish construction-related emissions. For instance, the carbon associated with electricity used on our active sites in 2023 (Academic Hub and D7ET School) was calculated as follows: 113,635 kWh x 332 g/kWh = 38 tCO₂.

Non-Development related Activities: We also collect and report carbon emissions generated by staff air travel, estimated at 1.256 tCO₂ for 2023.

Identified Future Actions

To improve data consistency and address data gaps for a more comprehensive picture of Scope 3 emissions, the GDA is developing Project and reporting requirements relating to both the Design and Construction stages of Development.

The GDA's stakeholders are also subject to the statutory GHG emissions targets set under the Government's Climate Action Mandate. As such, it is critical that all project targets are aligned with stakeholders' needs. This allows our activities to support, where possible, the ultimate building owners and operators in achieving targets defined in their Climate Actions Roadmaps.

VII

ESG 2023 Report: Environmental

E2. Pollution

Context

The GDA is committed to minimising its impacts on air, water, and soil pollution by adapting its business model to address pollution-related risks. By doing so, the GDA aims to enhance sustainability, protect health and biodiversity, and meet regulatory requirements. Considering the above implications of pollution-related risks, this Topic can be linked to the objectives of a number of UN Sustainable Development Goals (SDG), particularly SDG 3 (Good Health and Wellbeing) and SDG 15 (Life on Land):



Ensure healthy lives and promote well being for all at all ages.



Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.

Impacts

A commitment to the objective above is integral to the GDA's core Sustainability Pillars of Buildings and Infrastructure, where construction processes can cause pollution.

Pollution also Impacts people, linking it with the GDA Social Pillar. When considered at the extraction and materials manufacturing sites, it is linked to the Biodiversity Pillar.

Targets

- Impacts to comply with statutory and project specific limits.
- Improved consistency of data collection across construction sites

Activities

The GDA's current strategy for mitigating pollution-related Impacts focuses on compliance with legislative and planning requirements. This includes continuous monitoring of construction activities and regular reporting by contractors on noise, vibration, and dust.

Identified Future Actions

To improve data consistency and interoperability, the GDA is developing reporting requirements specifically aligned to this ESG Topic aligned with the Construction stages of Development.

A planned double materiality assessment may also lead to specific target settings and methodologies for the identification and management of data.



E3. Water Consumption

Context

The GDA is dedicated to minimising its Impact on water by implementing strategies to preserve, reuse, and minimise the use of this resource. This Topic can be linked to the objectives of SDG 6 (Clean Water and Sanitation) and SDG 14 (Life Below Water).



Ensure availability and sustainable management of water and sanitation for all.



Conserve and sustainably use the oceans, seas, and marine resources for sustainable development.

Impacts

This Topic is vital to the GDA, particularly within the Sustainability Pillars of Buildings and Infrastructure, where the primary Impacts include water consumption during the construction and use of the buildings and water discharges. Furthermore, water management may Impact Biodiversity. Water Impacts also extend along the value chain, affecting Social and Biodiversity Pillars:

Targets

- 75% of WC / urinal flushing demand met using recycled, non-potable water.
- High efficiency appliances and water re-use where feasible to reduce the demand for potable water. Reduction achieved to be reported through Design Stage and measured post occupancy.
- Surface run-off restricted to 2l/s/ha for 1 in 100 years rainfall event.

Each development Project is reviewed with stakeholders and delivery teams to ensure that targets are typologically appropriate and support the ultimate asset owners strategic and operational requirements.

Activities

The GDA has set targets for water conservation, focusing on implementing rainwater harvesting systems and water-efficient appliances. These specific project brief requirements and the adopted EU Level(s) Framework guide the design and reporting process towards more efficient use of water. In 2023, this was particularly relevant to the TU Dublin Indoor Sports project.

In 2023, water usage on active construction sites, the Academic Hub and D7ET School amounted to **3,332 m³**.

VII

ESG 2023

Report:

Environmental

Identified Future Actions

Improve consistency and interoperability of data collected to better understand water consumption during construction and post-occupancy.

The GDA sustainable drainage strategy adopted a target compliant with DCC requirements for surface run-off from new development. However, further Nature-Based Solutions to drainage could be considered to enhance rainwater flow while benefiting biodiversity.

E4. Biodiversity and Ecosystems

Context

The GDA is committed to minimising its impact on biodiversity and ecosystems. This commitment involves respecting planetary boundaries in relation to biosphere integrity and aligning with the EU Biodiversity Strategy for 2030.

The most relevant UN Sustainable Development Goal is SDG 15 (Life on Land):



Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.

Impacts

Biodiversity is a key pillar in the GDA's Sustainability Strategy. Biodiversity loss affects communities, linking this Topic to the Social Pillar. The primary drivers of biodiversity and ecosystem change are climate change, pollution, land-use and sea-use change, direct exploitation, and invasive species. The GDA's activities impact biodiversity through construction processes and resource extraction for manufacturing construction materials – along the value chain and directly on-site through the change of land use by the development of buildings and associated infrastructure – the key GDA Pillars.

The GDA acknowledges the tension between site development and the need to enhance biodiversity. The primary obstacles to biodiversity enhancement are identified as the transitional nature of the site and funding.

Targets

- Number of trees to be planted: 2,000 over the lifetime of the development
- 30% of native planting; non-native planting to benefit wildlife (source of food, shelter, and nesting).
- Timber used to be sourced from FSC certified forests.



Activities

Key actions in 2023 included:

- Conducting stakeholder meetings and biodiversity workshops.
- Attending seminars and webinars on biodiversity.
- Participating in the Irish Green Building Council (IGBC) Biodiversity & Built Environment Community of Practice.
- Installation of 24 swift boxes in the façade of the D7ET Primary School building
- Enabling the Úlla Orchard – an artist-led orchard project for the school community
- Tree planting continues together with project development. To date 665 trees have been planted across the SDZ Planning Scheme¹². These join the 145 original trees across the site. An additional 1190 trees must be planted to reach the set goal of 2,000 trees.

Identified Future Actions

Site-specific targets (see chapter on TARGETS above) and high-level actions have been set, further to this, Grangegorman specific methodologies to support biodiversity protection and enhancement will continue to be developed. This work is carried out in conjunction with stakeholders who manage the Grangegorman urban quarter.


The GDA’s value chain Impacts are addressed by setting embodied carbon limits and requiring the use of low-carbon materials. Plans include utilising the Environmental Product Declarations (EPDs), which provide information on various Impacts affecting biodiversity, such as ozone depletion, acidification, eutrophication, and water deprivation.

¹² This includes planting across all Stakeholder Projects and Grangegorman Lower (DUBLIN City Council)

E5. Resource Use and Circularity

Context

The GDA is committed to minimising its Impact on resource use and embracing circular economy principles. This approach focuses on reducing the depletion of non-renewable resources, enhancing resource efficiency, and minimising waste. This Topic aligns with the UN Sustainable Development Goals, particularly the SDG 12 (Responsible Consumption and Production):



Ensure sustainable consumption and production patterns.

Impacts

Resource use and circularity are integral to the GDA’s Sustainability Strategy and are relevant to the GDA Pillars of Buildings and Infrastructure. Resource extraction also impacts Biodiversity at local sites.

Targets

- 95% of (non-demolition & non-excavation) waste diverted from landfill.
- 100% of excavation & demolition waste diverted from landfill (except contaminated material)

Each development Project is reviewed with stakeholders and delivery teams to ensure that targets are typologically appropriate and support the ultimate asset owners strategic and operational requirements.

VII

ESG 2023 Report: Environmental

Activities

Although the GDA itself does not generate significant waste, the construction activities it oversees result in substantial waste from construction materials and excavations. The GDA implements Green Public Procurement rules and has developed a Procurement Policy that includes sustainable and circular procurement.

Design Development: In 2023, the GDA focused on implementing circularity principles in construction; this includes 'designing out waste'. The adopted EU Level(s) Framework guides the design process and reports on circularity and waste. This framework contains indicators for material-efficient design, reduction of construction and demolition waste, design for adaptability and renovation, and design for deconstruction. These principles are being integrated into the design of all future projects, including the TU Dublin Indoor Sports Project, and to a limited extent in ongoing projects like HSE Residential Care Neighbourhood and TU Dublin Research Hub II (Focas).

Construction Stage related: Contractors manage waste and resources associated with the construction state through approved Waste and Resource Management Plans. The GDA maintains access to waste records.

Identified Future Actions

The implementation of targets and reporting requirements will now be monitored through upcoming construction projects at Grangegorman. This may result in further development of targets and methodologies (see TARGETS chapter above).

Further plans include developing targets for the percentage of recycled content in materials and circularity score targets.





GDA Team training on biodiversity. Image: Agency

VIII

ESG 2023

Report: Social

S1. GDA HR - Our Workforce

Context

The GDA implements socially responsible HR practices and policies that are informed by and responsive to equality, diversity, and sustainability challenges. The GDA is governed by national employment laws and regulations, including the Employment Equality Acts, Unfair Dismissals Acts and the Industrial Relations Acts. The GDA is subject to EU employment and human rights laws, including directives on equal treatment in employment, working conditions, health and safety and data protection. The GDA, as a public sector body, also adheres to government guidelines and codes of practice in relation to governance and human rights.

The GDA is committed to recruiting and developing a diverse workforce that can contribute to a vibrant and inclusive community and bring the GDA mission of transforming Grangegorman into a world-class development to fruition. Developing our workforce includes providing education and training opportunities for all employees and promoting health and well-being in the workplace.



Ensure healthy lives and promote well-being for all at all ages



Achieve gender equality and empower all women and girls



Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

Targets

- We will review the evolving needs of our workforce and set targets to respond to these in 2024.

Activities

Policy Development: Work-Life Balance policies that included Blended Working, Medical Care Leave, Domestic Violence Leave and Menopause Policy have been developed.

Training is available to all employees on an equal basis as identified during PMDS and business needs. To support the ongoing development of the GDA's core value of Sustainability, a comprehensive Medium to Long Term Sustainability Training and Upskilling Plan was developed in Q1 of 2023. It highlighted that sustainability must become an integral Topic within our training strategy so the organisation's business model can operate as intended. It has identified three areas of sustainability training:



Identification of specific areas of need

1. Baseline Training (Essential Skills)

Tackles organisational culture, mindset and values: to lead by example, staff must understand Climate Change, Climate Action and Sustainable Practices. Example: GPP.

2. Role-Specific Training

Tackles knowledge gaps for specific roles and responsibilities to perform the daily job in the most sustainable way. Example: Level(s).

3. Continuous Group Learning

Supports both the Baseline and Role-Specific training but delivered continuously, as lunchtime webinars and talks.

Staff Balance and Opportunity

- Gender ratio: 47% female; 53% male
- Diversity & inclusion: GDA staff completed the Irish Human Rights and Equality Commission (IHREC) Public Sector Duty eLearning in groups, and new starters have continued to complete this training as part of the onboarding process.
- IHREC presented and conducted an in-person Q&A for all GDA staff in 2023.
- No disabilities were reported via an anonymous survey of staff in 2023
- Employee turnover: 2023 - 1/31
- Gender and age distribution in higher management (number & percentage): 5 men and 1 woman (83% men and 17% women)

Gender pay gap

Organisations with over 150 employees are required to report on their Gender Pay Gap for the first time in 2024. Organisations with over 50 employees will be asked to report in 2025. As at 31 December 2023, the Agency does not fall within these reporting requirements.

However, to better understand the gender pay gap and establish an overview of the current situation, the Agency is reporting on the Gender Pay Gap at 31 December 2022 and 2023. The gender pay gap is the difference in the average hourly wage of males and females across the organisation. The Agency is reporting a mean gender pay gap of 26.1% for the year 2023, meaning that on average, males earn 26.1% more than females, based on all organisational levels. While this is an improvement on the year 2022 gender pay gap, it is still greater than the Irish average of 9.6%. (Source: CSO *Structure of Earnings Survey 2022: GPG in Ireland for 2022 (dated October 2023)*) Understanding our gender pay gap is a critical step towards achieving gender balance. It gives us the data we need to inform our approach to recruitment, retention and initiatives to measurably improve diversity and inclusion.

Direct employees as at 31 December

Year	Average Salary €	Average Difference between Male and Female €	Gender Pay Gap %	% of Employees who are female
2023	n = 32 €76,129	€22,641	26.1%	47%
2022	n = 25 €71,541	€27,742	33.6%	40%

n = number of employees

Sustainability is at the heart of what we do and we appreciate that narrowing our gender pay gap is essential for promoting United Nations (UN) Sustainable Development Goal 5: gender equality and Goal 8: decent work and economic growth.

S2. Workers in the Value Chain

The GDA acknowledge that we may have both positive and negative direct and indirect impacts on Value Chain Workers. We will utilise our materiality assessment when it is available to establish the extent of these impacts and direct improvement of actions, policies and targets as well as establish new where required.



Ensure healthy lives and promote well-being for all at all ages



Achieve gender equality and empower all women and girls



Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

Targets

- We will develop a greater understanding of our impact on workers in our value chain and introduce reporting requirements relating to value chain governance from contractors.



VIII

ESG 2023 Report: Social

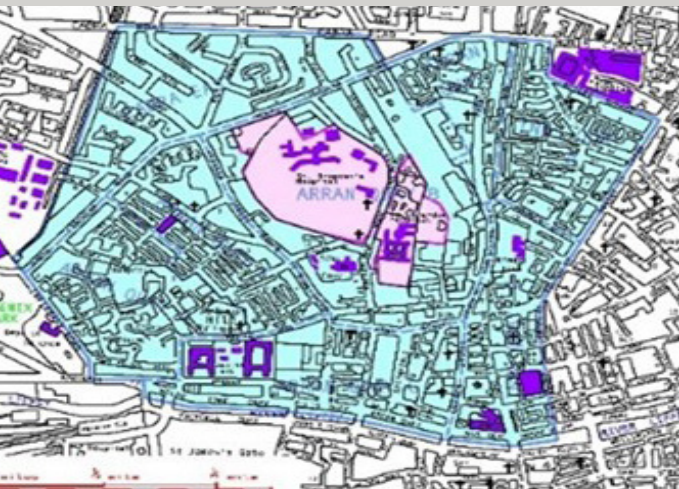
S3. Affected Community

Context

Definition of the Affected Communities

The Grangegorman Development Agency Act 2005 identifies and acknowledges the community as a primary stakeholder in the Grangegorman Urban Regeneration project.

GDA recognises the development's impacts on various communities, including those geographically local to the project, value chain communities affected by logistics, and upstream value chain communities at material extraction points, potentially including Indigenous communities. However, the GDA currently has limited control over the value chain impacts and will focus this report on the local communities directly affected by the development. The affected local communities are statutorily defined in the Grangegorman Development Agency Act 2005, comprising the electoral divisions of Arran Quay A, B, C, D, E, Inns Quay B, C, and Cabra East C, as outlined on the Dublin City Council map marked "Grangegorman Neighbourhood."



In addition to these local communities, the development affects other "communities of interest" both within and outside the geographical site. The GDA addresses all these communities, with a particular focus on the socio-economically disadvantaged.



Ensure healthy lives and promote well-being for all at all ages



Make cities and human settlements inclusive, safe, resilient and sustainable.



Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.

Impacts

GDA recognises both negative and positive impacts associated with the ongoing development of Grangegorman.

Potential Negative impacts include:

- Increased levels of gentrification in the area, which traditionally comprised longestablished working-class communities.
- Increasing development in the area that is not part of but a consequence of the Grangegorman urban development project itself, attracted by the change of use of the former hospital site, e.g. private student accommodation.
- Presence of up to 20,000 students and university staff, most of whom are transient and coming in and out of the area to study/work on a daily basis.

The balancing positive impacts of development are:

- Increase of public transport provision in the area (particularly the extension of the Luas Green Line) on the back of the development.
- Increased provision of public health facilities, some targeted at the local area with others having a wider catchment.
- Improved and enhanced recreational and sports facilities for local communities.
- Enhanced site permeability and accessibility by providing new rights of way and thoroughfares, reconnecting communities to each other and the wider city by removing physical barriers and walls.

Potential risks and opportunities for the organisation:

- Failing to engage in a meaningful way with local communities and organisations.
- Failing to achieve positive outcomes on community-focused projects and engagements.
- Opportunities to support sustainable and resilient communities and to contribute to meaningful positive change in the lives of surrounding communities.

The engagement process:

The GDA prioritises collaboration and proactive communication to ensure all stakeholders are heard and considered. By fostering collaboration and ensuring open communication, the GDA aims to be a good neighbour and effectively support the surrounding communities. The GDA's approach to urban regeneration extends beyond construction and includes employment, education, training, and business opportunities through the Labour & Learning Forum.

The Grangegorman Labour and Learning Forum (GLLF) is a voluntary body representing statutory, community, voluntary, and business organisations. Established in 2010 and operating under the GDA, the GLLF aims to ensure the Grangegorman project benefits local communities by improving employment, education, and training opportunities. It also facilitates interagency cooperation, seeks to mainstream successful initiatives, and builds sustainable, supportive relationships with community actors and organisations.

A key initiative of the GLLF is the **Grangegorman Employment Charter**, which applies to all contractors and aims to target a minimum of 20% local labour for new hires. In 2023 there were two active contractors on the Grangegorman site. Ganson Building and Civil Engineering for D7 Educate Together school maintained 12% local employment until substantial completion in May. OHLA Townlink JV for the Academic Hub also had 12% local employment at the end of 2023.



VIII

ESG 2023 Report: Social

Another important project is the **Grangegorman ABC Programme**, part of a national effort to combat child poverty. This program focuses on providing integrated and effective services and interventions in areas where child poverty is most deeply entrenched. The GDA and GLLF are active stakeholders in this programme, offering governance and support. Additionally, the GDA periodically commissions and publishes **socio-economic and demographic reports** to inform community engagement planning. These reports are widely shared with local community, statutory, and business organisations.

Grangegorman Histories, led by the Royal Irish Academy and the GDA, is a public history programme dedicated to researching and commemorating the 200-year+ histories of the Grangegorman site and area through events and publications. The programme explores these histories through the perspectives of people, places and practices. In 2023, Grangegorman Histories supported a call for a fully-funded PhD on 'Histories of Grangegorman Site and Society, 1770-2012' in collaboration with TU Dublin School of Media. Other notable supported activities in 2023 included the publication of Prof. Brendan Kelly's 'Asylum: Inside Grangegorman', a 10-day run of a documentary play based on the Grangegorman archives from students of the Conservatoire of Music and Drama and playwright Colin Murphy, the launch of a public call for history projects, and a number of public lectures, discourses, seminars and publications on various topics.

Targets

- Employment Charter: 20% of new hires on construction sites to be local labour
- We will review evolving needs of the affected community and set appropriate targets to respond to these in 2024

Activities

- In 2023 the Agency hosted a 3-day event to celebrate recent achievements over the past few years with our stakeholders and local communities. Over 4,000 people attended the family fun day held on 3 June, a free event with more than 40 activities inviting local people to enjoy the space.
- In 2023, there were two **public information sessions** on two projects ahead of their submission to DCC for planning permission. These sessions tangibly influenced the proposed projects: Workday – buildings aesthetics changed. HSE Residential Care Neighbourhood - more planting where residential homes are.
- In late 2023, initial plans were drawn up for a **three-year project** to develop and roll out a comprehensive and integrated GDA community engagement strategy for the Grangegorman area for the next phase of the Grangegorman Development and beyond. By the end of 2023, funding for the project had been earmarked, and a project manager had been identified.

VIII

ESG 2023 Report: Social

S4. End Users and Institutional Stakeholders

The relationships between the GDA and our institutional Stakeholders, TU Dublin and the HSE, are governed by established Governance Agreements which are aligned to the GDA Act.

A Consultative Group and a Community Liaison Committee further support stakeholder engagement. These groups comprise representatives from all named Grangegorman stakeholders, including HSE service users, TU Dublin staff and students, local community reps and public representatives for the area. Additionally, the GDA Act mandates that one Board member must be a resident of the Grangegorman neighbourhood. During the formation of the Masterplan and Strategic Plan, numerous community meetings and workshops were held to gather input on the plans for the site.



Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all



Make cities and human settlements inclusive, safe, resilient and sustainable.



Ensure healthy lives and promote well-being for all at all ages



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Public consultation meetings continue forming part of the Agency's engagement plans, particularly pre-planning and pre-construction for each project within the site.

Targets

- We will consider how to co-create complementary sustainability strands with these cohorts, where appropriate and possible, and consider potential targets in 2024.

Key 2023 achievements concerning stakeholders were:

- Completion of the new school for D7 Educate Together.
- 3-day Revealing Grangegorman event involving all stakeholders, including events led by TU Dublin staff and students, D7 Educate Together and with input from the HSE.
- Support of a 10-day public performance run for 'The Asylum Workshop' docu-play developed by a local playwright and the Conservatoire of Music and Drama and performed by TU Dublin students.
- Pilot project established to refresh and activate the community garden with stakeholders.
- Developing a 'cultural trail' of the area with 10 neighbouring organisations for Culture Night.
- In addition, ongoing efforts with HSE and Grangegorman Histories are underway to develop National Protocols for access to historical mental health records for research purposes.





Grangegorman's Protected Clock Tower building. Image: Conor Mulhern

IX

ESG 2023 Report: Governance

Business Conduct

The GDA is an aegis body of the Department for Further and Higher Education, Research, Innovation and Science. The GDA has an Oversight Agreement in place with the Department to ensure its strategic objectives are aligned with those of its parent Department, and a Performance Delivery Agreement to monitor the Agency's performance, and progress.

Code of Practice

The Agency operates under the broad-ranging Code of Practice for the Governance of State Bodies¹³. This detailed code – and its objectives – ensure that Agency serves the interests of Government as shareholder, the taxpayer, and all other stakeholders, and pursues value for money in our endeavours, including managing risk appropriately in accordance with the Agency's Risk Appetite.

The Code is designed to ensure that both commercial and non-commercial State bodies meet the highest standards of corporate governance. It provides a framework for the application of best practice and is intended to give guidance and direction in respect of oversight, decision making, reporting requirements and the appointment of Board members. It is based on the underlying principles of good governance, accountability, transparency, probity, and a focus on the sustainable success of the organisation over the longer term. In this regard, the Agency acts prudently, ethically and with transparency as a public entity and conducts our activities consistent with our statutory responsibilities.

Governance Agreement

A bespoke Governance Agreement is in place between the GDA and TU Dublin defining respective roles and responsibilities in relation to programme and project management and providing a structure for decision-making which is aligned with Public Spending Code, and recently introduced Infrastructure Guidelines.

Public Sector Climate Action Mandate

The Public Sector Climate Action Mandate, published as part of the Climate Action Plan 23 and approved by Government in May 2023, applies to the GDA and its Institutional Stakeholders, along with revisions and updates to the State's Climate Action Plans.

¹³ <https://www.gov.ie/en/publication/7adff-governance/?referrer=http://www.govacc.per.gov.ie/governance-of-state-bodies/>





Grangegorman site, August 2023. Image: Barrow Coakley Photography

IX

ESG 2023 Report: Governance

Risk Management

The Agency has implemented a Risk Management System which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks. Further information on the Agency’s Risk Management is given in the Statement of Internal Control with the Financial Statements.

Board Gender

As of 31 December 2023, the Board had five (36%) female and nine (64%) male members. The Board therefore did not meet the Government target of a minimum of 40% representation of each gender in the membership of State Boards.

At the time of signing the Financial Statements, the Board had 6 (43%) female and 8 (57%) male members. The Board therefore did meet the Government target of a minimum of 40% representation of each gender.

The gender balance of the Board is taken into account when new appointments are being considered by the Department.

Targets

- Payment practices
- Incidents of Protected Disclosures



Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels



Disclosures and statutory reporting

Freedom of Information

The GDA came under the Freedom of Information Act in 2015. For the year 2023, the Agency processed two requests under this Act.

Oireachtas Queries

As per the Code of Practice for the Governance of State Bodies 2016, the Agency has put in place protocols for the provision of information to members of the Oireachtas. The Agency will report annually on compliance with these protocols and all requests for information and their responses (where appropriate) will be published on our website. Four requests for information were received from Oireachtas members during 2023.

Protected Disclosures Act 2014

As a public body, the Grangegorman Development Agency is required under section 22 of the Protected Disclosures Act 2014 to publish an annual report in relation to the number of protected disclosures made to it in the preceding year, and the action taken in response to any such protected disclosures. No protected disclosures were made to the Agency in the period 1 January 2022 – 31 December 2023.

The General Data Protection Regulation

The General Data Protection Regulation Data Protection Law in the EEA is governed primarily by the General Data Protection Regulation (EU/2016/679) (the “GDPR”). The Agency is responsible for compliance with the GDPR for all data subsets. The core personal data processing activities carried out by the Agency are subject to the GDPR. For the year 2023, the Agency processed one request under this Act.

2018 Code of Conduct for Persons Carrying on Lobbying Activities

As of 1 January 2019 the Code of Conduct for Persons Carrying on Lobbying Activities applies to the Agency.

Irish Human Rights and Equality Act 2014

The Agency is also responsible for compliance with the Public Sector Equality and Human Rights Duty (‘the Duty’). This places a statutory obligation on public bodies to protect the human rights of those to whom they provide services; and to staff when carrying out their daily work.

Official Languages Act 2003

The Official Languages Act 2003 (Public Bodies) Regulations 2019 (S.I. No. 230 of 2020) brings the GDA under the scope of the Act with effect from 25 June 2020.

IX

ESG 2023

Report:

Governance

Prompt Payments

The Grangegorman Development Agency is committed to making every effort to pay our suppliers promptly. The Government introduced a non-statutory requirement in June 2009 to reduce the payment period by Central Government Departments to their suppliers from (the statutory) 30 to 15 days. Every effort, consistent with proper financial procedures, is being made to ensure that all suppliers are paid within this timeframe.

All government departments have to pay suppliers within 15 days of receiving a valid invoice, tax clearance certification and bank account. These are known as prompt payments. As part of this requirement the GDA has commenced publishing these quarterly reports on our website from 1 Jan 2024. Below is a summary for the years 2023 and 2022.

The Agency substantially paid suppliers within 15 days (2023: 71%; 2022: 73%).

	← Year 2023 →			← Year 2022 →		
Prompt Payment Report	No.	€	% of Total No Pmts	No.	€	% of Total No Pmts
# of pmts made < 15 days	701	38,247,563	71%	609	19,425,764	73%
# of pmts made > 15 days and 30 days	290	2,088,551	29%	227	3,469,356	27%
# of pmts made > 30 days	0	0			0	
Total Payments in year	991	40,336,114	100%	836	22,895,119	100%





Sunset view from the Central Quad over the pitches and cityscape. Image: Ste Murraray

Section III

X

Financial Statements

CONTENTS	Page
Board Members and Other Information	72-73
Governance Statement	74-85
Statement on Internal Control	86-88
Report of the Comptroller and Auditor General	89-90
Statement of Income and Expenditure and Retained Earnings	91
Statement of Comprehensive Income	92
Statement of Financial Position	93
Statement of Cash Flows	94
Notes to the Financial Statements	95-115



Board Members and Other Information

Board Members

Mr Paul O'Toole	Chairperson	(appointed 14 January 2020 & re-appointed 13 January 2023)
Mr Gerrard Casey	Chief Executive Officer	(appointed 13 July 2016)
Ms Deborah Byrne		(appointed 10 October 2023 & re-signed 7 June 2024)
Mr David Conway		(appointed 14 January 2020 & re-appointed 14 January 2023)
Mr Joe Costello		(appointed 15 September 2021 & resigned 28 June 2023)
Mr Jim Curran		(re-appointed 9 September 2021 & term concluded 8 September 2024)
Mr James Gough		(appointed 9 September 2023)
Ms Orna Hanly		(appointed 1 February 2024)
Ms Julie Herlihy		(appointed 22 August 2023)
Dr Paul Horan		(appointed 20 May 2021)
Ms Penelope Kenny FCA		(re-appointed 9 September 2021 & term concluded 8 September 2023)
Mr Ciaran McCaffrey		(re-appointed 9 September 2021 & re-appointed 9 September 2024)
Mr Jack MacGowan		(re-appointed 9 September 2021 & term concluded on 8 September 2024)
Ms Mellany McLoone		(re-appointed 9 September 2021)
Mr Luke McManus		(appointed 15 September 2021)
Dr Susan O'Shaughnessy		(re-appointed 9 September 2021 & resigned 2 October 2023)
Prof Terri Scott		(re-appointed 9 September 2021 & re-appointed 9 September 2024)
Ms Deirdre Scully		(appointed 15 September 2021)
Mr Ray McAdam		(appointed 16 August 2024)
Ms Martina Fitzgerald		(appointed 22 August 2024)



Board Members and Other Information

REGISTERED OFFICE: 4th Floor, Park House Grangegorman
191 North Circular Road
Dublin 7
D07 EWW4

AUDITORS Comptroller and Auditor General
3A Mayor Street Upper
Dublin 1
Dublin 01 PF72

BANKERS: Bank of Ireland AIB plc
College Green 1 Lower Baggot Street
Dublin 2 Dublin 2
D02 VR66 D02 X342

National Treasury Management Agency
Treasury Dock
North Wall Quay
Dublin D01 A9T8

SOLICITORS: McCann Fitzgerald
Riverside One
Sir Johns Rogerson's Quay
Dublin D02 X576



Governance Statement

Governance Statement and Grangegorman Development Agency Members' Report Governance

The Grangegorman Development Agency (GDA) was established under the GDA Act 2005 for the purpose of developing the Grangegorman site for the benefit of TU Dublin, HSE and the local community. The Board is accountable to the Minister for Further and Higher Education, Research, Innovation and Science and the matters reserved for Board decisions as per its enabling legislation are listed below. Operational management and day to day control is the responsibility of the CEO (Accounting officer under the Act) and the executive team. The CEO acts as a direct liaison between the Board and management of the GDA.

The GDA operates under a Corporate Governance framework that reflects best practice and is aligned with the strategic and operational needs of our stakeholders and the Grangegorman Development Agency Act 2005. The Agency is subject to the Code of Practice for the Governance of State Bodies.

The Agency consists of 15 members appointed by the Minister for Further and Higher Education, Research, Innovation and Science, one of whom is appointed as Chairperson.

Agency Responsibilities

The work and responsibilities of the Agency are set out in the Grangegorman Development Agency Act 2005.

The aim of the Act is to facilitate the development of the 73-acre Grangegorman site in Dublin as a modern campus for TU Dublin, to provide the HSE with upgraded primary health and social care facilities and to provide community access /facilities.

The GDA's overall function is to project manage the development in an integrated and sustainable manner. In broad terms, the functions of the Agency are to:

- Accept the Grangegorman site and TU Dublin properties;
- Prepare a strategic plan;
- Decide appropriate procurement strategy;
- Consult with relevant organisations, representative groups and the local community;
- Carry out construction;
- Return properties to HSE/ TU Dublin and any other educational body.

Section 33(4) of the Grangegorman Development Agency Act 2005 requires the accounts of the Agency for each financial year to be kept in such a form and manner as may be specified by the Minister and be prepared by the CEO and approved by the Agency as soon as



Governance Statement

practicable after the end of the financial year to which they relate for submission to the Comptroller and Auditor General for audit.

In preparing the financial statements the Agency is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards, including Financial Reporting Standard No. 102, (FRS 102), have been followed subject to any material departures disclosed and explained in the financial statements;
- Disclose and explain any material departures from applicable accounting standards;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Agency will continue in business.

The Board confirms it has complied with the above requirements in preparing the financial statements. The Board is also responsible for safeguarding the assets of the Agency and for taking reasonable steps to prevent and detect fraud and other irregularities.

The Agency is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with Sections 33 - 36 of the GDA Act 2005.

Matters reserved for the Board

- Approval of the long-term objectives and strategies of the GDA;
- Establishment, terms of reference, membership, procedures and dissolution of Board committees;
- Establishment and dissolution of the Consultative Group (Section 22 GDA Act 2005);
- Approval of the annual report and accounts of the GDA;
- Confirm annually to the Minister that the State Body has a system of internal financial control in place;
- Adoption of Strategic Plan (Section 12(4) GDA Act 2005);
- Implementation of adopted strategy through annual planning and budgeting cycle;
- Approval of the annual plan and budget, and formal evaluation of performance by reference to the plan and budget on an annual basis for inclusion in the annual report where appropriate;



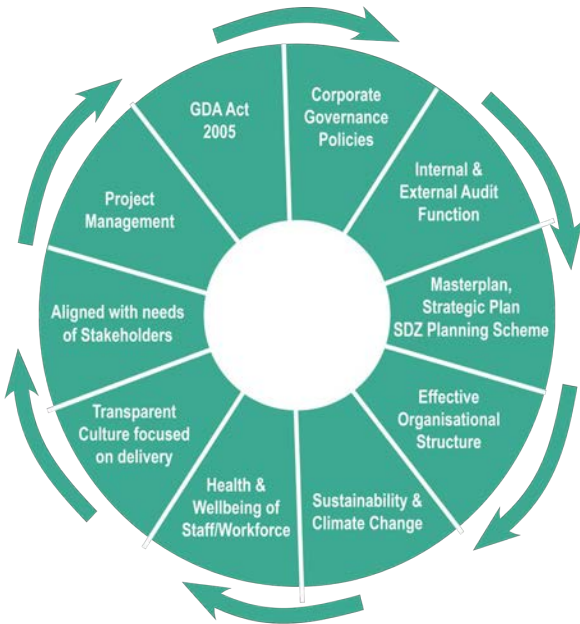
Governance Statement

- Borrowing by the GDA (Section 15 GDA Act 2005);
- Determination of contract award procedures for GDA Service, Supply and Works Contracts, in line with procurement procedures;
- Review of the GDA's overall corporate governance arrangements and terms of reference of committees;
- Approve the risk management framework, risk appetite and monitor its effectiveness. The Board should review the main Agency Risks and note or approve management's actions, as appropriate;
- Approval of the appointment of, and succession planning for, the CEO;
- Determining strategic policy with respect to the prosecution, defence or settlement of litigation;
- Acquisition and disposal of land, interest in land or any other property subject to the consent of the Minister for Further and Higher Education, Research, Innovation and Science (Section 8(2) GDA Act 2005);
- Acquisition, disposal and retirement of assets with an anticipated value at or above a threshold level of €150,000;
- Preparation of superannuation scheme for submission to the Minister for Further and Higher Education, Research, Innovation and Science and approval of significant amendments to the scheme (which may require Ministerial approval);
- Responsibility for delegating authority levels, treasury and risk management policies;
- Ensuring compliance with statutory and administrative requirements in relation to the approval of the number, grading, and conditions of appointment of all staff, in line with Department of Public Expenditure, NDP Delivery and Reform circulars and sanctions;
- Acquiring shares in limited liability companies to exploit any research, consultancy or development work undertaken by the Agency (Section 9(1) (b) GDA Act 2005);
- Vesting of lands and premises to be occupied by the HSE, TU Dublin or other educational body, at the completion of the construction phase, into the ownership of the respective authority, institute or other body (Section 9(1) (l) GDA Act 2005);
- Review of its own operation and seek to identify ways of improving its effectiveness and identify if there are gaps in competencies and ways these could be addressed;
- In addition to regular meetings of the Agency members, the CEO holds regular formal meetings with the stakeholders including the relevant Department, TU Dublin and the HSE.

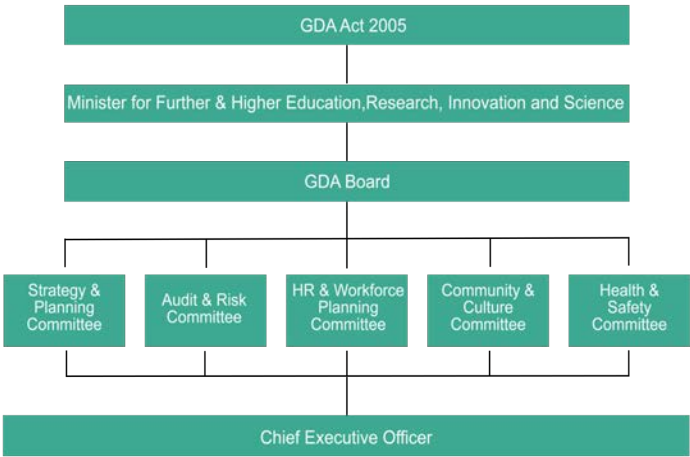


Governance Statement

Agency Governance Cycle



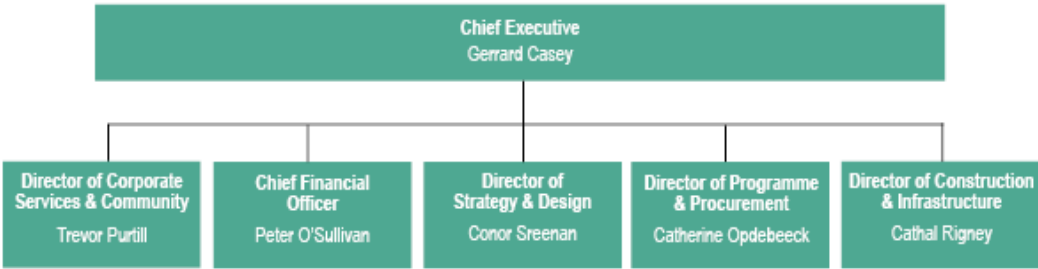
Agency Structure
Organisational Structure of the GDA





Governance Statement

Senior Management Team





Governance Statement

Agency Structure

The Agency consists of a Chairperson and 14 ordinary members, all of whom were appointed by the Minister for Further and Higher Education, Research, Innovation & Science. The Members of the Agency are appointed for a period not exceeding three years and meet on a regular basis. The table below lists the Agency members serving during 2023, and the respective appointment and resignations dates.

Agency Member	Nominated By	Date Appointed
Mr Paul O'Toole (Chairperson)	Minister for FHERIS	Re-appointed 13 January 2023
Mr Gerrard Casey (CEO)	Minister for FHERIS	13 July 2016
Ms Deborah Byrne	CE DCC	Appointed 10 October 2023
Mr David Conway	Minister for FHERIS	Re-appointed 14 January 2023
Mr Joe Costello	CE DCC	Appointed 15 September 2021 & resigned 28 June 2023
Mr Jim Curran	Minister for Health	Re-appointed 9 September 2021 & term concluded 8 September 2024
Mr James Gough	Minister for FHERIS	Appointed 9 September 2023
Ms Orna Hanly	President TU Dublin	Appointed 1 February 2024
Ms Julie Herlihy	Minister for FHERIS	Appointed 22 August 2023
Dr Paul Horan	President TU Dublin	Appointed 20 May 2021
Ms Penelope Kenny FCA	Minister for FHERIS	Re-appointed 9 September 2021 & term concluded 8 September 2023
Mr Ciaran McCaffrey	Minister for FHERIS	Re-appointed 9 September 2024
Mr Jack MacGowan	Minister for FHERIS	Re-appointed 9 September 2021 & term concluded 8 September 2024
Ms Mellany McLoone	Minister for Health	Re-appointed 9 September 2021
Mr Luke McManus	Community	Appointed 15 September 2021
Dr Susan O'Shaughnessy	President TU Dublin	Re-appointed 9 September 2021 & resigned 2 October 2023.
Prof Terri Scott	Minister for FHERIS	Re-appointed 9 September 2024
Ms Deirdre Scully	CE DCC	Appointed 15 September 2021
Mr Ray McAdam	Minister for FHERIS	Appointed 16 August 2024
Ms Martina Fitzgerald	Minister for FHERIS	Appointed 22 August 2024



Governance Statement

The Agency has established five committees, as follows:

1. Audit and Risk Committee: comprises four Agency Members. The role of the Audit and Risk Committee (ARC) is to support the Agency 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 ARC ensures that the internal control systems, including audit activities, are monitored actively and independently. The ARC reports to the Agency after each meeting, and formally in writing annually.

The Members of the ARC in 2023 are:

Julie Herlihy (Chairperson, appointed 22 August 2023), David Conway, Ciaran McCaffrey, James Gough (appointed 9 September 2023) and Penelope Kenny FCA (term concluded 8 September 2023).

The ARC held 5 meetings in 2023.

2. Health & Safety Committee: comprises five Agency Members. The role of the Health & Safety Committee (HSC) is to monitor and review existing health and safety procedures and provide strategic direction and leadership to ensure the safe delivery of the Grangeegorman project. The HSC sets out to assist in achieving the GDA vision “Our aim is to adopt a collaborative Health & Safety approach across boundaries”. Recommendations from the committee are submitted to the Board.

The Members of the HSC in 2023 are:

Ciaran McCaffrey (Chairperson), Dr Paul Horan, Mellany McLoone, Luke McManus and Susan O'Shaughnessy (resigned 2 October 2023).

There were 3 meetings of the HSC in 2023.

3. Strategy & Planning Committee: comprises six Agency Members. The role of the Strategy & Planning Committee (SPC) is to monitor and review the delivery of the Strategic Plan, in particular items which have the potential to impact on the Planning Scheme, consider and advise on potential opportunities and challenges for the Agency; consider and advise on opportunities or initiatives to promote the project; report to the Board on issues arising and the strategy options that are available.

The Members of the SPC in 2023 are:

Jack MacGowan (Chairperson), David Conway, Jim Curran, Dr Paul Horan, Prof Terri Scott and Deirdre Scully.

There were 3 meetings of the SPC in 2023.



Governance Statement

4. HR & Workforce Planning Committee: comprises three Agency Members. The role of the HR & Workforce Planning Committee (HRWPC) is to advise the Agency and make recommendations on workforce matters. The HRWPC reports to the Agency after each meeting, and formally in writing annually.

The Members of the HRWPC in 2023 are:

Mellany McLoone (Chairperson), Jim Curran, Prof Terri Scott.

There were 3 meetings of the HRWPC in 2023.

5. Community & Culture Committee: was created in 2023 and comprises up to six Agency Members. The terms of reference for the Community & Culture committee (CCC) will be to consider matters, at a strategic level, arising from the work of the Consultative Group, the Community Liaison Committee, the Grangegorman Local Labour & Learning Forum, the Public Art Working Group and the Grangegorman Histories Group. The new committee considers strategic aspects of the GDA mission in respect of these areas and will advise the Board accordingly.

The CCC reports to the Agency after each meeting, and formally in writing annually.

The Members of the CCC in 2023 are:

Luke McManus (Chairperson), Deirdre Scully, Joe Costello (resigned 28 June 2023), Penelope Kenny (term concluded 8 September 2023), Susan O'Shaughnessy (resigned 2 October 2023). James Gough and Orna Hanly were appointed to the CCC in February 2024.

There were 5 meetings of the CCC in 2023.

New Board Members

The GDA has an induction process for new Board Members. It is designed to ensure they are familiar with the statutory obligations of the Agency and how the Board conducts its business. It includes relevant briefing material, details of the Agency's strategic plans, and also includes a programme of main Board and committee meetings.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Agency Board and committee meetings for 2023 is set out below, including the fees and expenses received by each Member:



Governance Statement

Board and Board Committee members and meeting attendance in 2023									
	Board	Audit & Risk attendance	Health & Safety	Strategy & Property	Human Resources & Workforce Planning	Community & Cultural	Fees € 2023	Expenses € 2023	
Number of meetings	7	5	3	3	3	5			
Mr Paul O'Toole	7						8,978		
Mr Gerrard Casey	7							540	
Ms Deborah Byrne	2 (2)						1,359		
Mr David Conway	5	4		2			5,985	153	
Mr Joe Costello	4 (4)					4 (4) (Chair)	2,994		
Mr Jim Curran	7			3	3		5,985	717	
Mr James Gough	2 (2)	1 (1)					1,842		
Ms Julie Herlihy	3 (3)	2 (2)					1,658		
Dr Paul Horan	7		3	3					
Ms Penelope Kenny FCA	4 (5)	4 (5) (Chair)				1 (4)	4,143		
Mr Ciaran McCaffrey	5	5	2 (Chair)						
Mr Jack MacGowan	7			3 (Chair)			5,986	191	
Ms Mellany McLoone	6		3		3 (Chair)				
Mr Luke McManus	7		3			5	5,986		
Dr Susan O'Shaughnessy	5 (5)		1 (2)			3 (4)			
Prof Terri Scott	7			3	2		5,986	3,920	
Ms Deirdre Scully	7			3		3			
Total							50,902	5,521	
	() = the maximum no. of meetings it was possible to attend. otherwise, the maximum number was possible.								

The following members of the Agency, Dr Paul Horan, Mr Ciaran McCaffrey, Ms Mellany McLoone, Dr Susan O'Shaughnessy and Ms Deirdre Scully did not receive a fee under the One Person One Salary (OPOS) principle. Mr Gerrard Casey, as CEO, did not receive a fee.

Key Personnel Changes

On 24 July 2023, Trevor Purtill was appointed as the Director of Corporate Services and Community. Peter O'Sullivan was appointed as Chief Financial Officer on 1 March 2024.

Gender Balance in the Board membership

As at 31 December 2023, the Board had 5 (36%) female and 9 (64%) male members. The Board therefore did not meet the Government target of a minimum of 40% representation of each gender in the membership of State Boards.

At the time of signing the Financial Statements, the Board had 6 (43%) female and 8 (57%) male members. The Board therefore did meet the Government target of a minimum of 40% representation of each gender.

The gender balance of the Board is taken into account when new appointments are being considered by the Department.



Governance Statement

Disclosures Required by the Code of Practice for the Governance of State Bodies

The Agency is responsible for ensuring that the Grangeegorman Development Agency has complied with the requirements of the Code. The following disclosures are required by the Code:

Employee Short-term Benefits Breakdown

Employee benefits breakdown is disclosed in note 7 of the financial statements.

Consultancy Costs

Consultancy costs include the cost of external advice to management, and excludes the cost of outsourced business as usual activities.

	2023	2022
	€'000	€'000
Legal advice	0	25
Design consultancy	2,690	2,587
Professional fees	0	0
Health & Safety Advice	<u>26</u>	<u>39</u>
Total Consultancy Costs	<u>2,716</u>	<u>2,651</u>
Contract	468	130
Project Costs	82	138
Current Overheads	-	-
Capitalised	<u>2,166</u>	<u>2,383</u>
Total	<u>2,716</u>	<u>2,651</u>

Legal Costs and Settlements

There were no legal settlements in either 2023 or 2022.



Governance Statement

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2023	2022
	€	€
Domestic		
Agency Board Members & CEO	4,981	1,462
Employees	<u>1,459</u>	<u>40</u>
International*		
Agency Board Members	0	0
Employees	1,012	0
Stakeholders	<u>2,575</u>	<u>0</u>
Total	<u>10,027</u>	<u>1,502</u>

*In 2023 a payment of €61 was required to be made to the Climate Action Fund to offset the carbon emissions associated with official air travel. In 2022, no such payment was required.

Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2023	2022
	€	€
Staff & Board hospitality	4,781	3,474
Stakeholder hospitality	4,291	1,497
Client hospitality	<u>0</u>	<u>0</u>
Total	<u>9,072</u>	<u>4,971</u>



Governance Statement

Statement of Compliance

The GDA reviews annually its level of compliance with the Code of Practice for the Governance of State Bodies and, where necessary, puts in place arrangements to ensure compliance. It also has agreed a small number of derogations with the DFHERIS.

Derogations have been agreed on:

- (i) Secretary of the Board: On the basis that the GDA Act supersedes the Code of Practice and those functions that are typically carried out by a Company Secretary are delegated by the CEO and performed by Corporate Services and other Executive Staff. All statutory functions have been undertaken, as per the GDA Act 2005, by the Chairperson, the Board and the CEO,
- (ii) Annual Report: Deadline for publication of annual report and financial statements. Deadline extension has been agreed until the later of six months from year end or one month following signing of the Financial Statements by the C&AG.

On behalf of the Members of the Agency:

Mr Paul O'Toole

Chair

Date: 25.09.2024

Mr Gerrard Casey

Board Member

Date: 25.09.2024



Statement on Internal Control

Scope of Responsibility

On behalf of the Grangeegorman Development Agency, we acknowledge the Agency's responsibility for ensuring that an effective system on internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies.

Purpose of the System of Internal Control

The System on 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 either prevented or detected in a timely way.

The System on Internal Control, which accords with guidance issued by the Department of Public Expenditure, NDP Delivery and Reform (DPENDPDR), has been in place in the Agency for the year ended 31 December 2023 and up to the date of approval of the financial statements.

Capacity to Handle Risk

The Agency has an Audit and Risk Committee ("ARC") comprising four Members of the Agency with financial and audit expertise. The ARC met five times in 2023.

The Agency engages an independent Internal Auditor that operates in accordance with the terms of reference for the ARC and reports to the ARC. An Internal Audit Plan is approved by the ARC and revised annually. The Internal Audit Plan is developed using a risk based approach.

The Agency has set the organisation's risk appetite and this is laid out in a Risk Appetite Statement included in its Risk Management Policy. The ARC has developed a Risk Management Policy which sets out the Risk Management Processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff who are expected to work within the Agency's Risk Management Policies, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

Risk and Control Framework

The Agency has implemented a Risk Management System which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.



Statement on Internal Control

Risk management is a standing item on the agenda of both the ARC and the Agency. A Risk Register is in place which identifies the key risks facing the Agency and these have been identified, evaluated and graded according to their significance. The Agency, on a quarterly basis, reviews all the risks identified on the Risk Register and the management plan for mitigating the identified risks. Risks identified throughout the year are added to the Risk Register on an on-going basis. In addition, the high ranking risks (those rated as red), new risks and changing risks on the Risk Register are reviewed at least four times a year by the Agency. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

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

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

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Agency, 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 and the Agency of periodic and annual performance and financial reports which indicate performance against budgets and/or forecasts.



Statement on Internal Control

Procurement

We confirm that the Agency has suitable procurement policies and procedures in place to ensure good practice and substantive compliance with relevant procurement guidelines, regulations and the Public Spending Code.

We further confirm that, in 2023, the Agency complied with these procedures and that there are no compliance exceptions to note for procurements, purchase orders, appointments or invoiced activity in excess of €25,000.

Review of Effectiveness

We confirm that the Agency has procedures to monitor the effectiveness of its Risk Management and Control Procedures. The Agency's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the Internal and External Auditors, the Audit & Risk Committee which oversees their work, and the senior management within the Agency responsible for the development and maintenance of the internal financial control framework.

We confirm that the Members of the Agency in conjunction with the Internal Auditors, conducted an annual review of the effectiveness of the Internal Controls for 2023. The Annual Assurance Report was published in February 2024 and presented to the Audit & Risk Committee at the 21 February 2024 meeting. At the 28 February 2024 Board meeting, the Board affirmed the adequacy and effectiveness of the system of internal controls.

Internal Control Issues

No material weaknesses in Internal Control were identified in relation to 2023.

On behalf of the Members of the Agency:

Mr Paul O'Toole

Chair

Date: 25.09.2024

Mr Gerrard Casey

Board Member

Date: 25.09.2024



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

Report for presentation to the Houses of the Oireachtas **Grangegorman Development Agency**

Opinion on the financial statements

I have audited the financial statements of the Grangegorman Development Agency for the year ended 31 December 2023 as required under the provisions of section 33 of the Grangegorman Development Agency Act 2005. The financial statements comprise

- the statement of income and expenditure and retained earnings
- 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 the Grangegorman Development Agency 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 the Agency 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

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

I have nothing to report in that regard.

Andrew Harkness
For and on behalf of the
Comptroller and Auditor General

26 September 2024

Appendix to the report

Responsibilities of Agency members

As detailed in the governance statement, the agency members are responsible for

- the preparation of annual financial statements in the form prescribed under section 33 of the Grangegorman Development Agency Act 2005
- 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 33 of the Grangegorman Development Agency Act 2005 to audit the financial statements of the Agency 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 the Agency'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 the Agency 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 material instances where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.



Statement of Income and Expenditure and Retained Earnings

	Notes	Year ended 31 Dec 2023	Year ended 31 Dec 2022
		€000	€000
INCOME			
Income	2	14,573	22,824
Net deferred funding for retirement benefits	8 (c)	440	528
Other income	3	<u>1,361</u>	<u>203</u>
		16,374	23,555
Transfer of land & buildings from the Agency	13	12	(3,666)
Transfer from / (to) capital account	4	<u>(8,706)</u>	<u>(14,530)</u>
		7,680	5,359
EXPENDITURE CONTRACT & PROJECT COSTS			
Contract costs	5	565	(177)
Project costs	6	577	754
Recoverable shared expenses		185	36
Special Projects / Commissions		<u>30</u>	<u>0</u>
		<u>1,357</u>	<u>613</u>
Gross Contribution		6,323	4,746
GENERAL OVERHEADS			
Staff costs	7	2,541	1,974
Retirement costs	8 (d)	454	542
Board members' remuneration and expenses	12	57	54
Establishment costs	9	120	131
Professional services	10	806	160
General operating expenses	11	190	200
Communications & PR		100	27
Depreciation	13	1,171	1,151
Audit fees		<u>28</u>	<u>28</u>
		<u>5,467</u>	<u>4,267</u>
SURPLUS FOR THE YEAR		856	479
Balance brought forward as at 1 January		<u>1,517</u>	<u>1,038</u>
BALANCE CARRIED FORWARD AS AT 31 DECEMBER		<u>2,373</u>	<u>1,517</u>

The Statement of Cash Flows and notes 1 to 24 form part of these Financial Statements.

ON BEHALF OF THE BOARD:

Mr Paul O'Toole
Chair

Date: 25.09.2024

Mr Gerrard Casey
Board Member

Date: 25.09.2024



Statement of Comprehensive Income

	Notes	Year ended 31 Dec 2023	Year ended 31 Dec 2022
		€000	€000
Surplus for the year		<u>856</u>	<u>479</u>
Experience gain/(loss) on Retirement Benefits scheme liabilities		(1,688)	1,385
Change in assumptions underlying the present value of Retirement Benefits liabilities		<u>0</u>	<u>0</u>
Total Actuarial gain/(loss) in the year	8(f)	(1,688)	1,385
Adjustment to retirement benefit funding		<u>1,688</u>	<u>(1,385)</u>
Total comprehensive income for the year		<u>856</u>	<u>479</u>

The Statement of Cash Flows and notes 1 to 24 form part of these Financial Statements.

ON BEHALF OF THE BOARD:

Mr Paul O'Toole

Chair

Date: 25.09.2024

Mr Gerrard Casey

Board Member

Date: 25.09.2024



Statement of Financial Position

	Notes	31 December 2023	31 December 2022
		€000	€000
FIXED ASSETS			
Property, plant and equipment	13	<u>177,877</u>	<u>134,687</u>
CURRENT ASSETS			
Receivables and prepayments	14	330	187
Cash at bank and in hand		9,526	12,833
Cash Equivalents		<u>65,878</u>	<u>98,614</u>
		75,734	111,634
CURRENT LIABILITIES			
Amounts falling due within one year	15	<u>(13,225)</u>	<u>(10,658)</u>
NET CURRENT ASSETS		<u>62,509</u>	<u>100,976</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>240,386</u>	<u>235,663</u>
LONG TERM LIABILITIES			
Amounts falling due after more than one year	16	(121,309)	(126,148)
Retirement benefit liabilities	8(b)	(5,378)	(3,270)
Deferred retirement benefit funding	8(b)	<u>5,378</u>	<u>3,270</u>
TOTAL ASSETS LESS LIABILITIES		<u>119,077</u>	<u>109,515</u>
REPRESENTING			
Retained revenue reserves	17	2,373	1,517
Capital account	4	<u>116,704</u>	<u>107,998</u>
		<u>119,077</u>	<u>109,515</u>

The Statement of Cash Flows and notes 1 to 24 form part of these Financial Statements.

ON BEHALF OF THE BOARD:

Mr Paul O'Toole
Chair

Date: 25.09.2024

Mr Gerrard Casey
Board Member

Date: 25.09.2024



Statement of Cash Flows

		Year ended 31 December 2023	Year ended 31 December 2022
	Notes	€'000	€'000
Cash flows from operating activities			
Operating surplus for the year		856	479
Depreciation	13	1,171	1,151
Loss on disposal of asset		0	0
Interest receivable	3	(924)	(136)
Decrease /(Increase) in receivables	14	(143)	1,819
Increase /(Decrease) in payables	15	2,568	244
Transfer (from) / to capital account	4	8,706	14,530
Transfer of assets to TU Dublin	13	0	3,690
Advance payments on construction activities	16	<u>(4,839)</u>	<u>(5,293)</u>
Net cash inflow from operating activities		<u>7,395</u>	<u>16,484</u>
Cash flows from investing activities			
Payments to acquire tangible fixed assets	13	(44,362)	(25,315)
Interest received	3	<u>924</u>	<u>136</u>
Net cash flow from investing activities		<u>(43,438)</u>	<u>(25,179)</u>
Increase/ decrease in cash and cash equivalents		(36,043)	(8,695)
Cash and cash equivalents at 1 January		<u>111,447</u>	<u>120,142</u>
Cash and cash equivalents at 31 December		<u>75,404</u>	<u>111,447</u>

The Statement of Cash Flows and notes 1 to 24 form part of these Financial Statements.



Notes to the Financial Statements

1. STATEMENT OF ACCOUNTING POLICIES

The Agency's role is to promote the development of the Grangegorman site as a location for education, health and other facilities. Lands at the Grangegorman site were transferred to the Agency from the HSE in accordance with section 13 of the Grangegorman Development Agency Act 2005 on 24th February 2012.

As of 21st October 2020, the Agency became an aegis body of the Department of Further and Higher Education, Research, Innovation and Science, prior to which the Agency was under the Department of Education and Skills.

Funding was provided by the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS), the Department of Education, the Health Service Executive (HSE) and Technological University Dublin (TU Dublin), as follows:

- TU Dublin
 - Funding is provided in relation to the construction of educational facilities. The funding is recognised as a Long-Term Liability and the related assets as tangible fixed assets in the Agency's financial statements and cash & cash equivalents (see Note 13 and Note 16).
 - Funding is provided in relation to certain project costs where these costs do not result in the creation of an asset. Such costs are charged to the Income & Expenditure. A matching amount is released from the Long-Term Liability, to the Income & Expenditure as income. In addition, some costs are shared between GDA and TU Dublin. Recoupment of these costs is included in other income.
- HSE – funds the costs associated with the development of healthcare facilities at the site, (see Note 5).
- DFHERIS provided capital and current funding for the development of the Grangegorman campus and the operational costs of the Agency.
- DoES – Department of Education provides funding for the primary Educate Together D7 School.

The following accounting policies are applied consistently in dealing with items which are considered material in relation to the Agency's financial statements:



Notes to the Financial Statements

i) BASIS OF ACCOUNTING

The financial statements of the Agency for the year ended 31 December 2023 have been prepared in accordance with FRS102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC).

The preparation of financial statements in conformity with FRS102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in the process of applying the Agency's accounting policies. The areas involving a higher degree of judgement or complexity or areas where assumptions and estimates are significant to the financial statements are disclosed in Note ix.

ii) REVENUE RECOGNITION

The Agency receives both current and capital grants from the DFHERIS which are recognised as follows:

- Grants provided to fund current expenditure are accounted for on an accruals basis.
- Grants provided to fund capital development from the DFHERIS are recognised under income in the Statement of Income and Expenditure. Where they are used to fund capital assets / assets in development, an equal amount is transferred to the capital account, until such time, as the control of the completed building passes to TU Dublin.

The Agency carries out construction and development work on behalf of its stakeholders. Where legal title to a building is with a stakeholder and the Agency incurs the associated contract costs, the Agency invoices those costs to the relevant stakeholder. Income is recognised in line with amounts invoiced. On other building projects, income is recognised when the significant risks and rewards of ownership and effective control over the underlying building transfers to the stakeholders.

iii) COST AND ASSET RECOGNITION

The Agency distinguishes between project costs and contract costs.

Project costs

This includes pre and post commencement costs where the costs do not result in the creation of an asset from which the Agency can derive future economic benefit. Such costs are charged to the Income and Expenditure and Retained Revenue Reserves account in the year in which they arise (Note 6).

Project costs include set-up costs for Public Private Partnership (PPP) projects in respect of the development of educational facilities within the Grangegorman site. The agreement with the PPP operator for the design, build, finance and maintain basis is between the DFHERIS and the PPP Co, in return for unitary charge payments over a 25 year period. Consequently,



Notes to the Financial Statements

given the Agency are not the grantor for the purposes of FRS 102 (section 34.12), the Agency's financial statements will not recognise the associated assets and liabilities under the PPP agreement.

Contract costs

This includes expenditure incurred on behalf of third parties (Note 5). These costs are invoiced to third parties in line with the stage of completion of the project. Relevant expenditure and income is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves on the basis of amounts invoiced to the third party. Expenditure incurred which has not been invoiced to the third party is included as work in progress at the year end (Note 14).

Assets in development and construction

Costs related to assets in development and construction are capitalised where, in the opinion of the Agency, the related project is likely to be successfully developed and the economic benefits arising from future operations will at least equal the amount of capitalised expenditure incurred to date.

Costs capitalised to assets in development relate to costs incurred in bringing the asset to the stage where it is ready for construction to commence. Costs associated with completing this stage include planning application costs, enabling works and consultative studies. Construction costs relate to costs incurred in bringing the asset to completed construction (Note 13).

The Agency de-recognise assets when it concludes that effective control of the relevant asset has passed to another entity. In some cases, this may pre-date the formal transfer of title to the other entity but where the risks and rewards of ownership may have passed to that entity and/or the Agency has entered into agreement to transfer ownership at a future date and as a result no longer has control of the relevant asset.

iv) WORK IN PROGRESS

Work in progress represents the un-invoiced element of contract costs and is stated at cost to the stage of completion of the contract. Provision is made for all known or expected losses on contracts (Note 14).

v) RETIREMENT BENEFITS

The Agency operates a defined benefit retirement scheme, funded annually on a pay-as-you-go basis from monies provided by the DFHERIS and from contributions deducted from staff salaries. The Agency also operates a Single Public Services Pension Scheme, ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or



Notes to the Financial Statements

after 1 January 2013. All members' contributions are paid over to the DFHERIS and DPENDPDR.

Retirement benefit costs reflect retirement benefits earned by employees in the period and are shown net of pension contributions which are remitted to the DFHERIS and the DPENDPDR. An amount corresponding to the retirement charge is recognised as income, to the extent it is recoverable, and offset by grants received in the year to discharge retirement benefit 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 the DFHERIS.

Retirement benefit liabilities represent the present value of future retirement benefit payments earned by staff to date. Deferred retirement benefit funding represents the corresponding asset to be recovered in the future periods from the DFHERIS.

vi) TANGIBLE FIXED ASSETS AND DEPRECIATION

Freehold land, buildings, assets in development and construction, fixtures and office equipment are stated at cost, net of accumulated depreciation and impairment losses. Costs include expenditure that is directly attributable to the acquisition and construction associated with bringing assets into working condition for their intended use.

Freehold land, assets in development and construction are not depreciated. Depreciation of assets in development and construction commences when the asset is substantially complete and ready for its intended use. Full provision is made for any impairment in the value of the asset. Land is not depreciated.

Depreciation is calculated to write off the cost, less estimated residual value, of all other assets as follows:

Public realm, site infrastructure and buildings	2% Straight Line
Fixtures and office equipment	25% Straight Line

Fixed Assets are disposed of when the significant risks and rewards of ownership and effective control over the underlying assets are transferred.

vii) CAPITAL ACCOUNT

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



Notes to the Financial Statements

viii) ADVANCE PAYMENTS ON CONSTRUCTION ACTIVITIES

The Agency receives financing from TU Dublin for the purposes of the construction and development of educational facilities at Grangegorman. TU Dublin provides funding in advance of the Agency making the related payments. The Agency recognises a long-term creditor in line with the TU Dublin funding received which will be extinguished on transfer of the completed assets to TU Dublin.

Where the funding is utilised to discharge costs incurred in the construction of assets, these costs are recorded as fixed assets in the Statement of Financial Position. When depreciation is charged on these assets, a matching funding amount is credited to the Statement of Income and Expenditure and Retained Revenue Reserves by way of a reduction in the long term creditor amount.

Where the funding is utilised to discharge project costs, such costs are charged to the Statement of Income and Expenditure and Retained Revenue Reserves with the matching funding credited to the Statement of Income and Expenditure and Retained Revenue Reserves, thereby reducing the long term creditor.

ix) CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATION UNCERTAINTIES

The preparation of the financial statements in conformity with generally accepted accounting principles requires the Agency to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting period. In this regard, the Board Members believe that the critical accounting policies where judgements or estimations are necessarily applied are summarised below.

Depreciation and residual values

The Board Members have reviewed the asset lives and associated residual values of all fixed asset classes and, in particular, the useful economic life and residual values of land and buildings and fixtures and fittings and have concluded that asset lives and residual values are appropriate.

Retirement Benefit 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 retirement benefit and post-retirement plans.



Notes to the Financial Statements

The 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
- (iii) health care cost trend rates, the rate of medical cost inflation in the relevant regions.

2. Income

The Department of Further and Higher Education, Research, Innovation and Science (DFHERIS), the Health Service Executive (HSE), the Department of Housing, Local Government and Heritage (DHLGH) and the Department of Tourism, Culture, Arts, Gaeltacht, Sports and Media (DTCAGSM) made the following funds available to the Agency during the year:

	2023	2022
	€'000	€'000
DFHERIS – Current (Subhead B. 14)	4,126	3,397
DFHERIS – Periodic Critical Review	149	
DFHERIS – Capital (Subhead B.16)	6,550	12,000
DOES – Capital (Primary level)	3,197	7,259
HSE – Contract costs	521	168
DHLGH – Historic Structure Fund	24	0
DTCAGSM - Sports Capital Programme	<u>6</u>	<u>0</u>
	<u>14,573</u>	<u>22,824</u>

The Agency was awarded a grant from the Department of Tourism, Culture, Arts, Gaeltacht, Sports and Media (formerly the Department of Transport, Tourism and Sports) under the Sports Capital Programme in 2017, totaling €111,500 to fund three sports projects. In 2023, one project was undertaken – the installation of an electronic scoreboard. 95% of the cost was funded by the grant, which was received in February 2023.

In 2023, the Agency was awarded a grant from the Department of Housing, Local Government and Heritage (DHLGH) under the Historic Structures Fund for €24,000 in respect of the Clocktower building.



Notes to the Financial Statements

3. Other Income

	2023	2022
	€'000	€'000
Technological University Dublin	331	(6)
Technological University Dublin – transfer of buildings	(12)	(23)
Technological University Dublin – reimbursement of costs	0	36
Others, including recoupment of other costs	118	60
Bank interest	<u>924</u>	<u>136</u>
	<u>1,361</u>	<u>203</u>

During 2021, control over the Lower House was passed over to TU Dublin. The transaction €19.8m resulted in a recognition of income from TU Dublin and a matching reduction in long term liability to TU Dublin. In 2023, there was an adjustment of (€12k) (2022 : (€23k)) as final costs matured.

2023: As reported in note 16(a), an amount of €330k was released to other income comprising funding for project costs of €201k, an amount released to match depreciation of €129k.

4. Capital Account

	2023	2022
	€'000	€'000
Balance at 1 January	<u>107,998</u>	<u>93,468</u>

Transfer from the Statement of Income and Expenditure and Retained Revenue Reserves:

Funds allocated to acquire lands and buildings	6,550	12,000
Funds allocated to assets in development and construction	3,197	7,259
Disposal of fixed assets (land) to TU Dublin	0	(3,690)
Amortised in line with asset depreciation	<u>(1,041)</u>	<u>(1,039)</u>
Total movement in the year	<u>8,706</u>	<u>14,530</u>
Balance at 31 December	<u>116,704</u>	<u>107,998</u>



Notes to the Financial Statements

The capital account balance represents the unamortised amount of income, received from the DFHERIS, used to contribute to the purchase of tangible fixed assets. Owing to the nature in which the Agency is funded and revenue is recognised, a timing delay can arise between the recording of a fixed asset cost and receipt of associated funding.

5. Contract Costs

	2023 €'000	2022 €'000
Contract costs	<u>565</u>	<u>(177)</u>

Up to 31 December 2023, the Agency had incurred contract costs which had been invoiced to the HSE totalling €35,577k. All of these costs relate to contracts with the HSE in respect of the development of healthcare facilities. A breakdown of the costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves is included below:

	Cumulative Expenditure Pre 2023 €'000	2023 €'000	Total Cumulative Expenditure €'000
Legal and professional	4,263	570	4,833
Enabling and construction works	29,764	(5)	29,759
Fit out and landscaping	804	0	804
Refurbishment and relocation	58	0	58
Estate management & maintenance	43	0	43
Sundry	74	0	74
Project promotion and public relations	<u>6</u>	<u>0</u>	<u>6</u>
Total contract costs reimbursed by the HSE	<u>35,012</u>	<u>565</u>	<u>35,577</u>

To date the Phoenix Care Centre and the Primary Care Centre are complete and are in use. The Residential Care Neighbourhood completed preliminary design phase in 2023, and was awarded planning permission on 25 January 2024.



Notes to the Financial Statements

6. Project Costs

	2023	2022
	€'000	€'000
Legal services	0	25
Design consultancy	0	(5)
Professional fees	421	389
Enabling and construction works	(7)	(3)
Estate Management & Maintenance	<u>163</u>	<u>348</u>
	<u>577</u>	<u>754</u>

7. Staff Costs

	2023	2022
	€'000	€'000
Wages and salaries	2,141	1,590
Seconded & agency staff	110	189
Employer's PRSI	229	171
Staff training and recruitment	<u>61</u>	<u>24</u>
	<u>2,541</u>	<u>1,974</u>

Number of employees

An average of 28 (2022: 21) staff were directly employed by the Agency during the year.

An average of 3 (2022: 3) staff were employed by way of secondment or through third party service providers during the year.

€53k (2022: €35k) was deducted from staff by way of an additional superannuation contribution and was paid over to the DFHERIS.

Board, management and staff related hospitality expenses were €9k (2022: €5k). Total foreign travel expenditure incurred in respect of the CEO and staff was €1k (2022: € nil).



Notes to the Financial Statements

Employee benefits breakdown*

Range of total employee benefits		Number of employees	
From	To	2023	2022
€20,000 - €29,999		1	1
€30,000 - €39,999		2	3
€40,000 - €49,999		1	1
€50,000 - €59,999		4	2
€60,000 - €69,999		1	1
€70,000 - €79,999		7	5
€80,000 - €89,999		10	9
€90,000 - €99,999		5	2
€100,000 - €109,999		0	0
€110,000 - €119,999		0	1
€120,000 - €129,999		1	0
		<u>32</u>	<u>25</u>

*Applies to staff directly employed by the Agency as at 31 Dec 2023.

8. Retirement Benefit Costs

(a) Retirement Benefit Scheme

The Agency operates an unfunded defined benefit superannuation scheme for staff. Superannuation entitlements arising under the Scheme are paid out of current income. Employee superannuation contributions are payable to the DFHERIS in respect of the main scheme and to the DPENDPR in respect of the Single Public Sector Scheme.

The main (pre-existing) scheme is a defined benefit final salary retirement benefit arrangement with benefits and contributions defined by reference to current "model" public sector scheme regulations. The Scheme provides a retirement benefit (one eightieths per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. Normal Retirement Age is a member's 65th birthday, and pre 2004 members have an entitlement to retire without actuarial reduction from age 60. Retirement benefit payment (and deferment) increase on a discretionary basis in line with general salary inflation.

With effect from 1 January 2013, new entrants become members of the Single Public Service Retirement Benefit Scheme. This provides career-average revalued earnings related benefits revalued in line with increases in the Consumer Price Index. The Scheme's minimum retirement age will be linked to the State Pension age.



Notes to the Financial Statements

The results set out below are based on an actuarial valuation of the liabilities in respect of the serving, retired and deferred staff of the Agency as at 31st December 2023.

This valuation was carried out by a qualified independent actuary for the purposes of the accounting standard, FRS 102 – Retirement Benefits. The financial assumptions used to calculate scheme liabilities under FRS 102 are:

	2023	2022
Discount rate	3.15%	3.50%
Rate of increase in salaries	3.75%	4.00%
Rate of increase in retirement benefits	3.25%	3.50%
Inflation	2.25%	2.50%

(b) Statement of Financial Position Recognition

The amounts recognised in the Statement of Financial Position are as follows:

	2023 €'000	2022 €'000
Present value of defined benefit obligations that are wholly unfunded	5,378	3,270
Present value of defined benefit obligations that are wholly or partly funded	<u>0</u>	<u>0</u>
Deferred retirement benefit funding	<u>(5,378)</u>	<u>(3,270)</u>
Net liability recognised in the Statement of Financial Position at 31 December	<u>0</u>	<u>0</u>

(c) Net deferred funding for retirement benefits year

	2023 €'000	2022 €'000
Funding recoverable in respect of current year retirement benefit costs	454	542
Less: retirement benefit payments	<u>(14)</u>	<u>(14)</u>
	<u>440</u>	<u>528</u>



Notes to the Financial Statements

(d) Analysis of total retirement benefit costs charged to expenditure

	2023	2022
	€'000	€'000
Current service cost	352	499
Interest cost	102	43
Employees contribution refunds	<u>0</u>	<u>0</u>
Expenses recognised in the income and expenditure and retained revenue reserves account	<u>454</u>	<u>542</u>

(e) Deferred funding liability for retirement benefits

The Agency recognises amounts owing from the State for the unfunded deferred liability for retirement benefits on the basis of a number of past events. These events include the statutory backing for the superannuation scheme, and the policy and practice in relation to funding public service retirement benefits including the annual estimates process. Whilst there is no formal agreement and therefore no guarantee regarding these specific amounts with the DFHERIS, the Agency has no evidence that this funding policy will not continue to progressively meet this amount in accordance with current practice. The deferred funding liability for retirement benefits as at 31 December 2023 amounted to €5,379k (31st December 2022: €3,270k).

The scheme is a defined benefit final salary retirement benefit arrangement with benefits and contributions defined by reference to current model public sector scheme regulations.

(f) Movement in defined benefit obligation

Changes in the present value of the defined benefit obligation are as follows:

	2023	2022
	€'000	€'000
Present value of defined benefit obligation at 1st January	3,270	4,127
Current service cost	352	499
Interest cost	102	43
Benefits paid in the year	(14)	(14)
Actuarial loss / (gain)	<u>1,668</u>	<u>(1,385)</u>
Present value of defined benefit obligation at 31st December	<u>5,378</u>	<u>3,270</u>



Notes to the Financial Statements

9. Establishment Costs

	2023	2022
	€'000	€'000
Repairs and maintenance	2	1
Cleaning	12	12
Insurance	94	87
Rent & service charges	22	24
Light and heat	(10)	7
	<u>120</u>	<u>131</u>

10. Professional Services

	2023	2022
	€'000	€'000
Legal services	228	44
Accountancy / Financial advisory	4	4
Consultancy (including property advisory)	366	6
Internal Audit fees	22	23
Pension advisory fee	5	4
Translation fees	5	4
Other Professional fees	<u>176</u>	<u>75</u>
	<u>806</u>	<u>160</u>



Notes to the Financial Statements

11. General Operating Costs	2023 €'000	2022 €'000
Printing, postage and stationery	5	1
Telephone	7	7
Bank charges	1	1
Website and IT expenses	128	148
Office expenses	20	18
Meeting expenses	8	3
Newspapers, journals and reference material	0	0
Subscriptions	17	15
Travel and subsistence	4	0
Interest Payable	<u>0</u>	<u>7</u>
	<u>190</u>	<u>200</u>
12. Board Member Fees and CEO Salary	2023 €'000	2022 €'000
Chairperson's remuneration	9	9
Board member fees	42	44
Board members expenses	<u>6</u>	<u>1</u>
	<u>57</u>	<u>54</u>
Chief Executive Officer	2023 €'000	2022 €'000
Basic Salary	<u>123</u>	<u>118</u>
Travel subsistence and professional subscriptions	<u>1</u>	<u>1</u>

The CEO is a member of an unfunded defined benefit public sector scheme and his retirement benefits do not extend beyond the standard entitlements in the public sector defined benefit superannuation scheme.



Notes to the Financial Statements

13. Property Plant and Equipment

	Land, public realm, site infrastructure and buildings €'000	Assets in development and construction €'000	Fixtures and office equipment €'000	Total €'000
COST				
At 1st January 2023	90,718	51,670	342	142,730
Additions	4,555	39,742	65	44,362
Disposal	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>(1)</u>
At 31st December 2023	95,273	91,412	406	187,091

	Land, public realm, site infrastructure and buildings €'000	Assets in development and construction €'000	Fixtures and office equipment €'000	Total €'000
DEPRECIATION				
At 1st January 2023	7,846	0	197	8,043
Charge for the year	1,094	0	77	1,171
Disposals	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>(1)</u>
At 31st December 2023	<u>8,940</u>	<u>0</u>	<u>274</u>	<u>9,214</u>

NET BOOK VALUE

At 31st December 2023	<u>86,333</u>	<u>91,412</u>	<u>132</u>	<u>177,877</u>
At 31st December 2022	<u>82,872</u>	<u>51,670</u>	<u>145</u>	<u>134,687</u>

In 2022, control over the land on which the two PPP Quad's are located, a total of 4.1 acres, was transferred to TU Dublin valued at €3,689,530.

In 2021, control over the Lower House passed to TU Dublin. In year 2023, an adjustment of €12k (2022: €23k) (a release of an unrequired accrual as final costs materialised) was released under the Long-Term Loan see note 16 (c).



Notes to the Financial Statements

In accordance with the Grangegorman Development Agency Act 2005, land within the Grangegorman site is to be made available to the Agency for the purposes of building health and educational facilities.

In the years 2012 to 2014, approximately 55 acres of land was transferred to the Agency from the HSE for nominal consideration of €20.

The Grangegorman site has a total area of 73 acres of which:

- Approximately 18 acres will be used for health projects and will remain in the ownership of the HSE.
- In total 55 acres are intended to be used for educational and sports projects. One acre of this land was transferred to TU Dublin in the year 2017, another 0.5 acre was transferred in 2021 and 4.1 acres were transferred in 2022. As at 31 December 2023, a total of 5.6 acres have been transferred.
- In 2023, a strip of land 0.1789 acre was purchased on Prussia Street, to enable the Agency to comply with the SDZ Planning Scheme requirement to provide a high quality access route through to Prussia Street.

Assets in development and construction are mainly the Academic Hub (€58.4m), D7ET Primary School (€18.0m), West Quad (€6.6m), Energy Centre (€4.0m), the temporary Sports-Changing (€1.9m), Print-making workshop (€1.7m) and smaller projects (€0.8m).

The Agency moved offices from the Clocktower building to Park House (owned by TU Dublin) in January 2021. A Memorandum of Agreement was signed between the GDA and TU Dublin on 18th December 2020, for a period of 10 years for the 475 sq. m. office space.

14. Receivables and Prepayments	2023	2022
Amounts falling due within one year	€'000	€'000
Trade receivables	22	28
Amounts due from TU Dublin	2	6
Accrued income	190	84
Sundry receivables and prepayments	<u>116</u>	<u>69</u>
	<u>330</u>	<u>187</u>

All receivable balances are deemed recoverable within one year.



Notes to the Financial Statements

15. Current Liabilities	2023	2022
Amounts falling due within one year	€'000	€'000
Trade payables	365	391
Amounts due to TU Dublin	0	0
Professional services withholding tax	60	15
Value added taxation	898	592
RCT	0	0
Income Tax	0	66
PAYE / PRSI	82	59
Accruals	4,380	3,139
Deferred income	5,215	5,088
Retentions held on construction operations	2,141	1,226
Sundry payables	<u>84</u>	<u>82</u>
	<u>13,225</u>	<u>10,658</u>



Notes to the Financial Statements

16. Long Term Liabilities	2023	2022
Amounts falling due after more than one year	€'000	€'000
Advanced payments on construction activities	<u>121,309</u>	<u>126,148</u>

TU Dublin make funds available to the Agency by way of advanced payments in respect of the construction and development of educational facilities at Grangegorman. At 31st December 2023, a total of €53,381k (2022: €22,000k) has been used to discharge costs incurred in the construction and development of educational facilities, which are included within fixed assets. On transfer of the completed asset to TU Dublin, the creditor balance will be extinguished.

	2023	2022
	€'000	€'000
Balance at 1st January	126,148	131,441
Advanced in year	0	0
Costs of property disposal	0	0
Amount released to other income in respect		
Of project costs in year (a)	(201)	(31)
Amounts transferred to TU Dublin (b)	(4,520)	(5,174)
Transfer of Assets to TU Dublin (c)	12	23
Depreciation (a)	<u>(130)</u>	<u>(111)</u>
Balance at 31st December	<u>121,309</u>	<u>126,148</u>

	2023	2022
	€'000	€'000
The balance is made up of		
TU Dublin Funding provided not utilised at year end,		
cash & cash equivalents balance	67,928	104,148
Cumulative funding used for asset development (d)	<u>53,381</u>	<u>22,000</u>
TU Dublin Long Term Liability Balance at 31st December	<u>121,309</u>	<u>126,148</u>

- (a) The amount released to income comprises funding for project costs of €201k, and an amount released to match depreciation of €130k. Such income is reported in Note 3.



Notes to the Financial Statements

- (b) €4,520k was transferred to TU Dublin for projects directly managed by TU Dublin on the Grangegorman campus – Vat payment on PPP Quads €3,441k; Audio Visual & ICT equipment €686k; and smaller projects €393k.
- (c) The Lower House was transferred over to TU Dublin on 31 August 2021, €19,800k relates to the value of the building. Disposal of assets in development & construction in Note 13. In 2023, there was a further adjustment of (€12k) (2022 : (€23k)) as final costs matured.
- (d) Cumulative Funding used for asset development (€53,381k) comprises Academic Hub €37,707; West Quad €6,250k; Energy Centre €3,637k; Sports Changing facilities €1,886k; Print Workshop €1,702k and smaller projects €2,199k.

The funding provided and not utilised at year end is included in the Agency's bank balance. As outlined in the accounting policy, the costs of assets constructed are included in tangible assets pending their transfer to the TU Dublin (Note 13).

17. Retained Revenue Reserves

	2023	2022
	€'000	€'000
At 1st January	1,517	1,038
Surplus for year	<u>856</u>	<u>479</u>
At 31st December	<u>2,373</u>	<u>1,517</u>

Balance on the Statement of Income and Expenditure and Retained Revenue Reserves

Much of the income in the Statement of Income and Expenditure and Retained Revenue Reserves is state grants, which is provided to meet liabilities maturing during the year as opposed to expenditure incurred during the year. Expenditure is recorded on an accruals basis. As a result, the balance on the Income and Expenditure and Retained Revenue Reserves account does not represent normal operating surplus or deficits but is largely attributable to the difference between expenditure on an accruals basis and funding on a cash basis. Interest receivable also contributes to this surplus.

18. Board Member Interests

The Agency adopted procedures in accordance with guidelines issued by the Department of Public Expenditure, NDP Delivery and Reform in relation to the disclosures of interests by Board Members and these procedures have been adhered to during the year. There were no



Notes to the Financial Statements

transactions of any significance in the year in relation to the Board's activities in which a Board Member had any beneficial interest.

19. Capital Commitments

Details of capital commitments at the accounting date are as follows:

	2023	2022
	€'000	€'000
Contracted for but not provided for in the financial statements	<u>35,495</u>	<u>73,490</u>

The €37,995k decrease in capital commitments was due to the construction expenditure incurred on both the Academic Hub (€37,221k) and the Educate Together primary school (€1,863k). Additional commitments were entered into for the Residential Care Neighbourhood €617k and smaller projects €472k.

20. Analysis of Changes in Net Funds

	Opening Balance €'000	Cash flows €'000	Closing Balance €'000
Cash at bank and Cash Equivalents	<u>111,447</u>	<u>(36,043)</u>	<u>75,404</u>
Net funds	<u>111,447</u>	<u>(36,043)</u>	<u>75,404</u>

21. Related Party Disclosures

TU Dublin is a related party by virtue of commonality of certain Board members.

HSE is a related party owing to a number of senior HSE employees being members of the Agency's Board.

There were no related party transactions of any significance in the year other than those disclosed within Notes 2, 3, 5 and 12.

Key management personnel in the Agency consist of the CEO and members of the Board. Total compensation paid to key management personnel, including Board members' fees and expenses and total CEO remuneration, amounted to €180k (2022: €172k).



Notes to the Financial Statements

22. Contingent Liability

The Agency is of the view that there are no contingent liabilities to be provided for at the date of approval of the financial statements.

23. Events After The End Of The Financial Year

There are no events between the reporting date and the date of the approval of these financial statements for issue that require adjustment to the financial statements.

24. Approval Of Financial Statements

The financial statements were approved by the Board on 25.09.2024

Mr Paul O'Toole
Chair

Mr Gerrard Casey
Board Member

Appendices

APPENDIX 1*

Agency Staff

Ger Casey – Chief Executive Officer

Catherine Opdebeeck - Director of Programme and
Procurement

Peter O'Sullivan – Director of Finance

Trevor Purtill – Director of Corporate Services and Community

Cathal Rigney – Director of Construction and Infrastructure

Conor Sreenan – Director of Strategy and Design

Padraic Ballantyne – Senior Engineer/Project Coordinator

Shay Bowman – Senior Engineer/Project Coordinator

Brian Cooling - Senior Quantity Surveyor

Ian Costello - Project Coordinator/M&E Engineer

Anne-Marie Deasy – Administrator

Martha Dineen - Project Assistant

Jenny Donohoe - Communications and Media Assistant

Catherine Hallinan – Financial Controller

Lori Keeve – Communications Manager

Gosia Kudyba - Sustainability Coordinator

Aideen Lowery - Senior Architect/Project Coordinator

Des Marmion – Senior Engineer/Project Coordinator

Kathleen McCann – Employment and Training Coordinator

Paul McDermott - Senior Engineer/Project Coordinator

Peter McDonell - Information Manager

Louisa Moss - HR Manager

Pat Moynihan – Senior Engineer/Project Coordinator

Derek Niven – Senior Quantity Surveyor/Project Coordinator

Louise O'Brien - Document Controller

Carmel Norman - Procurement Manager

Adam O'Halloran - Clerical Officer

Pat O'Sullivan – Senior Architect/Project Coordinator

Nora Rahill – Corporate Affairs Manager

Edward Scanlon – Senior Architect/Project Coordinator

Catherine Stapleton – Assistant Accountant

Nigel Thompson – Senior Quantity Surveyor/Project Coordinator

Rachel Welsby - Senior Architect/Project Coordinator

*as of end of 2023

APPENDIX 2

Consultative Group*

Department of Education/HEA
Andrea Valova

Department of Environment, Community and Local Government
Vacant

National Transport Authority
Eoin Farrell

Technological University Dublin
Collette Burns
Helena Fitzgerald

TU Dublin Staff
Ronan Dunphy
Leslie Shoemaker

TU Dublin Students
Mary Scally
Brian Jordan

Dublin City Council Public Representatives
Cllr Ray McAdam
Cllr Nial Ring

Health Service Executive
Vacant

HSE Staff
Fiona Davis

HSE Service Users Representatives
Alicja Downey
Roisin O'Neill

Public Representatives
Neasa Hourigan TD

Local Residents
Eugene Kelly
Fiona Kelly

*as of end of 2023

APPENDIX 3

Community Liaison Committee

The Community Liaison Committee is Chaired by the Agency Communications Manager and comprises:

Two community members of the Consultative Group
Eugene Kelly
Fiona Kelly

One community member of the Board
Luke McManus

Two Dublin City Council elected members on the Consultative Group
Cllr Ray McAdam
Cllr Nial Ring

One Dublin City Council elected member on the Board
Cllr Deborah Byrne

Public Representative
Neasa Hourigan TD

DCC Central Area Office
Brendan Doggett

Garda
Garda Shauna Naughton

HSE
Eamonn McCluskey

TU Dublin
Brian Gormley

TU Dublin Estates
Paul Coleman

D7 Educate Together School
Fionnuala McHugh
Neil O'Riordan

TU Dublin Students Union
Jason Aughney
Peter McCann

Grangegorman Employment and Training Coordinator
Kathleen McCann

Workday
Victoria MacKechnie

Other organisations will join the meetings as necessary by invitation on a month-by-month basis.

*as of end of 2023

APPENDIX 4

Grangegorman Public Art Working Group

PAWG membership 2023:

- Cliodhna Shaffrey, Chair
- Christina Kennedy, Senior Curator at Irish Museum of Modern Art (IMMA)
- Derek Dockrell, Health Service Executive
- Jacque Moore, Office of Public Works (OPW)
- John Mitchell, Director, DMOD Architects
- Nora Rahill, GDA
- Robert Ballagh, Community Representative
- Ronan McCrea, TU Dublin
- Ruairí Ó'Cuív, Public Art Officer, DCC
- Terry Prendergast, Planner

APPENDIX 5

Grangegorman Histories Expert Working Group

Grangegorman Histories is a public history project of

- Dublin City Council (DCC)
- Grangegorman Development Agency (GDA)
- Health Service Executive (HSE)
- Local Communities
- National Archives, Ireland (NAI)
- Royal Irish Academy (RIA)
- Technological University Dublin (TU Dublin)

Members of the Grangegorman Histories Working Group:

- Philip Cohen (Chair)
- Danny Connellan (HSE)
- Catriona Crowe (RIA)
- Brian Donnelly (NAI)
- Charles Duggan (DCC)
- Ruth Hegarty (RIA)
- Stephanie Dickenson (Local communities)
- Noel Fitzpatrick (TU Dublin)
- Brendan Kelly (Author)
- Mary Muldowney (DCC Historian-in-residence and local communities)
- Nora Rahill (GDA)
- Una Sugrue (GDA)

*as of end of 2023

