

Local Councils' Association

Quarterly Financial Report

for the Period

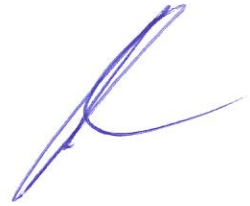
1st January till End of June 2023 (Quarter 2)

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Overview and Summary

Rapport Finanzjarju għat-Tieni Kwart tas-Sena Finanzjarja 2023

Matul it-tieni kwart tas-sena 2023, l-Assoċjazzjoni assigurat id-dhul tal-allokkazzjoni min-naħa tal-Gvern Ċentrali. Ma' dan, kien hemm dhul ieħor peress li l-Assoċjazzjoni ħadmet fuq miżuri oħra kuntrattwali sabiex tassigura dhul biex tkun tista' tiffunzjoni bl-aħjar mod possibbli u tilhaq l-aspetattiva tal-Kunsilli li tirrapreżenta. Dan għaliex l-allokkazzjoni diretta tal-Gvern wehida ma twassalx biex tkopri l-ispejjeż kollha tal-Assoċjazzjoni sabiex taqdi bl-aħjar mod l-obbligi tagħha lejn il-Kunsilli Lokali u Reġjonali.

Inkluz ma' dan id-dhul hemm ukoll inkluz fondi li d-Divizjoni għal Gvern Lokali tgħaddi lill-Assoċjazzjoni sabiex tkopri salarji ta' ħaddiema impjegati taħt l-iskema CIES. L-Assoċjazzjoni qed tħaddem dawn in-nies għaliex temmen li anki hi, minkejja li m'għandhiex obbligu legali, għandha tagħti servizz fil-kommunita' u taħdem favur aktar inkluzjoni soċjali. Magħhom hemm ukoll fondi li l-Assoċjazzjoni ibbenefikat mill-Aġenzija LESA wara li kienu tlestew proġetti relatati mal-Viżjoni tal-Assoċjazzjoni.

Spejjeż

1. Emulenti Personali

L-Assoċjazzjoni Kunsilli Lokali matul dan il-kwart tas-sena reġgħet fethet is-sejha għall-Assistent Uffiċjal Eżekuttiv, biss l-Assoċjazzjoni baqgħet ma rċiviet l-ebda applikazzjoni għal din il-pożizzjoni. Għaldaqstant, l-Eżekuttiv iddeċieda li s-sejha titbiddel u toħroġ għall-Assistent Principali fuq skala 11. Għalhekk, in-nefqa relatat ma' salarji għall-ewwel sitt xhur tas-sena hija inqas minn dik li kienet stmata. Xorta waħda l-Assoċjazzjoni mhix teskludi li toħroġ sejha mill-ġdid għal skala 7.

2. Manutenzjoni u Operazzjoni

L-Assoċjazzjoni Kunsilli Lokali ġeddet il-poloż kollha tal-assigurazzjoni hekk kif mitlub. Matul dan il-perjodu l-Assoċjazzjoni lestiet l-implimentazzjoni tal-proġett ta' ġbir ta' skart organiku minn stabbilimenti tal-ikel matul tmiem il-ġimgħa f'żoni turistiċi. Matul dan il-perjodu finanzjarju bdew jitħallsu l-fatturi kollha relatati ma' dan il-proġett.

L-Assoċjazzjoni bdiet taħdem ukoll sabiex tniedi Mascot bl-għan li tqajjem aktar kuxjenza fuq l-irwol tal-Kunsilli Reġjonali u Lokali fost it-tfal tal-iskola.

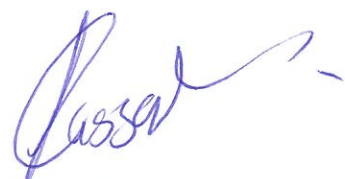
F'Ġunju, l-Assoċjazzjoni organizzat ukoll Laqgħa Plenarja f'Għeluq it-30 sena tal-Gvern Lokali. F'dan il-perjodu tħallsu l-fatturi relatati ma' l-ispiza ta' din il-Laqgħa Plenarja. Din il-Plenarja kienet ukoll parti mill-programm Nazzjonali ta' festegġjamenti organizzati għall-istess għan.

L-Assoċjazzjoni aġġornat ukoll il-kalendarju tal-attivitajiet għall-kumpliment tax-xhur tas-sena. Għaldaqstant, fl-istess Laqgħa tal-Eżekuttiv li qed jiġi preżentat dan ir-rapport qabel kien approvat r-Revizjoni tar-Rapport tal-Estimi Finanzjarji għas-sena 2023.

Fit-tieni kwart tas-sena, tkompletat ukoll l-manutenzjoni tal-faċċata tal-binja tal-AKL u tlestew il-gallariji. Kif ukoll ġie konkluz r-roof garden. Fi tliet xhur li ġejjin l-Assoċjazzjoni ser tkompli bil-manutenzjoni tas-sala kif ukoll rinovar tal-faċilitajiet sanitarji. Ser isir ukoll 'upgrade' tal-kċina u ħolqien ta' 'studio' (spazju) li jservi għal intervisti u xogħol ieħor 'audiviziv'.



Mario Fava
President



Lianne Cassar
Executive Secretary

Overview and Summary

3. L-Amministrazzjoni

Matul it-tieni kwart tas-sena finanzjarja 2023, l-AKL ġeddet uħud mill-memberships li għalqu fil-perjodu indikat. Hemm memberships oħrajn li ser ikunu qed jiġgeddu aktar tard matul is-sena.

L-Assoċjazzjoni Kunsilli Lokali pparteċipat ukoll f'diversi proġetti u konferenzi fuq bażi internazzjonali. Fil-15 ta' Mejju l-Assoċjazzjoni ospitat u organizzat b'kollaborazzjoni mal-European Cities Against Drugs konferenza internazzjonali li tindirizza sfidi li s-soċjeta' qed taffaċja, b'konnessjoni mad-droga u sustanzi illeċiti. Dan għaliex aħna nemmnu f'sistema priveniva u anki 'harm reduction'. Huwa essenzjali li l-Kunsilli Lokali u mexxejja lokali jkunu esposti għal skambji simili sabiex ikollhom il-ħiliet meħtieġa sabiex jitrattaw każijiet u sitwazzjonijiet simili meta u jekk jiltaqgħu magħhom.

Matul dan il-perjodu l-Assoċjazzjoni lestiet ukoll 'bootcamp' ta' taħriġ għall-impjegati wara li sar psychometric test lil kull impjegat u abbażi tal-kompetenzi u ħiliet ġie indirizzat sett ta' taħriġ.

Il-President tal-Assoċjazzjoni ha sehem f'diversi laqgħat li kienu jinvolvu entitajiet u aġenziji governattivi li wrew ix-xewqa li jiġu assistiti minna biex iwasslu l-ideat u l-messaġġ tagħhom lill-Kunsilli Lokali. Ipparteċipa wkoll f'għad ta' laqgħat fejn fihom bħala Assoċjazzjoni ressaqqna 'il quddiem lehen il-Kunsilliera u Sindki tagħna, filwaqt li assigurarajna li naraw li d-drittijiet tal-Kunsilli Lokali jibqgħu jiġu rispettati.

Konkluzjoni

Matul it-tieni kwart finanzjarju tas-sena 2023, l-AKL għamlet surplus ta' €145,903. L-AKL għaddejja b' diversi proġetti, anki daww kapitali, kif ukoll kontinwazzjoni ta' rinovar tal-binja inkluż installazzjoni ta' passenger lift.


L-Assoċjazzjoni 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 mkejla l-preċezzjoni u l-aspettativa tar-residenti fil-Kunsilli Lokali, jekk din hija tiġi milfuqha u jekk le, x' inhuma r-raġunijiet. Wara dan, jiġu mressqa proposti ta' kif dan il-gap jiġi 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. Dan wara li l-Assoċjazzjoni ma sabitx l-assistena u l-għajjnuna mitluba mid-Divizjoni għall-Gvern Lokali f'dan ir-rigward.

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

L-Assoċjazzjoni 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'għaqqal u b'vizjoni fejn dejjem inżamm il-kunċett li wiehed jaħseb f'dak li ġej. B'dan il-mod, ikun hemm assikurazzjoni mhux biss li l-Assoċjazzjoni tista' tibqa topera minn bażi strutturata imma wkoll finanzjarja.



Mario Fava
President



Lianne Cassar
Executive Secretary

Statement of Income and Expenditure
1st January till End of June 2023 (Quarter 2)

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2023	the Period	2023
	€	€	€	€
Income				
Funds received from Central Government (1)	295,000	540,000	-	540,000
Income raised from Bye-Laws (2)	-	-	-	-
Income raised from LES (3)	145,071	275,000	-	275,000
Investment Income (4)	6,000	12,000	-	12,000
Other Income (5)	658,237	687,606	-	687,606
TOTAL	1,104,308	1,514,606	-	1,514,606
Expenditure				
Personal Emoluments (6)	101,367	231,905	-	231,905
Operations and Maintenance (7)	708,324	986,188	-	986,188
Administration (8)	134,893	250,000	-	250,000
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	13,821	39,000	-	39,000
TOTAL	958,405	1,507,093	-	1,507,093
Surplus / Deficit	145,903	7,513	-	7,513

Statement of Financial Position as at end of June 2023 (Quarter 2)

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2023	the Period	2023
	€	€	€	€
Non-current Assets				
Property, Plant and Equipment (17)	286,585	998,224		998,224
Current Assets				
Inventories (11)	-	-	-	-
Receivables (12)	130,584	80,000	-	80,000
Cash and Cash Equivalents (13)	3,838,476	1,136,907	-	1,136,907
Total Current Assets	3,969,060	1,216,907	-	1,216,907
Current Liabilities				
Payables (14)	2,445,564	368,860	-	368,860
Total Current Liabilities	2,445,564	368,860	-	368,860
Net Current Assets	1,523,496	848,047	-	848,047
Non-current liabilities (15)	31,784	35,000	-	35,000
Net Assets	1,778,297	1,811,271	-	1,811,271
Reserves				
Retained Funds	1,778,297	1,811,271		1,811,271

Financial Situation Indicator

DESCRIPTION				
Current Assets	3,969,060	1,216,907	-	1,216,907
Current Liabilities	2,445,564	368,860	-	368,860
Working Capital	1,523,496	848,047	-	848,047
Government Allocation	540,000	540,000	-	540,000
FSI	282 %	157 %		157 %

Cash flow Statement

DESCRIPTION

	Actual for the Period	Annual Budget 2023	Virements for the Period	Revised Annual Budget 2023
	€	€	€	€
Cash flow from operating activities				
Surplus for the year	145,903	7,513	-	7,513
Adjustments for:				
Depreciation	14,003	39,000	-	39,000
Increase / (Decrease) in Allowance for Bad Debts				-
Interest receivable	(6,000)			-
Interest payable				-
(Profit) / Loss on disposal of asset	(1,896)			-
Increase / (Decrease) in payables	39,872			-
Increase / (Decrease) in accruals	1,032,122			-
Decrease / (Increase) in receivables	218,795			-
Decrease / (Increase) in inventories				-
Decrease / (Increase) in inventories				-
Cash generated from operations	1,442,799	46,513	-	46,513
Interest paid				-
<i>Net cash from operating activities</i>	1,442,799	46,513	-	46,513
Cash flows from investing activities				
Purchase of property, plant & equipment	(50,240)	(685,000)		(685,000)
Proceeds from sale of property, plant & equipment				-
Grants received				-
Interest received				-
<i>Net cash used in investing activities</i>	(50,240)	(685,000)	-	(685,000)
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	1,392,559	(638,487)	-	(638,487)
Cash & cash equivalents at beginning of year	2,445,917	1,775,394		1,775,394
Cash & cash equivalents at end of Quarter	3,838,476	1,136,907	-	1,136,907

Detailed Income

DESCRIPTION		Actual for	Annual Budget	Virements for	Revised Annual Budget
		the Period	2023	the Period	2023
		€	€	€	€
Income					
1	Funds received from Cental Government:				
	0001 In terms of section 55 CAP 363	245,000	490,000		490,000
	0002-0004 In terms of section 58 CAP 363		-		-
	0005-0019 Other income	50,000	50,000		50,000
		295,000	540,000	-	540,000
2	Income raised from Bye-Laws				
	0021-0025 Community Services				-
	0026-0035 Income from Permits				-
		-	-	-	-
3	Local Enforcement Income				
	0037 Commission from Regional Committees	145,071	275,000		275,000
	0038-0055 Contraventions		-		-
		145,071	275,000	-	275,000
4	Investment Income				
	0091-0095 Bank interest	6,000	12,000		12,000
	0096-0099 Income received from Governnet Securities		-		-
		6,000	12,000	-	12,000
5	Sponsorships				
	0066-0069 Documents & Information				-
	0070-0075 EU funds				-
	0076-0080 Twinning				-
	0081-0089 Insurance Claims				-
	0100-0109 Donations		-		-
	0110-0119 Contributions	83,921	80,918		80,918
	0120-0129 General Income	574,316	606,688		606,688
		658,237	687,606	-	687,606
	Total	1,104,308	1,514,606	-	1,514,606

Detailed Expenditure

DESCRIPTION		Actual for the Period	Annual Budget 2023	Virements for the Period	Revised Annual Budget 2023
		€	€	€	€
6 i)	Personal Emoluments				
	1100 Mayor's Allowance	11,080	22,000		22,000
	1200 Employees' Salaries & Wages	63,642	145,000		145,000
	1300 Bonuses	777	12,000		12,000
	1400 Income Supplements	359	1,455		1,455
	1500 Social Security Contributions	6,185	13,250		13,250
	1600 Allowances	16,249	32,700		32,700
	1700 Overtime	3,075	5,500		5,500
		101,367	231,905	-	231,905
		€	€	€	€
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	1,561	2,500		2,500
	3035 Bank Charges	1,064	2,000		2,000
	3038 Penalties				-
	3041 Refuse Collection	546,688	546,688		546,688
	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				-
	3070-3090 Consultation Fees				-
	3100-3139 Contract & Project Management		-		-
	3300-3379 Hospitality				-
	3380-3389 Community	12,193	35,000		35,000
	3390-3394 Donations				-
	3600-3694 Local Enforcement Expenses				-
	3700-3799 EU Projects				-
	3800-3899 Twinning				-
	LCA Initiatives and Events	146,818	400,000		400,000
		708,324	986,188	-	986,188
		€	€	€	€
8	Administration				
	2150-2199 Office Utilities	3,493	8,000		8,000
	2260-2299 Office Materials & Supplies	13,331	25,000		25,000
	2450-2499 Office Rent	11,724	25,000		25,000
	2500-2599 National & International Memberships	3,393	8,000		8,000
	2600-2699 Office Services	8,861	15,000		15,000
	2700-2799 Transport	13,706	30,000		30,000
	2800-2899 Travel	17,500	25,000		25,000
	2900-2999 Information Services	25,230	30,000		30,000
	3050 Office Cleaning	1,591	5,000		5,000
	3410-3199 Professional Services	25,857	55,000		55,000
	3200-3299 Training	4,131	7,000		7,000
	3345 Office Hospitality	6,076	15,000		15,000
	3400-3499 Incidental Expenses		2,000		2,000
		134,893	250,000	-	250,000
		€	€	€	€
9	Finance Costs				
	3036 Interest on Bank Loan				-
					-
					-
					-

Detailed Statment of Financial Position

DESCRIPTION	Actual for the Period €	Annual Budget 2023 €	Virements for the Period €	Revised Annual Budget 2023 €
10 Other Expenditure				
3500-3599 Loss / (Profit) on Disposal of asset	-			-
3695 Increase/(Decrease) in allowance for bad debts	14,003	39,000		-
8000-8099 Depreciation As at end of June 2023	(182)			39,000
Surplus on termination of EU projects				-
Total	13,821	39,000	-	39,000
11 Inventories				
5201-5249 Stationery				-
5250-5299 Consumables				-
	-	-	-	-
12 Receivables				
0201-0209 Receivables	17,013	30,000		30,000
0210-0219 LES Receivables		-		-
0220-0229 Receivables from EU		-		-
0250 Prepayments & Accrued income	113,571	50,000		50,000
				-
	130,584	80,000	-	80,000
13 Cash & Equivalents				
5001-5099 Bank & Cash Balances	3,838,476	1,136,907		1,136,907
	3,838,476	1,136,907	-	1,136,907
14 Payables				
4000 Payables	35,577	80,000		80,000
4100 Accruals	75,046	80,000		80,000
4150 Deferred Income	220,911			-
Short-term Borrowings				-
Funds in transit/LES/Regions/EU Funds	2,114,030	208,860		208,860
	2,445,564	368,860	-	368,860
15 Non Current Liabilities				
4200 Long Term Borrowing	31,784	35,000		-
Leases_IFRS16	31,784	35,000		35,000
				-
	31,784	35,000	-	35,000

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	Office Furniture	Office Equipment	Computer Equipment	Software	ANYC	Leased Premises	Leased Motor Vehicle	Plant & Machinery	Parking Area	Total
% of depreciation	20%	25%	25%	25%	0%	€	€	€	€	€
As at 1st January 2023	280,155	84,431	39,338	14,089	43,167	99,714	37,320			598,214
Additions	43,795	291	6,154							50,240
Disposals										-
As at end of June 2023	323,950	84,722	45,492	14,089	43,167	99,714	37,320	-	-	648,454
Cost										
As at 1st January 2023	112,377				15,099					15,099
Additions					(15,099)					97,278
As at end of June 2023	112,377	-	-	-	-	-	-	-	-	112,377
Grants/ other reimbursements/										
As at 1st January 2023										
Additions										
As at end of June 2023										
Accumulated Depreciation										
As at 1st January 2023	41,234	57,037	32,703	5,953	-	72,131	26,431			235,489
Charge for the period	7,214	5,932	1,407	1,346	-	-	-			15,899
Released on disposal	(1,896)	-	-	-	-	-	-			(1,896)
As at end of June 2023	46,552	62,969	34,110	7,299	-	72,131	26,431	-	-	249,492
NBV	165,021	21,753	11,382	6,790	43,167	27,583	10,889	-	-	286,585