

The Dublin Mountains Visitor Centre



Business Plan

prepared for

**Roughan O'Donovan Consulting Engineers
&
South Dublin County Council**

by

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1. INTRODUCTION

The development of the Dublin Mountain Visitor Centre (DMVC) is intended to serve as a gateway to the wider leisure and tourism opportunities available in the Dublin Mountains. It will offer visitors a place of orientation and interpretation, informing them about the geography, archaeology and history of the area – both the immediate area around Montpelier Hill, Massy's Wood, and the Hellfire Club, as well as the wider Dublin Mountains to the south. For those arriving at the Centre who are unfamiliar with the area, the DMVC will provide an opportunity for orientation and interpretation that will serve as an informative and enjoyable start to their day-trip in the mountains

The development of the DMVC was identified in the South Dublin County Tourism Strategy (2024-2029) and its implementation marks the delivery of a key component of that strategy. The initiative is fully aligned with Fáilte Ireland's strategic plan for Dublin, and with the "Dublin – Surprising by Nature" marketing campaign which is designed to encourage visitors from outside the South Dublin area (and indeed from outside Ireland) to visit the mountains and open spaces at the edge of Dublin City.

There is therefore a very particular tourism context to this project. In addition to providing facilities for existing recreational users in the mountains (it is estimated that there are currently an average of 233,500 such users in area¹), it is the intention of the Council to enhance the experience for those visiting South County Dublin and who are unfamiliar with its landscape, heritage, and attractions. The project therefore has a particular focus on tourism development in South County Dublin, on providing a better tourism experience for those visiting the area, on increasing dwell time in the area, and consequently increasing tourist expenditure on goods and services in the area. In terms of medium-term development, this will have the effect of increasing economic activity and jobs in South County Dublin. It will also have social, health and well-being benefits for those who use the expanded amenities.

¹ Based on average footfall data 2022-2024 from South Dublin County Council for the Hellfire/Cruagh/Glenasmole/Kiltipper area.

Roughan O'Donovan Consulting Engineers have been contracted by South Dublin County Council to lead in the delivery of the DMVC. CHL is a member of the project team and has prepared this Business Plan. We have also previously provided inputs to the project plans relating to market positioning, operational requirements and services to be provided on site.

This Business Plan has been compiled on the basis of extensive work completed by CHL along with inputs from other members of the project team and from South **Dublin** County Council.

2. OVERVIEW OF THE PROJECT

2.1 Vision, Mission and Objectives

The Design Report for the Dublin Mountains Visitor Centre (DMVC) set out a clear vision, mission and set of objectives for the project². These are updated for the purposes of this business plan as follows:

Vision: That the Dublin Mountains, their landscape, heritage, and amenity will be fully accessible and readily enjoyed by the people of South Dublin and by visitors to the area from elsewhere in Ireland and abroad.

Mission: The visitor centre will provide high quality facilities and services for persons seeking: a) to learn about the history, archaeology, geology and nature of the Dublin Mountains and, b), to enjoy the recreational amenity of the mountains in a manner that does not diminish their natural appeal, environment quality or heritage value.

² Dublin Mountains Visitor Centre Design Report by Paul Keogh Architects for South Dublin County Council, July 2017

- Objectives:**
- 1) To optimise the potential of the Dublin Mountains as a recreation and tourism destination for the people of South Dublin and beyond.
 - 2) To enhance the recreation and amenity offer of the mountains with improved walks and trails in and around the subject sites.
 - 3) To provide a point of orientation and interpretation for visitors who are unfamiliar with South Dublin's landscape, heritage, and stories and who, in the absence of such a facility, would spend little time in the area and leave with a very limited understanding of what the Dublin Mountains can offer.
 - 4) To provide an interpretative exhibition and education facility for people – tourists and schools – to come to learn about the unique natural and man-made heritage of the Dublin Mountains.
 - 5) To support the growth and expansion of the tourism sector in South County Dublin.
 - 6) To conserve the natural, archaeological and architectural heritage of the sites in accordance with best practice.
 - 7) To increase economic activity and employment in South Dublin.
 - 8) To achieve the above objectives in a manner that is economically, socially, and environmentally sustainable.

2.2 Strategic Alignment

The DMVC is consistent with South Dublin County Council's corporate mission **“to make South Dublin County a vibrant and inclusive place for the people who live, visit, work and do business here, now and for the future”**.³ It is also identified as a key goal of the South Dublin County Council Development Plan 2022 – 2028 where a specific objective of Tourism Infrastructure policy is **“To support the development of the Dublin Mountains Visitor Centre at Hell Fire and Massy's Wood subject to**

³ South Dublin County Council: Corporate Plan 2020/2024

planning".⁴ The DMVC is also identified as a major project in the South Dublin County Tourism Strategy 2024-2029.

The Dublin Mountains Partnership (DMP) was established in 2008 with the aim of providing sustainable recreational infrastructure and sustainable access to the Dublin Mountains. The partners in the project are Coillte, South Dublin Co. Co., Dun Laoghaire Rathdown Co. Co., Dublin City Council and the National Parks & Wildlife Service (NPWS). In its Strategic Plan 2022-2026, the DMP identifies two specific objectives relating to the DMVC:

- Under Strategic Theme 1, Protect the Resource, Objective 1.2 includes states: "Use the DMVC as a key resource to raise awareness of the environmental protection measures being implemented in the mountains."
- Under Strategic Theme 2, Provide for Recreation, Objective 2.1 states: "Support the delivery of the DMVC at Montpelier Hill/Hell Fire Club forest lands as a key gateway into the mountains".

The public awareness and educational role for the DMVC highlighted in the DMP Strategic Plan is one acknowledged by UNESCO. The particular role of visitor centres at UNESCO designated sites has been described as follows:

"Visitor Centres can play an important role in the management of UNESCO sites (World Heritage properties, Biosphere Reserves and UNESCO Geoparks) promoting sustainability, supporting visitor management, influencing behaviours during visits, and collecting data on visitors' numbers and activities along with information on their needs and motivations. By concentrating on the quality of the experience for the visitor, Visitor Centres can provide rich content that reflects the values of the attraction, whether they are World Heritage sites, Biosphere Reserves or UNESCO Global Geoparks. The goal is to inform visitors about the features of the destination, encourage them to spend more time, and promote responsible behaviour."⁵

⁴ South Dublin County Council: Policy EDE 19 Objective 3, South Dublin County Development Plan 2022-2028

⁵ UNESCO: The Role of Visitor Centres in UNESCO Designated Sites (p12/13) (UNESCO 2019)

The DMVC is intended to fulfil this purpose with respect to the Dublin Mountains.

The Dublin Regional Tourism Development Strategy 2023-2027, published by Fáilte Ireland, takes its cue from Fáilte Ireland's recent Corporate Strategy, which identified eight strategic pillars - one of which is **"to transform Ireland's outdoor tourism experience"**. The Tourism Development Strategy states that **"It is Fáilte Ireland's long-term objective to ensure a greater regional spread of the socio-economic benefits of tourism across the country. For Dublin, this means we will have a distinct focus on the city, coast and mountains while staying within existing infrastructural and environmental capacities."**

The Dublin Mountains are identified as a significant resource and attraction for domestic and international tourists but are at an early stage of destination development, described as "Pioneering". This means that the mountains are emerging as a destination for the domestic market and that the priority is to develop tourism products and supporting experiences. Work has commenced on a Destination and Experience Development Plan (DEDP) to unlock the tourism potential of the mountains. The DEDP is being developed in partnership with Fáilte Ireland, Dún Laoghaire Rathdown County Council, Coillte, industry stakeholders and the local community.

The plan, currently in the discovery phase, will include product development actions to enhance the visitor experience and access to the mountains. The DMVC will fulfil a key goal in that respect. As the Regional Tourism Development Strategy states:

"There are many businesses, mostly activity providers, already operating in the Dublin mountains. However, there is no central focal point for visitors and access is an issue. It is intended that a Dublin mountains DEDP will focus on this area, with strategic linkages to surrounding businesses and the development of appropriate infrastructure and orientation to support visitor access, particularly international visitors."

The issue of limited access is visually illustrated in Figure 1 overleaf - a map that is on offer through tourist information offices that indicates the relative remoteness of the Hellfire Club in relation to other trails in the wider south Dublin area.

Figure 1: Map of the Dublin Mountains



The Fáilte Ireland Grants Scheme for Large Tourism Projects 2016-2020 highlighted the importance of supporting the key tourism brands and contributing to the achievement of tourism brand outcomes. When the Scheme was introduced, the Dublin brand was “Dublin: A Breath of Fresh Air”. One of the three brand-specific outcomes was stated as being Access to the Coast and Mountains: “Fáilte Ireland will seek proposals which sustainably create or improve access to, or enhance, the visitor experience of the coastline and the mountains. This may include development or enhancement of outdoor amenities and trails, provided such proposals seek to protect the natural

asset at the heart of the experience.”⁶ By improving access to and the visitor experience of the Dublin Mountains, the DMVC clearly contributes to this brand outcome.

The Dublin brand has been modified since the launch of the Grants Scheme and is now: “Dublin: Surprising by Nature”. The core brand proposition is: Dublin is the vibrant capital city bursting with a variety of surprising experiences — where city living thrives side by side with the natural outdoors.⁷ This brand proposition continues to embrace the Dublin Mountains and the brand outcome of the previous iteration of the brand as stated above.

Finally, the DMVC project will contribute directly to the fulfilment of the objectives of the National Outdoor Recreation Strategy⁸. The Strategy highlights the significant social, physical and mental health, and community benefits of outdoor recreation. The DMVC project will contribute directly to their delivery and key goals of the Strategy, in particular the improvement of access to the outdoors, the development of awareness of outdoor recreation opportunities, and protection of the environment through greater understanding and knowledge.

2.3 Project Description & Proposed Access Developments

2.3.1 Site Development

The primary focus of the project is the development of a site comprising 26 hectares of the Hellfire Forest property (part of the 105-hectare landholding) and the adjacent 47-hectare Massy’s Wood property. The principal purpose is to improve the visitor experience for those who come to the area. This will be achieved through the implementation of the following measures:

- Improved trail networks with signage, resting points, seating and views.

⁶ Fáilte Ireland: Grants Scheme for Large Tourism Projects 2016-2020 – Application Guidelines.

⁷ Fáilte Ireland: Dublin Brand Toolkit Version 2.0

⁸ Government of Ireland: **Embracing Ireland’s Outdoors – National Outdoor Recreation Strategy 2023-2027**

- Information on the woodlands and on the flora and fauna it supports.
- Improved signage and interpretation telling the stories associated with particular locations.
- A particular focus on the Hellfire Club that will enable visitors to learn about its past, its heritage, and its stories.
- Information about the area's rich archaeological and cultural heritage resources – particularly the Hellfire Club and Massy's Estate (this is currently not readily accessible for most visitors).
- Opening viewing points to Dublin City and Dublin Bay.
- Interpretation and orientation on hill-walking in the wider Dublin Mountains
- A unique and iconic 330-metre Treetop Canopy Walkway from the car park over the Kilakee Road to Massy's Wood, connecting the two parts of the overall site.
- Free car parking.

These improved facilities, and the enhanced interpretation that will be developed in parallel with them, will be free to access for all visitors to the area. In order to support this primary focus, a range of support services will also be developed on site. These will include:

- A visitor centre with a reception and information point which will provide orientation for visitors relating both to the immediate Hellfire and Massy's Wood site, and also to recreational opportunities in the wider Dublin Mountains.
- An audio-visual exhibition telling the stories of the Dublin Mountains – landscape, trails, heritage, archaeology, as well as the folklore and stories associated with the Hellfire Club, Massy's Estate, and the wider Dublin Mountains area.
- A meeting/teaching room for school groups and other special interest group events.
- Toilet facilities
- A restaurant and shop.

Images of the proposed development are presented in Figure 2. The visitor centre comprises two low-profile side-by-side pavilions, with a small courtyard between them, surrounded by terraces and seating areas to enable visitors to take maximum advantage of the spectacular views.

Figure 2: Views of the proposed DMVC



The Dublin Mountains Visitor Centre Design Report (op. cit.) describes the buildings as follows:

Each of the two structures has an extended linear plan – with flat ‘green’ roofs to mitigate against the possible intrusiveness a larger footprint would have in this mountain landscape. The larger – two-storey – element contains a café/restaurant on its upper floor, and the walkers’ lounge, DMP offices, shop, plant, toilets and coffee kiosk below. Behind this, the smaller – single storey – pavilion contains the interpretative exhibition and education facility, plus ancillary toilet accommodation.

The self-service café/restaurant is designed to provide for all the food and beverage needs of the visitors. With a fully-glazed east elevation and panoramic views over Dublin Bay, it is envisaged as both a place for walkers to relax after their exertions in the mountains, and for day-trippers to have lunch or tea in a unique setting. The restaurant is serviced by a kitchen with the capability to adapt to a wide variety of menu choices.

Below it, the walker’s lounge and Dublin Mountains Partnership shop/office will be a walkers’ resource, with maps, information and accessories for sale and/or hire. The kiosk and outdoor terrace seating at this level will dispense take-away drinks and snacks. Toilet and disabled/baby changing facilities are also provided at this level.

Containing the interpretative exhibition and education facility, the second structure is envisaged as a place for people – tourists and schools – to come to learn about the unique natural and man-made heritage of the Dublin Mountains. The interpretative exhibition will include an audio-visual display and stand-alone exhibition panels and artefacts. The education room is intended to accommodate school, tourist and special interest groups, as well as small corporate conferences for companies and organisations who would use this in association with the café/restaurant for team-building exercises.

The site fully conforms with accessible building regulations and will function as a site that is accessible for all.

As part of the design and construction of the Dublin Mountain Visitor Centre scheme, SDCC are seeking to provide a beacon of sustainability and environmental best practice. The building will be constructed of Irish sourced timber where possible while the stone is being specified as locally sourced granite. Sustainable drainage measures are being incorporated throughout the scheme including the trails, building, car park and tree-top walkway. Conservation works are also being undertaken to preserve the heritage of the site.

The DMVC will be developed over a gross floor area of 980 square metres. The distribution of this area across the various functions is detailed in Table 2.1.

Overall, some 652m² of the total of 980m² is allocated to public uses, which represents a public facing to back-office ratio of 66%:34%. This is an efficient use of space which maximises the public benefit of the building. It is clear from Table 2.1 that most of the available space will be used to support the principal objectives of the DMVC which are about the provision of education, exhibitions and visitor support services relating to the Dublin Mountains. One-third of the total public areas will be dedicated to education, exhibition and research activity, thereby supporting the Centre's core focus on conservation, communication, education and interpretation.

Table 2.1: Distribution of Spaces in the DMVC

<i>Ground Floor – Public Areas</i>		<i>Ground Floor – Service Areas</i>	
Area	m2	Area	m2
Café (incl. seating, servery & kitchen)	271	Offices	55
Education Room	54	Plant	57
Exhibition	101	Circulation, stores, etc.	216
Exhibition Reception	45		
Ramblers’ lounge	43		
Shop	45		
Kiosk	27		
WCs	66		
Total (Public/Primary Areas)	652	Total Service Areas	328

An additional focus of the project is to address challenges arising from the current unregulated use of the area including traffic congestion, irregular parking and consequential safety issues. These matters have previously been identified in a document⁹ jointly prepared by SDCC, Coillte and The Dublin Mountains Partnership which set out the concept for the project. In this document it was noted that:

“The existing parking capacity on the Hellfire site is regularly exceeded and pressure is expected to grow. This causes uncontrolled parking on the R115 which leads to safety issues. It is proposed to extend the existing car park to cater for increased visitor numbers. This would take place as part of the wider landscape/ forest park development. Existing conifer trees around the parking area, which are approaching end of life and due for felling, would be replaced by new, sustainable forest planting, Pedestrian access from the parking area to the wider site would be improved.”

⁹ Coillte, South Dublin County Council, Dublin Mountains Partnership: Dublin Mountains Project Concept, 2017

It is expected that the development of the DMVC will improve the Dublin Mountains experience both for local people walking in the mountains as well as for tourists visiting the area. While the new DMVC facility will support tourism development in the area, it is not intended that the newly developed facilities should be operated for commercial gain.

2.3.2 Proposed Access Developments

The DMVC project site is predominantly accessed by car and there are no footpaths on the rural roads between the proposed site and the city edge, 2.5km to the north, with the result that it is not currently safe to walk there from the city at present.

As of the 14th of September 2024, Transport for Ireland (TFI) announced a Local Link Bus Services (SD4) route to commence from Tallaght to Tibbradden Wood, with the Hellfire being one of the stops. This service is integrated with the TFI Live app and Leap cards can also be used on this service. SDCC is actively marketing and encouraging the use of this services for both residents and visitors alike. Currently the service only runs on Saturdays.

Overall access to the DMVC will be significantly enhanced by the improvement to the roads accessing the site, including the provision of a footpath and cycle lane, a dedicated shuttle bus and by the increased parking capacity on site. As part of the granted planning permission for the DMVC, SDCC proposed to operate a shuttle bus service from Tallaght LUAS stop and Public Transport Hub at Tallaght Town Centre. The proposed route will be 7.5km long via Oldbawn and Ballycullen and will also serve a proposed Park & Ride facility at Tallaght Stadium, which is owned by SDCC. Once the DMVC becomes operational, this shuttle bus service will operate according to varying seasonal and daily demand. It is anticipated that a suitable vehicle will be a 20 to 30 seater midi-coach that will have sufficient capacity for the peak period demand.

It is also proposed to improve pedestrian and cyclist facilities along Killakee Road and Gunny for access from the nearby urban areas. It is proposed to provide new footpaths along the two existing roads R113 and the R115 and the proposed traffic layout will

provide for slow cyclists in the uphill direction through an advisory cycle lane (1.5m wide) on the eastern side of the road.

The shuttle bus service from Tallaght, along with the footpath and cycle lane, will improve access and provide more sustainable means of access to the site, compared to the current situation where car is the predominant mode of transport.

SDCCC is also collaborating with Fáilte Ireland and the neighbouring Dun Laoghaire-Rathdown County Council in investigating the potential for a new public bus service for access to the many amenity sites and associated businesses across the Dublin Mountains area (see Figure 1). Many of these are concentrated in the Glendoher Valley area of the central zone of the mountains directly south from the Ballyboden and Ballycullen suburban areas. There are other sites that attract visitors to the west at Bohernabreena, and to the east at Glencullen, Ticknock and Stepside. SDCC recognises the synergies within the Dublin Mountains and supports the need for a public transport service for sustainable access to the Dublin Mountains as whole which will include the DMVC Project.

An 'Access and Movement Assessment' has been conducted as part of the discovery phase of the Dublin Mountains DEDP. This assessment outlines the current access situation to the Dublin Mountains, identifies opportunities, and provides recommendations. To further evaluate the opportunities identified in the report, a transport feasibility study will need to be undertaken. For example, the BusConnects Dublin bus route network is in the vicinity of the Dublin Mountains. These routes are being implemented on a phased basis to revise and extend the existing bus route network, and in many cases will replace existing routes, which are noted in brackets where relevant in the list below:

- L35 (161) from Dundrum to Rockbrook, which is within 1km to 3km from various sites within the Dublin Mountains area: 8 existing services, reducing to 5 services per day at 2 hourly intervals.
- L33 (44B) to Glencullen: 9 services per day at 1 to 2 hourly intervals.
- Local Link to Bohernabreena with 1 service each way per week on Wednesday.

The L35 (161) bus service to Rockbrook terminates close to various amenity sites in Glendoher but does not serve any of them directly, requiring a fairly long walk along rural roads without footpaths which is not safe or attractive.

The L33 (44B) bus route serves several amenity sites including the eastern side of Three Rock mountain at Ballyedmonduff, the Glencullen Activity Park (GAP), and access to the Wicklow Way leading south to Prince William's Seat mountain. It also links to the Dublin Mountain Way.

There are limited existing bus services into the Dublin Mountains, mainly on the eastern side, and the key destinations in the central Glendoher Valley area are beyond the extents of the existing public bus services, with the result that car travel remains predominant for access into the mountains from the Dublin urban area nearby to the north. However, there will be key connection points should a potential public bus route run through the Dublin Mountains. It would be advantageous for any new public bus route to interchange as much as possible with the BusConnects Dublin and city bus services so as to maximise the potential for people to travel across the city area by bus and then switch to the special service to reach various sites across the mountains. Through careful and considered marketing, these connection points can be actively promoted to visitors to get them from the city centre and into the Dublin Mountains.

A key objective of the next stage of this feasibility for a potential bus route service is to serve as wide an urban catchment area as possible to attract passengers away from travelling by car, and to provide access to as many destinations as possible in the Dublin Mountains.

3. MARKET ASSESSMENT

3.1 Target Markets

It is expected that the DMVC will provide a valuable and attractive experience to two main markets: local residents and tourists. It also will be attractive to a number of niche markets, including schools, the MICE market (meetings, incentive, conference and events) and special interest groups.

3.1.1 Local Residents

The DMVC is well positioned to benefit from the comparatively densely populated areas within easy driving distance. It is estimated that there are already some 233,500 visitors to the Hellfire/Cruagh area and this represents a market base for the services that will be provided on site.

Residents living in the wider South Dublin area, and who are habitual visitors to the Massy's Wood, Montpelier Hill, Hellfire Club area of the Dublin Mountains are considered to be "users of local amenity". They are not tourists, and their existence and impact would not be included in a conventional tourism impact assessment. However, in the preparation of a business plan for the DMVC, they are a relevant factor and are accordingly included. It is also assumed that, as local amenity users, they may have limited interest in information services, the exhibition, and the gift shop. It is considered that they will represent a significant component of the customer base for the restaurant. Later in this section, these local amenity users will be identified as a potentially important component of restaurant demand.

There is a population of 1.1 million in the South Dublin, Dun Laoghaire - Rathdown and Dublin City areas that the DMVC will be in a position to tap into. Given that this includes people who also live outside South Dublin, their expenditure in the area represents a net expansion of the South Dublin economy.

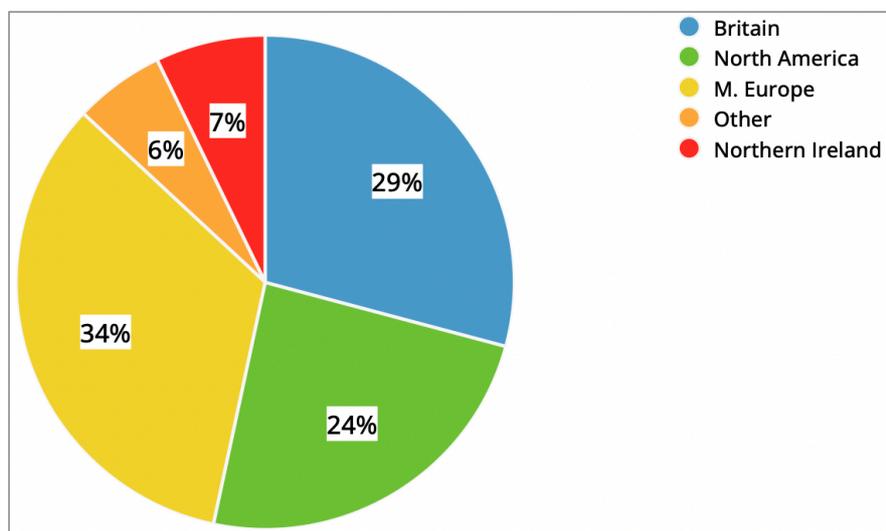
3.1.2 Tourism

In 2023, Dublin attracted an estimated 3.9 million overseas tourists¹⁰, 298,000 Northern Ireland tourists and 2.4 million domestic trips. The tourism markets represent sizeable and economically important markets for any business in the Dublin area, and DMVC will be in a position to attract a share of this market.

It is expected that the DMVC will grow as a facility of interest to international tourists once it is established. This is significant as it aligns with the government’s stated policy of growing the number of international visitors to Ireland, and to prioritising infrastructural investments that can demonstrate a capacity to deliver on this outcome. International tourism is an export industry and, consequently, any expansion in tourism represents a net expansion of the Irish economy.

The breakdown of the overseas elements of the tourism market is presented in Figure 3 and shows Mainland Europe as the largest contributor.

Figure 3: Distribution of Out-of-State Tourism to Dublin by Source Market¹¹ (2023)



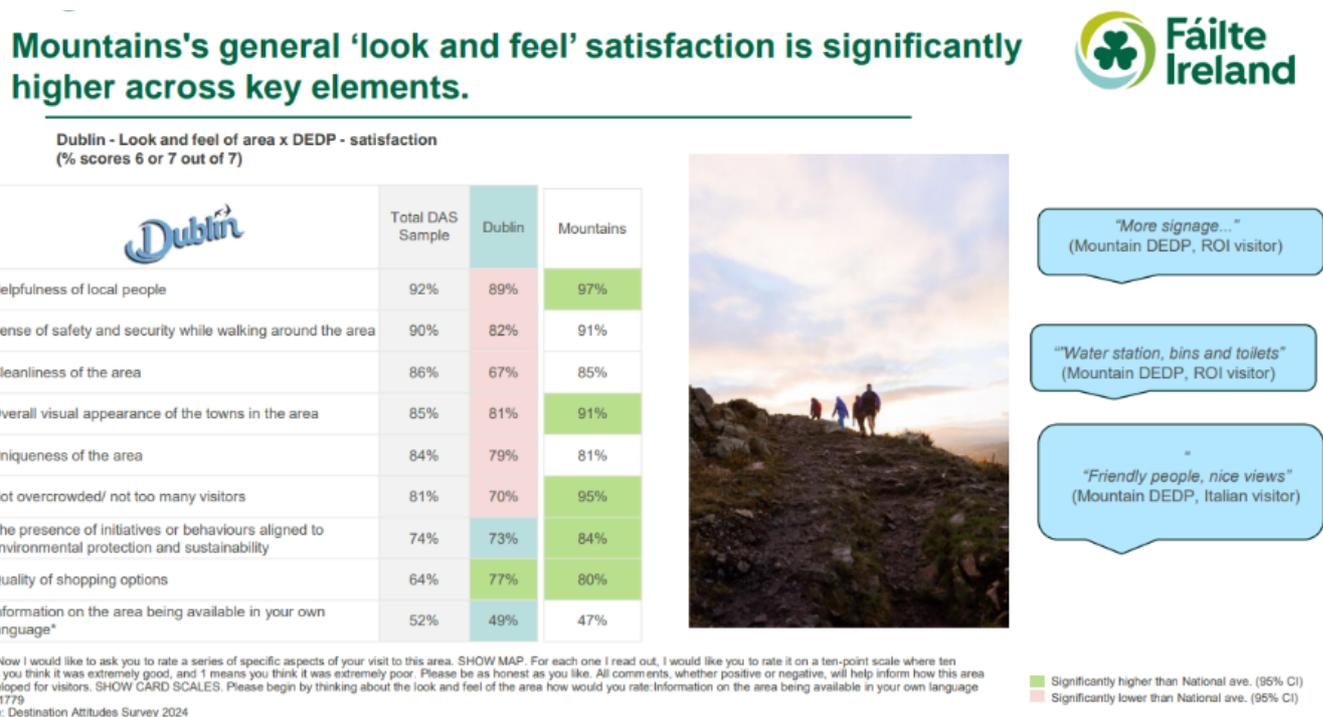
¹⁰ Source: Fáilte Ireland.

¹¹ Ibid.

The majority of overseas visitors to Dublin are on their first visit to Ireland and are therefore most likely to want to visit the better known attractions. Nevertheless, there is a sizeable proportion - 37%¹² - that are on a repeat visit and this offers an opportunity for the DMVC as these visitors are more open to exploring off the beaten track.

South Dublin County Council will work closely with Fáilte Ireland to ensure that the DMVC features in its marketing and messaging, and so secures a prominence in Ireland's source markets- as addressed in more detail in Section 4. The most recent Destination Attitudes Survey 2024¹³ suggests that almost one third of visitors to Dublin are aware of the Dublin Mountains - a good base from which to grow. It also indicates that there is a high satisfaction with visiting the Mountains across a range of factors, as show in Figure 4.

Figure 4: Comparative Rating of Satisfaction with Dublin Mountains¹⁴



Fáilte Ireland Internal Content

¹² Destination Attitudes Survey 2024, Fáilte Ireland

¹³ Fáilte Ireland

¹⁴ Destination Attitudes Survey 2024, Fáilte Ireland

However, as is the case with visitor attractions, there is a significant gap between awareness and intention to visit - and only 7% of visitors have visited or intend to visit the Dublin Mountain, indicating the importance of both facilitating access and ensuring a strong marketing campaign¹⁵.

People visiting Dublin from overseas represent a strong net expansion of the Dublin economy. They tend to stay longer and spend more than domestic visitors. Because they stay longer, they have a greater impact on the important evening economy – this is the hospitality sector where most money is spent on services provided by hotels (and other accommodation services), restaurants and bars.

3.1.3 **Niche Markets**

Walkers

Walking is the most popular activity among tourists, both domestic (45% of domestic tourists to Dublin engaged in walking¹⁶) and international (27% of all international visitors to Ireland¹⁷). In addition, the perennial presence of parkland / outdoor site attractions in the top visitor attractions in Ireland indicate the popularity of walking with local audiences as well (e.g. Castletown and Kilkenny parklands, Glendalough, the Botanic Gardens, Muckross Gardens, Kylemore, etc.). Among domestic tourists in particular, motivations for walking range from the desire for adventure and exploration to the opportunity it provides for bonding with friends and loved ones¹⁸.

Research indicates the importance of providing a number of specific services and amenities in attracting walkers, and these are all part of the proposed offer at DMVC: transportation; food and drink; clear signage/maps/guides; rest stops and benches; facilities and restrooms¹⁹.

15 Destination Attitudes Survey 2024, Fáilte Ireland.

16 Key Tourism Facts 2023 Dublin, Fáilte Ireland

17 Key Tourism Facts 2023, Fáilte Ireland

18 Consumer Insights: Walking, Fáilte Ireland 2024

19 Consumer Insights 2024: Walking, Fáilte Ireland

Schools

Experience has shown that the schools' sector can be considered a separate market to the local catchment area. Schools are always seeking new experiences that align with national curricula and with an outdoor recreational aspect to them - especially if they can provide a full day programme. There is, therefore, potential for the DMVC to attract school groups from both primary and secondary levels. There is a school-going population of approximately 243,000 in the South Dublin, Dun Laoghaire - Rathdown and Dublin City areas²⁰ which DMVC can tap into and which will be an important off-season weekday market.

MICE

As a unique facility in the setting of the Dublin Mountains, the DMVC can provide an attractive location for small bespoke corporate or other events. This could include corporate meetings, management away days, training events, or team-building activities outdoors. Such facilities are provided at other comparable locations elsewhere in Dublin, such as the Phoenix Park and Malahide Castle, with no detrimental effects on other user/market groups.

There is also an opportunity for the DMVC to both host events itself as well as to offer private venue hire at times when there is little demand for outdoor recreation, e.g. evenings. This would not only help to raise awareness of the DMVC but would also provide additional revenue and offer an opportunity for the service provider responsible for on-site catering to secure additional income.

Special Interest Groups

There are a number of special interest groups that would also find the DMVC attractive. These include walking clubs, for whom the new facilities would provide an opportunity to meet pre- and post-walk as well as potentially a venue for club meetings. They also include local history and retirement groups.

²⁰ Department of Education and Skills

3.2 Product Definition

Product definition at the DMVC can be most readily understood in relation to the services and activities that will be available there. Table 3.1 sets out an indicative inventory of services and activities that could be available at the Centre, and their capacity to generate revenues to sustain the operations of the DMVC.

Table 3.1: Product Scope – Services & Activities

Service/Activity	Comments	Revenue Potential
Information & Interpretation	Information and interpretation are the fundamental functions of the Centre. A permanent exhibition will inform visitors about the archaeology, geology, history, folklore, and traditions of the area. This will be developed using leading interactive technology designed to deliver an entertaining and engaging experience to the visitor. Separately, a meeting room will also be available to meet the needs of school groups, historical societies, special interest groups, and corporate groups. While visitors themselves will ultimately determine how they wish to experience the area around the Visitor Centre, it's expected that, for those unfamiliar with the Dublin Mountains, the information and interpretation provided will enrich the visitor experience and will also help visitors to find an orientation that best suits their own interests and maximises their enjoyment during the time available for their visit.	Significant indirectly (as a draw to feed other revenue generators; admission to the exhibition will be free of charge)
Food/Catering	A food offering will be available at the Centre through a 75-seat café/restaurant which will provide good quality food with a counter service. There will also be a kiosk for fast service of snacks and hot and cold drinks.	Significant
Retail	A shop stocking souvenir items and goods relevant to outdoor activities such as hill walking.	Significant potential
Car Parking	The Centre will have parking spaces for 276 cars and 5 buses. Car parking will be free.	n/a

Service/Activity	Comments	Revenue Potential
Toilets	One wing of the facility will have a toilet block with internal and external access. The second wing of the facility will have a toilet block and changing facilities.	None
Guiding Services	While guiding services are unlikely to be required by all visitors, there are some who will wish to go on specialist guided walks. These would include groups who wish to walk the mountains and require a guide to provide information on local flora and fauna. Because of the rich archaeology at the site, there will also be special interest groups/ individuals who will engage a guide to ensure that they can understand and enjoy the full historic story of the area.	Some Potential
Storage	Storage and locker facilities will be required by some visitors who may wish to spend a few hours exploring the area without carrying bags, wallets etc.	Limited
Low-Intensity Walk	Walking is very much the core activity associated with the Massy's Wood/Montpelier Hill area. The Centre can support this with maps, orientation, and advice on the most suitable routes. In this respect it is important to bear in mind that walking will be experienced at different levels, to different degrees of intensity, by different types of visitor. The Centre must have the capability to engage with these different visitors in a manner that best suits their needs. At the most fundamental level, non-specialist, low-intensity walkers are likely (to a significant extent) to be the most typical group visiting the Centre. These will include family groups with young children, older people, visitors with a specific interest (e.g. archaeology) who will nevertheless walk around the area, and others who are simply local people enjoying a casual one-hour stroll. The information or equipment-hire needs of these visitors is likely to be limited.	Limited

Service/Activity	Comments	Revenue Potential
Medium-Intensity Walk	<p>Medium-intensity walkers are those who plan to spend a half-day in the mountains, perhaps hiking for four to five hours. They are likely to be somewhat more demanding in terms of identifying the best routes to walk, places of particular interest along different routes, areas of particular challenge, and viewpoints. These visitors are more likely to be interested in guiding and storage facilities. The target market for this type of visitor could be small active groups of friends visiting Dublin City for 2/3 nights, and who are looking for something different to do for a half day or so.</p>	<p>Limited</p>
High-Intensity Walk	<p>High-intensity walkers are likely to be experienced walkers who plan to walk for more than one day. They are likely to have less demand for guiding services but could require support in relation to accommodation and transport transfer services.</p>	<p>Limited</p>
Education Events	<p>The meeting room at the Centre is intended to serve the needs of school groups visiting the facility. Given the archaeology and history of the area, there is potential to develop strong education services on site. This could be combined with a short, guided walk of the area. Given the tourism nature of the Centre, however, these education events should be designed to deliver their message through a fusion of education, entertainment, and outdoor exploration. The meeting room is also expected to be used for occasional lectures and special interest group meetings/receptions.</p>	<p>Limited</p>

<p>Corporate Events and Room Hire</p>	<p>The Centre is well positioned to capture some small corporate events in the MICE sector (Meetings, Incentives, Conferences, and Events). While the facility is not designed to cater for large corporate conferences or receptions, it can target corporate events typically involving between 15-30 participants. This could include training events, business strategy “away days”, team-building activity and room hire. These events typically require proximity to a wide-open space, meeting rooms to analyse and debrief after the activity, and catering facilities to provide a small food/drinks reception for participants.</p>	<p>Some Potential</p>
<p>Hellfire Themed Events</p>	<p>The Hellfire Club is a unique and very significant feature at the Massy’s Wood/Montpelier Hill site. It could be used as a venue (supported by facilities at the Centre) for a variety of activities ranging from mildly scary storytelling for children, to darker stories, readings, short plays, and re-enactments for adults. These could be offered to the Group Tour market with a clear delineation between events designed for children, and those for an adult audience. There could also be opportunities to cross-sell the Hellfire Club Experience to the small corporate event groups referenced above.</p>	<p>Some Potential</p>

3.3 Demand Projections

3.3.1 Projected Visitor Numbers

The demand for the services and activities available at the DMVC will ultimately be a function of visitor numbers. The core service at the Centre – the provision of information, orientation, and interpretation - will be provided free of charge. Car parking will also be free as SDCC consider it inappropriate to introduce a pricing regime which might deter or visitors to the mountains. During the initial period of its operation (first five years), it is expected that demand for the services available at the DMVC can be structured across three key target markets as previously discussed in Section 3.1, that is: local residents, domestic tourists and out-of-state tourists. There is also potential for demand from niche markets, e.g. schools, conferences.

The analysis presented in this section is referred to as the “base case” because it represents a core level of demand and activity. The business plan is developed on the basis of these key markets over the first ten years of operation. Equally, the service lines are considered to consist of information provision, an exhibition, a restaurant and kiosk, a shop selling merchandise relevant to its user groups, and a meeting space for groups. In this base case, these service lines represent the principal opportunities for revenue generation at the DMVC. Notwithstanding that this is the basis for the preparation of the business plan, it is expected that additional services could be introduced in the future (e.g. guiding services, guided tours, equipment hire, lectures, creative and cultural events).

Demand projections are set out in Table 3.2 and suggest demand levels in the region of 283,000 when fully established. This is the base case used in the Financial Analysis (Section 6 below). It is based on a pre-existing cohort of amenity users (currently estimated at 233,500), with a prudent projection of tourist numbers that increase over the first ten years of the project, initially at what appears to be a fast pace due to the very low starting point. Table 3.3 presents the projected growth path for the DMVC with a breakdown of demand by source market over ten years.

Table 3.2: Demand Projections²¹

Market	Population	Average Penetration Rate	Number of Visitors
Local (South Dublin, DLR & Dublin City)	1.12m	21%	234,000
Domestic Tourism in Dublin	2.40m	1%	24,000
Out-of-State Tourism in Dublin	4.76m	0.5%	24,000
Local Primary and Secondary Schools (South Dublin, DLR & Dublin City)	243,000	0.5%	1,200
Total			283,000

²¹ Sources: Population data: CSO; Tourism data: Fáilte Ireland; Schools data: Department of Education & Skills; footfall data: South Dublin County Council.

Table 3.3: Ten-Year Projection of Visitor Numbers by Source Market

	Total Visitors	ROI Visitors	% Loc.	% Dom.	Total Out of State Visitors	% Britain (Inc NI)	% M. Europe	% North America	% Other Areas	Out of State as % Total
YR 1	254,516	233,516	90%	10%	21,000	29%	40%	23%	8%	8%
YR 2	262,336	238,186	90%	10%	24,150	28%	42%	22%	8%	9%
YR 3	271,930	242,950	90%	10%	28,980	27%	44%	21%	8%	11%
YR 4	282,585	247,809	90%	10%	34,776	26%	46%	20%	8%	12%
YR 5	292,273	250,542	90%	10%	41,731	25%	48%	19%	8%	14%
YR 6	302,550	253,307	90%	10%	49,243	24%	50%	18%	8%	16%
YR 7	314,212	256,105	89%	11%	58,107	23%	52%	17%	8%	18%
YR 8	325,759	258,936	91%	9%	66,823	22%	54%	16%	8%	21%
YR 9	335,306	261,801	91%	9%	73,505	21%	56%	15%	8%	22%
YR 10	341,881	264,701	91%	9%	77,180	20%	58%	14%	8%	23%

3.3.1 Method & Justification for Projected Visitor Numbers

Local Population:

- The order-of-magnitude of the current footfall for the area (233,500) is known, based on footfall and car park counters in a number of locations: Hellfire, Cruagh, the Dublin Mountains Way on Cruagh, Kiltipper Park and Glenasmole. These are calibrated as required and used as a basis for local and domestic visitors in Year 1. The wider population estimate is sourced from the CSO.
- Given limits to population growth and market saturation, as well as the availability of similar experiences elsewhere in the wider local area, it is not expected that the local market will grow to any significant extent and it likely includes a high level of repeat visitors. However, demand from this market is expected to remain strong due to the obvious value placed on the amenity by its regular visitors and the

attractiveness to local audiences of trails with supporting food and drink opportunities.

- As the schools' population is expected to be a relatively small share of the overall visitor market (accounting for approximately 1,200 visitors), it has been included in the local market in Table 3.3.

Domestic & Out-of-State Tourism:

- Projected demand levels from the domestic and overseas tourist markets have been established using penetration rates of the market population and comparison with data relating to sites/attractions that are outside the main city-centre area e.g. Glendalough attracts approximately 363,000 visitors, Avondale 354,000 and the Battle of the Boyne / Oldbridge Estate 358,000.
- It is expected that, in absolute terms, demand from tourists will be low initially due to the location of the site away from Dublin's main tourism hotspots, the nature of the experience (outdoor recreation - not a key motivator for urban tourism) and the need to establish awareness among overseas visitors in particular. However, it is expected that the share of overall visitors to DMVC accounted for by the overseas tourism market specifically will increase significantly over the ten-year period, as awareness builds with effective marketing and access is enabled by a shuttle bus.
- The volume and market breakdown of overseas tourists by source market²² is based on Fáilte Ireland data (2023 and 2019 respectively²³ - see Section 3.1.2), adjusted to take account of projected market growth 2023/2024²⁴, as well as market preferences and behaviours.

²² An alternative approach based on AVEA data was considered but discarded: the average proportion accounted for by overseas markets in the 'other' category of attractions is 56%, which was considered too high given the significant level of local demand in the Dublin Mountains.

²³ The market distribution is modified from that provided in the Dublin Regional Tourism Development Strategy 2023-2027, Fáilte Ireland. Tourism values are sourced from Key Tourism Facts Dublin 2023, Fáilte Ireland.

²⁴ CSO

- While international tourism volume growth is anticipated to be in the region of 2% up to 2030²⁵, and domestic tourism growth is most likely in a similar range²⁶, greater than average growth is projected from the overseas markets as it is starting from a very low base with little market recognition of the Dublin Mountains. As mentioned, the introduction of a shuttle bus will support greater demand as the majority of overseas tourists to Dublin do not use a car.

- By Year 10, the Mainland European market accounts for a somewhat higher share than the overall Dublin average due to that market's interest in outdoor activities and the natural landscape, with the British and North American markets accordingly lower than the Dublin average.

- Although the out-of-state proportion of visitors may appear low in the mix, it must be remembered that there is a high degree of regular and repeat business in the local market whereas out-of-state visitors are likely to only visit once. On the basis that a local visitor is likely to be a regular visitor, then the number of discrete visitors (as opposed to visits) is likely to be considerably lower²⁷. If we take a very conservative average of four repeat visits per annum per visitor and apply it to the local market to identify visitors rather than visits, the proportion of out-of-state tourism increases to 44% of total visitors.

²⁵ Consultation with Tourism Ireland & Fáilte Ireland

²⁶ The National Tourism Strategy projects growth in tourism revenue (international and domestic) at 5.6% up to 2030. With inflation expected to be below 2%, this would suggest volume growth of up to 3.6%.

²⁷ Sport Ireland data shows that the frequency of recreational walking is 4.8 times per week in 2022 (ISM) (average of 50mins per walk). General data on frequency of trail usage in Ireland is lacking.

3.4 Competitor & Comparator Review

The experience of competitors and comparators is important in establishing parameters for growth as well as identifying key learnings for the new DMVC. Table 3.4 provides an overview of demand levels at key forest park/parkland/estate-type attractions in the wider Dublin and surrounding area. In addition, key points from five comparators are provided below from Section 3.4.1 on. Further examples are included in Appendix 2.

Table 3.4: Visitor Demand Levels at Key Parkland/Forest Parks²⁸

Site	Visitor Numbers (2023)
Castletown Parklands, Co. Kildare	698,229
Castletown House	21,012
Botanic Gardens, Dublin	663,631
Powerscourt Estate & Waterfall, Co. Wicklow	453,068
Glendalough Monument & Site, Co. Wicklow	362,721
Glendalough Visitor Centre	54,843
Farmleigh Estate, Dublin	359,433
Farmleigh House	57,169
Battle of the Boyne / Oldbridge Estate, Co. Meath	358,247
Battle of the Boyne Visitor Centre	69,012
Rossmore Forest Park, Co. Monaghan	357,834
Beyond the Trees / Avondale, Co. Wicklow	354,045
Ticknock Recreation Area, Co. Dublin	244,011
Donadea Forest Park	203,543
Russborough House & Grounds, Co. Wicklow	200,000
Hill of Tara Grounds, Co. Meath	183,048
Hill of Tara Visitor Centre	24,331
Malahide Castle & Gardens, Co. Dublin	166,081

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Sources: Fáilte Ireland Report on Visitor Attractions 2023; Top 10 Forest Parks, Coillte.

3.4.1 Glendalough Monument, Site & Visitor Centre



Glendalough is one of Ireland's most significant heritage sites, as well as an area of natural beauty and a popular destination for weekend walking for residents of the wider Dublin/Wicklow catchment. In addition to early Christian monastic monuments, the site has two lakes, and offers several trails suitable for all levels and abilities - including one demanding hike that links to the long-distance St. Kevin's Way. There are two visitor centres - one main one and a smaller one that focusses on the natural heritage of the site. The site has limited public transport and is served by the St. Kevin's Bus from Dublin and the Sallins-Arklow Local Link.

- Site open 9.30a.m. - 6.00p.m. mid-March – October; 9.30a.m. - 5.30p.m. October - March. Closed 23rd – 29th December.
- Free access to site; parking charge although free off-peak; €5 admission to visitor centre (free with parking)
- Overnight parking is permitted for camper vans
- Limited access via public transport.
- Extensive online information/resources available
- On-site education centre.
- Picnic area; a variety of mobile F&B units; cafés in nearby hotels and similar
- Exhibitions on the history, flora and fauna
- Info and maps of Park trails available at visitor centre and online.
- Visitor numbers estimated 262,721 (2023), with 54,843 visiting the Visitor Centre.

3.4.2 Connemara National Park



The NPWS Visitor Centre at the Connemara National Park provides access and orientation to the 2,000-hectare Park, which includes some of the famous Twelve Bens mountains including the highest peak, Benbaun. The Centre is the starting point for four walking trails and provides a range of other facilities. A summary of key points is provided below.

- Visitor centre open 9a.m. – 5.30p.m. year-round.
- Free admission to exhibitions/centre and parking facilities.
- 144-space carpark Including bus parking.
- No camper vans or camping facilities, although wild camping is permitted in the Park.
- Accessible via public transport.
- Extensive online information/resources available on National Parks website covering local flora/fauna/geology and conservation projects, as well as other general information.
- On-site education centre.
- Picnic area and café.
- Children's play area.
- Exhibitions on: Connemara landscape, including a 20 min audiovisual show, and Connemara ponies.

- Activities during July and August include:
 - Guided nature walks
 - History and management of Connemara ponies
 - “Fun with Nature for Kids”.
 - Info and maps of Park trails available at visitor centre and online.
 - Visitor numbers estimated 259,230 (2023).
-

3.4.3 Corrieshalloch Gorge Gateway to Nature Centre, Garve, Scotland



The new National Trust Visitor Centre at Corrieshalloch Gorge provides much-needed additional facilities and parking for one of the most popular locations in the Northwest Highlands of Scotland. It is open seasonally and provides the access point and orientation for this spectacular gorge as well as a range of amenities. Key points are listed below.

- Open Apr 7th - Oct 31st 9.30a.m. - 4p.m. (Gorge open all year round).
- Free entry.
- Free parking for National Trust members, otherwise £5 for cars/motorbikes £10 for motorhomes (open 9.30a.m. -4.30p.m., overflow car park 24 hour open).
- 22 accessible car spaces with EV charge point.
- Bookable coach parking and motor home service point (with 4 berths) available.
- Accessible via public transport.
- Picnic facilities, outdoor seating, and takeaway café.
- Trail maps and signage.
- Visitor numbers estimated at 140,000 p.a.

- Centre employs two full time staff, six seasonal, and has dedicated on-site ranger service (ranger available to give info to visitors on local flora/fauna).
- Building is sustainable using rainwater collection, air source heat pumps and a borehole to reduce energy costs.
- Improved 3G/4G coverage in area due to Centre.
- Profits from Centre intended to be directed to further upkeep and renovation of trails in accompanying nature reserve.

3.4.4 Naturum Laponia, Stora Sjöfallet, Sweden



This centre provides access to the Laponia World Heritage Site, which includes four national parks and nine Sámi villages. In addition to supporting walkers, it has a particular strength in providing all-weather indoor spaces for children and families. Key points are provided below.

- Open 10a.m. - 6p.m. daily Jun 14th - Sep 3rd, Thur-Sun Sep 7th - Oct 1st .
- Free entry.
- Accessible via train and following local bus (seasonally accessible via local ferry).
- Wheelchair accessible, binocular rental, barbecue area, baby change facilities, car and shuttle bus parking.
- Circular building designed to collect snow so that snow will become part of the architecture during winter snows - architecture inspired by Sámi culture and site chosen by Sámi community of Unna Tjerusj.
- Interior features café, exhibition space, observatory for viewing night sky.
- Café highlights local traditional food and coffee culture.
- Exhibitions on local flora/fauna and Sámi culture.

- Offers exhibitions, tours (child-friendly) and talks.
- Craft room for children (good alternative to outdoor play areas for poor weather conditions), and other child-friendly activities (mock “reindeer lasso”, “trail bingo” game, storyteller).
- Combines ecotourism with cultural/historical tourism.

3.4.5 Ben Nevis Visitor Centre, Scotland



For most visitors looking to explore Lochaber Geopark or climb Ben Nevis, the Highland Council operated Visitor Centre is their starting point - providing orientation, tourism and weather information as well as core facilities, as outlined below.

- Free entry and open 7 days a week, with shorter hours during winter and from 8a.m. at busier times.
- Accessible by public transport.
- Good quality information on walks in Glen Nevis and on the ascent of Ben Nevis, as well as weather and safety advice.
- Visitor exhibitions on a range of relevant topics including geology, nature, society and history.
- Programme of events.
- Retail (including online), café and toilets. Retail that supports walkers and climbers is provided, e.g. compasses, outdoor accessories.
- 80-space car park and parking for 4 coaches. Parking fees £2 an hour or £8 for more than two hours.
- Visitor numbers to the Centre approx. 139,000 p.a. (it is estimated that at least 500,000 visit Glen Nevis each year).

4. MARKETING APPROACH

4.1 Strategic Market Positioning

Overall, the DMVC will be positioned as the Gateway to the Dublin Mountains, and the specific marketing messages will be adapted to the various roles that the experience plays for the various markets discussed in Section 3.

For local residents, the DMVC is the starting point for a regular engagement with the natural outdoors that is motivated by an opportunity to enhance physical and emotional wellbeing and to share time with friends and family. Since the development of the initial business plan for the DMVC in 2017, the world has experienced the Covid19 pandemic and its associated restrictions. As a result, there has been an upswing in the engagement of local populations with their surroundings and, in particular, a significant increase in engagement with outdoor spaces - as is evidenced by the growth in local users from 100,000 to 261,000 in 2024.

The enhanced experience at the DMVC will assist in deepening the connection of local residents to the Dublin Mountains, providing a renewed orientation and improved access that will support ongoing demand from this market. In addition, the increased footfall will assist in discouraging anti-social behaviour that tends to happen in areas where there is not a regular through-flow of people. Finally, it also supports South Dublin County Council's remit in protecting and enhancing the heritage of the County, and in facilitating the connection of its residents with that heritage - as outlined in its Vision.

'Protect and enhance the key natural, cultural and built heritage assets which have shaped South Dublin County and continue to create a sense of place and local distinctiveness, including our diverse landscapes, our varied flora and fauna, our historic buildings and streetscapes, and our rich archaeological history, for current and future generations to appreciate and enjoy.'²⁹

As discussed previously, the DMVC enriches Dublin's tourism appeal as a multi-faceted urban destination that encourages longer dwell time and repeat visits through delivering a wide range of urban and outdoor experiences. It provides the missing central focal point/gateway that has been acknowledged by Fáilte Ireland as a key requirement of opening up the mountains for visitors.

Twelve principal messages have been identified for the communication strategy³⁰, as follows:

- 1) Hellfire belongs to everyone. It exists for the benefit of the public. The project partners are the stewards of Hellfire.
- 2) Hellfire is a place to connect with nature. It's a place to connect with yourself and your loved ones.
- 3) Hellfire is transformative. Just minutes from the hustle-and-bustle of the city, it is a new world. As the tag line states, "out of this world and into the woods".
- 4) Hellfire is easy to get to. There will be a direct shuttle bus route and potential for other public transport routes, increased parking and it will be perfect to cycle to.
- 5) Hellfire is accessible for all. No matter what age you are, no matter how able-bodied you are, Hellfire and its amenities are accessible to you.
- 6) Health is at the heart of Hellfire. Physical and mental health are nourished and improved by the amenities.
- 7) Hellfire is for the whole family. Children, in particular, will enjoy it. Its' facilities will continuously be added to with amenities planned that include storytelling and guided walks.
- 8) Hellfire is a place of learning and inspiration where visitors can learn about the natural and cultural heritage of the Dublin Mountains.
- 9) The café will provide welcome respite for everyone. It is locally-focused with local produce and local merchants benefitting.
- 10) Hellfire safeguards and respects the heritage of the area as well as bringing it to life for a new generation of visitors.

- 11) Ecology and environmentalism are central to Hellfire. Alive with nature, its unique flora and fauna will flourish with the care of the project partners.
- 12) All in all, Hellfire is a place to discover nature, heritage and adventure.

In addition, consideration has been given to the final title for the project, with the original Hellfire being maintained through a branding process. The name also has significant support as the market brand³¹.

4.2 Segmentation Analysis

In addition to the main markets identified in Section 3 and discussed above, the national tourism agencies (Fáilte Ireland and Tourism Ireland) have identified segmentation models³² which offer a more detailed understanding and provide a basis for marketing activities.

Recent research by Fáilte Ireland in the domestic market also provides insights into priority segments that are relevant for the marketing of DMVC. It highlights Social Energy as the most important motivator for domestic trips to Dublin.

The profile and attributes of these segments is presented in Table 4.1 below, along with an outline of why the DMVC would appeal to them.

³¹ Ibid.

³² Dublin Regional Tourism Development Strategy 2023-2027, Fáilte Ireland; Island of Ireland Overseas Marketing Segmentation, Tourism Ireland; Consumer Insights 2024: Walking, Fáilte Ireland.

Table 4.1: Key Target Segments and their fit with the DMVC

Segment / Motivation	Overview	Reasons the Dublin Mountains Centre would be Attractive
<p>Enrichment Explorers (France, Germany, Italy, Spain, Britain, North America)</p>	<p>This segment is entering a new phase of life, with more time, money and freedom. They value time spent sharing and creating memorable moments with loved ones. Culture and the arts are important to them. They also need to feel connected to nature, like to travel off the beaten track and enjoy landscape and nature as part of a holiday.</p> <p>Almost half of this segment is aged over 55 years, and 36% are aged 34-54.</p> <p>About one third have already visited Ireland and therefore they are more likely to explore less-known sites and areas.</p>	<p>The history of the site and its ability to unlock the broader heritage and natural history of the Dublin Mountains will appeal to the cultural side of this segment, e.g. the excavated prehistoric tomb, stories collected from the local community.</p> <p>The opportunity to walk aligns with the active lifestyle of these visitors.</p> <p>Good quality local food and drink will also be attractive to them.</p> <p>The environmental sustainability of the site will also appeal to them.</p>
<p>Adventure (domestic)</p>	<p>Visitors motivated by adventure tend to be younger unconstrained adults who want to take time out to participate in outdoor activities, especially if they are personally challenging.</p>	<p>For these visitors, the Mountains can be seen as the city's outdoor 'playground', offering an opportunity to push themselves.</p>
<p>Exploration (domestic)</p>	<p>Visitors motivated by the opportunity to explore tend to be older unconstrained adult couples (45 years and over), with the opportunity to explore entwined with culture and history.</p>	<p>For these visitors, the history of the Hellfire Club and other history/culture associated with the DMVC will be important alongside the opportunity for walking.</p>

Segment / Motivation	Overview	Reasons the Dublin Mountains Centre would be Attractive
Bonding (domestic)	Visitors who are motivated by the opportunity to connect with friends and loved ones, especially those with young families. Bonding is recognised as a motivator for walking, bringing people together.	The various trails and activities provide the basis for greater connection between friends and family, and across generations, with the supporting food and drink offer enriching the shared time.
Social Energy (domestic)	Younger, unconstrained groups and couples, particularly interested in Dublin's nightlife. However, adventure is also a relevant motivator, with outdoor activities having a role to play in delivering on this need.	An opportunity for shared outdoor adventures (e.g. tree-top walk) within easy reach of Dublin city centre. As above, this domestic segment is primarily drawn by unique, cool, 'share-worthy' experiences and, in this context, the 'Hellfire Club' theme would be particularly attractive to them because of its shadowy history and the link to the paranormal.
Walkers (domestic and overseas)	These are visitors who are specifically motivated to travel by the opportunity to go walking and/or hiking.	For these visitors, the DMVC aligns with their needs not only for well-maintained, attractive trails but also for supporting services (see Section 3.1.3)

4.3 Marketing Approach

The marketing approach will be based on a multi-channel strategy consisting of the following elements:

- Direct online channels of distribution
- Indirect online (for example Booking.com, Expedia)
- Social Media: Facebook, X, Instagram, YouTube and TikTok
- Earned Media
- Paid Media

There will be three main phases to the marketing strategy:

- Phase 1: Construction
- Phase 2: Launch
- Phase 3: Operational

The details of communications activities for each of these Phases are outlined in the DMVC Communication Consultancy Strategy (Teneo).

4.4 Sales & Development of Saleable Experiences

It will be important to sell the DMVC actively and aggressively in the chosen distribution channels. Marketing and promotion campaigns, of themselves, are insufficient to close a purchase with a consumer. It will also be important that the DMVC has the capability to allow consumers to book and pay online (for events, tours, guides, corporate events etc.). It is recognised, therefore, that marketing and selling are two different activities. Marketing creates awareness, but selling closes the sale. The visitor growth forecast presented previously will depend to a great degree on sales rather than marketing.

In addition, the DMVC has an opportunity to develop specific saleable experiences and to support the development of saleable experiences by others. The following are some examples of these opportunities.

- **Guided Experiences:** While guiding services are unlikely to be required by all visitors, there are some who will wish to go on specialist guided experiences such as

walks, storytelling tours, orienteering sessions, bat walks. These would include visitors who wish to walk the mountains and are interested in having a guide provide information on local flora and fauna. Because of the rich archaeology at the site, there will also be special interest groups/individuals who will engage a guide to ensure that they can understand and enjoy the full historic story of the area. The natural landscape also lends itself to orienteering. In conjunction with the Dublin Mountains Partnership (DMP), which will have an office at the Centre, the services of DMP Volunteer Rangers will be available for guided experiences. The possibility of developing a panel of guides who offer walking tours for a modest fee may also be considered.

- **Children's Camps:** There is a constant demand from busy parents as well as from restless children for outdoor-focused activity camps during school holidays (Easter, Halloween, Christmas and summer). In addition, international research has shown greater engagement with the natural landscape supports the health and mental wellbeing of children and youth. The DMVC has an opportunity to contract or otherwise provide for suitably qualified private operators who would offer week and two-week long outdoor activity camps, with the indoor facilities of the DMVC acting as a base.
- **Hellfire-Themed Events:** The history of the Hellfire Club lends itself to the development of an ongoing programme of 'Club' events that link to the paranormal and associated themes. This is an opportunity best harnessed by tendering for a private event organiser to develop and run the programme that will cater for a wide variety of audiences and ages. At particular times of the year, especially Halloween and over the Christmas/New Year period, there is an expanded opportunity to develop overnight packages with accommodation and transport providers to support late evening or 'midnight' type experiences.
- **Transport Links:** It is essential that a regular and reliable transport option be established, and this has been discussed in detail in Section 2.

4.4.1 Strategic Partnerships

As noted in Section 2.2, in its Dublin Regional Tourism Development Plan 2023-2027, Fáilte Ireland recognises the opportunity the Dublin Mountains present from a tourism perspective. Work has commenced on a Destination and Experience Development Plan (DEDP) to unlock the tourism potential of the mountains. The DEDP is being developed in partnership with Fáilte Ireland, Dún Laoghaire Rathdown County Council, Coillte, industry stakeholders and the local community. The plan, currently in the discovery phase, will include product development actions to enhance the visitor experience and access to the mountains.

The DMVC has an opportunity to become the required 'central focal point' for visitors that is identified in that Plan and, as a result, to be an essential component in the development of collaborations and linkages.

There are many businesses, mostly activity providers, already operating in the Dublin mountains. However, there is no central focal point for visitors and access is an issue. It is intended that a Dublin mountains DEDP will focus on this area, with strategic linkages to surrounding businesses and the development of appropriate infrastructure and orientation to support visitor access, particularly international visitors. International and domestic research indicates that visitors are looking for more to see and do for city breaks and the development of the Dublin mountains DEDP will also harness the appeal and reach of the activity product hub that is developing in the area'.

The DMVC will need to develop a strong network of business partners through a variety of mechanisms - including contracts, memorandums of understanding, and similar. Some of those that will be important in terms of collaboration were mentioned above in Section 4.4.1, and these include: guides, private operators of children's experiences, event organisers, transport providers and accommodation in the wider Dublin area.

Other partnerships, collaborations and linkages that will be important include the following:

- Members of the DMP: Coillte, South Dublin Co. Co., Dun Laoghaire Rathdown Co. Co., Dublin City Council and the NPWS. Each of these is responsible for a variety of other tourism projects and there are opportunities for cross-promotion.

- Fáilte Ireland and Tourism Ireland, through participating in development and marketing activities.

- Outdoor activity, transport operators and relevant accommodation providers in the Wicklow Mountains area. Due to proximity, visitors who are staying in Wicklow rather than Dublin may be attracted to the DMVC if access is simplified, e.g. through transport links, shared promotion, packaged breaks.

5. GOVERNANCE, ORGANISATION AND MANAGEMENT

5.1 Governance Structure

The proposed management structure and associated management and operational arrangements for the proposed Dublin Mountains Visitor Centre (DMVC) reflect the strategic importance of the proposed project. The DMVC development, led by South Dublin County Council, supported by Coillte, is underpinned by a Memorandum of Understanding with a supporting Service Level Agreement between both parties. This model will ensure a fully managed site with a proactive management approach.

The following is a summary of the proposed governance arrangements for DMVC which will involve Coillte and the Dublin Mountains Partnership alongside South Dublin County Council (Table 5.1).

Table 5.1: Summary of Proposed Governance Arrangements for DMVC

Strategic Oversight Group		
Title	Designated Personnel	Responsibility
South Dublin County Council (SDCC) Coillte Dublin Mountains Partnership (DMP)	tbc	<p>Operation Phase (Only)</p> <p>A Strategic Oversight Group comprised of representatives at Senior Management/ Director Level from SDCC and Coillte will be established to provide formal high-level governance in relation to the proposed Dublin Mountains Visitor Centre (DMVC).</p> <p>This group will meet at least every two months in the initial year (meetings can be extended if required) following opening of the centre in order to address strategic and governance issues in relation to the DMVC as well as responding to issues arising from the Management Steering Committee. The frequency of meetings can be reviewed as necessary after the first year of operation for subsequent years.</p>

Permanent Management Steering Group		
Title	Designated Personnel	Responsibility
South Dublin County Council (SDCC) Coillte Dublin Mountains Partnership (DMP)	tbc	<p>Construction Phase</p> <p>The Steering Group will meet monthly at project infancy and then quarterly to ensure ongoing robust oversight of the Project's progress and be a decision maker for strategic decisions if they arise.</p> <p>The Steering Group will ensure that the Working Group is delivering on the Project parameters by:</p> <ul style="list-style-type: none"> ➤ Setting the strategic direction to guide and direct delivery of the Project. ➤ Putting in place the necessary resources and budget to deliver the Project. ➤ Monitoring the performance of the Working Group to ensure they are in keeping with the parameters to ensure successful delivery of the Project. <p>Operation Phase</p> <p>The Steering Group will oversee the operation of the completed centre comprising Coillte, SDCC and the DMP. The Steering Group will be responsible for but not limited to:</p> <ol style="list-style-type: none"> a) management and maintenance of the development overall, and specifically the facilities outside of the direct responsibility of the private operator b) management of the contract, lease or license of the private operator c) liaison with neighbouring landowners, residents and stakeholders, facilitated through the consultation forum of the Dublin Mountains Partnership d) coordination of forest operations ongoing in the western part of the Hell Fire forest property (the area largely unaffected by the proposed development), and e) monitoring and management programmes for: the trails network; archaeological and architectural heritage features, and ecology (specifically the Key Ecological Receptors identified in the EIA process).

Title	Designated Personnel	Responsibility
Representative of the commercial operator	tbc	Operation Phase
Representative from the Community representation group comprising local landowners, residents and business.	tbc	Operation Phase
Working Group – Construction Phase Only		
South Dublin County Council (SDCC) Coillte Dublin Mountains Partnership (DMP)	tbc	<p>Construction Phase</p> <p>The Working Group will ensure ongoing robust oversight of the Project’s progress, to make timely approvals and policy decisions, and provide an escalation point for strategic decisions. It is the overall responsibility of the Working Group to ensure the Project remains on track, to facilitate approvals that maintain project progress and that the project delivers on the scope and objectives as agreed.</p> <p>The core functions of the Working Group include the following:</p> <ul style="list-style-type: none"> ➤ Ensuring that both the work activities and project timelines are being met. ➤ Monitoring the Project budget and achieving value for money in project delivery. ➤ Overseeing procurement best practice. ➤ Ongoing evaluation/review of the Project’s risk register and advising the Project Manager of any additional risks identified. ➤ Overseeing the performance of the Project Manager in delivering the Project. ➤ Ensuring full compliance with the award criteria/terms of any funding received. ➤ The preparation of progress reports to the Steering Group. <p>The Working Group will meet bimonthly and will receive regular updates on the delivery of the Project from the Project Team.</p>

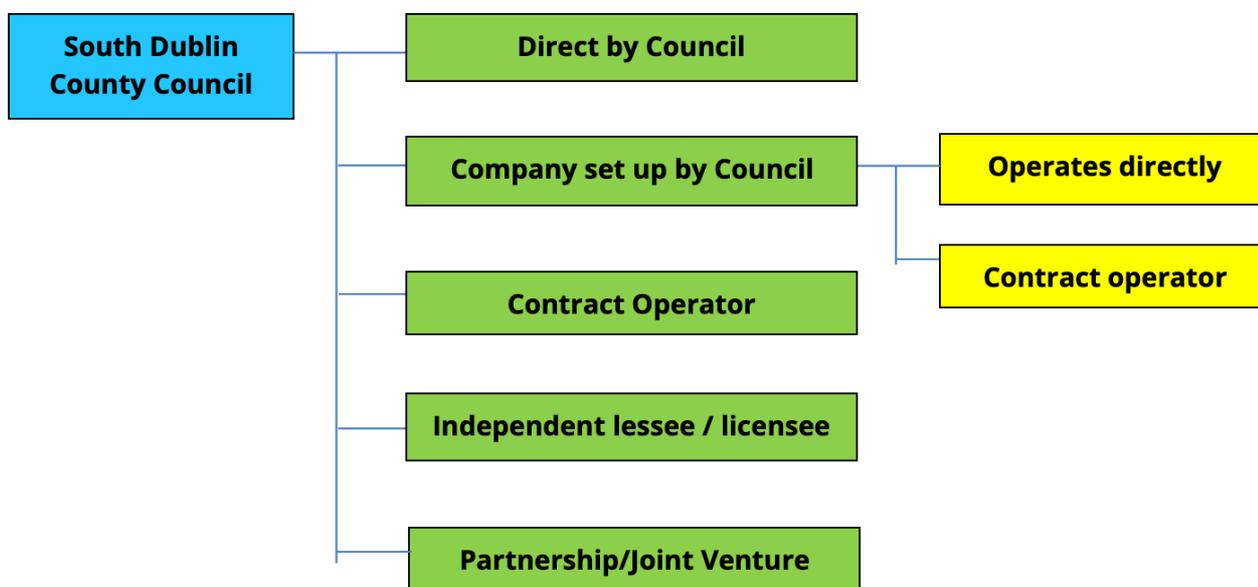
Project Team		
Title	Designated Personnel	Responsibility
SDCC Project Manager	tbc	<p>Project Manager will be responsible for the day-to-day management of consultants and the delivery of the Project. The Project Manager will coordinate each project stage, including tender work packages, as well as ensuring that all communication with the primary stakeholders is undertaken in securing the delivery of each project milestone.</p> <p>In particular, the Project Manager will be responsible for, but not limited to, delivering particular work packages including procurement, compliance with planning, website/branding development, management of external consultants etc.</p>
SDCC Project Administration Manager	tbc	<p>Project Administration will be responsible for funding mechanisms and administrative duties associated with the Project. Tasks also include budgets / financials / procurement and licensing / leasing of final build / offering.</p>
Appointed Community Liaison Officer	tbc	<p>The Community Liaison Officer will act a point of contact between the local community and Project Manager and Contractor in order to resolve any issues that may arise in an efficient manner.</p>
Appointed Design Lead	tbc	<p>Design Lead will be responsible for the build contract and delivery programme of the Project.</p>
Coillte	tbc	<p>Coillte will lead and be responsible for the coordination of all forest operations to include the felling and clearing of trees associated with the Project.</p>
Designated Internal SDCC Departments	tbc	<p>Designated internal dedicated contacts will be responsible for liaising with the project group with if and when their associated disciplines arise. If required, they will present to the working group on a particular issue.</p>

5.2 Operating Structure

5.2.1 Preferred Option

Options for the operational structure for the Centre are summarised in Figure 5. In brief, the Centre could be operated directly by South Dublin County Council, it could be operated by a company established by the Council specifically for that purpose, or it could be run by a third party.

Figure 5: Options for DMVC Operation



Having considered the options outlined above, South Dublin County Council has determined that the most practical and productive arrangement for DMVC will be for the Council to establish a company to operate the Centre. This model is well established in Ireland, and many local authorities have set up companies – usually either companies limited by guarantee or designated activity companies - to run facilities in the tourism and cultural heritage sectors.

Examples include Spike Island which is operated by Spike Island Development Company DAC on behalf of Cork County Council. The Tralee Bay Wetlands Centre is managed by Tralee Bay Wetlands Ltd., a company limited by shares and wholly owned by Kerry County Council. Dublin City Council established the Dublin City Council Culture Company Limited by Guarantee in 2018 to run its cultural initiatives and buildings,

including 14 Henrietta Street (Tenement Museum) and Richmond Barracks. Fingal County Council has established a number of companies to manage different attractions – e.g., Malahide Castle & Newbridge House Ltd., Ardgillan Castle Ltd., and Hill Mill Company Limited by Guarantee (Skerries Mills).

The separation of ownership and management protects the primary assets in the event of adverse financial or litigious circumstances affecting the management company. Additional benefits include:

- independent operation with regard to staff employment
- the ability to operate commercial activities
- the possibility of involving people with relevant skills and experience on the board of the company.

It is envisaged that the DMVC operating company established by SDCC will be a company limited by guarantee. SDCC will issue an operating licence to the company while retaining ownership of the Centre. The board of the company will be appointed by the Council and will include people with relevant experience and knowledge. It will be a not-for-profit company with directors appointed on a voluntary basis. The company will assume full responsibility for the management of the Centre, including:

- the operation and maintenance of the Centre, its services, infrastructure, environment and exhibition
- in conjunction with South Dublin County Council, the maintenance of the environment of the overall site and pathways
- the development, organisation, management and marketing of education, cultural and commercial activities, including the organisation of events
- recruitment, training and management of necessary staff
- in conjunction with the Council, the security of the Centre and the safety of employees and visitors.

5.2.2 Catering Operation

It is envisaged that the operation of the café and kiosk will be let to an experienced independent licensee which is a strategy adopted by many visitor attractions in both the public and private sectors. Two-thirds of the 96 respondents to the AVEA annual survey 2023³³ employ contractors and/or concessionaires on site, with catering and cleaning being the two areas in which this most frequently occurs. Of the 59 sites offering food and beverage (F&B) service, 42 (71%) use specialist external contractors/licensees. The engagement of a specialist F&B provider is assumed in the staffing projections

5.3 Management and Staff

The management and staff team required to operate the Centre will be responsible for driving the development of the Centre and for managing the operation of facilities, services and activities as they are developed. The number of front-line staff has been modelled on the basis of opening days and hours, and the number of positions to be staffed at any one time. To provide for a year-round operation (362 days p.a.) with opening hours of 10a.m. – 4p.m. in winter, 10a.m. – 5p.m. in the shoulder months and 9a.m. – 7p.m. in peak season, a minimum complement of 8 full-time equivalents and 4 part-time/seasonal staff is envisaged. Table 5.2 sets out the projected configuration of the proposed management and staff team. Provision for additional casual staff has been included in the financial projections.

³³ Association of Visitor Experiences & Attractions: Survey of Business Performance 2023, AVEA 2024

Table 5.2: Management and Staff Team Configuration

Category	Full Time	Part-time/Seasonal	Total
Centre Manager	1	-	1
Education & Events	1	-	1
Marketing & Sales	1	-	1
Administrator	1	-	1
Reception & retail (FTEs)	2	2	4
Guides (FTEs)	2	2	4
Total	8	4	12

Notes:

- FTEs: full-time equivalents; the actual numbers employed may be greater to allow for flexibility in rostering.
- The staff numbers in Table 5.2 exclude volunteer guides working with Dublin Mountains Partnership.

- The post of **Centre Manager** is critical, as this person will set up and run the operation. Experience of operations and staff management, ideally in the museum/visitor attraction sector, would be beneficial. The Manager will also be in charge of retail.
- The **Education & Events Officer** will be very important both in designing and delivering the DMVC’s educational activities (school groups etc.) and in the promotion and marketing of events. This person will also, when necessary, act as duty manager.
- **Administrator:** an administrator is included. This person will be responsible for cash management, bookkeeping, payroll and related functions. They will also assist with the procurement of retail merchandise. This person may be supplied by the Council, but the position is costed into the financial projections.
- **Marketing Executive:** will lead on the marketing and sales of the Centre, with support from Manager. This person will also, when necessary, act as duty manager.

- **Reception & Retail:** the reception counter and shop will be staffed at all times when the Centre is open to the public. The reception & retail team will manage ticketing and retail sales, and will also provide essential visitor information.
- **Guides:** the panel of guides will give guided tours of the reserve as well as introductory talks and workshops in the Centre to school groups and other parties. Their role will be an essential part of delivering on the Centre's education and conservation remit. They will also assist in the organisation of events at the Centre.
- **Volunteer Guides:** it is anticipated that the paid staff complement in Table 5.2 will be supplemented by volunteers. There is already a panel of Volunteer Rangers in existence and these are managed by the Dublin Mountains Partnership (DMP). The DMP will have an office at the Centre and it is anticipated that its volunteer rangers would work in conjunction with the Centre.
- **Catering Staff:** the complement of catering staff required will depend on the type of service and menu options to be offered. This will depend on the specification set by SDCC and the preferred approach of the catering contractor/licensee. Catering staff are not included in Table 5.2.

6. FINANCIAL ANALYSIS

Detailed projections are provided in Tables A1.1 - A1.6 in Appendix 1. The underlying assumptions and a summary of the main points are presented in this section. It should be noted that, as is the case with any projections, achievement of the results indicated is entirely dependent on the various explicit assumptions being fulfilled. While these have been calculated carefully and conscientiously, and with reference to extensive research and experience, there can be no guarantee that they will be fulfilled. Reference should also be made to the disclaimer at the beginning of Appendix 1.

6.1 Capital Costs

The development of the Dublin Mountains Visitor Centre includes site and building works, building and exhibition fit-out, landscaping, and establishment of visitor services and facilities. The cost of construction has been estimated on an order of magnitude basis at €21.83 million, including interpretive fit out³⁴. Adding a provision for professional fees as per the tender for detailed design adds €2,102,141, bringing the total up to €23.93m.

The cost is being funded directly by the Council. Application has been made to Fáilte Ireland for grant support under the Grant Scheme for Large Tourism Projects 2016-2020.

6.2 General Operating Approach

It is intended that, into the medium and long term, the DMVC will operate on a cost neutral basis. It is not expected, therefore, that the operation of the Centre will involve the Council in recurring annual costs beyond the first 3-4 years. A principal feature of the operation of the DMVC will be to maintain a clear focus on its core functions of providing activities in the immediate vicinity of the centre, and the provision of orientation and interpretation to support those visitors who wish to explore the wider Dublin Mountains.

³⁴ Mulcahy McDonagh & Partners: Dublin Mountains Visitor Centre Outline Preliminary Order of Magnitude Construction Costs Update, 23rd February 2025

The principal tourism asset of interest to visitors remains the Dublin Mountains themselves, their landscape and heritage, as well as the immediate area around the development site incorporating Massy Wood, the Hellfire Club and Montpelier Hill. It is not expected that the DMVC should in any way displace this, or that it should be operated or presented as the principal reason to visit the area. Equally, it is important that, while the facility will seek to operate on a cost neutral basis, it should not bring an undue level of commercial activity into a sensitive natural heritage location such as the proposed development site.

6.3 Operating Revenue and Cost Assumptions

A number of assumptions have been made to model the operational and financial performance of the DMVC. For the most part, these are drawn from CHL's experience of trends and norms in the visitor attraction sector and the annual survey of visitor attractions undertaken by CHL on behalf of the Association of Visitor Experiences & Attractions (AVEA). In most cases the assumptions err on the side of caution. The main assumptions underlying the projections are detailed in the tables in Appendix 1. Key points to note are as follows:

- **Inflation: the projections are in constant 2025 prices.** This approach gives a clear picture of projected performance. Adding inflators to both sides - inflows and outflows - would not change the picture in any meaningful way but could obscure it. If included, an inflation rate would have to be incorporated into both revenues and expenses. However, in reality, the long-term outlook for inflation is far from certain and different rates of inflation are likely to apply to different elements of the overall cost profile. For illustrative purposes, a version of the P&L projections with inflation increases is also included (Table A1.1A) using a 2% p.a. inflator for operating revenues and costs, and assuming a Year 1 opening date of 2028. (According to the Department of Public Expenditure & Reform, the currently applicable long term Harmonised Index of Consumer Prices Rate is 2%).
- **Visitor numbers:** the projected number of visitors to the DMVC and surrounding area is taken from the analysis in Chapter 3, with minor rounding. The total is

projected at 255,000 visitors in the first full year of operation rising to 342,000 per annum by year 10. Not all visitors to the DMVC and surrounding area make purchases – the projected penetration rates for the different products/services are detailed in Table A1.3.

- **Pricing:** admission to the Centre and exhibition will be **free of charge** other than for some events which may have a small fee. This policy derives from the small scale of the exhibition and the intention to deliver a Centre of significant recreation and leisure value to locals and to visitors from elsewhere in Ireland and overseas.
- **Events:** it is anticipated that events at the Centre will be popular with a wide range of audiences. The number of events is assumed to rise from 20 in the first year of operation to 50 from year 5. Attendance is assumed at 30 people per event, with an average charge of €25 per person. The operating cost includes a provision for event production and management amounting to 90% of costs.
- **Retail sales:** based on an average spend of €3.85 per visitor, including VAT. This is below the average for visitor attractions in Ireland (AVEA Annual Business Survey 2024) but is appropriate to the content of the DMVC and the range of stock that would be offered.
- **Room hire:** it is anticipated that room lettings will be made to a wide range of groups, including clubs, associations, walking groups, education groups etc. The number of lettings per year is assumed to rise from 30 in the first year of operation to reach 75 by the third year.
- **Café:** It is projected that 28% of visitors will visit the restaurant, with an average food transaction value of €10 including VAT. This value is a weighted average of €6 for coffee/tea and a cake/pastry (40% of customers), €10 for a light meal of soup, sandwich and water/soft drink (30% of customers), and

€15 for a hot lunch (30% of customers). The kiosk will dispense hot and cold drinks and snacks.

It is envisaged that the café and kiosk will be let to a specialist licensee. The licence fee is based on 12.5% of turnover net of VAT.

- **VAT:** it is assumed that the operating entity will be registered for VAT which is charged at 23% on retail sales.
- **Gross margins:** assumed to be 50% on retail sales and 98% on admissions to events. The 2% direct cost of admissions covers ticket printing, credit and debit card merchant charges etc.
- **Payroll:** staffing is in accordance with the staff schedule in Table 5.2. Wages and salaries are set at prevailing rates for museums and visitor attractions and take into account the increase in the minimum wage to €13.50 per hour. Volunteers may be required in addition to paid staff. Provision is also made for the employer's pension auto-enrolment contribution.
- **Repairs and maintenance:** it is assumed that building maintenance will be managed by South Dublin County Council. A provision has been made for materials, exhibition maintenance and bought in services.
- **Marketing:** the budget provides for a limited range of marketing and sales activities, with digital marketing being the primary activity.
- **Energy:** based on primary energy consumption figures provided by the consulting engineers.
- **Other operating costs:** communications and other overheads are estimates based on the scale and type of activity. A budget is provided for bought-in specialist cleaning services; routine daily cleaning will be undertaken by staff. Insurance is assumed to be covered by SDCC.

- **Depreciation and Amortisation:** the annual depreciation charge is estimated at €897,000 during the first ten years of operation. Subsequent exhibition and building renewals lead to variations in the annual depreciation charge thereafter. Depreciation will be largely or fully offset by amortisation of any capital grants received - Table A1.6.

6.4 Projected Financial Performance

A summary of the projected operating results for the DMVC over its first ten years of operation is provided in Table 6.1 in accordance with the assumptions listed above together with those detailed in the Tables in Appendix 1 (Tables A1.1 - A1.7). Table 6.2 shows the results in current (inflated) prices based on 2028 as Year 1.

Table 6.1: Summary of Projected Operating Results, Constant 2025 Prices

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Admissions*	255,000	262,000	272,000	283,000	292,000	303,000	314,000	326,000	335,000	342,000
Inflow net of VAT	938,310	971,560	1,015,996	1,059,122	1,095,007	1,134,829	1,174,651	1,218,093	1,250,674	1,276,016
Cost of sales	399,389	410,502	426,317	443,599	457,750	474,966	492,181	510,962	525,047	536,002
Gross profit	538,922	561,058	589,679	615,523	637,257	659,863	682,470	707,131	725,627	740,013
Outflow net of VAT	571,189	584,096	591,487	610,183	620,201	630,088	631,382	644,401	645,460	652,012
Net Inflow/Outflow	-32,268	-23,038	-1,809	5,340	17,056	29,776	51,088	62,730	80,168	88,002

Table 6.2: Summary of Projected Operating Results incl. Inflation (Year 1 = 2028)

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Admissions*	255,000	262,000	272,000	283,000	292,000	303,000	314,000	326,000	335,000	342,000
Inflow	995,547	1,051,442	1,121,522	1,192,509	1,257,572	1,329,372	1,403,541	1,484,557	1,554,752	1,617,979
Cost of sales	423,751	444,254	470,596	499,466	525,708	556,389	588,087	622,737	652,702	679,647
Gross profit	571,796	607,188	650,925	693,043	731,864	772,984	815,455	861,820	902,050	938,332
Outflow	606,032	632,120	652,922	687,030	712,277	738,104	754,412	785,367	802,391	826,746
Net Inflow/Outflow	-34,236	-24,932	-1,997	6,013	19,588	34,880	61,043	76,453	99,659	111,586

The projections present a negative net inflow in the first three years of operation (albeit not one of significant scale), followed by a modest surplus in each of the subsequent years³⁵. This reflects the start-up nature of the operation and the positive impact of growing tourist numbers over time. The projections assume a steady annual increase in visitation over the first ten years of operation, but it cannot be assumed that this annual increase will continue indefinitely. In conventional business product life cycle modelling, it is usually assumed that demand will level out or plateau at a certain point and then potentially moving into a period of decline. Typically, the response to the anticipated advent of decline will be a product refresh or some similar innovation to re-engineer the value proposition offered to the consumer. Such refreshment and renewal will be required at the DMVC over time.

While the projections show financial sustainability in operations, the Centre will be unlikely to generate a sufficient surplus to return the capital cost of investment in the Centre to South Dublin County Council or to fund the necessary periodic renewal of the exhibition and other features, and external funding will have to be provided for this. On this basis, the project will have to be funded on a capital grant basis and amortisation of the grant will offset the depreciation charge (Table A1.6).

Two factors in particular are key to this projected financial outcome, and consequently will need to be monitored and managed with particular care:

- 1) The outcome in Table 6.1 is predicated on a consistent annual growth in visitor numbers over the first ten years of operation. This outcome must be the principal and consistent focus of the marketing and sales programme at the DMVC.
- 2) The principal revenue generating engine on-site is the restaurant. Revenue and cost management must therefore be a primary concern. If the restaurant fails to deliver the financial performance set out in the base case, then the preferred self-funded operating model could be compromised.

Forecasting financial performance and outcomes carries with it an inherent level of uncertainty. In practice it is essential that key variables – and the relationships between

³⁵ Full details of financial projections working are provided in Appendix 1.

these variables – are identified and managed carefully. The following observations are offered on key variables.

- The estimated 233,500 existing users of local amenity are critical to the success of the DMVC – they represent the immediate customer base.
- The assumed annual increase in visitors is a key driver of financial performance at the DMVC.
- The assumed visitor conversion rates for the restaurant and kiosk are critical and performance in this respect must be monitored carefully. This is a key performance indicator (KPI) for the operation of the restaurant and the DMVC as a whole. (See Table A1.3 in Appendix 1.)
- The key driver in delivering these targets will be the implementation of an effective and targeted sales and marketing campaign.

6.5 Recording of Visitor Numbers

The present system of counting cars arriving in the car park and basing estimates of overall visitor numbers on these will continue. Visitor footfall counters will be installed at key points in the DMVC - main entrance, entrance to exhibition. There will also be periodic surveys of visitors undertaken to build a profile of visitors including users and non-users of the centre. These qualitative surveys will also capture visitor satisfaction levels and feedback on their experience which will assist the management team to achieve and maintain high product and service quality standards.

6.6 Sensitivity Analysis

Table A1.2 in Appendix 1 illustrates the sensitivity of operating results to visitor numbers. This preliminary financial analysis indicates that, at the projected levels and composition of demand, pricing and operating costs, the project should achieve break-even on operations at just under 273,000 visitors per annum to Hellfire/Massy's Wood and DMVC. It is projected that this level of visitation will be achieved by Year 3 of operations. A drop in demand to 200,000 visitors would see a projected operating deficit of €150,000. On the other hand, an increase to 300,000, would result in a projected operating surplus of €56,000.

Table 6.3: Sensitivity Analysis³⁶

Visitor Nos.	Admissions	Retail	F&B Licence	Other	Total Rev	Expenses	EBITDA
100,000	0	156,504	49,009	30,684	236,196	591,487	-355,291
150,000	0	234,756	73,513	30,684	338,953	591,487	-252,534
200,000	0	313,008	98,018	30,684	441,709	591,487	-149,778
225,000	0	352,134	110,270	30,684	493,088	591,487	-98,400
250,000	0	391,260	122,522	30,684	544,466	591,487	-47,021
273,000	0	427,256	133,794	30,684	591,734	591,487	246
300,000	0	469,512	147,026	30,684	647,222	591,487	55,735
350,000	0	547,764	171,531	30,684	749,979	591,487	158,491
400,000	0	626,016	196,035	30,684	852,735	591,487	261,248
450,000	0	704,268	220,540	30,684	955,492	591,487	364,004
All revenue net of COS and VAT							

³⁶ All cash flows are presented in real terms over a 30-year time horizon. In accordance with the Public Spending Code guidance on cost-benefit analysis, inflation is not factored into the analysis. This is further discussed in Section 7.3.

This pattern is typical of visitor attractions. Operating costs, including wages and salaries, do not vary pro rata with visitor numbers. Once the breakeven point has been passed, the bulk of incremental revenues flow straight through to the bottom line. On the other hand, when attractions fail to reach breakeven, the level of losses accelerate very rapidly as operating costs cannot be adjusted rapidly. In fact, most sites have a minimum level of staffing and operating costs below which they cannot function.

6.7 Risk Factors

The development of new visitor attractions carries significant risk. They are very expensive to establish and cannot easily be developed in a cautious, phased way. A certain minimum level of content must be in place from opening day to attract public interest – if an attraction is not well-received when it first opens, it is very difficult for it to establish subsequently a stronger market position, even if a lot more money is spent on improvements. The following are major risk factors:

- **Capital cost overrun:** the project may be under-budgeted at the outset through inadequate specification, which has to be remedied, or because of unforeseen factors such as problems with the site or existing buildings that were unknown at the time of costing. Changes may also be made to the specifications during construction, which add to costs, or unforeseen input material price increases may arise. Accurate specification and building surveys are vital, as is effective project management. The biggest cost risk at the time of writing pertains to the very high current rate of inflation in the cost of construction materials.
 - **Mitigation/avoidance:** completion of thorough site and services surveys; accurate design and specification; good project management, enabled by an experienced and expert project management team. However, it is very difficult to mitigate the current high rate of inflation in the cost of construction materials.
- **Risk of Optimism Bias:** Optimism bias describes the effect when project analysts overestimate the benefits and underestimate the costs and timings for a project. A range of ex-post reviews of investment projects have shown

a systematic tendency to overstate the benefits and understate the costs in the ex-ante appraisal. It is generally accepted that optimism bias can be a common feature of capital appraisal in many countries for both the public and private sectors. Typical examples of optimism bias include forecasts of demand which turn out to exceed actual usage levels for projects or overly ambitious planned schedules for projects which take a much longer time to deliver.³⁷

- **Mitigation/avoidance:** standard optimism bias factors may be applied to costs and benefits. Project appraisers may also use project specific bias factors where detailed information is available for similar projects previously undertaken. Optimism bias could also be addressed by appraisers by systematically testing low benefit outturns against highest cost outturns to identify critical variables.

- **Product Quality:** the building quality and exhibition fit out do not meet required standards and consumer expectations. Post-construction correction may be possible, but this will add to costs.
 - **Mitigation/avoidance:** accurate specification, design quality and good project management relying on an experienced and expert project management team.

- **Visitor numbers:** it is impossible to predict visitor numbers to a unique, new attraction with precision – the margin of error is high. Advance market testing can increase the confidence in projections. However, the challenge with a new visitor attraction is that consumers cannot really test and assess the experience before it is built; up to that point, all that is available is imagery and text which essentially force consumers to imagine a future experience. The findings of such advance research must be treated with caution.
 - **Mitigation/avoidance:** consumer product testing at design stage, advance marketing and PR, and ensuring the quality of the visitor experience will all be influential factors.

³⁷ DPER: Public Spending Code A Guide to Economic Appraisal: Carrying Out a Cost Benefit Analysis (p28)

- **Market conditions:** the operating environment may change significantly between the date a decision is made to create the attraction and the date the doors actually open for business. The consequences of negative external developments such as economic recession or civil disturbance can be a failure to achieve visitor number and/or targets.
 - **Mitigation/avoidance:** ensure quality of visitor experience; intensive pre-opening marketing; incentivise markets, reduce operating costs.

- **Operations:** operational problems may arise in a number of areas including, inter alia, a failure to deliver a good visitor experience due to poor management and inadequate staff training, poor operating cost control, poor operating standards unforeseen operating problems with the building, exhibition and/or other visitor facilities, and poor performance by tenants/ licensees on site.
 - **Mitigation/avoidance:** Appoint experienced management, ensure staff are well trained, and ensure that contractors, suppliers and maintenance personnel meet required standards.

- **Staff Costs:** these are by far the largest component of operating costs, accounting for over 60% of the total, and the sustainability of the operation will depend on keeping these costs under control.
 - **Mitigation/avoidance:** keep staffing levels at numbers consistent with visitor flows. If the latter fall to low levels secure operational subsidy through employment schemes etc.

- **Café Spend:** If the proposed visitor spend in the café doesn't materialise as predicted, e.g. the number of customers reduces, or average spend reduces, it will impact the sustainability of the food and beverage offer and therefore the commercial attractiveness of the operation for a third party operator.
 - **Mitigation/avoidance:** review visitor expectations and preferences re F&B and adjust offering accordingly; reduce F&B input costs; adjust menu and pricing to match lower spend/market penetration; reduce operating costs.

- **Scope Creep:** Uncontrolled and unauthorised changes to the initial project scope may lead to the extra cost of additional features, products, or functions.
 - **Mitigation/avoidance:** set clear objectives and targets from the start and use project management software to track all workstreams.

- **Consultant or contractor delays:** in some cases, project delays are unavoidable, for example where there are shortages in the supply of construction materials. However, in other cases, delays can be caused by inefficiencies on the part of consultants or contractors, and these are avoidable.
 - **Mitigation/avoidance:** include late penalties in contracts – build in and protect lead time in the schedule. Communicate the schedule widely and early. Appoint strong project managers.

- **Stakeholder impacts:** the risk of project delays, overruns or even failures can arise from the actions or inactions of key stakeholders.
 - **Mitigation/avoidance:** Identify stakeholders – analyse the power and influence of all stakeholders – create a stakeholder engagement plan - revisit the plan at regular intervals to check all stakeholders are being well-managed.

Whilst acknowledging these risks, it remains the case that the DMVC project has a key attribute that is not always present in new ventures: An already popular location. The Dublin Mountains are a long-established and well-regarded recreational asset at the edge of Dublin city. Generations of people have come to the Mountains and enjoyed spending time in this natural heritage environment. It is unlikely these habits will change. The greater challenge remains in ensuring that potential overseas visitors can be similarly brought to understand what the Dublin Mountains have to offer.

7. ECONOMIC ANALYSIS

7.1 Community Benefits

Economists make a distinction between three types of “goods”. These are described as public goods, private goods, and merit goods. (For the purposes of this note, the term “goods” includes services.) Public goods are considered to be “non-rival” and “non-excludable” - that is consumers do not rival each other for the consumption of public goods, nor can they be excluded from such consumption. Examples are street lighting and public parks. Thus, if a person walks down the street and enjoys the benefit of street lighting, this will not diminish the experience of another person who at the same time might be walking down the same street. Public goods are mostly delivered by government and local authorities.

The provision of some goods has very significant social impacts. Prime examples are healthcare and education - these have certain externality effects in that access to, and consumption of, these goods have wider social impacts. While there are private providers of these goods, the principal providers are in the public sector and there is good reason for this. Apart from the moral imperative on a well-functioning society to provide such goods to its members, people who are healthy and well-educated represent a greater economic resource and value in any society. Therefore, if provided by the private sector only, the price mechanism would allow for the exclusion of less well-off consumers, and this would lead to the under-consumption of these goods across society as a whole. In most countries therefore, these goods are provided free by public bodies at the point of consumption – as a result these goods are commonly referred to as “merit goods”.

The proposed development of the DMVC incorporates the delivery of merit goods in the form of valuable community benefits. The Centre will positively impact environmental education and awareness and will enhance an understanding of a fragile ecology. By encouraging and enabling people to engage in outdoor activity, the DMVC will contribute deliver the significant physical and mental health, environmental and economic benefits identified in Embracing Ireland’s Outdoors: National Outdoor

Recreation Strategy 2023-2027. A valuation of the non-market community benefits to be delivered by the DMVC is included in the economic cost-benefit analysis in Section 7.3, and the methodology applied in calculating this valuation is detailed in Appendix 3.

7.2 Economic Impact

The economic contribution arising from the development of the DMVC will derive from the employment and expenditure generated directly on-site during the construction phase, and the flow of visitors and their expenditure generated in the subsequent years of operation. In addition to direct impacts, conventional economic impact assessment methodology introduces two further impacts that arise from the employment and expenditure generated on site and the incomes and expenditure this stimulates in other sectors of the economy. This is the multiplier effect, and it occurs at two levels:

- a) **Indirect effects** arising from firms in the project's supply chain hiring workers and buying goods and services in order to meet the particular demand that the project's operations generate.
- b) **Induced effects** arising from the increase in individual and household expenditures generated by incomes earned directly in the project and indirectly in the project's supply chain.

7.2.1 Construction Phase

The overall project cost of the DMVC is estimated at €23.9 million, excluding VAT – see Section 6.1 Table A1.6. These costs include construction works, visitor experience fit-out, trails, walkways, and professional fees. Such a level of expenditure could generate the following impacts:

- **Investment Multiplier:** the economic impact of investment in construction is magnified by the increases in incomes and expenditure stimulated in other sectors of the economy. This is the multiplier effect as described above.

Based on the Input-Output tables published by the CSO³⁸ it is estimated that every €1 invested in construction in Ireland generates, directly and indirectly, €1.62 in the

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Central Statistics Office: 'Supply and Use and Input-Output Tables for Ireland 2021' CSO 2025

broader economy. According to a report by EY on the economic impact of the construction industry, the induced effect adds a further €0.26 bringing the total impact to €1.88 per €1 invested. While such multipliers are estimated at overall sectoral level, and are properly applied to increases in sectoral activity, they nevertheless provide an indicator of the potential economic gain generated by an individual project. These multipliers are also national rather than regional. However, given that a significant share of expenditure and employment generated by the development of a construction project such as the DMVC would be local and regional – as is typical of construction projects – it is reasonable to assume that a significant share of the overall economic impact would also accrue to the locality. The overall gross economic impact of the investment would therefore range up to €44.9million³⁹.

- **Employment:** the construction industry has a much higher intensity of labour per unit of output than most other sectors of the economy. According to a paper prepared by the Irish Government Economic and Evaluation Service, each €1 million invested in construction generates, directly, indirectly and induced, 12 work-years of employment (full-time job equivalents or FTEs).⁴⁰ This indicates that the construction phase of the facility would generate 287 work-years of FTE.
- **Taxation:** some years ago, a report by the Nevin Economic Research Institute (NERI) calculated that 42.5% of the cost of investment in construction was returned to the State in the form of tax revenues.⁴¹ A large share of this is generated by payroll, income and corporation taxes arising from increased employment and economic activity. If this proportion is applied to the capital investment cost of the facility, it will generate up to €10.2 million in tax revenues for the Exchequer during its development phase.

³⁹ €23.9 million development costs x €1.88 multiplier effect

⁴⁰ Laura Watts, Irish Government Economic & Evaluation Service, Dept. Public Expenditure & Reform, 'How Many Jobs will this Create', Dublin Economic Workshop, 2016: This paper estimated the employment impact of different types of construction; there is no reference to tourism and leisure related projects, and the figure used here is an average for different types of construction project specified in the study.

⁴¹ R O'Farrell: 'An Examination of the Effects of an Investment Stimulus', NERI Working Paper No. 4, 2012

7.2.2 Operations Phase

The socio-economic contribution of the facility, once it has commenced operations, would arise from the employment generated, the procurement of goods and services, and from the expenditure of visitors drawn to the DMVC.

- **Visitor Expenditure:** To the extent that the DMVC serves as an attractor bringing visitors to the Centre itself and to the wider Dublin Mountains area, the expenditure of these visitors will contribute to the generation of incomes and employment in the surrounding area and in Dublin city itself. Using Fáilte Ireland visitor spend profiles⁴², it is estimated that the development of the DMVC would generate an average of some €9.74 million additional spend in the local economy and in Dublin City each year over the first ten years of operation. This includes expenditure at the DMVC.
- **Employment:** the facility will employ at least 12 staff directly, 8 full-time and 4 on a part-time/seasonal basis. It is anticipated that a further similar number will be employed by the catering contractor. The expenditure of visitors to the DMVC will also support employment in the immediate area. Fáilte Ireland estimate that every €1 million of tourist expenditure helps to support 27 jobs in tourism. On this basis, the project would support 200 jobs in the Dublin area.
- **Direct expenditure:** the annual operating expenditure of the facility, excluding payroll costs, is projected to average about €172,000 a year over the first 10 years of operation (in 2025 prices). The bulk of this will accrue to suppliers in the Dublin area.
- **Taxation:** Fáilte Ireland estimates that for every euro spent on tourism (domestic and overseas), 29 cents are generated in tax – this would represent a net Exchequer gain of an estimated €2.8m per annum arising from the operation of the DMVC.

⁴² Fáilte Ireland estimate that overseas holidaymakers spend €154 per day, on average, with domestic tourists spending €92 per day (Tourism Facts 2023).

7.3 Economic Cost-Benefit Analysis

7.3.1 Assumptions

In preparing the Cost Benefit Analysis (CBA), and in addition to the central technical parameters detailed in Appendix 3, the following assumptions have been made. These are as follows:

- a) The capital cost of the proposed development is €23.9 million. This is increased in the CBA by a factor of 1.3 in line with the Shadow Price of Public Funds as set out in the Public Spending Code and detailed in Appendix 3.
- b) Capital expenditure is expected to take up the first 24 months of project activation. It is assumed that the capital development costs arise in Year -2 (i.e., the starting date) and continue for twenty-four months up to the end of Year -1. It is expected that the operational phase, with associated operational costs and benefits, will commence in Year 1.
- c) Life cycle costs of €1.5 million have been introduced at ten-year intervals in anticipation of a requirement to maintain the functionality of the facility and its interpretative exhibition at its original use level.
- d) On the benefits side of the CBA, a number of non-market benefits can be identified. These include a heightened understanding and appreciation on the part of visitors to the Dublin Mountains, an enhanced sense of wellness and well-being among those visiting the Hellfire/Cruagh/Massy's Wood area of the Mountains for recreation purposes, and a sense of civic pride and community cohesiveness arising from the investment in the DMVC and its facilities, services and interpretive exhibition. These are non-market benefits which cannot always be readily monetised. Nevertheless, considerable research work has been, and continues to be, undertaken to calculate and attribute monetary values to these types of benefits. An assessment of these non-market but very important community benefits on the basis of Contingent Valuation is included in the CBA, and a detailed explanation of the method and derivation of the value is provided in Appendix 3.

- e) Operational cashflows have been factored into the analysis based on the data presented for the DMVC in Section 5 above. All cash flows are presented in real terms over a 17-year time horizon (2 years' construction, 15 years' operation). In accordance with the Public Spending Code guidance on cost-benefit analysis, inflation is not factored into the analysis. As the guide states, **The monetary value of costs and benefits should be expressed in real terms so that the effects of inflation do not distort future cost and benefit streams. This is consistent with the use of a constant (real) test discount rate.**⁴³
- f) As noted, the analysis is presented over a 17-year time horizon, but the physical assets developed are considered to have a useful life of 50 years, thereby giving rise to a "residual value". This is factored into the analysis.
- g) The key dependent variable arising in the CBA is the economic Net Present Value (NPV) which is the product of subtracting all project costs from the monetised value of all project benefits – all expressed in Present Value (PV) terms. A positive NPV generally means that a project merits consideration for selection and implementation. A negative NPV generally indicates that the project should not be approved for implementation.

7.3.3 Cost Benefit Analysis Results

The results of the CBA are shown in Table 7.1. The outcome is a positive net present economic value of €10.3 million and a benefit-cost ratio of 1.23 which favours implementation of the project. Key factors in this outcome are the achievement of the projected financial performance results (Appendix 1) and a monetised valuation of the non-market community, environmental and educational benefits of the project through the application of a modest contingent valuation price (Appendix 3).

⁴³ Public Spending Code, **A Guide to Economic Appraisal: Carrying out a Cost Benefit Analysis**, Department of Public Expenditure & Reform, July 2012

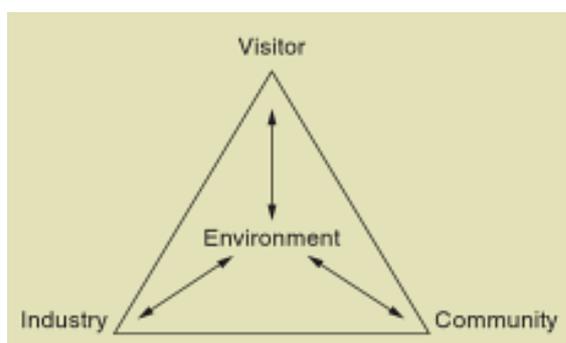
Table 7.1: Cost Benefit Analysis (€000's)

Year	Cap Cost	CIR	CIC	CIE	CIRH	COT	CV	RV	Total	Disc Rate	PV
2	-15,556								-15,556	1	-15,556
-1	-15,556								-15,556	0.962	-14,958
1		982	125	15	2	-1,127	2,291		2,288	0.925	2,115
2		1,009	128	23	4	-1,183	2,361		2,342	0.889	2,082
3		1,047	133	30	6	-1,214	2,447		2,449	0.855	2,094
4		1,090	139	34	6	-1,258	2,543		2,554	0.822	2,099
5		1,124	143	38	6	-1,290	2,630		2,651	0.790	2,095
6		1,167	148	38	6	-1,325	2,723		2,757	0.760	2,095
7		1,209	154	38	6	-1,351	2,828		2,884	0.731	2,107
8		1,255	160	38	6	-1,391	2,932		3,000	0.703	2,108
9		1,290	164	38	6	-1,414	3,018		3,102	0.676	2,095
10		1,316	168	38	6	-1,437	3,077		3,168	0.650	2,058
11	-1,500	1,316	168	38	6	-1,437	3,077		1,668	0.625	1,042
12		1,316	168	38	6	-1,437	3,077		3,168	0.601	1,903
13		1,316	168	38	6	-1,437	3,077		3,168	0.577	1,829
14		1,316	168	38	6	-1,437	3,077		3,168	0.555	1,759
15		1,316	168	38	6	-1,437	3,077	21,778	24,946	0.534	13,319
Total	-32,612	18,069	2,302	520	84	-20,175	42,235	21,778	32,201	13	10,287
										BC Ratio	1.23

7.4 The VICE Model as a Framework for Assessment

The VICE model is a framework which can be used for measuring success in the implementation of a new and significant capital investment such as the proposed DMVC. In this section therefore, we draw upon the structure of the VICE model to present an assessment of the socio-economic benefits of the proposed development. The elements of the VICE model are set out below:

Figure 6: Components of the Vice Model



The governing thought behind the Vice Model is that the project in question (in this instance the DMVC must work for the four stakeholders shown in Figure 6 above. In other words, the project should generate incremental gains for each of these stakeholders and it certainly should not have the effect of diminishing the stock of wellbeing of any of these four stakeholders. The points presented in Table 7.2 are illustrative of some post-implementation outcomes that would support the requirement to add value to each of the four stakeholders.

Table 7.2: Illustrative Vice Model for DMVC

Visitors
<ul style="list-style-type: none"> • Enhanced understanding and appreciation of the Dublin Mountains • Enhanced access and capacity to enjoy the Dublin Mountains on self-guided visits. • Access to new interpretive exhibition and opportunities to learn. • New leisure and café facilities. • Improved facilities for schools and other groups.
Industry
<ul style="list-style-type: none"> • New research and education facilities • Improved small conference and meeting facilities. • Improved visitor access/parking • Improved prominence and reputation of the Dublin Mountains
Community / Culture
<ul style="list-style-type: none"> • Significant local community engagement • More welcoming and well-appointed facility for community use. • Opportunities for the local community to feel more connected to the Mountains • Greater understanding of the unique nature of the Hellfire/Cruagh/Massy's Wood area of the Dublin Mountains and the importance of the fact this it is located adjacent to "our community".
Environment
<ul style="list-style-type: none"> • Improved presentation of the stories of the Dublin Mountains, and the Hellfire/Cruagh/Massy's Wood area. • Wider dissemination and understanding of the significance of the Dublin Mountains natural environment – its ecological importance and its fragility. • Greater community engagement with the care and protection of the mountain environment • Improved environmental maintenance programmes.

8. SUMMARY AND CONCLUSION

The primary purpose of the DMVC is to offer the visitor an improved experience in relation to the Hellfire Club/Montpelier Hill and Massy's Wood site. This improved experience is based on investment in improved access and parking, trail development, heritage protection and interpretation, information, and provision of simple but high-quality visitor facilities (shelter, toilets, food and beverage, etc.). The Centre will also serve as a focal point for information and orientation for those wishing to explore the wider Dublin Mountains, i.e. it will function as a 'gateway'.

The development of the DMVC is identified as a major project in the South Dublin County Tourism Strategy 2024-2029. It is also identified as a key goal of the South County Dublin Development Plan 2022 – 2028 where a specific objective of Tourism Infrastructure policy is **“To support the development of the Dublin Mountains Visitor Centre at Hell Fire and Massy's Wood subject to planning”**.⁴⁴ The Tourism Development Strategy for Dublin notes that Fáilte Ireland will commence the preparation of a Destination and Experience Development Plan for the Dublin Mountains, and this will include product development measures to enhance visitor access and experience. The DMVC will fulfil a key goal in that respect. The DMVC will also contribute to the achievement of Dublin's tourism brand outcomes.

The context therefore for the development of the DMVC is primarily a tourism one. However, it is recognised that the development should also generate significant benefits for existing users of local amenity in the Dublin Mountains. Total visitor numbers to Hellfire Club/Montpelier Hill and Massy's Wood are expected to grow from 255,000 in Year 1 to 390,000 by Year 10.

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South Dublin County Council: Policy EDE 19 Objective 3, South Dublin County Development Plan 2022-2028

The cost of construction has been estimated on an order of magnitude basis at €23.9 million, including interpretive fit out⁴⁵. Adding a provision for professional fees brings the total up to €23,932,000, excluding VAT. The projected financial performance, presented in Section 6, suggests that the DMVC could operate on a self-financing basis, albeit it is expected to report a deficit in the first two years of operation (start-up stage). However, the projections also indicate that the Centre could return a modest surplus by Year 4 and a net inflow approaching €100,000 by Year 10. With appropriate management and marketing, and periodic investment in refreshing the Centre and its facilities, it is reasonable to assume that this positive performance could continue into the long-term.

The two key variables determining the success of the DMVC will be its capacity to secure restaurant patronage from at least 28% of the visitors to the area, and to secure a new and additional 10,000 to 20,000 visitors each year over the first ten years of its operation. The planned introduction of a shuttle bus service from Tallaght will play an important part in securing this projected visitor growth.

To secure this outcome the DMVC will need to be marketed and sold in a commercial manner. Whilst it is recognised that the DMVC is not intended to operate as a commercial venture, nevertheless the imperative to operate on a self-financing basis will require commercial management. Capability in digital marketing will be a particular requirement.

It is noted that it is the intention of SDCC to develop and construct the DMVC itself. SDCC intend to establish a subsidiary company to operate the centre. It is envisaged that the catering facilities – kiosk and restaurant – will be licensed to an experienced specialist contractor.

The economic impact assessment shows that the construction of the Centre, which is estimated to cost €23.9m, will have a gross economic impact (direct, indirect and induced) of €44.9m. It will generate some 287 work-years of employment and circa

⁴⁵ Mulcahy McDonagh & Partners: Dublin Mountains Visitor Centre Outline Preliminary Order of Magnitude Construction Costs Update, 23rd February 2025

€10.2m in exchequer revenues. In operations, the additional tourist expenditure stimulated by the Centre is projected to amount to an average of €9.74m a year over the first ten years of operation. This will deliver €2.8m p.a. in tax revenues.

The economic cost-benefit analysis produces a positive net present value for the project of €10.3 million over a 15-year operating life and a benefit-cost ratio of 1.23. This result favours implementation of the project.

9. APPENDICES

Appendix 1:

Financial Projections – Detailed Tables

TABLE A1.1: DMVC Preliminary Profit & Loss Projections										
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Total Visitor Numbers	255,000	262,000	272,000	283,000	292,000	303,000	314,000	326,000	335,000	342,000
Inflow net of VAT	€	€	€	€	€	€	€	€	€	€
Exhibition admissions	0	0	0	0	0	0	0	0	0	0
Shop sales	798,171	820,081	851,382	885,813	913,984	948,415	982,846	1,020,407	1,048,577	1,070,488
F&B Concession	124,972	128,403	133,304	138,695	143,106	148,497	153,888	159,769	164,180	167,610
Room hire	1,951	3,252	4,878	4,878	4,878	4,878	4,878	4,878	4,878	4,878
Events	13,216	19,824	26,432	29,736	33,040	33,040	33,040	33,040	33,040	33,040
Total Income	938,310	971,560	1,015,996	1,059,122	1,095,007	1,134,829	1,174,651	1,218,093	1,250,674	1,276,016
Cost of sales	399,389	410,502	426,317	443,599	457,750	474,966	492,181	510,962	525,047	536,002
Gross Profit	538,922	561,058	589,679	615,523	637,257	659,863	682,470	707,131	725,627	740,013
Outflow:	€	€	€	€	€	€	€	€	€	€
Wages & salaries	397,800	403,679	403,679	417,999	423,878	432,470	432,470	444,077	444,077	449,805
Training & uniforms	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Utilities	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000
Waste	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Insurance - SDCC	0	0	0	0	0	0	0	0	0	0
Telephone/postage/internet	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Stationery/office supplies	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Marketing	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Events	11,894	17,841	23,789	26,762	29,736	29,736	29,736	29,736	29,736	29,736
Bank charges	2,346	2,429	2,540	2,648	2,738	2,837	2,937	3,045	3,127	3,190
Professional fees	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Repairs and maintenance (3% of Income)	28,149	29,147	30,480	31,774	32,850	34,045	35,240	36,543	37,520	38,280
Rates	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Security monitoring	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Cleaning	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Sundries	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Expenditure	571,189	584,096	591,487	610,183	620,201	630,088	631,382	644,401	645,460	652,012
Net Inflow/Outflow	-32,268	-23,038	-1,809	5,340	17,056	29,776	51,088	62,730	80,168	88,002

TABLE A1.1A: DMVC Preliminary Profit & Loss Projections Inflated										
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Total Visitor Numbers	255,000	262,000	272,000	283,000	292,000	303,000	314,000	326,000	335,000	342,000
Inflow net of VAT	€	€	€	€	€	€	€	€	€	€
Exhibition admissions	0	0	0	0	0	0	0	0	0	0
Shop sales	846,859	887,508	939,810	997,374	1,049,674	1,111,001	1,174,361	1,243,626	1,303,518	1,357,371
F&B Concession	132,596	138,960	147,150	156,162	164,351	173,953	183,874	194,719	204,097	212,529
Room hire	2,070	3,519	5,385	5,492	5,602	5,714	5,829	5,945	6,064	6,185
Events	14,022	21,454	29,177	33,481	37,945	38,704	39,478	40,267	41,073	41,894
Total Inflow	995,547	1,051,442	1,121,522	1,192,509	1,257,572	1,329,372	1,403,541	1,484,557	1,554,752	1,617,979
Cost of sales	423,751	444,254	470,596	499,466	525,708	556,389	588,087	622,737	652,702	679,647
Gross Profit	571,796	607,188	650,925	693,043	731,864	772,984	815,455	861,820	902,050	938,332
Outflow net of VAT:										
Wages & salaries	422,066	436,869	445,607	470,643	486,807	506,608	516,741	541,221	552,046	570,350
Training & uniforms	3,183	3,247	3,312	3,378	3,445	3,514	3,585	3,656	3,729	3,804
Utilities	33,952	34,631	35,324	36,030	36,751	37,486	38,235	39,000	39,780	40,576
Waste	5,305	5,411	5,519	5,630	5,742	5,857	5,974	6,094	6,216	6,340
Insurance - SDCC	0	0	0	0	0	0	0	0	0	0
Telephone/postage/internet	4,244	4,329	4,415	4,504	4,594	4,686	4,779	4,875	4,973	5,072
Stationery/office supplies	3,183	3,247	3,312	3,378	3,445	3,514	3,585	3,656	3,729	3,804
Marketing	31,830	32,467	33,116	33,778	34,454	35,143	35,846	36,563	37,294	38,040
Events	12,620	19,308	26,259	30,133	34,150	34,833	35,530	36,241	36,965	37,705
Bank charges	2,489	2,629	2,804	2,981	3,144	3,323	3,509	3,711	3,887	4,045
Professional fees	10,610	10,822	11,039	11,259	11,485	11,714	11,949	12,188	12,431	12,680
Repairs and maintenance (3% of Income)	29,866	31,543	33,646	35,775	37,727	39,881	42,106	44,537	46,643	48,539
Rates	10,610	10,822	11,039	11,259	11,485	11,714	11,949	12,188	12,431	12,680
Security monitoring	12,732	12,987	13,246	13,511	13,782	14,057	14,338	14,625	14,918	15,216
Cleaning	12,732	12,987	13,246	13,511	13,782	14,057	14,338	14,625	14,918	15,216
Sundries	10,610	10,822	11,039	11,259	11,485	11,714	11,949	12,188	12,431	12,680
Total Outflow	606,032	632,120	652,922	687,030	712,277	738,104	754,412	785,367	802,391	826,746
Net Inflow/Outflow	-34,236	-24,932	-1,997	6,013	19,588	34,880	61,043	76,453	99,659	111,586

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Table A1.2: Sensitivity Analysis							
Visitor Nos.	Admissions	Retail	F&B Licence	Other	Total Rev	Expenses	EBITDA
100,000	0	156,504	49,009	30,684	236,196	591,487	-355,291
150,000	0	234,756	73,513	30,684	338,953	591,487	-252,534
200,000	0	313,008	98,018	30,684	441,709	591,487	-149,778
225,000	0	352,134	110,270	30,684	493,088	591,487	-98,400
250,000	0	391,260	122,522	30,684	544,466	591,487	-47,021
273,000	0	427,256	133,794	30,684	591,734	591,487	246
300,000	0	469,512	147,026	30,684	647,222	591,487	55,735
350,000	0	547,764	171,531	30,684	749,979	591,487	158,491
400,000	0	626,016	196,035	30,684	852,735	591,487	261,248
450,000	0	704,268	220,540	30,684	955,492	591,487	364,004
All revenue net of COS and VAT							
Input Data for Sensitivity Analysis (year 3 basis)							
			% visitors				
Net Admissions Price :		0					
Av retail sale Y3, net of VAT & COS		1.57					
Total F&B per head		3.92					
Events revenue, net of VAT		25,903					
Room hire		4,780					

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Table A1.3: DMVC Revenue Projections											
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
Visitor Numbers	255,000	262,000	272,000	283,000	292,000	303,000	314,000	326,000	335,000	342,000	
Exhibition admissions											
Exhibition visitors	89,250	86,460	81,600	84,900	87,600	90,900	94,200	97,800	100,500	102,600	
Average admission price	€ 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total ticket sales	€ 0	0	0	0	0	0	0	0	0	0	
Ticket sales net of VAT	€ 0	0	0	0	0	0	0	0	0	0	
Cost of sales 2%	€ 0	0	0	0	0	0	0	0	0	0	
GOP @ 98%	€ 0	0									
Shop sales											
Est. avg. spend per customer	€ 3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	
Total shop sales	€ 981,750	1,008,700	1,047,200	1,089,550	1,124,200	1,166,550	1,208,900	1,255,100	1,289,750	1,316,700	
Total shop sales, net of VAT	€ 798,171	820,081	851,382	885,813	913,984	948,415	982,846	1,020,407	1,048,577	1,070,488	
Cost of sales 50%	€ 399,085	410,041	425,691	442,907	456,992	474,207	491,423	510,203	524,289	535,244	
GOP @ 50%	€ 399,085	410,041	425,691	442,907	456,992	474,207	491,423	510,203	524,289	535,244	
Restaurant food											
Share of visitors using restaurant	28%	28%	28%	28%	28%	28%	28%	28%	28%	28%	
Total restaurant visitors	71,400	73,360	76,160	79,240	81,760	84,840	87,920	91,280	93,800	95,760	
Average spend per head	€ 10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	
Total sales	€ 714,000	733,600	761,600	792,400	817,600	848,400	879,200	912,800	938,000	957,600	
Total sales net of VAT	€ 629,075	646,344	671,013	698,150	720,352	747,489	774,626	804,229	826,432	843,700	
Kiosk											
Share of visitors using kiosk	33%	33%	33%	33%	33%	33%	33%	33%	33%	33%	
Total kiosk visitors	84,150	86,460	89,760	93,390	96,360	99,990	103,620	107,580	110,550	112,860	
Average spend per head	€ 5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	
Total kiosk revenue	€ 420,750	432,300	448,800	466,950	481,800	499,950	518,100	537,900	552,750	564,300	
Total kiosk revenue, net of VAT	€ 370,705	380,881	395,419	411,410	424,493	440,485	456,476	473,921	487,004	497,181	
Total F&B Revenue (net of VAT)	€ 999,780	1,027,225	1,066,432	1,109,559	1,144,846	1,187,974	1,231,101	1,278,150	1,313,436	1,340,881	
Net F&B Revenue per visitor	€ 3.92	3.92									
Concession fee (net of VAT)	€ 124,972	128,403	133,304	138,695	143,106	148,497	153,888	159,769	164,180	167,610	
Room hire											
Total no. hires	30	50	75	75	75	75	75	75	75	75	
Average rental price	€ 80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	
Total rental revenue	€ 2,400	4,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
Total rental revenue net of VAT	€ 1,951	3,252	4,878	4,878	4,878	4,878	4,878	4,878	4,878	4,878	
Cost of sales 2%	€ 39	65	98	98	98	98	98	98	98	98	
GOP @ 98%	€ 1,912	3,187	4,780								
Events											
No. of events	20	30	40	45	50	50	50	50	50	50	
Average admissions per event	30	30	30	30	30	30	30	30	30	30	
Total admissions	600	900	1,200	1,350	1,500	1,500	1,500	1,500	1,500	1,500	
Average charge per head	€ 25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	
Total revenue	€ 15,000	22,500	30,000	33,750	37,500	37,500	37,500	37,500	37,500	37,500	
Total revenue net of VAT	€ 13,216	19,824	26,432	29,736	33,040	33,040	33,040	33,040	33,040	33,040	
Cost of sales 2%	€ 264	396	529	595	661	661	661	661	661	661	
GOP @ 98%	€ 12,952	19,427	25,903	29,141	32,379	32,379	32,379	32,379	32,379	32,379	
Total Revenue	1,123,635	1,162,790	1,215,284	1,266,775	1,309,586	1,357,327	1,405,068	1,457,149	1,496,210	1,526,591	
Total Revenue net of VAT	938,310	971,560	1,015,996	1,059,122	1,095,007	1,134,829	1,174,651	1,218,093	1,250,674	1,276,016	
VAT	185,324	191,230	199,289	207,654	214,579	222,498	230,417	239,056	245,536	250,575	
Cost of sales	399,389	410,502	426,317	443,599	457,750	474,966	492,181	510,962	525,047	536,002	
GOP	538,922	561,058	589,679	615,523	637,257	659,863	682,470	707,131	725,627	740,013	
Bimonthly VAT	30,887	31,872	33,215	34,609	35,763	37,083	38,403	39,843	40,923	41,762	
Cost of sales monthly	33,282	34,209	35,526	36,967	38,146	39,580	41,015	42,580	43,754	44,667	
Operating costs monthly	14,449	15,035	15,651	16,015	16,360	16,468	16,576	16,694	16,782	16,851	

Table A1.4: DMVC Preliminary Projections - Payroll																
	No. of employees	No. of weeks p.a.	Weeks in advance of opening	Equivalent annual rate	PRSI Rate	Pay incl. PRSI	Year 1 €	Year 2 €	Year 3 €	Year 4 €	Year 5 €	Year 6	Year 7	Year 8	Year 9	Year 10
Manager	1	52	12	70,000	11.15%	77,805	77,805	77,805	77,805	77,805	77,805	77,805	77,805	77,805	77,805	77,805
Education & events officer	1	52	8	48,000	11.15%	53,352	53,352	53,352	53,352	53,352	53,352	53,352	53,352	53,352	53,352	53,352
Marketing executive	1	52	1	40,000	11.15%	44,460	44,460	44,460	44,460	44,460	44,460	44,460	44,460	44,460	44,460	44,460
Administration	1	52	1	40,000	11.15%	44,460	44,460	44,460	44,460	44,460	44,460	44,460	44,460	44,460	44,460	44,460
Reception/shop staff	2	52	1	26,300	8.90%	28,641	57,281	57,281	57,281	57,281	57,281	57,281	57,281	57,281	57,281	57,281
Reception/shop staff part-time/seasonal	2	26		26,300	8.90%	28,641	28,641	28,641	28,641	28,641	28,641	28,641	28,641	28,641	28,641	28,641
Guides, events assistants full time	2	52	1	26,300	8.90%	28,641	57,281	57,281	57,281	57,281	57,281	57,281	57,281	57,281	57,281	57,281
Guides/events assistants seasonal	2	26		26,300	8.90%	28,641	28,641	28,641	28,641	28,641	28,641	28,641	28,641	28,641	28,641	28,641
Additional casual staff allowance										14,320	14,320	22,913	22,913	28,641	28,641	34,369
Auto-enrolment pension contribution							5,879	11,758	11,758	11,758	17,636	17,636	17,636	23,515	23,515	23,515
Total payroll	12						397,800	403,679	403,679	417,999	423,878	432,470	432,470	444,077	444,077	449,805

Table A1.5: DMVC Preliminary Operating Projections: Annual Cashflow										
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Inflow	€	€	€	€	€	€	€	€	€	€
Admissions revenue	0	0	0	0	0	0	0	0	0	0
Shop sales	981,750	1,008,700	1,047,200	1,089,550	1,124,200	1,166,550	1,208,900	1,255,100	1,289,750	1,316,700
Catering concession	124,972	128,403	133,304	138,695	143,106	148,497	153,888	159,769	164,180	167,610
Events	15,000	22,500	30,000	33,750	37,500	37,500	37,500	37,500	37,500	37,500
Room hire	2,400	4,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Total inflow	1,124,122	1,163,603	1,216,504	1,267,995	1,310,806	1,358,547	1,406,288	1,458,369	1,497,430	1,527,810
Outflow										
VAT	154,437	190,246	197,945	206,260	213,425	221,178	229,097	237,616	244,456	249,735
Cost of Sales	416,106	409,576	424,999	442,159	456,571	473,531	490,746	509,397	523,873	535,089
Payroll	397,800	403,679	403,679	417,999	423,878	432,470	432,470	444,077	444,077	449,805
Other operating expenses	158,940	179,831	187,192	191,819	195,978	197,510	198,804	200,206	201,294	202,138
Total outflow	1,127,284	1,183,332	1,213,816	1,258,236	1,289,852	1,324,689	1,351,118	1,391,296	1,413,700	1,436,767
Net Operating Cashflow	-3,161	-19,729	2,688	9,759	20,954	33,857	55,170	67,072	83,729	91,043
SDCC Contribution										
Net Cashflow	-3,161	-19,729	2,688	9,759	20,954	33,857	55,170	67,072	83,729	91,043
Cumulative Net Cashflow	-3,161	-22,890	-20,202	-10,444	10,510	44,367	99,537	166,609	250,338	341,381
Assumptions										
<i>Admissions, shop sales & events revenue received in month of sale.</i>										
<i>VAT returns paid bimonthly - VAT on expenses is fully reclaimed with neutral impact</i>										
<i>Payroll paid monthly</i>										
<i>All other expenses paid with 30 days' credit</i>										
<i>Opening stock of €50,000 incl. in year 1 cost of sales</i>										

Table A1.6: DMVC Preliminary Projections - Depreciation and Amortization													
	Total	Renewal	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
	€	Rate	€	€	€	€	€	€	€	€	€	€	
Development cost (OM) ex VAT	23,932,141												
- Buildings and related costs	9,980,000	2.50%	249,500										
- Trails & walkways	8,949,000	5.00%	447,450										
- External roads - not incl		5.00%	0										
- Interpretation	1,000,000	10.00%	100,000										
- Design development contingency	1,901,000	2.50%	47,525										
- Professional fees	2,102,141	2.50%	52,554										
- Renewals													
			Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
Depreciation Charge			897,029										
Accumulated depreciation charge at start of year			0	897,029	1,794,057	2,691,086	3,588,114	4,485,143	5,382,171	6,279,200	7,176,228	8,073,257	
Accumulated depreciation charge at end of year			897,029	1,794,057	2,691,086	3,588,114	4,485,143	5,382,171	6,279,200	7,176,228	8,073,257	8,970,285	
Capital expenditure to date			23,932,141	23,932,141	23,932,141	23,932,141	23,932,141	23,932,141	23,932,141	23,932,141	23,932,141	23,932,141	
Net book value at end of year			23,035,112	22,138,084	21,241,055	20,344,027	19,446,998	18,549,970	17,652,941	16,755,913	15,858,884	14,961,856	
Funding													
Assumption that project will be grant-funded													
Own grant funding	18,932,141												
External Grant	5,000,000												
Total	23,932,141												

Appendix 2:
Case Examples

A2. CASE EXAMPLES

A2.1 Airfield Estate, Dundrum



Name/Title	Airfield Estate
Location:	16 kms south of Dublin City Centre
Operated/Managed by:	In-house management structure reporting to Board and Trustees.
Facilities on site:	<ul style="list-style-type: none"> • 38 Acre Working Farm • Period House and Exhibition • Classroom & Meeting Rooms (6) • Café/Retail • Meeting Rooms.

<p>Services/Activities on site</p>	<ul style="list-style-type: none"> • Historic Experience – Story of the Overend Family • Ornamental Garden • Kitchen Garden • Retail Space – outsourced • Café/Overend’s Restaurant – managed in-house) • Corporate Business Meetings • Corporate Entertainment • Family Events • Schools Programme • Music Recitals • Lectures • Guided Tours • Food Series Seminar Events • Children’s Play Area • Airfield Festival of Food.
<p>Entrance Charge:</p>	<p>Adult €15, Senior €10, Child €8</p>
<p>Visitor Numbers:</p>	<p>120,000 (2023)</p>
<p>Business Model:</p>	<ul style="list-style-type: none"> • Tourism Focus • Food Focus • Tech Focus • Local membership • Corporate Events • Weddings • Niche Cultural Events • Strategic Alliances.
<p>Building the Brand:</p>	<ul style="list-style-type: none"> • Digital • Press • Radio • Promotion • Sponsorship.
<p>Awards/Recognition:</p>	<ul style="list-style-type: none"> • Irish Tourism Industry Confederation Awards (2016) - Best Food & Beverage Experience. • Georgina Campbell Irish Breakfast Awards 2017 - Winner, Visitor Attractions Category.

A2.2 Castletown House & Parklands



Name/Title	Castletown House & Parklands
Location:	20 kms west of Dublin City Centre
Operated/Managed by:	OPW staff
Facilities on site:	<ul style="list-style-type: none"> • Palladian Style House and Parkland • Venue Hire (Dining) • Exhibition Space • Meeting Rooms • Schools Programmes • Restaurant (The Courtyard Café)
Services/Activities on Site:	<ul style="list-style-type: none"> • Exhibitions • Guided Tours • Venue Hire (Dining) • Gardens & Walkways • Kitchen Garden • Lectures • Children’s Play Area • Festivals (Music, Fashion, Crafts)
Visitor Numbers:	698,229 (2023)
Ticket Price:	Adult €8, Senior €5, Children €3

<p>Business Model:</p>	<ul style="list-style-type: none"> • Operated directly by OPW on a “not for profit basis” • Conservation Focus • Event Focus • Niche Cultural Events.
<p>Building the Brand:</p>	<ul style="list-style-type: none"> • Online • Website • Press.

A2.3 Malahide Castle & Gardens



Name/Title	Malahide Castle & Gardens
Location:	16 kms north of Dublin City Centre.
Operated/Managed by:	Aramark on behalf of Fingal County Council
Facilities on site:	<ul style="list-style-type: none"> • Castle • Garden & Grounds • Café/Retail • Meeting Rooms.
Services Activities on Site:	<ul style="list-style-type: none"> • Historic Castle Experience – Story of Talbot Family • Talbot Botanical Garden • Large Retail Space • Café/Restaurant – operated by Avoca • Corporate Business Meetings • Corporate Entertainment • Family Events • Music Recitals • Lectures • Guiding.
Visitor Numbers:	166,081 (2023)
Ticket Price:	Tour of Castle & Gardens: Adult €16, Senior €11, Child €10

Business Model:

- Tour Bus Market
- Local membership
- Corporate Events
- Niche Cultural Events.

Building the Brand:

- International Publications
- Digital
- Press
- Radio
- Promotion
- Sponsorship.

Awards/Recognition:

- Fingal Chamber of Commerce : WINNER Customer Service Excellence Award 2014 & 2015
- CIE International Winners 2014 & 2015 (Excellence Award).

A2.4 Powerscourt Estate



Name/Title	Powerscourt Gardens & Waterfall
Location:	40 kms south of Dublin City Centre
Operated/Managed by:	Slazenger family
Facilities on site:	<ul style="list-style-type: none"> • Powerscourt House • Italian Garden • Japanese Garden • Palladian Style House and Parkland • Venue Hire (Dining) • Dine & Shop (Avoca Terrace café – 160 pax) • Tower Valley • Tara’s Palace (Museum of Childhood) • Pets Cemetery • Waterfall • Meeting Rooms & Exhibition Space • Schools Programmes • Restaurant (The Courtyard Café)

Services/Activities on Site:	<ul style="list-style-type: none"> • Exhibitions • Guided Tours • Venue Hire (Dining) • Weddings • Gardens & Walkways
Visitor Numbers:	453,068 (2023)
Ticket Price:	Gardens & Waterfall: Adult €16, Senior €14 Children €7.50
Building the Brand:	<ul style="list-style-type: none"> • Online • Website • Press
Awards/Recognition:	<ul style="list-style-type: none"> • Listed as the Third Best Garden in the World (National Geographic), 2014.

Appendix 3:

Cost-Benefit Analysis – Parameters & Contingent Valuation

A3. COST BENEFIT ANALYSIS – PARAMETERS & CONTINGENT VALUATION

A3.1 The Public Spending Code and Cost Benefit Analysis Parameters

The Public Spending code is defined as follows:

“All Irish public bodies are obliged to treat public funds with care, and to ensure that the best possible value for money is obtained whenever public money is being spent or invested. The PSC is the set of rules and procedures that ensure that these standards are upheld across the Irish public service. In September 2013, departments and offices were formally notified that the PSC is in effect.”

The PSC is managed, monitored and updated by the Department of Public Expenditure, NDP Delivery and Reform. It has been periodically updated, the latest update being published in December 2023.⁴⁶

Within the PSC, specific guidance is given in relation to Cost Benefit Analysis (CBA). This was issued as central guidance in July 2012.⁴⁷ In presenting this guidance it was stated that:

“In considering a spending proposal, decision makers need to be assured that the overall welfare of society is raised as a result of the proposed action. CBA attempts to evaluate the proposal from the perspective of society by placing all the costs and benefits on a comparative monetary scale”.

It was also noted that: “Sometimes a project may consist of separable and independent components e.g., a regeneration project consisting of recreational facilities, residential units and roads. In this case, the separable components should be appraised on their own terms but also in combination. The entire package of components should also be appraised as a project.”

⁴⁶ The Public Spending Code: **Infrastructure Guidelines**, Department of Public Expenditure, NDP Delivery & Reform, December 2023

⁴⁷ The Public Spending Code: **A Guide to Economic Appraisal: Carrying out a Cost Benefit Analysis**, Department of Public Expenditure & Reform, July 2012

In line with this guidance, CHL in undertaking the cost benefit analysis of the DMVC project has adopted the approach of appraising the “entire package of components”.

In July 2019, the Department of Public Expenditure & Reform (DPER) published a guidance document on economic appraisal parameters “to ensure that there is consistency across the analysis being conducted such as Cost Effectiveness Analysis (CEA) and Cost Benefit Analysis (CBA)”.⁴⁸ The parameters examined are the social discount rate, and the shadow prices of labour, public funds and carbon. In addition to these parameters, a paper by the Irish Government Economic & Evaluation Service (IGEES) in DPER considered the time horizon for projects⁴⁹. The various parameters are set out below.

A3.1.1 Time Horizon

The time horizon for a capital project essentially refers to the anticipated operational lifespan of the asset being developed. The IGEES paper noted that “the time horizon over which an appraisal is carried out is an important element of the overall framework for analysis”.

Identifying the correct time horizon is clearly fundamental to the conduct of a CBA. An unduly long-term horizon will serve to inappropriately elongate the lifespan of the project and could produce an overly optimistic picture of project benefits. Equally an unduly short life span could serve to understate the likely project benefits. The IGEES paper offers the following guidance on this matter:

“It is worth noting a number of points in relation to the approach to setting a time horizon. Firstly, for the majority of interventions, its lifetime will correspond to the period over which it has an impact. The majority of the impact should be as a result of the project or asset being in service or operational. As such, the lifetime of the asset or intervention should equate to consideration of the impacts of the project in the majority of cases. For the majority of infrastructure projects, the relevant

⁴⁸ Public Spending Code: **Central Technical References and Economic Appraisal Parameters**, DPER, July 2019

⁴⁹ Irish Government Economic & Evaluation Service: **Central Technical Appraisal Parameters**, Staff Paper, DPER 2018

flows of benefits and costs are linked to the economic lifetime of the asset. For instance, for a given infrastructure project impacts such as service benefits will cease once the infrastructure is no longer in service.”

IGEES also offers a comment on setting a time horizon based on an EU standard.

“The European Commission’s appraisal guidance states that for the financial appraisal of projects that; ‘cash flow forecasts should cover a period appropriate to the project’s economically useful life and its likely long-term impacts. The number of years for which forecasts are provided should correspond to the project’s time horizon (or reference period). The choice of time horizon affects the appraisal results. In practice, it is therefore helpful to refer to a standard benchmark, differentiated by sector and based on internationally accepted practice.”⁵⁰

Table A5.1: European Commission Reference Benchmark Periods

Category	Reference Period (Years)
Railways and Water Supply/Sanitation	30
Roads and Waste Management	25-30
Ports and Airports	25
Urban Transport	25-30
Energy and Research and Innovation	15-25
Broadband	15-20
Business Infrastructure and Other Sectors	10-15
Source: European Commission, 2014	

Having regard to the foregoing commentary, CHL has adopted an operational time horizon of 15 operational years for the appraisal of the DMVC project. However, as also noted in the IGEES paper, where there are remaining impacts or value beyond the appraisal time horizon, provision should be made for the inclusion of this residual or terminal value in the CBA analysis. This is particularly the case with buildings whose economic lifetime may easily reach 50 or 60 years. Appropriate allowance for residual value has therefore been included in the CBA for the DMVC.

⁵⁰ Ibid p39

A3.1.2 Discount Rate

When comparing the costs and benefits of a prospective public project over time, standard practice under economic appraisal is the use of a discount rate. This permits assessment of a project's net worth in present terms. As stated in the guide issued by DPER,

"It is evident that the costs and benefits of a project will often occur at different points in the project's lifecycle. For example, in a construction project costs generally arise and peak in the short term while construction occurs whereas benefits generally emerge in the medium to longer term as the investment is utilised. Assuming that society values costs and benefits differently depending on how far into the future they arise, a social discount rate should be used to convert future income streams into their value today (present value) to permit the inclusion of time preference for appraisal purposes."⁵¹

In the most recent guidance issued by DPER, the test or social discount rate to be used in cost benefit analyses of public sector projects is 4%⁵². Accordingly, CHL Consulting has used a discount rate of 4% in this CBA.

A3.1.3 Shadow Price of Public Funds (SPPF)

Shadow pricing involves assigning a monetary value to something or some outcome the value of which cannot be readily measured and is therefore usually estimated. Typically, this arises where there is not a readily available market-based price for the good in question, or where the market fails to "price in" a relevant but overlooked consideration. Shadow pricing can be used to estimate both benefits and costs.

The Shadow Price of Public Funds is a technical parameter used in economic appraisal to account for the distortionary effects of taxation, such as production and consumption decisions which are different than they would be if there was no tax. As stated in the DPER document on economic appraisal parameters

⁵¹ Public Spending Code: **Central Technical References and Economic Appraisal Parameters**, DPER, July 2019

⁵² **Project Evaluation/Appraisal: Applicable Rates**, Department of Public Expenditure, NDP Delivery & Reform, Nov

“Government taxation which distorts market prices will necessarily alter the incentives faced by economic agents when making decision s.....On the margin, this causes a reduction in economic activity in comparison to that which would otherwise have occurred, creating a deadweight loss for society. This opportunity cost of taxation is often referred to as the Shadow Price of Public Funds.”⁵³

The guidance issued by DPER states that “the estimated deadweight loss associated with taxation is €0.30 per €1 collected, meaning the estimated value of the Shadow Price of Public Funds in Ireland is set at 1.3, or 130%”. This Shadow Price should be applied to the net public financial costs of a project. This guidance is followed by CHL in this report.

A3.1.4 Shadow Price of Labour (SPL)

The IGEEES paper describes the shadow price of labour as follows:

“The Shadow Price of Labour is an estimate of the net social good attributable to the creation of additional employment, applicable to CBA appraisal. In contrast to normal goods prices, which are decided through the market mechanisms of supply and demand, shadow prices are estimated based on a set of assumptions about society. More formally, a shadow price is defined as the good’s social opportunity cost - the net social gain from having one extra unit, as assessed in terms of a well-defined social criterion, representative of overall social welfare.”⁵⁴

The shadow price of labour in Ireland has been set at between 80% and 100% for a number of years and the general guidance is that market rates for labour costs should be used unless there is a very clear reason for deviating from this. The guidance from DPER is that detailed justification should be provided for the use of an SPL less than 100%. CHL has followed this advice and an SPL of 100% is used in this report.

53 Public Spending Code: **Central Technical References and Economic Appraisal Parameters**, DPER, July 2019

54 Irish Government Economic & Evaluation Service: **Central Technical Appraisal Parameters**, Staff Paper, DPER 2018

A3.1.5 Shadow Price of Carbon (SPC)

Incorporating a shadow price of carbon in economic appraisals is intended to reflect the cost to society of the increased emissions that a new project may cause. The DPER document on appraisal parameters states the following:

“In 2018, the Climate Change Unit in the Department of Public Expenditure and Reform undertook a review of the guidance on valuing greenhouse gas emissions in the public spending code. This review concluded that an abatement cost model should be adopted to value greenhouse gas emissions. This means valuing greenhouse gas emissions at the expected marginal cost society will face to remove greenhouse gas emissions sufficient to reach binding greenhouse gas emissions targets.”⁵⁵

DPER has set the shadow price for carbon emissions, but these should be reduced by the amount of carbon tax to avoid double counting. In the case of the DMVC, it is noted that the design report states that:

**“The visitors centre development has been planned to environmentally sustainable; with the maximum amount of indigenous and recyclable materials, green roofs and SUDs rainwater disposal systems and renewable energy systems designed to meet the Nearly Zero-Energy Buildings (NZEB) standards required for new buildings owned and occupied by public authorities after 31st December 2018.
”⁵⁶**

The very low level of carbon emissions to be generated by the project and the introduction of increased access by public transport suggests that the net increase in carbon emissions will be very low and thus would have little impact on the overall economic appraisal.

55 Public Spending Code: **Central Technical References and Economic Appraisal Parameters**, DPER, July 2019

56 **Dublin Mountains Visitor Centre Design Report**, Paul Keogh Architects, July 2017

A3.2 Contingent Valuation

In recent years, a considerable amount of work has been undertaken aimed at better understanding how publicly funded capital investment projects might be more appropriately evaluated. The particular issue in question is how to balance those factors that can be readily expressed in a quantitative financial figure and presented in market prices - for example, a market price for building materials or, in the case of revenues, a market price for admission charges - with benefits for which there is no market price, such as free access to public parks.

For the most part, the market mechanism works efficiently to establish costs and prices. However, many publicly funded entities such as museums, galleries, and public parks, are not trading entities nor are they established to operate as such. Many operate on a free to enter basis. So, in the absence of a market-driven admission charge, an alternative method of assessing value is required.

Contingent valuation is a method (usually drawing upon consumer survey tools) to establish a consumer's willingness to pay (WTP) for a specified good, or their willingness to accept (WTA) the removal or withdrawal of a specified good. The first of these is a positive proposition whereby the individual consumer states their willingness to pay for something - the greater the willingness and enthusiasm on the part of the consumer for that thing, the higher the declared price will be.

The second is a negative proposition consisting of the implied intention to remove or withdraw a good or product. The concept of willingness to accept the negative proposition is associated with an arrangement to compensate the consumer for the withdrawal or loss of the good or product in question. The greater the consumer's attachment to the good or product under threat of withdrawal, the higher will be the level of monetary compensation required by the consumer.

Both approaches elicit from the consumer a statement of their preference translated into monetary values. In the first case it establishes the consumer's willingness to pay for a perceived positive intervention, and in the second case it establishes the

consumer's willingness to accept (but only on the basis of compensation to be made) a perceived negative intervention.

Essentially both approaches are doing the same thing. But most significantly, this expression of "economic value" is arrived at usually through a research and survey process, and without any recourse at all to conventional market forces or any attempt to infer consumer preferences through observation of their behaviours in conventional marketplaces.

This approach to value identification is an evolving process, but the essential principle is increasingly accepted. In 2018, the OECD noted that:

"By and large, the overview provided in the latter part of this chapter has struck an optimistic note about the use of contingent valuation to estimate the value of non-market goods. In this interpretation of recent developments, there is a virtuous circle between translating the lessons from tests of validity and reliability into practical guidance for future survey design. Indeed, many of the criticisms of the technique can be said to be imputable to problems at the survey design and implementation stage (and associated with the way people behave) rather than to some intrinsic methodological flaw. Take as a whole, the empirical findings largely support the potential validity and reliability of Contingent Valuation estimates."⁵⁷

The use of CVM has also been addressed in the Public Spending Code.

"Benefits should always be valued based on willingness to pay. Where market values are not available (e.g. scenic benefits, value of life, value of time), other techniques can be used. These include stated preference techniques such as contingent valuation as well as revealed preference techniques such as hedonic pricing and travel cost analysis."⁵⁸

57 OECD Cost Benefit Analysis and the Environment, 2018

58 [The Public Spending Code: A Guide to Economic Appraisal: Carrying out a Cost Benefit Analysis](#), Department of Public Expenditure & Reform, July 2012

Drawing upon the observations made in the extract above from the Public Spending Code, it can be stated that market values are not available in respect of much of the benefit to be delivered by the DMVC or by enhanced access to the Dublin Mountains. Therefore, any attempt to fully value the DMVC project must have recourse to stated preference techniques and most specifically to the CV methodology, and an examination of willingness to pay and how this might be framed.

In the case of public parks, there has been much research internationally on the contingent valuation of parks. A significant study published in 2020 comprised a review of some 125 contingent valuation studies of parks and natural protected areas.⁵⁹ According to the paper, **“Previous surveys widely used entrance tickets as a payment vehicle. The results showed that participants in different countries are willing to pay from €0.017 to €63.95 to visit forest parks. The WTP amounted to €0.068 – €16.81 per visit for wildlife parks, €1.4 – €13.53 for marine parks and €0.058 – €10.40 for urban parks and green areas.”** The study found that the highest level of Willingness to Pay was expressed for forest parks, suggesting that the multiple benefits that forest parks offer to humans as well as to the environment are widely recognised and valued by the public.

There have been studies of the value that Irish users of forest parks place on their recreational, environmental and other non-market benefits. A paper on the valuation of these benefits referenced a number of studies undertaken in Ireland.⁶⁰ The most extensive study referenced involved online and on-site surveys of visitors to 12 forests.⁶¹ The results put the per person per visit value of forest trails and recreation across the 12 forests at an average of €5.42 with a range of €3 to €8 depending on the particular forest. Updating these values to January 2025 prices produces a range of €4.10 to €10.92. It is reasonable to assume that the DMVC and its surrounding forest area would fall into the upper part of this range, given the unique features of the area

⁵⁹ Halkos, Leonti, Sardanou: **Assessing the Preservation of Parks and Natural Protected Areas: A Review of Contingent Valuation Studies**, Sustainability 2020, 12, 4784

⁶⁰ Vincent Upton, Áine Ní Dubháin, Craig Bullock: **The Valuation of Non-market Forest Benefits in Ireland**, Irish Forestry, 2019

⁶¹ Fitzpatrick, J. **The Economic Value of Trails and Forest Recreation in the Republic of Ireland**, Coillte, 2005

and the facilities offered by DMVC. For the purposes of the CBA in Section 7.3 of this report, therefore, a very conservative factor of 60% is applied to the above WTP range which produces a per person per visit value of €9.

Appendix 4:

Pedestrian and Equestrian Conflict Trials Proposal

Following the finalisation of the detailed design for both the pedestrian and equestrian trail networks within Massy's Woods, the proposals were carefully reviewed to ensure that potential conflicts between walkers and horse riders are effectively avoided. The layout of the trails has been developed with consideration given to user safety, visibility, and clear separation where necessary.

Signage will be installed along the equestrian trails at key locations to alert and advise members of the public of the nature of the routes and the presence of horses. This signage will encourage visitors to remain aware of their surroundings, exercise caution, and give appropriate consideration to horses and riders. This measure will support the safe coexistence of different user groups within Massy's Woods while preserving the overall recreational value of the woodland and ensures that both pedestrians and equestrian users can access the woodland in a manner that is safe, practical, and respectful of each other's activities.

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