

Local Councils' Association

Quarterly Financial Report

for the Period

1st January till End of June 2022 (Quarter 2)

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Overview and Summary**Rapport Finanzjarju għat-Tieni Kwart tas-Sena Finanzjarja 2022**

Matul it-tieni kwart tas-sena 2022, l-Assoċjazzjoni għarfet tassigura d-dhul tal-allokkazzjoni min-naħa tal-Gvern Ċentrali. Ma' dan, kien hemm dhul ieħor peress li l-Assoċjazzjoni għarfet taħdem fuq mizuri oħra kuntrattwali sabiex tassigura d-dhul biex tkun tista' tiffunzjoni bl-aħjar mod possibbli. Dan għaliex l-allokkazzjoni diretta tal-Gvern weħidha ma twassalx biex tkopri l-ispejjeħ kollha tal-Assoċjazzjoni sabiex taqdi bl-aħjar mod l-obligi tagħha lejn il-Kunsilli Lokali u Reġjonali.

Inkluz ma' dan id-dhul hemm ukoll inkluz fondi li d-Divizjoni għal Gvern Lokali u tagħddi lill-Assoċjazzjoni sabiex tkopri salarji ta' haddiema impjegati taħt l-iskema CIES. L-Assoċjazzjoni qed tħaddem dawn in-nies għaliex temmen li anki hi, minkejja li m'għandhiex obligu legali, għandha taġti servizz fil-kommunita' u taħdem favur aktar inkluzjoni soċjali. Magħhom hemm ukoll fondi li l-Assoċjazzjoni ibbenefikat mill-proġett The Predifined Project – PDP 3 taħt il-fondi Norveġi immanigjati mid-Divizjoni għall-Gvern Lokali.

Spejjeħ**1. Emulenti Personali**

L-AKL, minkejja li xhur ilu ħarġet is-sejħa sabiex timpjega Assistent Ufficjal Eżekuttiv, dan il-post baqgħa ma giex mimli wara li kienu saru l-intervisti u ma kien hemm hadd eligibbli. L-Assoċjazzjoni reggħet ħarġet is-sejħa. L-AKL għandha wkoll sejħa fuq skala 16 għall-haddiem non-klerikali. Dan il-post vakant intela' u għaldaqstant għandhom jiddiedu xi spejjeħ relatati mas-salarji ta' din is-sejħa minn Lulju 2022.

Tajjeb wiehed jinnota li tul dan il-perjodu, l-Assoċjazzjoni reggħet bdiet taħdem b' mod aktar normali wara l-Pandamija. Dan f' sens li l-attivitajiet tagħha reggħu bdew isiru b' mod fiżiku u mhux aktar b' mod virtwali. Naturalment, dan jirrifletti fin-nefqa li saret, fejn din reggħet lura għal dak li kien qabel fis-sena 2019. Dan kien rifless ukoll fl-ispiża tal-istaff li kellhom jagħmlu numru ta' siegħat overtime sabiex stajna nlaħħqu max-xogħol kollu li dawn l-attivitajiet għabu magħhom. Anki wkoll għaliex kif indikat aktar 'il fuq, l-Assoċjazzjoni għadha qed topera b' żewġ impjegati nieqsa minħabba n-nuqqas ta' supply ta' haddiema u/jew nuqqas ta' nies kapaci jwettqu x-xogħol mitlub.

2. Manutenzjoni u Operazzjoni

L-Assoċjazzjoni Kunsilli Lokali gēddet il-poloż kollha tal-assigurazzjoni hekk kif mitlub. Wiehed jinnota wkoll zieda f' bank charges li qed ikunu introdotti mill-banek kummerċjali minn żmien għall-ieħor. Matul dan il-perjodu l-Assoċjazzjoni bdiet timplimenta il-proġett ta' għbir ta' skart organiku minn stabbilimenti tal-ikel matul tmiem il-gimġha f' żoni turistiċi. Dan il-proġett beda fis-7 ta' Mejju 2022, għaldaqstant matul dan il-perjodu finanzjarju bdew jithallsu l-fatturi li l-AKL bdiet tircievi mingħand il-kuntratturi.

L-AKL issieħbet f' kollaborazzjoni mal-isptar Mater Dei sabiex jinxtrow xi sigar u pots għall-bitħa fl-isptar li giet konvertita fi spazju miftuħ għall-pazjenti.

Fit-18 ta' Ġunju, l-AKL organizzat l-ewwel laqgħa Plenarja wara tant xhur ta' stennija minħabba r-restrizzjonijiet marbuta mal-pandemija tal-COVID-19. L-AKL hadet l-opportunita' anki minħabba s-saħħa u s-sigurta għal min jattendi li din il-laqgħa inżammet fil-ġnien pubbliku ta' Hastings ġewwa l-Belt Valletta. Għaldaqstant, l-ispejjeħ relatati ma' din il-laqgħa varjaw daqsxejn mill-ispejjeħ tas-soltu peress li l-post kellu jiġi wkoll attrezzat b' facilitajiet sanitarji kif ukoll aktar użu ta' dwal dekorattiv.



Mario Fava
President



Lianne Cassar
Executive Secretary

Overview and Summary

Nirrimarkaw li kuntrarju għal żminijiet ta' qabel il-pandemija (pre 2019) il-lukandi saru ferm aktar difficili sabiex jospitaw jew imqar jagħtu kwotazzjonijiet biex attivitajiet bħal dawn isiru fihom. Dan minħabba diversi rġunijiet fosthom; nuqqas ta' ħaddiema, bdil fil-facilitajiet tagħhom u ohrajn. Dan qed jirrizulta f' aktar spejjeż kull darba li trid tigi organizzata attivita' simili.

Ħaga oħra li wiehed irid jinnota huwa li meta attivitajiet simili jiġu organizzati f' Għawdex. Il-fatt li fil-gzira hemm nuqqas ta' faċilitajiet, hawn ukoll tirrizulta din il-problema

L-Assoċjazzjoni aġġornat ukoll il-kalendarju tal-attivitajiet għall-kumpliment tax-xhur tas-sena. Kif ukoll ser tkun qed tipprezenta Revizjoni ta' Estimi Finanzjarji sabiex ikunu riflessi dawn l-inizjattivi.

Fit-tieni kwart tas-sena, kompliet ukoll l-manutenzzjoni tal-faċċata tal-binja tal-AKL. Dan jinkludi fost affarijiet oħra; kisi u tibjid, gallariji godda u xogħol iehor relatat. Sar ukoll process sabiex jiġi għie mibdul l-allumium tal-post, bi prijorita' daww l-parturi li fihom ħsarat jew li minnhom qed jioskula l-ilma.

L-Assocazzjoni għadha għaddejja bit-tahdidiet ma' INDIS Malta sabiex jiġi rivedut iz-żmien tal-kera tal-post, fejn wara li ma gietx milqgħuha t-talba li l-kera tinbidel f' ċens fit-tul, sar qbil li jkun hemm tiġdid tal-perjodu tal-kera għal 20 sena oħra. Dan jassigura li l-Assocjazzjoni jibqgħa' jkollha bażi minn fejn topera anki fis-sinjura li gejjin. Minkejja li din it-talba giet milquha b' mod verbali, għadna qed nistennew konferma bil-miktub mill-Bord tal-INDIS.

Fix-xhur li gejjin ser tiġi wkoll ippublikata s-sejha għall-proġett ta' passenger lift.

Matul it-tielet kwart tas-sena ser tkompli l-evalwazzjoni tas-sejha pubbliċi għal xiri ta' AEDs kif ukoll għas-servizz ta' Chief Officer għall-affarijiet relatati ma' CoR u COE.

1. Amministrazzjoni

Matul l-ewwel kwart tas-sena finanzjarja 2022, l-AKL għeddet uħud mill-memberships li għalqu f' dan il-kwart. Hemm memberships oħrajn li ser ikunu qed jiġgeddu aktar tard matul is-sena.

Matul it-Tieni Kwart tas-Sena, l-Assocjazzjoni reġgħet għadiet tattendi fizikament għal-laqqgħat li jsiru barra minn Malta.

Fit-Tielet kwart tas-sena, l-AKL hija mistennija li tniedi aktar dokumenti ta' linji gwida għall-Kunsilli Reġjonali u Lokali realati mal-Viżjoni immedija mill-AKL.

Konkluzjoni

Matul it-tieni kwart finanzjarju tas-sena 2022, l-AKL għamlet surplus ta' €190,581. L-AKL għaddejja b' diversi proġetti, anki daww kapitali fosthom installazzjoni ta' Green Wall u Roof Garden fil-binja tal-AKL, (li issa waslu fit-tmiem tagħhom), kif ukoll kontinwazzjoni ta' rinovar tal-binja inkluż installazzjoni ta' passenger lift. Kif ukoll l-Assocjazzjoni ser tkun qed taħdem ma' Ambjent Malta fuq proġett kapitali kbir li ser jara' l-car park mibdul fi ġnien pubbliku. Trattativi ma' Ambjent Malta għaddejjin sabiex possibilment jingħataw fondi, jew parti mill-ispiza ta' dan il-proġett.



Mario Fava
President



Lianne Cassar
Executive Secretary

Overview and Summary

Wara li l-proġett li bih applikajna għal fondi Ewropej ma ġiex milquĥ peress li ma kienx meqjus bħala prijorita' għall Pajjizna, l-Assocjazzjoni ser tkun qed tikkonsidra li tagħmel dan il-proġett għall-spejjeż tagħha għaliex nemmnu bis-sħiħ fuq il-benefiċċju tiegħu. Dan huwa proġett li permess ta' studju tiġi stabbilita' u mkejja l-preċezzjoni u l-aspettativa tar-residenti fil-Kunsilli Lokali, jekk din hija tiġi milhuqha u jekk le, x' inhuma r-raġunijiet. Wara dan, jiġu mressq proposti ta' kif dan il-gap jiġi jigi newtralizzat sabiex dawn l-istess rakkomandazzjonijiet jiġu preżentati lill-Gvern għall kunsiderazzjoni tiegħu. Dan il-proġett jista' jiġi jiswa ammont konsiderevoli ta' flus u għaldaqstant se jkun qed jiġi valutat l-aħjar żmien sabiex dan isir.

L-Assocjazzjoni temmen bi sħiħ f' taħriġ għall-Membri Eletti u l-ħaddiema tal-Kunsilli Lokali għaldaqstant ċertament ser tkompli thejji pjanijiet ta' taħriġ skond il-ħtieġa. F' dan il-kuntest, qed jiġi ivvutat budget sabiex anki l-staff u l-membri tal-Assocjazzjoni jkomplu jiġu mħarġa skont il-ħtieġa minn żmien għal żmien.

L-Assocjazzjoni tikkonkludi li hemm kapital adegwat biex tkompli tinvesti biex issaħħaħ l-operat u l-funzjonijiet tagħha. Dan billi fl-aħħar snin, filwaqt li sar dak kollu li kien hemm bzonn, dan sar b' għaġal u b' vizjoni fejn dejjem inzamm il-kunċett li wiehed jahseb f' dak li gej. B' dan il-mod, ikun hemm assikurazzjoni mhux biss li l-Assocjazzjoni tista' tibqa topera minn bazi strutturata imma wkoll finanzjarja.



Mario Fava
President



Lianne Cassar
Executive Secretary

Statement of Income and Expenditure
1st January till End of June 2022 (Quarter 2)

DESCRIPTION	Actual for the Period	Annual Budget 2022	Virements for the Period	Revised Annual Budget 2022
	€	€	€	€
Income				
Funds received from Central Government (1)	322,114	525,000	-	525,000
Income raised from Bye-Laws (2)	-	-	-	-
Income raised from LES (3)	126,846	200,000	-	200,000
Investment Income (4)	1,800	3,800	-	3,800
Other Income (5)	317,437	1,060,996	-	1,060,996
TOTAL	768,197	1,789,796	-	1,789,796
Expenditure				
Personal Emoluments (6)	92,723	238,355	-	238,355
Operations and Maintenance (7)	406,347	1,062,000	-	1,062,000
Administration (8)	65,274	252,000	-	252,000
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	13,272	39,000	-	39,000
TOTAL	577,616	1,591,355	-	1,591,355
Surplus / Deficit	190,581	198,441	-	198,441

Statement of Financial Position as at end of June 2022 (Quarter 2)

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2022	the Period	2022
	€	€	€	€
Non-current Assets				
Property, Plant and Equipment (17)	298,861	916,224		916,224
Current Assets				
Inventories (11)	-	-	-	-
Receivables (12)	76,740	34,000	-	34,000
Cash and Cash Equivalents (13)	2,558,724	916,460	-	916,460
Total Current Assets	2,635,464	950,460	-	950,460
Current Liabilities				
Payables (14)	1,268,429	138,602	-	138,602
Total Current Liabilities	1,268,429	138,602	-	138,602
Net Current Assets	1,367,035	811,858	-	811,858
Non-current liabilities (15)	35,741	55,000	-	55,000
Net Assets	1,630,155	1,673,082	-	1,673,082
Reserves				
Retained Funds	1,630,155	1,673,082		1,673,082

Financial Situation Indicator

DESCRIPTION				
Current Assets	2,635,464	950,460	-	950,460
Current Liabilities	1,268,429	138,602	-	138,602
Working Capital	1,367,035	811,858	-	811,858
Government Allocation	525,000	525,000		525,000
FSI	260 %	155 %		155 %

Cash flow Statement**DESCRIPTION**

	Actual for the Period	Annual Budget 2022	Virements for the Period	Revised Annual Budget 2022
	€	€	€	€
Cash flow from operating activities				
Surplus for the year	190,581	198,441	-	198,441
Adjustments for:				
Depreciation	13,272	39,000	-	39,000
Increase / (Decrease) in Allowance for Bad Debts				-
Interest receivable				-
Interest payable				-
(Profit) / Loss on disposal of asset				-
Increase / (Decrease) in payables	104,741	(96,045)		(96,045)
Increase / (Decrease) in accruals	3,154			-
Decrease / (Increase) in receivables	(35,832)			-
Decrease / (Increase) in inventories				-
Decrease / (Increase) in inventories				-
Cash generated from operations	275,916	141,396	-	141,396
Interest paid				-
<i>Net cash from operating activities</i>	275,916	141,396	-	141,396
Cash flows from investing activities				
Purchase of property, plant & equipment	(43,616)	(690,000)		(690,000)
Proceeds from sale of property, plant & equipment				-
Grants received				-
Interest received				-
<i>Net cash used in investing activities</i>	(43,616)	(690,000)	-	(690,000)
Cash flows from financing activities				
Proceeds from long-term borrowings				-
Interest Paid				-
Bank Loan Repayments				-
<i>Net cash from financing activities</i>	-	-	-	-
Net increase/(decrease) in cash & cash equivalents	232,300	(548,604)	-	(548,604)
Cash & cash equivalents at beginning of year	2,249,488	1,465,064		1,465,064
Cash & cash equivalents at end of Quarter	2,481,788	916,460		916,460

Detailed Income

DESCRIPTION		Actual for	Annual Budget	Virements for	Revised Annual Budget
		the Period	2022	the Period	2022
		€	€	€	€
Income					
1	Funds received from Cental Government:				
	0001 In terms of section 55 CAP 363	237,500	475,000		475,000
	0002-0004 In terms of section 58 CAP 363		-		-
	0005-0019 Other income	84,614	50,000		50,000
		322,114	525,000	-	525,000
2	Income raised from Bye-Laws				
	0021-0025 Community Services				-
	0026-0035 Income from Permits				-
		-	-	-	-
3	Local Enforcement Income				
	0037 Commission from Regional Committees	126,846	200,000		200,000
	0038-0055 Contraventions				-
		126,846	200,000	-	200,000
4	Investment Income				
	0091-0095 Bank interest	1,800	3,800		3,800
	0096-0099 Income received from Governnet Securities				-
		1,800	3,800	-	3,800
5	Sponsorships				
	0056-0065 Sponsorships				-
	0066-0069 Documents & Information				-
	0070-0075 EU funds				-
	0076-0080 Twinning				-
	0081-0089 Insurance Claims				-
	0100-0109 Donations		-		-
	0110-0119 Contributions		-		-
	0120-0129 General Income	317,437	1,060,996		1,060,996
		317,437	1,060,996	-	1,060,996
Total		768,197	1,789,796	-	1,789,796

Detailed Expenditure

DESCRIPTION		Actual for the Period	Annual Budget 2022	Virements for the Period	Revised Annual Budget 2022
		€	€	€	€
6 i)	Personal Emoluments				
	1100 Mayor's Allowance	10,742	22,000		22,000
	1200 Employees' Salaries & Wages	61,271	154,600		154,600
	1300 Bonuses	676	11,600		11,600
	1400 Income Supplements	606	1,455		1,455
	1500 Social Security Contributions	5,302	13,000		13,000
	1600 Allowances	11,816	32,700		32,700
	1700 Overtime	2,310	3,000		3,000
		92,723	238,355	-	238,355
		€	€	€	€
7	Operations and Maintenance				
	2100-2149 Public Utilities				-
	2200-2259 Public Materials & Supplies				-
	2300-2399 Repairs & upkeep				-
	2400-2449 Rent				-
	3010 Street Lightning				-
	3020 Lease of Equipment				-
	3030 Insurance	1,008	3,000		3,000
	3035 Bank Charges	1,050	2,000		2,000
	3038 Penalties				-
	3041 Refuse Collection	282,162	864,000		864,000
	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				-
	3040 Waste Disposal				-
	3060 Cleaning & Maintenance of Parks & Gardens				-
	3061 Cleaning & Maintenance of Soft Areas				-
	3062 Cleaning & Maintenance of Beaches & CA				-
	3063 Cleaning & Maintenance of Country Non-Urban				-
	6064 Other Contractual Services	-	58,000		58,000
	3070-3090 Consultation Fees				-
	3100-3139 Contract & Project Management				-
	3300-3379 Hospitality				-
	3380-3389 Community	5,303	35,000		35,000
	3390-3394 Donations				-
	3600-3694 Local Enforcement Expenses				-
	3700-3799 EU Projects				-
	3800-3899 Twinning				-
	LCA Initiatives and Events	116,824	100,000		100,000
		406,347	1,062,000	-	1,062,000
		€	€	€	€
8	Administration				
	2150-2199 Office Utilities	3,045	10,000		10,000
	2260-2299 Office Materials & Supplies	2,431	15,000		15,000
	2450-2499 Office Rent	11,724	30,000		30,000
	2500-2599 National & International Memberships	3,080	12,000		12,000
	2600-2699 Office Services	6,740	15,000		15,000
	2700-2799 Transport	7,257	20,000		20,000
	2800-2899 Travel	5,483	15,000		15,000
	2900-2999 Information Services	6,615	25,000		25,000
	3050 Office Cleaning	2,992	8,000		8,000
	3410-3199 Professional Services	11,745	80,000		80,000
	3200-3299 Training	-	8,000		8,000
	3345 Office Hospitality	4,162	8,000		8,000
	3400-3499 Incidental Expenses	-	6,000		6,000
		65,274	252,000	-	252,000
		€	€	€	€
9	Finance Costs				
	3036 Interest on Bank Loan				-
		-	-	-	-

Detailed Statement of Financial Position

DESCRIPTION	Actual for the Period €	Annual Budget 2022 €	Virements for the Period €	Revised Annual Budget 2022 €
10 Other Expenditure				
3500-3599 Loss / (Profit) on Disposal of asset				-
3695 Increase/(Decrease) in allowance for bad debts				-
8000-8099 Depreciation As at end of June 2022	13,272	39,000		39,000
				-
	13,272	39,000	-	39,000
Total	577,616	1,591,355	-	1,591,355
11 Inventories				
5201-5249 Stationery				-
5250-5299 Consumables				-
				-
	-	-	-	-
12 Receivables				
0201-0209 Receivables	19,322	20,000		20,000
0210-0219 LES Receivables		-		-
0220-0229 Receivables from EU		-		-
0250 Prepayments & Accrued income	57,418	14,000		14,000
				-
	76,740	34,000	-	34,000
13 Cash & Equivalents				
5001-5099 Bank & Cash Balances	2,558,724	916,460		916,460
	2,558,724	916,460	-	916,460
14 Payables				
4000 Payables	317,396	60,000		60,000
4100 Accruals	114,812	78,602		78,602
4150 Deferred Income	806,480			-
Short-term Borrowings				-
IFRS16 Lease	29,741			-
	1,268,429	138,602	-	138,602
15 Non Current Liabilities				
4200 Long Term Borrowing				-
Leases_IFRS16	35,741	55,000		55,000
	35,741	55,000	-	55,000

16 Total Commitments (Recurrent and Capital)

DESCRIPTION

€	€	€
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Recurrent and Capital

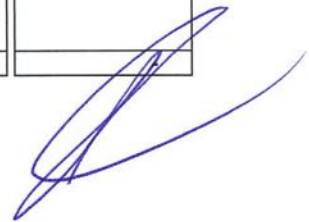
-	-	-

Long Term Loans

-	-	-

Others

-	-	-




17 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Office Furniture	Office Equipment	Computer Equipment	Software	ANYC	Leased Premises	Leased Motor Vehicle	Plant & Machinery	Parking Area	Total
	€	€	€	€	€	€	€	€	€	€
	140,370	73,356	34,368	9,799	65,476	99,714	37,320			460,403
As at 1st January 2022	17,032	11,075	609	4,290	10,610					43,616
Additions										
Disposals										
As at end of June 2022	157,402	84,431	34,977	14,089	76,086	99,714	37,320	-	-	504,019
Grants/ other reimbursements/										
As at 1st January 2022					15,099					-
Additions										15,099
As at end of June 2022					15,099					15,099
Accumulated Depreciation										
As at 1st January 2022	28,697	45,359	30,234	3,132	-	52,231	17,134			176,787
Charge for the period	5,136	5,212	1,878	1,046	-	-	-			13,272
Released on disposal	-	-	-	-	-	-	-			-
As at end of June 2022	33,833	50,571	32,112	4,178	-	52,231	17,134			190,059
NBV	123,569	33,860	2,865	9,911	60,987	47,483	20,186	-	-	298,861

As at end of June 2022