

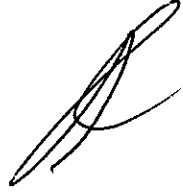

Local Councils' Association

**Business Plan
for the
Period
2022 - 2026**

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Overview and Summary

Dan il-pjan finanzjarju huwa bbażat fuq perjodu ta' bejn is-sena 2022 u s-sena 2026. Id-dhul inżamm wieħed kostanti bbażat fuq l-Estimi Finanzjarji għas-Sena 2022 filwaqt li n-nefqa żdiedet matul is-snin biex tirrifletti r-rata ta' inflazzjoni.

Sa sena 2026, l-Assoċjazzjoni qed tipprevista surplus ta' EUR 688,396 sakemm ma jiġux implimentati nefqiet oltre minn dak previst kif ukoll proġetti kapitali oħrajn.



Mafio Fava
President



Lianne Cassar
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
	€	€	€	€	€	€
Income						
Funds received from Central Government (1)	525,000	525,000	525,000	525,000	525,000	2,625,000
Income raised from Bye-Laws (2)	-	-	-	-	-	-
Income raised from LES (3)	200,000	200,000	200,000	200,000	200,000	1,000,000
Investment Income (4)	3,800	3,800	3,800	3,800	3,800	19,000
Other Income (5)	1,060,996	1,060,996	1,060,996	1,060,996	1,060,996	5,304,980
TOTAL	1,789,796	1,789,796	1,789,796	1,789,796	1,789,796	8,948,980
Expenditure						
Personal Emoluments (6)	238,355	243,122	247,985	252,944	258,003	1,240,409
Operations and Maintenance (7)	1,062,000	1,083,240	1,104,905	1,127,003	1,149,543	5,526,691
Administration (8)	252,000	257,040	262,181	267,424	272,773	1,311,418
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	39,000	39,000	39,000	32,535	32,531	182,066
TOTAL	1,591,355	1,622,402	1,654,070	1,679,907	1,712,850	8,260,584
Surplus / Deficit	198,441	167,394	135,726	109,889	76,946	688,396

Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Jan-Dec 2025	BUDGET Jan-Dec 2026	BUDGET Period 2022-2026
	€	€	€	€	€	€
Non-current Assets						
Property, Plant and Equipment (16)	916,224	907,224	898,224	895,689	893,158	4,510,519
Current Assets						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	34,000	36,280	36,280	36,280	36,280	179,120
Cash and Cash Equivalents (13)	916,460	1,092,854	1,237,580	1,350,004	1,429,481	6,026,379
Total Current Assets	950,460	1,129,134	1,273,860	1,386,284	1,465,761	6,205,499
Current Liabilities (14)						
Payables	138,602	112,882	123,882	130,882	140,882	647,130
Total Current Liabilities	138,602	112,882	123,882	130,882	140,882	647,130
Net Current Assets	811,858	1,016,252	1,149,978	1,255,402	1,324,879	5,558,369
Non-current liabilities (15)	55,000	83,000	72,000	65,000	55,000	330,000
Net Assets	1,673,082	1,840,476	1,976,202	2,086,091	2,163,037	9,738,888
Reserves						
Retained Funds	1,673,082	1,840,476	1,976,202	2,086,091	2,163,037	9,738,888

Financial Situation Indicator

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Jan-Dec 2025	BUDGET Jan-Dec 2026	BUDGET Period 2022-2026
	€	€	€	€	€	€
Current Assets	950,460	1,129,134	1,273,860	1,386,284	1,465,761	6,205,499
Current Liabilities	138,602	112,882	123,882	130,882	140,882	647,130
Working Capital	811,858	1,016,252	1,149,978	1,255,402	1,324,879	5,558,369
Government Allocation	475,000	475,000	475,000	475,000	475,000	2,375,000
FSI	171 %	214 %	242 %	264 %	279 %	234 %

Cash Budget

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
	€	€	€	€	€	€
Cash Inflows						
Government cash inflows	525,000	525,000	525,000	525,000	525,000	2,625,000
Cash flows from Bye-Laws & L.N fees						-
Local Enforcement cash flows	200,000	200,000	200,000	200,000	200,000	1,000,000
Finance cash flows						
Loan Proceeds						-
Investment income	3,800	3,800	3,800	3,800	3,800	19,000
	3,800	3,800	3,800	3,800	3,800	19,000
Capital cash flow						
Proceeds from disposal of assets						-
Cash received from EU funds						-
Cash received from Twinning						-
Cash from Community Services						-
Other Cash Inflows	1,060,996	1,060,996	1,060,996	1,060,996	1,060,996	5,304,980
TOTAL Inflows	1,789,796	1,789,796	1,789,796	1,789,796	1,789,796	8,948,980
Cash Outflows						
Personal Emoluments	238,355	243,122	247,985	252,944	258,003	1,240,409
Operations & Maintenance	1,062,000	1,083,240	1,104,905	1,127,003	1,149,543	5,526,691
Administration	252,000	257,040	262,181	267,424	272,773	1,311,418
Finance						-
Capital						
Acquisition of property						-
Construction	600,000					600,000
Improvements	45,000					45,000
Special programmes						-
Office/Computer Equipment/Furniture	45,000	30,000	30,000	30,000	30,000	165,000
	690,000	30,000	30,000	30,000	30,000	810,000
Cash outflows re EU projects						-
Cash outflows re Twinning						-
Cash outflows re Community Services						-
Outflows to Regional Councils/LESA distribu	96,045					96,045
	96,045	-	-	-	-	96,045
TOTAL Outflows	2,338,400	1,613,402	1,645,070	1,677,372	1,710,319	8,984,563
SURPLUS / (DEFICIT)	(548,604)	176,394	144,726	112,424	79,477	(35,583)
Brought forward (Bank /Cash Bal.)	1,465,064	916,460	1,092,854	1,237,580	1,350,004	1,465,064
Carry forward	916,460	1,092,854	1,237,580	1,350,004	1,429,481	1,429,481

Detailed Estimates of Income

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2022 €	BUDGET Jan-Dec 2023 €	BUDGET Jan-Dec 2024 €	BUDGET Jan-Dec 2025 €	BUDGET Jan-Dec 2026 €	BUDGET Period 2022-2026 €
Income						
1 Funds received form Central Government:						
0001 In terms of section 55 CAP 363	475,000	475,000	475,000	475,000	475,000	2,375,000
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-
0005-0019 Other Income	50,000	50,000	50,000	50,000	50,000	250,000
	525,000	525,000	525,000	525,000	525,000	2,625,000
2 Bye-Laws & Legal Fees						
0021-0025 Community Services	-	-	-	-	-	-
0025-0035 Income from Permits	-	-	-	-	-	-
	-	-	-	-	-	-
3 Local Enforcement Income						
0037 Commission from Regional Committees	200,000	200,000	200,000	200,000	200,000	1,000,000
0038-0055 Contraventions	-	-	-	-	-	-
	200,000	200,000	200,000	200,000	200,000	1,000,000
4 Investment Income						
0091-0095 Bank interest	3,800	3,800	3,800	3,800	3,800	19,000
0096-0099 Income received from Government Securities	-	-	-	-	-	-
	3,800	3,800	3,800	3,800	3,800	19,000
5 General Income						
0056-0065 Sponsorships	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-
0110-0119 Contributions	146,996	146,996	146,996	146,996	146,996	734,980
0120-0129 General Income	914,000	914,000	914,000	914,000	914,000	4,570,000
	1,060,996	1,060,996	1,060,996	1,060,996	1,060,996	5,304,980
Total	1,789,796	1,789,796	1,789,796	1,789,796	1,789,796	8,948,980

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
€	€	€	€	€	€	
6 Personal Emoluments						
1100 Mayor's Allowance	22,000	22,440	22,889	23,347	23,814	114,489
1200 Employees' Salaries & Wages	154,600	157,692	160,846	164,063	167,344	804,545
1300 Bonuses	11,600	11,832	12,069	12,310	12,556	60,367
1400 Income Supplements	1,455	1,484	1,514	1,544	1,575	7,572
1500 Social Security Contributions	13,000	13,260	13,525	13,796	14,072	67,653
1600 Allowances	32,700	33,354	34,021	34,702	35,396	170,172
1700 Overtime	3,000	3,060	3,121	3,184	3,247	15,612
	238,355	243,122	247,985	252,944	258,003	1,240,409
7 Operations and Maintenance						
2100-2149 Public Utilities						-
2200-2259 Public Materials & Supplies						-
2300-2399 Repairs & Upkeep						-
2400-2449 Rent						-
3010 Street Lighting						-
3020 Lease of Equipment						-
3030 Insurance	3,000	3,060	3,121	3,184	3,247	15,612
3035 Bank Charges	2,000	2,040	2,081	2,122	2,165	10,408
3038 Penalties						-
3040 Waste Disposal						-
3041 Refuse Collection	864,000	881,280	898,906	916,884	935,221	4,496,291
3042 Bulky Refuse Collection						-
3043 Bins on wheels						-
3045 Bring in sites						-
3051 Road & Street Cleaning						-
3052 Cleaning & Maintenance of Non-Urban Areas						-
3053 Cleaning of Public Conveniences						-
3055 Cleaning of Council Premises						-
3060 Cleaning & Maintenance of Parks & Gardens						-
3061 Cleaning & Maintenance of Soft Areas						-
3062 Cleaning & Maintenance of Beaches & CA						-
3063 Cleaning & Maintenance of County Non-Urban						-
3064 Other Contractual Services	58,000	59,160	60,343	61,550	62,781	301,834
3070-3090 Consultation Fees						-
3100-3139 Contract & Project Management						-
3300-3379 Hospitality						-
3380-3389 Community	35,000	35,700	36,414	37,142	37,885	182,141
3600-3694 Local Enforcement Expenses						-
3700-3799 EU Projects						-
3800-3899 Twinning						-
LCA Initiatives and Events	100,000	102,000	104,040	106,121	108,243	520,404
	1,062,000	1,083,240	1,104,905	1,127,003	1,149,543	5,326,691

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
€	€	€	€	€	€	
8 Administration & Other Expenditure						
2150-2199 Office Utilities	10,000	10,200	10,404	10,612	10,824	52,040
2260-2299 Office Materials & Supplies	15,000	15,300	15,606	15,918	16,236	78,061
2450-2499 Office Rent	30,000	30,600	31,212	31,836	32,473	156,121
2500-2599 National & International Memberships	12,000	12,240	12,485	12,734	12,989	62,448
2600-2699 Office Services	15,000	15,300	15,606	15,918	16,236	78,061
2700-2799 Transport	20,000	20,400	20,808	21,224	21,649	104,081
2800-2899 Travel	15,000	15,300	15,606	15,918	16,236	78,061
2900-2999 Information Services	25,000	25,500	26,010	26,530	27,061	130,101
3050 Office Cleaning	8,000	8,160	8,323	8,490	8,659	41,632
3140-3199 Professional Services	80,000	81,600	83,232	84,897	86,595	416,323
3200-3299 Training	8,000	8,160	8,323	8,490	8,659	41,632
3345 Office Hospitality	8,000	8,160	8,323	8,490	8,659	41,632
3400-3499 Incidental Expenses	6,000	6,120	6,242	6,367	6,495	31,224
	252,000	257,040	262,181	267,424	272,773	1,311,418
9 Finance Costs						
3036 Interest on Bank Loan						-
						-
						-
	-	-	-	-	-	-
10 Other Expenditure						
3500-3599 Loss / (Profit) on Disposal of assets						-
3695 Increase/(Decrease) in allowance for bad debts						-
8000-8099 Depreciation (charge for the year)	39,000	39,000	39,000	32,535	32,531	182,066
	39,000	39,000	39,000	32,535	32,531	182,066
Total	1,591,355	1,622,402	1,654,070	1,679,907	1,712,850	8,260,584

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2022	2023	2024	2025	2026	2022-2026
	€	€	€	€	€	€
11 Inventory						
5201-5249 Stationery						-
5250-5289 Consumables						-
	-	-	-	-	-	-
12 Receivables						
0201-0209 Receivables	20,000	23,780	23,780	23,780	23,780	115,120
0210-0219 LES Receivables	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-
0250 Prepayments & Accrued income	14,000	12,500	12,500	12,500	12,500	64,000
						-
	34,000	36,280	36,280	36,280	36,280	179,120
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	916,460	1,092,854	1,237,580	1,350,004	1,429,481	6,026,379
	916,460	1,092,854	1,237,580	1,350,004	1,429,481	6,026,379
14 Payables						
4000 Payables	60,000	77,882	70,000	95,882	95,882	399,646
4100 Accruals	78,602	35,000	53,882	35,000	45,000	247,484
4150 Deferred Income						-
Short-term Borrowings						-
	138,602	112,882	123,882	130,882	140,882	647,130
15 Non Current Liabilities						
4200 Long Term Borrowings						-
Leases_IFRS16	55,000	83,000	72,000	65,000	55,000	330,000
	55,000	83,000	72,000	65,000	55,000	330,000

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Office Furniture 7.5%	Office Equipment 20%	Computer Equipment 25%	Software 25%	ANYC 0%	Leased Premises	Leased Motor Vehicle	Plant & Machinery	Parking Area	Total
€	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2022	180,000	68,000	35,000	36,000	16,000	100,000	7,600	-	-	442,600
Additions	35,000	5,000	5,000	-	-	-	-	45,000	600,000	690,000
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2022	215,000	73,000	40,000	36,000	16,000	100,000	7,600	45,000	600,000	1,132,600
Grants/ other reimbursements										
As at 01 January 2022	15,099									15,099
Additions	-									-
Transfers										-
As at 31 December 2022	15,099									15,099
Accumulated Depreciation										
As at 01 January 2022	36,100	46,324	31,574	3,465	-	38,214	7,600	-	-	162,277
Charge for the year	6,000	4,500	4,500	13,500	-	-	-	4,500	6,000	39,000
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2022	41,100	50,824	36,074	16,965	-	38,214	7,600	4,500	6,000	201,277
Budgeted NBV 31 Dec 2021	99,900	31,000	17,100	5,150	45,000	100,000	6,000			304,150
Budgeted NBV 31 Dec 2022	158,801	22,176	3,926	19,035	16,000	61,786	-	40,500	594,000	916,224



16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Office Furniture 7.5%	Office Equipment 20%	Computer Equipment 25%	Software 25%	ANYC 0%	Leased Premises 0%	Leased Motor Vehicle 0%	Plant & Machinery 0%	Parking Area 0%	Total
€	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2023	215,000	73,000	40,000	36,000	16,000	100,000	7,600	45,000	600,000	1,132,600
Additions	10,000	5,000	10,000	5,000						30,000
Disposals										-
As at 31 December 2023	225,000	78,000	50,000	41,000	16,000	100,000	7,600	45,000	600,000	1,162,600
Grants/ other reimbursements										
As at 01 January 2023	15,099	-	-	-	-	-	-	-	-	15,099
Additions										-
Transfers										-
As at 31 December 2023	15,099	-	-	-	-	-	-	-	-	15,099
Accumulated Depreciation										
As at 01 January 2023	41,100	50,824	36,074	16,965	-	38,214	7,600	4,500	6,000	201,277
Charge for the year	6,000	4,500	4,500	13,500	-	-	-	4,500	6,000	39,000
Released on disposal										-
As at 31 December 2023	47,100	55,324	40,574	30,465	-	38,214	7,600	9,000	12,000	240,277
Budgeted NBV 31 Dec 2022	178,801	22,176	3,926	19,035	16,000	61,786	-	40,500	594,000	916,224
Budgeted NBV 31 Dec 2023	162,801	22,676	9,426	10,535	16,000	61,786	-	36,000	588,000	907,224

16 Depreciation of Property, Plant and Equipment

Asset	Office Furniture 7.5%	Office Equipment 20%	Computer Equipment 25%	Software 25%	ANYC 0%	Leased Premises 0%	Leased Motor Vehicle 0%	Plant & Machinery 0%	Parking Area 0%	Total
% of depreciation	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2024	225,000	78,000	50,000	41,000	16,000	100,000	7,600	45,000	600,000	1,162,600
Additions	10,000	5,000	10,000	5,000						30,000
Disposals										-
As at 31 December 2024	235,000	83,000	60,000	46,000	16,000	100,000	7,600	45,000	600,000	1,192,600
Grants/ other reimbursements										
As at 01 January 2024	15,099	-	-	-	-	-	-	-	-	15,099
Additions										-
Transfers										-
As at 31 December 2024	15,099	-	-	-	-	-	-	-	-	15,099
Accumulated Depreciation										
As at 01 January 2024	47,100	55,324	40,574	30,465	-	38,214	7,600	9,000	12,000	240,277
Charge for the year	6,000	4,500	4,500	13,500	-	-	-	4,500	6,000	39,000
Released on disposal										-
As at 31 December 2024	53,100	59,824	45,074	43,965	-	38,214	7,600	13,500	18,000	279,277
Budgeted NBV 31 Dec 2023	162,801	22,676	9,426	10,535	16,000	61,786	-	36,000	588,000	907,224
Budgeted NBV 31 Dec 2024	166,801	23,176	14,926	2,035	16,000	61,786	-	31,500	582,000	898,224

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Office Furniture 7.5%	Office Equipment 20%	Computer Equipment 25%	Software 25%	ANYC 0%	Leased Premises 0%	Leased Motor Vehicle 0%	Plant & Machinery 0%	Parking Area 0%	Total
€	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2025	235,000	83,000	60,000	46,000	16,000	100,000	7,600	45,000	600,000	1,192,600
Additions	10,000	5,000	10,000	5,000						30,000
Disposals										-
As at 31 December 2025	245,000	88,000	70,000	51,000	16,000	100,000	7,600	45,000	600,000	1,222,600
Grants/ other reimbursements										
As at 01 January 2025	15,099	-	-	-	-	-	-	-	-	15,099
Additions										-
Transfers										-
As at 31 December 2025	15,099	-	-	-	-	-	-	-	-	15,099
Accumulated Depreciation										
As at 01 January 2025	52,100	59,824	45,074	43,965	-	38,214	7,600	13,500	18,000	279,277
Charge for the year	6,000	4,500	4,500	7,035	-	-	-	4,500	6,000	32,535
Released on disposal										-
As at 31 December 2025	59,100	64,324	49,574	51,000	-	38,214	7,600	18,000	24,000	311,812
Budgeted NBV 31 Dec 2024	166,801	23,176	14,926	2,035	16,000	61,786	-	31,500	582,000	898,224
Budgeted NBV 31 Dec 2025	170,801	23,676	20,426	-	16,000	61,786	-	27,000	576,000	895,689

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Office Furniture 7.5%	Office Equipment 20%	Computer Equipment 25%	Software 25%	ANYC 0%	Leased Premises 0%	Leased Motor Vehicle 0%	Plant & Machinery 0%	Parking Area 0%	Total
€	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2026	245,000	88,000	70,000	51,000	16,000	100,000	7,600	45,000	600,000	1,222,600
Additions	10,000	5,000	10,000	5,000						30,000
Disposals										-
As at 31 December 2026	255,000	93,000	80,000	56,000	16,000	100,000	7,600	45,000	600,000	1,252,600
Grants/ other reimbursements										
As at 01 January 2026	15,099	-	-	-	-	-	-	-	-	15,099
Additions										-
Transfers										-
As at 31 December 2026	15,099	-	-	-	-	-	-	-	-	15,099
Accumulated Depreciation										
As at 01 January 2026	59,100	64,324	49,574	51,000	-	38,214	7,600	18,000	24,000	311,812
Charge for the year	6,000	4,500	4,500	1,250	-	5,781	-	4,500	6,000	32,531
Released on disposal										-
As at 31 December 2026	65,100	68,824	54,074	52,250	-	43,995	7,600	22,500	30,000	344,343
Budgeted NBV 31 Dec 2025	170,800	23,676	20,426	-	16,000	61,786	-	27,000	576,000	895,689
Budgeted NBV 31 Dec 2026	174,800	24,176	25,926	3,750	16,000	56,005	-	22,500	570,000	893,158