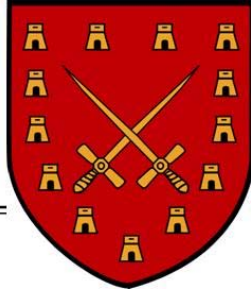


## Kunsill Lokali Pembroke

Triq Alamein  
Pembroke, PBK 1776,  
Malta.

Tel : (+356) 2137 2111 Fax : (+356) 2137 2555  
Web page : www.pembroke.gov.mt  
e-mail : pembroke.lc@gov.mt



## Pembroke Local Council

Alamein Road  
Pembroke, PBK 1776,  
Malta.

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### MINUTI

## Laqgħa tal-Kunsill Lokali Pembroke

### TMINN LEGISLATURA

## Laqgħa Numru 07/2023

Il-Ħamis 27 ta' Mejju, 2023

Il-Kunsill Lokali Pembroke Itaq' fl-Uffiċċju Amministrattiv tiegħu li jinsab fl-indirizz Triq Alamein, Pembroke, fil-5:30 ta' wara nofsinhar.

#### PREŻENTI:

Dean Hili – Sindku

Omar Elaref Arab – Viċi Sindku (online)

Désirée Vella Brincat – Kunsillier (online)

Charles Cesare – Kunsillier

Raymond Lanzon – Kunsillier

#### ASSENTI b'APOLOGIJI Skont Ordni Permanenti 14A (3):

Ħadd

#### ASSENTI

Ħadd

#### UFFIĊJAL PREŻENTI:

Kevin Borg – Segretarju Eżekuttiv

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Sindku : Avv. Dean Hili Viċi Sindku : Omar Elaref Arab  
Kunsilliera : Dr. Désirée Vella Brincat M.D, Charles Cesare u Raymond Lanzon

Segretarju Eżekuttiv : Kevin Borg

## Minuti

Is-Sindku Dean Hili ppresjeda l-laqqha.

### 07.1 Qari tal-ittri ta' apoloġija.

07.1.1. Is-Sindku Dean Hili nforma lill-Kunsill li ma kien hemm ebda ittri ta' apoloġija.

### 07.2 Kunsiderazzjoni u Approvazzjoni tal-Minuti 06/K8/2023.

07.2.1 Is-Sindku Dean Hili ippropona l-approvazzjoni tal-Minuti referenza 06/K8/2023 kif ipprezentati.

07.2.2 Il-Kunsillier Charles Cesare issekonda.

07.2.3 Il-Kunsill qabel unanimament.

### 07.3 Komunikazzjoni mis-Sindku.

**46/2814/23/I** Email mingħand Kullegġ Santa Klara – Skola Primarka Pembroke jinfurmaw lill-Kunsill li huma nteressata fil-proġett - School Grannies.

**46/3101/23/I** Email mingħand Kullegġ Santa Klara – Skola Sekondarja Pembroke jinfurmaw lill-Kunsill li huma mhux interessata fil-proġett - School Grannies, peress li m'għandhomx tfal żgħar.

**46/3105/23/I** Email mingħand St. Catherine High School jinfurmaw lill-Kunsill li huma nteressata fil-proġett - School Grannies.

**46/3142/23/I** Email mingħand il-Prinċipal tal-Kullegġ Santa Klara jinforma lill-Kunsill li huma nteressata fil-proġett - School Grannies.

**46/3182/23/I** Email mingħand St. Michael School jinfurmaw lill-Kunsill li huma mhux interessata fil-proġett - School Grannies.

07.3.1 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/2814/23/I, 46/3101/23/I, 46/3105/23/I, 46/3142/23/I u 46/3182/23/I** fejn ippropona l'ssir diskussjoni dwar il-passi li jmiss mal-iskejjel li urew l-interess biex il-Kunsill jiskopri l-istess interess tal-iskejjel.

07.3.2 Il-Kunsillier Charles Cesare issekonda.

07.3.3 Il-Kunsill qabel unanimament.

**46/3006/23/I** Email mingħand residenta tilmenta minn xogħol li qed jiġi allegat li sar hażin minn kuntrattur tal-Kunsill fuq il-bankina fi Triq Patri A. Tonna Barthe, b'konsegwenza li meta tagħmel ix-xita l-katusa tal-ilma mhux tlaħħaq u l-ilma qed jinżel fir-rampa tal-garaxx, kif ukoll minħabba l-livell tal-kaxxa tal-WSC.

07.3.4 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3006/23/I** fejn ippropona li l-Kunsill l-ewwel u qabel kollox għandu jistenna rapport bil-miktub mingħand il-Perit tal-Kunsill dwar dak li tikkontjeni l-email bl-ilment, u mbagħad jiddeciedi x'passi għandhom jittieħdu b'dan illi l-prinċipju għandu dejjem ikun li l-Kunsill, jekk huwa possibbli u sa fejn huwa possibbli, jirrimedja kif jista`.

- 07.3.5 Il-Kunsillier Charles Cesare issekonda.
- 07.3.6 Il-Kunsill qabel unanimament.
- 46/3027/23/I** Email fejn qed jintalab kumpens għall-ħsara sofferta f'vettura fi Triq Suffolk
- 46/3102/23/I** Risposta proposta mill-Avukat tal-Kunsill dwar 46/3027/23/I
- 46/3234/23/I** Risposta proposta mill-Avukat tal-Kunsill dwar vettura oħra fi Triq Suffolk
- 46/3280/23/I** Risposta proposta mill-Avukat tal-Kunsill dwar vettura fi Triq Luigi Billion
- 46/3374/23/I** Email fejn qed jintalab kumpens għall-ħsara sofferta f'vettura fi Triq Luigi Billion
- 07.3.7 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3027/23/I**, **46/3102/23/I**, **46/3234/23/I**, **46/3280/23/I** u **46/3374/23/I** fejn ippropona li Kunsill jimxi kif maqbul fl-emails relattivi u abbaži tal-pariri tal-Avukati tal-Kunsill.
- 07.3.8 Il-Kunsillier Raymond Lanzon issekonda.
- 07.3.9 Il-Kunsill qabel unanimament.
- 46/3120/23/I** Risposta mingħand il-Community Police dwar vettura li hemm fuq il-ħamrija biswit il-parkeġġ ta' wara Pembroke Athleta FC.
- 07.3.10 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3120/23/I** fejn ippropona li l-Kunsill għandu jagħlaq l-aċċess għal din il-parti bi blajjet kbar li hemm fl-akwata.
- 07.3.11 Il-Kunsillier Charles Cesare issekonda.
- 07.3.12 Il-Kunsill qabel unanimament.
- 46/3123/23/I** Cir AKL 2023/034 - PV Battery Project
- 07.3.13 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3123/23/I** fejn ippropona li l-Kunsill jirratifika d-deċiżjoni li jirreġistra l-interess tiegħu fid-dawl tal-fatt li l-Kunsill jolqot ir-rekwiżiti mitluba.
- 07.3.14 Il-Kunsillier Charles Cesare issekonda.
- 07.3.15 Il-Kunsill qabel unanimament.
- 46/3006/23/I** Ilment mingħand il-Cleansing dwar l-istat ta' parti mill-bankina fi Triq E. Decelis Pembroke
- 07.3.16 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3006/23/I** fejn ippropona li l-Kunsill jordna x-xogħol meħtieġ sabiex tissewwa din il-parti tal-bankina.
- 07.3.17 Il-Kunsillier Charles Cesare issekonda.
- 07.3.18 Il-Kunsill qabel unanimament.
- 07.3.19 Is-Sindku Dean Hili għamel referenza għall-poblema li hemm fl-istess Triq in-naħa tar-roundabout fejn hemm id-double yellow lines fil-kantuniera, u għalhekk ippropona li jsiru tabelli ta' NO Parking. Il-kelliem żied ukoll li fi Triq Falaise għandhom isiru tabelli li jindikaw li triq hija Two Way u min ikun ġej

mid-direzzjoni Triq Sant'Andrija lejn Triq ANZAC, għandu jċedi lil min ikun diehel bil-kontra.

07.3.20 Il-Kunsillier Charles Cesare issekonda.

07.3.21 Il-Kunsill qabel unanimament.

**46/3196/23/I** Email mingħand I-ERA dwar il-materjal li qed jiġi propost li jintuża fil-parkeġġ ta' ħdejn il-bajja ta' Pembroke.

**46/3197/23/I** Email mingħand Nature Trust dwar il-materjal li qed jiġi propost li jintuża fil-parkeġġ ta' ħdejn il-bajja ta' Pembroke.

**46/3330/23/I** Email mingħand il-Perit ta' Nature Trust dwar il-materjal li qed jiġi propost li jintuża fil-parkeġġ ta' ħdejn il-bajja ta' Pembroke.

**46/3426/23/I** Email mingħand Nature Trust jinfurmaw lill-Kunsill li għandhom sit manager ġdida għas-sit Natura2000.

**46/3427/23/O** Email lil Nature Trust Malta dwar is-sit manager il-ġdida u s-servizz tal-Perit tagħhom.

07.3.22 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3196/23/I, 46/3197/23/I, 46/3330/23/I, 46/3426/23/I u 46/3427/23/O** fejn ippropona li kif diġa għamel fl-emails imsemmija, l-Kunsill għandu jagħmel talba biex jiltaqa' mal-uffiċjal il-ġdid. Dwar il-materjal propost kemm mill-ERA kif ukoll mill-Perit li qed jikkonsultaw miegħu Nature Trust (Malta), is-Sindku Dean Hili ippropona li l-Kunsill jirreġistra l-interess fil-proġett u l-Kunsill jara ma' Nature Trust min ser ikun li ser imexxi l-proġett il-quddiem, fejn fl-opinjoni tiegħu għandhom in-Nature Trust li jagħmlu dan bħala l-entita' l'ingħatat l-inkarigu li timmaniġġja s-sit.

07.3.23 Il-Kunsillier Charles Cesare issekonda.

07.3.24 Il-Kunsill qabel unanimament.

**46/3227/23/I** Kwotazzjoni mingħand D Capital Band dwar l-attività li qed jaħseb dwarha l-Kunsill.

**46/3382/23/I** Kwotazzjoni mingħand Tikka Banda dwar l-attività li qed jaħseb dwarha l-Kunsill.

**46/3665/23/I** Kwotazzjoni mingħand Events Malta għal servizz ta' direttur artistiku u ko-ordinatur tal-logistika tal-event.

07.3.25 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3227/23/I, 46/3382/23/I u 46/3665/23/I** fejn ippropona li l-Kunsill japprova l-istimi ta' Events Malta kif ukoll l-istima ta' D Capital Band.

07.3.26 Il-Kunsillier Charles Cesare issekonda.

07.3.27 Il-Kunsill qabel unanimament.

**46/3258/23/I** Stima għall-provvista u l-installazzjoni ta' railing quddiem l-uffiċċju amministrattiv.

07.3.28 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3258/23/I** fejn ippropona li jingabru aktar stimi u eventwalment tintgħażel l-irħas offerta u jiġi ordnat x-xogħol meħtieġ bħala direct order in vista tal-urġenza, issa li l-Kunsill huwa provvist minn poġġaman u li d-dħul kif inhuwa llum potenzjalment joħloq periklu għal minn jużah. Dan ukoll billi jagħmel rapport

formali lill-Pulizija dwar il-ħsarat sofferti mill-ħaddiema tal-kuntrattur tal-Kunsill, u jzommu responsabbli għad-danni u l-ispejjeż li ser idahħal lill-Kunsill fihom.

07.3.29 Il-Kunsillier Charles Cesare issekonda.

07.3.30 Il-Kunsill qabel unanimament.

**46/3296/23/I** Talba mingħand għalliema taz-Zumba biex isiru sessjonijiet fil-multi purpose court ta' Ġnien 4 ta' Lulju.

07.3.31 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3296/23/I** fejn ippropona li l-persuna konċernata għandha tiġi infurmata li l-Kunsill ma jixtieqx iżid l-attivitá u daqq ta' mużika fil-post indikat minħabba inkonvenjent lir-residenti tal-viċin.

07.3.32 Il-Kunsillier Raymond Lanzon issekonda.

07.3.33 Il-Kunsill qabel unanimament.

**46/3305/23/I** Proposta mingħand il-librar biex issir attivita' fil-librerija tal-Kunsill.

07.3.34 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3305/23/I** fejn ippropona li l-Kunsill jippermetti din l-attivitá u jikkollabora fit-tnejn.

07.3.35 Il-Viċi Sindku Omar Arab issekonda.

07.3.36 Il-Kunsill qabel unanimament.

**46/3334/23/I** Email mingħand ir-Regjun Lvant jitlob mingħand il-Kunsill proposti fejn jistgħu jiġu identifikata siti għal-E-Scooters.

**46/3529/23/I** E-Scooters locations

**46/3626/23/I** E-Scooters Parking Locations

07.3.37 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3334/23/I**, **46/3529/23/I** u **46/3626/23/I** fejn ippropona li jirratifika l-għażliet tiegħu li diġa ġew ikkomunikati bl-email.

07.3.38 Il-Viċi Sindku Omar Arab issekonda.

07.3.39 Il-Kunsill qabel unanimament.

**46/3359/23/I** Ilment dwar sigra li hemm quddiem Blokk B11 fi Triq Pietro Rossell.

07.3.40 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3359/23/I** fejn ippropona li l-Kunsill jitlob il-parir legali tal-Avukati tal-Kunsill biex isir protest gudizzjarju minħabba l-potenzjal ta' ħsara u periklu li hemm fis-sit.

07.3.41 Il-Kunsillier Charles Cesare issekonda.

07.3.42 Il-Kunsill qabel unanimament.

**46/3367/23/I** Kwotazzjoni għall-letterheads u envelopes (Logo Express)

**46/3368/23/I** Kwotazzjoni għall-letterheads u envelopes (Gutenberg)

**46/3369/23/I** Kwotazzjoni għall-letterheads u envelopes (Abbey)

**46/3372/23/I** Kwotazzjoni għall-letterheads u envelopes (Golden Gate Co Ltd)

**46/3380/23/I** Kwotazzjoni għall-letterheads u envelopes (Mompalao)

- 07.3.43 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3367/23/I**, **46/3368/23/I**, **46/3369/23/I**, **46/3372/23/I** u **46/3380/23/I** fejn ippropona li l-Kunsill jagħzel l-orħos offerta u possibilment jinħoloq disinn ġdid.
- 07.3.44 Il-Kunsillier Charles Cesare issekonda.
- 07.3.45 Il-Kunsill qabel unanimament.
- 46/3006/23/I** Kwotazzjoni għall-analogue gateway għall-PABX.
- 07.3.46 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3006/23/I** fejn ippropona li l-Kunsill jipproċedi bl-ordni neċessarja.
- 07.3.47 Il-Kunsillier Raymond Lanzon issekonda.
- 07.3.48 Il-Kunsill qabel unanimament.
- 46/3443/23/I** Proposta mingħand l-Ispettur tal-Community Police taħt l-iskema Crime Prevention Scheme.
- 07.3.49 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3443/23/I** fejn ippropona li l-Kunsill jikkonsidra sistemi ta' gadgets kif ukoll installazzjoni ta' CCTV fi Triq Giorgio Mitrovich, Triq Alamein u Triq Suffolk.
- 07.3.50 Il-Kunsillier Charles Cesare issekonda.
- 07.3.51 Il-Kunsill qabel unanimament.
- 46/3624/23/I** Proposta mingħand GreenPak biex isiru aktar CCTV biswit Ibins.
- 07.3.52 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3624/23/I** fejn ippropona li l-Kunsill jirreġistra l-interess tiegħu, u fl-istess waqt irrimarka li mhux sostenibbli li dawn l-ispejjeż jaqgħu fuq il-Kunsill meta m'hemm l-ebda dħul mis-sistema. Għalhekk zied jipproponi li minn tal-anqas huwa meħtieġ li jsir eżerċizzju ta' prijorita` sabiex jitnaqsu s-siti li qiegħed jissuġġerixxi li jsir dan l-intervent fihom għas-spejjeż tagħhom.
- 07.3.53 Il-Kunsillier Raymond Lanzon issekonda.
- 07.3.54 Il-Kunsill qabel unanimament.
- 46/3456/23/I** Proposta biex titħawwel sigra li tikkommemora t-30 sena ta' Kunsilli Lokali.
- 07.3.55 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3456/23/I** fejn ippropona li l-Kunsill jikkonsidra li din is-sigra titħawwel fil-Ġnien Madre Teresa ta' Kalkutta.
- 07.3.56 Il-Kunsillier Raymond Lanzon issekonda.
- 07.3.57 Il-Kunsill qabel unanimament.
- 07.3.58 Il-Kunsillier Charles Cesare irrakkomanda li l-Kunsill jitlob li tkun sigra li tispikka.
- 46/3494/23/I** Cir AKL 2023-040 UEFA U19 championship Malta - Invit għar-Regġuni
- 07.3.59 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3494/23/I** fejn ippropona li l-Kunsill jaċċetta din l-istedina li l-MFA tiprovdli servizz ta' trasport mil-lokal lejn Ta Qali u lura mingħajr ħlas.
- 07.3.60 Il-Kunsillier Charles Cesare issekonda.

07.3.61 Il-Kunsill qabel unanimament.

**46/3500/23/I** Stima għal dawl dekorattiv fuq barra tal-uffiċċju amministrattiv.

07.3.62 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3500/23/I** fejn ippropona li l-Kunsill jaqbel mal-kunċett propost iżda għandhom jingabru aktar stimi.

07.3.63 Il-Kunsillier Raymond Lanzon issekonda.

07.3.64 Il-Kunsill qabel unanimament.

**46/3540/23/I** Email mingħand l-Aġenzija Nazzjonali dwar il-Litteriżmu, jitolbu biex jinbidel il-ħin tas-Sessjonijiet ta' Aqra Miegħi.

07.3.65 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3540/23/I** fejn ippropona li l-Kunsill jilqa` t-talba għal dan it-tibdil filwaqt li jawgura li l-attendenza tibqa` waħda tajba.

07.3.66 Il-Kunsillier Charles Cesare issekonda.

07.3.67 Il-Kunsill qabel unanimament.

**46/3567/23/I** Stima mingħand Green Skips Group għall-provvista ta' bollards.

**46/3604/23/I** Stima mingħand Green Skips Group għall-provvista ta' bollards.

**46/3647/23/I** Stima mingħand Andrew Vassallo Ltd għall-provvista ta' bollards.

**46/3661/23/I** Stima mingħand Anton Zarb għall-provvista ta' bollards.

07.3.68 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3567/23/I**, **46/3604/23/I**, **46/3647/23/I** u **46/3661/23/I** fejn ippropona li l-Kunsill jagħżel l-orħos offerta u jeħlu fuq il-wiċċ tal-bankina.

07.3.69 Il-Kunsillier Charles Cesare issekonda.

07.3.70 Il-Kunsill qabel unanimament.

**46/3579/23/I** B'referenza għal PA 1151/21 fi Triq Ignazio Gavino Bonavita, qed isisr talba biex tinżebagħ parking bay safra quddiem il-garaxx il-ġdid.

07.3.71 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3579/23/I** fejn ippropona li l-Kunsill jilqa` din it-talba u jsir dotted yellow line.

07.3.72 Il-Kunsillier Charles Cesare issekonda.

07.3.73 Il-Kunsill qabel unanimament.

**46/3605/23/O** Email lill-kuntrattur tal-Kunsill Jake Borg fejn intalab ineħħi makkinarju li għandu fil-parkeġġ tal-Kunsill.

**46/3607/23/I** Rapport mingħand il-Perit tal-Kunsill dwar ix-xogħol u l-kwalita' ta' patching li sar fil-lokal.

**46/3611/23/O** Email li s-Sindku Dean Hili, abbażi tar-rapport tal-Perit tal-Kunsill, bagħat lill-membri biex jikkunsidraw li jiġi tterminat Tender 2022/05 - Tender for The Repairs and Reconstruction of Roads

**46/3679/23/I** Parir mingħand l-Avukat tal-Kunsill dwar it-terminazzjoni ta' Tender 2022/05 - Tender for The Repairs and Reconstruction of Roads.

07.3.74 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3605/23/O**, **46/3607/23/I**, **46/3611/23/O** u **46/3679/23/I** fejn ippropona li l-Kunsill li jimxi

bil-mod maqbul fuq il-korrispondenza riċenti dwar is-sugġett, jiġifieri li abbażi tar-rapport tal-Perit għandu jiġi tterminat il-kuntratt relatat ma' Tender 2022/05 - Tender for The Repairs and Reconstruction of Roads u kemm jista' ikun malajr jinstab kuntrattur alternattiv abbażi tal-parir tal-avukat tal-Kunsill.

07.3.75 Il-Kunsillier Raymond Lanzon issekonda.

07.3.76 Il-Kunsill qabel unanimament.

**46/3641/23/I** Talba għall-appoġġ biex in-Naħla Maltija titqies bħala l-Insett Nazzjonali.

07.3.77 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3641/23/I** fejn ippropona li l-Kunsill jappoġġja din l-inizjattiva.

07.3.78 Il-Kunsillier Charles Cesare issekonda.

07.3.79 Il-Kunsill qabel unanimament.

**46/3646/23/I** Charity car meet FueledUp - Permess mill-Kunsill.

07.3.80 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3646/23/I** fejn ippropona li l-Kunsill japprova din it-talba b'dan illi l-organizzaturi għandhom jagħmlu biss wirja statika, u l-livell tad-daqq ta' muzika għandu jinżamm baxx minhabba l-inkonvenjent li jista' jinħoloq b'mod partikolari lejn l-aħħar tal-attivitá. Il-kelliem zied li l-organizzaturi għandhom jaraw li jżarmaw kull ma tkun qanqlat l-attivitá u jnaddfu l-post immedjatament wara l-wirja.

07.3.81 Il-Kunsillier Charles Cesare issekonda.

07.3.82 Il-Kunsill qabel unanimament.

**46/3681/23/I** Rapport mingħand l-NAO li jinkludi l-Management Letter u l-Audited Financial Statements għas-sena 2022.

07.3.83 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/3681/23/I, 46/2826/23/I, 46/1957/23/I** u għall-**Minuti 06/K8/2023 – 06.8.1** fejn ippropona li l-Kunsill jikkonferma r-risposta kif kienet ġiet proposta. **(Ara Dok 1)**

07.3.84 Il-Kunsillier Charles Cesare issekonda.

07.3.85 Il-Kunsillier Raymond Lanzon issekonda.

07.3.86 Il-Kunsill qabel unanimament.

07.3.87 Is-Sindku Dean Hili informa lill-Kunsill li minn żmien għal żmien il-Kunsill jirċievi lmenti dwar id-dawl ta' madwar Sit F, fejn il-kuntrattur jipprova jillappazza biex kemm jista' ikun id-dawl iżomm. Il-kelliem zied l'issa hemm numru ta' fanali li mhux jixgħelu u peress li huma antiki, m'hemmx parts għalihom u għalhekk ippropona li l-Kunsill jingħata stima biex jinbidlu l-lampi kollha u ssir sistema ġdida inkluż wires ġodda.

07.3.88 Il-Kunsillier Charles Cesare issekonda.

07.3.89 Il-Kunsill qabel unanimament.

07.3.90 Is-Segretarju Eżekuttiv Kevin Borg informa lill-Kunsill li Regjun Lvant bagħtu email jitolbu sabiex sa qabel it-Tnejn 26 ta' Ġunju 2023 jiġu provduta b'lista t'attivitajiet inkluż kif ser jintefqu l-flus allokata marbuta mal-proġett Regional of Sports.

- 07.3.91 Il-Viċi Sindku Omar Elaref Arab ippropona li l-Kunsill jibgħat email lill-entitajiet kollha tal-lokal bl-opportunita' li hemm u jingħataw ċans jirrispondu. Jekk ma jkunx hemm rispons, il-kelliem żied li l-Kunsill għandu javviċina lil min diġa għamel suggerimenti li għandhom mhux approvata.
- 07.3.92 Il-Kunsillier Raymond Lanzon issekonda.
- 07.3.93 Il-Kunsill qabel unanimament.

## **07.4 Twegibiet għall-Mistoqsijiet tal-Kunsillieri.**

- 07.4.1 Peress li ma kienx hemm mistoqsijiet, is-Sindku Dean Hili għadda għall-item li kien imiss.

## **07.5 Rapporti, ilmenti u ordnijiet ta' xogħlijiet.**

- 07.5.1 Is-Segretarju Eżekuttiv Kevin Borg ippreżenta lill-Kunsill:
- **Internal Memo 05/2023** - Kwotazzjonijiet għal printed stationery (**Ara Dok 2**)
  - **Internal Memo 06/2023** - Lista ta' works orders maħruġa bejn laqgħa referenza 06/K8/23 u 07/K8/23 (**Ara Dok 3**)
- 07.5.2 Is-Sindku Dean Hili għamel referenza għall-**Internal Memo 06/2023** dwar works orders maħruġa bejn laqgħa u oħra, fejn ippropona r-ratifikkazzjoni tagħhom, liema works orders inħarġu skond l-esiġenzi li kellu l-Kunsill.
- 07.5.3 Il-Kunsillier Raymond Lanzon issekonda.
- 07.5.4 Il-Kunsill qabel unanimament.

## **07.6 Aġġudikar ta' PLC/T/2023/01 - Services of an Accountant and Accounting Technician.**

- 07.6.1 Is-Sindku Dean Hili għamel referenza għar-rakkomandazzjoni tal-Bord tal-Għażla fejn ippropona li l-Kunsill japprova r-rakkomandazzjoni proposta li hija li tintgħażel l-offerta tal-irħas offerent li huwa konformi mar-rekwiziti mitluba.
- 07.6.2 Il-Viċi Sindku Omar Arab issekonda.
- 07.6.3 Il-Kunsill qabel unanimament.

## **07.7 Aġġudikar ta' PLC/T/2023/02 - Services collection of bulky refuse and WEEE from the locality of Pembroke, using environmentally friendly transport.**

- 07.7.1 Is-Sindku Dean Hili għamel referenza għar-rakkomandazzjoni tal-Bord tal-Għażla fejn ippropona li l-Kunsill japprova r-rakkomandazzjoni proposta li hija li tintgħażel l-offerta tal-irħas offerent li huwa konformi mar-rekwiziti mitluba.
- 07.7.2 Il-Kunsillier Raymond Lanzon issekonda.

07.7.3 Il-Kunsill qabel unanimament.

## **07.8 Kunsiderazzjoni u Approvazzjoni tal-iskeda ta' pagamenti.**

07.8.1 Is-Sindku Dean Hili ippreżenta l-iskeda tad-dħul u ħruġ. **(Ara Dok. 4, 5, 6, 7 u 8)**

07.8.2 Wara li l-Kunsilliera raw u skrutinaw il-kontijiet ippreżentati, is-Sindku Dean Hili ippropona l-approvazzjoni tal-kontijiet kollha kif irrakkomandat.

07.8.3 Il-Kunsillier Raymond Lanzon issekonda.

07.8.4 Il-Kunsill qabel unanimament.

## **07.9 Mozzjonijiet.**

07.9.1 Is-Sindku Dean Hili informa lill-Kunsill li ma kienu daħlu ebda mozzjonijiet u għalhekk għadda għall-item li kien imiss.

## **07.10 Tmiem tal-laqgħa u data tas-seduta li jmiss.**

07.10.1 Is-Sindku Dean Hili għalaq il-laqgħa fis-7:50pm wara li unanimament kien hemm qbil li l-laqgħa tiġi agġornata għal nhar il-Ħamis 22 ta' Ġunju 2023 fis-2:30pm.

**Konfermati, illum 22 ta' Ġunju, 2023**

**IFFIRMAT**

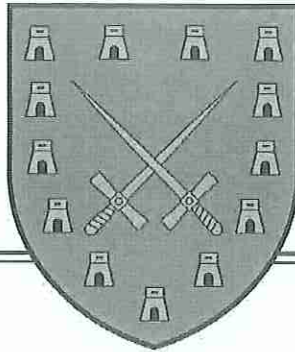
Avv. Dean Hili  
**Sindku**

**IFFIRMAT**

Kevin Borg  
**Segretarju Eżekuttiv**

## Kunsill Lokali Pembroke

Triq Alamein  
Pembroke, PBK 1776,  
Malta  
Tel: (356) 2137 2111 Fax: (356) 2137 2555  
Web: www.pembroke.gov.mt  
e.mail: pembroke.lc@gov.mt



## Pembroke Local Council

Alamein Road  
Pembroke, PBK 1776,  
Malta  
Tel: (356) 2137 2111 Fax: (356) 2137 2555  
Web: www.pembroke.gov.mt  
e.mail: pembroke.lc@gov.mt

Ref. Tagħna : 46/3695/23/O/94/370/205/333/264/366  
Ref. Tiegħek :  
Ref. Interna : 46/2826/23/I, Minuti 06/K8/2023 – 06.8.1, 46/3681/23/I

25 ta' Mejju 2023

### Dipartiment għall-Gvern Lokali

26,  
Triq l-Arċisqof,  
Valletta, VLT 1443.

Att: Id-Direttur Ġenerali Natalino Attard

## Management Letter 2022

B'referenza għall-Management Letter għas-sena finanzjarja li għalqet fil-31 ta' Diċembru 2022 (**Ara Dok. 1**), f'isem il-Kunsill Lokali Pembroke qed nissottomettu r-risposta tagħna kif approvata fil-laqgħa tal-Kunsill referenza 06/K8/2023 miżmuma nhar l-Erbgħa 26 ta' April 2023 u ikkonfermata fil-laqgħa 07/K8/2023 miżmuma illum il-Ħamis 25 ta' Mejju 2023.

Ir-risposta tal-Kunsill Lokali Pembroke hija:

### 1 Previous management letter

B'referenza għal-item 1.1 (Lvant Joint Committee), il-Kunsill ħa nota tal-kontenut u kif issuġġerit ser isegwi l-każ mad-DGL minħabba li dak mitlub, jiġifieri li jiġi likwidat l-ex Joint Committee, taqa' taħt il-kompetenza tad-Dipartiment u mhux tal-Kunsill.

B'referenza għal item 1.2 (Fixed Assets), il-Kunsill jagħmel użu minn software li huwa standard u għalhekk ser jikkomunika mas-Sage biex tiġi esplorata l-possibilità li jiġi modifikat is-software ħalli jkunu jistgħu jiġu nkluzi d-dettalji mitluba. Ta' min jirrimarka li d-dettalji mitluba huma kollha disponibbli taħt is-sezzjonijiet tal-ħlasijiet li tagħmel parti mill-istess software, iżda l-awdituri qed jesigu li tali dettalji jkunu nkluzi ukoll mar-record tal-assi partikulari.

### 2 Accounting of grants and expenditures related to grants

Kif indikat mill-Awdituri stess, l-aġġustament mitlub sar waqt li kien qed isir l-awditjar.

### 3 Recording of accrued income

Kif indikat mill-Awdituri stess, l-aġġustament mitlub sar waqt li kien qed isir l-awditjar.

Tislijiet,



Ayv. Dean Hili  
Sindku



Kevin Borg  
Segretarju Eżekuttiv

**Kopja :** *Awditur Ġenerali, NAO*  
*Udituri Lokali – Grand Thorton*  
*Ministru għall-Finanzi (Onor. Clyde Caruana)*  
*Segretarjat Parlamentari għall-Gvern Lokali (Onor. Alison Zerafa Civelli)*  
*Il-Ministru għall-Wirt Nazzjonali l-Arti u l-Gvern Lokali (Onor. Owen Bonnici)*



National Audit Office  
Notrè Dame Ravelin  
Floriana FRN 1601  
Malta

Phone: (+356) 22055555  
E-mail: nao.malta@gov.mt  
Website: www.nao.gov.mt  
www.facebook.com/NAOMalta

Our Ref: NAO 107/2021/46

Your Ref:

24 May 2023

The Mayor  
Pembroke Local Council  
Pembroke

Dear Sir/Madam,

**AUDIT REPORT and FINANCIAL STATEMENTS  
YEAR ENDING 31 DECEMBER 2022**

In terms of Section P2.06 (c.02) of the Local Councils (Audit) Procedures 2006, I am forwarding a copy of the Audit Report and Financial Statements, together with the Management Letter for the financial year ending 31 December 2022.

After seeking the Local Council's approval, you are kindly requested to submit your response to the Director (Monitoring & Support) Local Government Division, the Local Government Auditor, and to this Office as stipulated in Section P2.06 (d) of the same Procedures, by not later than six weeks following receipt of this letter.

Yours faithfully,

**T. Mercieca**  
Asst. Auditor General



Kunsill Lokali  
Pembroke

25 MAY 2023

46/3681/23/I

Encls.

The Mayor  
Pembroke Local Council  
Triq Alamein  
Pembroke, PBK 1776

Grant Thornton  
Fort Business Centre  
Triq l-Intornjalur, Zone 1  
Central Business District,  
Birkkara CBD 1050,  
Malla

T +356 20931000  
[www.grantthornton.com.mt](http://www.grantthornton.com.mt)

Our ref MB/mf/81523

26 April 2023

Dear Sir,

#### Financial statements for the year ended 31 December 2022

During the course of our financial statements audit for the year ended 31 December 2022, we have reviewed the accounting system and procedures operated by the Local Council. We set out in this report the more important points that arose as a result of our review.

#### 1 Previous management letter

##### 1.1 Lyant Joint Committee

The Pembroke Local Council formed part of the Lyant Joint Committee up to 31 August 2011.

We have obtained the last audited financial statements of the Lyant Joint Committee and noted that the reserves of the committee only amount to €1,680. To this end our audit report was not qualified as the amount to be divided between all committee members would not be material.

Nevertheless, we recommend that the council raises this issue with the Department for Local Government and ensures that the joint committee is liquidated, and that the council receives any further income that may be due to it.

##### 1.2 Fixed assets

We still recommend for every possible effort to be made in updating the fixed asset register and include important details such as:

- Description of asset
- Date of purchase
- Supplier details
- Invoice number
- Asset tag code (where applicable)
- Cost
- Depreciation rate
- Location of the asset
- Grants received.

REGISTRY

28 APR 2023

NATIONAL AUDIT OFFICE

### 1.3 Income

We are pleased to note that the issue on recognition of income in the correct accounting period did not recur in the current year.

### 1.4 Financial statements

We are glad to inform you that the presentation of this year's unaudited financial statements is in line with the requirements of International Financial Reporting Standards as adopted by European Union.

## 2 Accounting of grants and expenditures related to grants

2.1 We noted that the council had total expenditure of € 362,729 during the year related to Calcutta Gardens Project which is funded by a planning contribution/grant from the Chinese Embassy. The total agreed amount of the grant is € 477,875. The project is still in-progress as of year end and is expected to be completed on the first half of next year's accounting period.

2.2 Of this amount, the council has not recorded additions to Construction-in-progress (CIP) and Accumulated Grant under the fixed asset accounts.

2.3 As per IAS 20, *Accounting for Government Grants and Disclosure of Government Assistance*, grants should be recognised when there is a reasonableness assurance that all conditions attaching to them are complied and the grants will be received. Furthermore, as per IAS 16, *Property, Plant and Equipment*, cost to be recognised in the financial statements should include the amount of consideration for the construction of an asset when initially recognised in accordance with the specific requirements of other IFRSs.

2.4 We recommended and proposed an adjustment to recognise an addition to CIP and Accumulated Grant amounting to € 362,729 which the council has correctly reflected in the financial statements.

## 3 Recording of accrued income

3.1 We noted that the council accrued an income related to Christmas decorations scheme from Regjun Lvant amounting to €4,944 as of 31 December 2022. Upon investigation, it was noted that the approved amount of the scheme is €3,000. As such, we proposed an adjustment to decrease the amount of accrued income and revenue to the approved amount which was appropriately reflected in financial statements.

3.2 While accrued income are of estimates in nature, we recommend that the council take steps to reflect actual amounts of accruals in the financial statements once factual information are received. This will lead to a more accurate financial information as of year end.

### Conclusion

We would like to point out that the matters dealt with in this report came to our notice during the conduct of our normal audit procedures which are primarily designed for the purpose of expressing an opinion on the financial statements of the Local Council. In consequence, our work did not encompass a detailed review of all aspects of the system and cannot be relied upon necessarily to disclose defalcation or other irregularities or to include all possible improvements in internal control that a more extensive special examination might develop.

We would like to take this opportunity to thank Mr Kevin Borg and his staff for their co-operation and assistance during the course of the audit.

Yours faithfully,



Mark Bugeja  
Partner



PEMBROKE LOCAL COUNCIL  
REPORT & FINANCIAL STATEMENTS  
For the year ended 31<sup>st</sup> December 2022

Prepared by: Ryan Muscat, ACCA, CPA,

3, Sqaq il-Gilju, Ghaxaq

REGISTRY

28 APR 2023

NATIONAL AUDIT OFFICE

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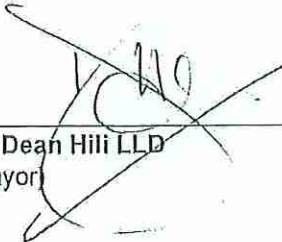
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**Statement of Local Council Members' and Executive Secretary's Responsibilities**

The Local Councils (Financial) Regulations 1993 require the Executive Secretary to prepare a detailed Annual Administrative Report which includes the Local Council's Statement of Profit or Loss and Other Comprehensive Income for the year and of the Council's retained funds at the end of this year. By virtue of the same regulations it is the duty of the Local Council and the Executive Secretary to ensure that the financial statements forming part of the report present fairly, in accordance with the accounting policies applicable to Local Councils, the income and expenditure of the Local Council for the year and its retained funds as at the year end, and that they comply with the Act, the Local Council (Financial) Regulations, and the Local Council (Financial) Procedures issued in terms of the said Act.


The Executive Secretary is responsible to maintain a continuous internal control to ascertain that the accounting, recording and other financial operations are properly conducted in accordance with the Local Councils Act 1993, Local Council (Financial) Regulations, and the Local Councils (Financial) Procedures. The Executive Secretary is also responsible for safeguarding the assets of the Local Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This statement was approved by the Local Council on 26 April 2023 and signed on its behalf by:



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Dr. Dean Hili LLD  
(Mayor)



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Mr. Kevin Borg  
(Executive Secretary)

## Report of the Local Government Auditor

To the Auditor General

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of Pembroke Local Council set out on pages 5 to 24 which comprise the statement of financial position as at 31 December 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Local Council as at 31 December 2022, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) as adopted by the European Union (EU).

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Council in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements of the Accountancy Profession (Code of Ethics for Warrant Holders) Directive issued in terms of the Accountancy Profession Act, Cap. 281 that are relevant to our audit of the financial statements in Malta. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Responsibilities of those charged with governance for the financial statements

As described on page 1 the Executive Secretary and the members of the Local Council are responsible for the preparation of financial statements that give a true and fair view in accordance with IFRS as adopted by the EU and are properly prepared in accordance with the provisions of the Legislation, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Secretary and the members of the Local Council are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless there is the intention to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

The Executive Secretary and the members of the Local Council are responsible for overseeing the Council's financial reporting process.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting in this independent auditor's report is Mark Bugeja.



Mark Bugeja (Partner) for and on behalf of

**GRANT THORNTON**  
Certified Public Accountants

Fort Business Centre  
Triq l-Intornjatur  
Zone 1, Central Business District  
Birkirkara CBD 1050  
Malta

26 April 2023

**Statement of Profit or Loss and Other Comprehensive Income  
for the year ended 31<sup>st</sup> December 2022**

	Notes	Year Ended 2022 €	Year Ended 2021 €
<b>Income</b>			
Funds received from Central Government	3	527,005	531,840
Income raised by Local Council Bye-Laws	4	577	882
Income from Law Enforcement System	5	2,899	4,083
General Income	6	21,542	38,323
		<u>552,023</u>	<u>575,128</u>
<b>Expenditure</b>			
Personnel emoluments	7	111,480	98,478
Operations and maintenance	8	274,881	274,752
Administrative and other expenditure	9	67,658	92,816
		<u>454,019</u>	<u>466,046</u>
<b>Operating profit for the year</b>		<b>98,004</b>	<b>109,082</b>
<b>Profit for the year</b>		<u><b>98,004</b></u>	<u><b>109,082</b></u>
<b>Total comprehensive income for the year</b>		<u><b>98,004</b></u>	<u><b>109,082</b></u>

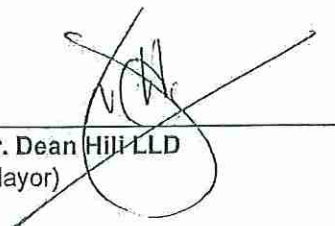
The notes on pages 9 to 24 form an integral part of these financial statements.

**Statement of Financial Position  
as at 31<sup>st</sup> December 2022**


	Notes	Year Ended 2022 €	Year Ended 2021 €
<b>Assets</b>			
<u><i>Non-current assets</i></u>			
Property, plant and equipment	10	123,054	140,731
<b>Total non-current assets</b>		<b>123,054</b>	<b>140,731</b>
<u><i>Current assets</i></u>			
Inventories	11	1,431	1,534
Trade and other receivables	12	147,940	21,426
Cash and cash equivalents	13	742,361	650,155
<b>Total current assets</b>		<b>891,732</b>	<b>673,115</b>
<b>Total assets</b>		<b>1,014,786</b>	<b>813,846</b>
<b>Reserves and liabilities</b>			
<u><i>Reserves</i></u>			
Retained earnings		822,929	724,925
<b>Total Reserves</b>		<b>822,929</b>	<b>724,925</b>
<u><i>Current liabilities</i></u>			
Trade and other payables	14	191,857	88,921
<b>Total current liabilities</b>		<b>191,857</b>	<b>88,921</b>
<b>Total reserves and liabilities</b>		<b>1,014,786</b>	<b>813,846</b>

The notes on pages 9 to 24 form an integral part of these financial statements.

These financial statements were approved by the Local Council on 26 April 2023 and are signed by:



Dr. Dean Hill LLD  
(Mayor)



Mr. Kevin Borg  
(Executive Secretary)

---

**Statement of Changes in Equity**  
for the year ended 31<sup>st</sup> December 2022

	Retained earnings €
At 1 January 2021	615,843
Profit for the year	109,082
At 31 December 2021	<u>724,925</u>
At 1 January 2022	724,925
Profit for the year	98,004
At 31 December 2022	<u>822,929</u>

**Statement of Cash Flows**  
for the year ended 31<sup>st</sup> December 2022

	Notes	2022 €	2021 €
<b>Cash flows from operating activities</b>			
Profit for the year		98,004	109,082
<u>Adjustments for:</u>			
Depreciation	9, 10	23,947	24,899
Reversal of provision for doubtful debts	9	-	(111)
<b>Operating surplus before working capital changes</b>		<u>121,951</u>	<u>133,870</u>
<b>Movements in working capital:</b>			
Movement in inventories		103	28
Movement in trade and other receivables		(2,723)	73,283
Movement in trade and other payables		102,936	(19,299)
<b>Net cash generated from operating activities</b>		<u>222,267</u>	<u>187,882</u>
<b>Cashflows from investing activity</b>			
Payment to acquire property, plant and equipment	10	(368,999)	(3,643)
<b>Cash used in investing activity</b>		<u>(368,999)</u>	<u>(3,643)</u>
<b>Cash flows from financing activity</b>			
Grants received		238,938	-
<b>Cash generated from financing activity</b>		<u>238,938</u>	<u>-</u>
<b>Net movement in cash and cash equivalents in the year</b>		92,206	184,239
Cash and cash equivalents at beginning of year	13	650,155	465,916
<b>Cash and equivalents at end of year</b>	13	<u>742,361</u>	<u>650,155</u>
<b>Cash and equivalents – cash at bank and on hand</b>		<u>742,361</u>	<u>650,155</u>

The notes on pages 9 to 24 form an integral part of these financial statements.

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**Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022****1. General Information**

Pembroke Local Council is the local authority of Pembroke set up in accordance with the Local Councils Act 1993. The office of the Local Council is situated at Triq il-Alamein, Pembroke, Malta. These financial statements were approved by the Council on 26 April 2023.

The Local Council's presentations as well as functional currency are denominated in Euro (€). Its ultimate controlling party is the Department for Local Government.

**2. Accounting Policies and Reporting Procedures**

These financial statements have been drawn up in accordance with the accounting policies and reporting procedures prescribed for Local Councils in the Financial Regulations issued by the Minister of Finance in conjunction with the Minister responsible for Local Government in terms of section 67 of the Local Councils Act (Cap 363).

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**New or revised standards or interpretations****New standards adopted as at 1 January 2022**

Some accounting pronouncements which have become effective from 1 January 2022 and have therefore been adopted do not have a significant impact on the Local Council's financial results or position.

**Standards, amendments and interpretations to existing standards that are not yet effective and have not been adopted early by the Local Council**

At the date of authorisation of these financial statements, certain new standards, amendments and interpretations to existing standards have been published by the IASB but are not yet effective, and have not been adopted early by the Local Council.

Management anticipates that all of the relevant pronouncements will be adopted in the Local Council's accounting policies for the first period beginning after the effective date of the pronouncement. No new standards, amendments and interpretations are expected to be relevant to the Local Council's financial statements.

**Accounting Convention**

These financial statements are prepared under the historical cost convention, as modified to include fair values where it is stated in the accounting policies below. These financial statements are prepared in accordance with the provisions of the Local Councils Act, 1993 (Cap. 363), the Financial Regulations issued in terms of this Act and the Local Councils (Financial) Procedures, 1996 enacted in Malta and with the requirements of the International Financial Reporting Standards, as adopted by the EU. These financial statements have been drawn up in accordance with the accounting policies and reporting procedures prescribed for Local Councils in the Financial Regulations issued by the Minister of Finance in conjunction with the Minister responsible for Local Government in terms of Section 67 of the Local Councils Act, 1993 (Cap 363).

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**Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022**
**Income Recognition**

Income in general is stated when there is reasonable certainty that the income would be receivable and thus can be accrued for. Other income such as that derived from the organization of courses, cultural, sporting and social activities is only recognized on a cash basis. Income from investment activities is recognized when the rights of receipt have been established. Interest income from financial assets is recognized when it is probable that the economic benefits will flow to the Council and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

**Local Enforcement System**

Local Enforcement Income represents the income as it accrues from contraventions as controlled by the Local Enforcement System (L.E.S). The amount receivable from the Local Enforcement System is disclosed in the statement of financial position. A full provision for bad debts is accounted for receivables aged over two years. As from the 1<sup>st</sup> September 2011, the Council forms part of the North Regional Committee, which is responsible for the L.E.S income of the locality. The contract provides for a 10% administration fee payable to the Council for contraventions collected by the Council and remitted to the respective Regional Committees. During the year the L.E.S. undergone changes with the introduction of the LESA which has taken over the functions previously undertaken by the Regional Committees.

**Property, Plant and Equipment**

Property, plant and equipment is stated at historical cost less accumulated depreciation and impairment loss to date. Historical cost includes expenditure that is directly attributable to the acquisition of the items. The present values of property, plant and equipment do not differ materially from those that would be determined by using fair values at the end of each reporting period. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Local Council.

Council and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the profit or loss during the financial period in which they are incurred.

Depreciation is calculated on a monthly basis using the straight-line method at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

Category	%
Land / Trees	0
Buildings	1
Office Furniture and Fittings	7.5 / 20
Construction Works / Special Projects / Urban Improvements (Street Furniture)	10
Office Equipment / Motor Vehicles / Plant and Machinery / Air conditioners	20
Computer Equipment / Computer software	25
Plants / Litter Bins / Playground furniture	100
Traffic / Road Signs / Street Mirrors / Lights	replacement basis

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**Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022**

Gains and losses on disposal of property, plant and equipment are determined by reference to their carrying amount and are taken into account in determining operating surplus. The residual values and useful lives of the assets are reviewed and adjusted as appropriate, at each year end. The carrying amount of an asset is written down immediately to its recoverable amount if the carrying amount of the asset is greater than its estimated recoverable amount.

Subsequent costs are included in the carrying amount of the asset or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Profit or Loss and Other Comprehensive Income during the financial year in which they are incurred.

Construction in-progress represent costs incurred on projects of which are still not finalised and is stated at cost. These include renovation and upgrading specific area which will be transferred to urban improvements upon completion. The account is not depreciated until such time that the asset is completed and available for use.

**Impairment of property, plant and equipment**

At the end of each reporting period, the Local Council reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Council estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

**Financial instruments****Recognition and derecognition**

Financial assets and financial liabilities are recognised when the Local Council becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

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**Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022****Classification and initial measurement of financial assets**

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with IFRS 15, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

Financial assets are classified into the following categories:

- amortised cost
- fair value through profit or loss (FVTPL)
- fair value through other comprehensive income (FVOCI).

The Local Council does not have any financial assets categorised as FVTPL and FVOCI in the periods presented.

The classification is determined by both:

- the entity's business model for managing the financial asset; and
- the contractual cash flow characteristics of the financial asset.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within 'finance costs', 'finance income' or 'other financial items'.

**Subsequent measurement of financial assets****Financial assets at amortised cost**

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVTPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows; and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Local Council's cash and cash equivalents, and trade and most receivables fall into this category of financial instruments.

**Impairment of financial assets**

IFRS 9's impairment requirements use more forward-looking information to recognise expected credit losses – the 'expected credit loss (ECL) model'. Instruments within the scope of the requirements include loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables, contract assets recognised and measured under IFRS 15 and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

The Local Council considers a broad range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

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**Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022**

In applying this forward-looking approach, a distinction is made between:

- financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1') and
- financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2').

'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date.

'12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

**Classification and measurement of financial liabilities**

The Local Council's financial liabilities include trade and other payables.

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Local Council designates a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within 'finance costs' or 'finance income'.

**Related Parties**

Related parties are those persons or bodies of persons having relationships with the Council as defined in International Accounting Standard No. 24. The paragraphs adopted from IAS 24 are paragraph 25 – 27, being amendments to government related entities disclosures.

**Leases**

Leases in which a significant portion of the risk and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the Statement of Comprehensive Income on a straight-line basis over the period of the lease.

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**Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022 (cont.)****Government Grants**

Government grants relating to operating expenditure are recognised in the Statement of Comprehensive income in the same period that the related expenditure is incurred.

Government grants relating to the purchase of property, plant and equipment are accounted for using the capital approach; and are thus deducted from the carrying amount of the relative non-current asset.

Up to the year ended 31st December 2017, government grants were accounted for using the income approach according to IAS 20 "Accounting for Government Grants and Disclosure of Government Assistance." On 1st January 2018, the capital approach, according to IAS 20, has been adopted, in line with the directive No. 1/2017 issued by the Department for Local Government. This is a change in accounting policy, and; according to IAS 8 "Accounting Policies, Changes in Accounting Estimates and Errors," it has been accounted for retrospectively.

**Inventories**

Inventories are valued at lower of cost and net realisable value. Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs of completion and the costs to be incurred in selling.

**Profits and Losses**

Only profits that were realized at the reporting date are recognised in these financial statements. All foreseeable liabilities and potential losses arising up to the said date are accounted for even if they become apparent between the said date and the date on which the financial statements are approved.

**Cash and Cash Equivalents**

Cash and Cash Equivalents are carried in the Statement of Financial Position at face value. For the purposes of the Statement of Cash Flows, cash and cash equivalents comprise cash in hand and balances held with banks.

**Critical accounting estimates and judgments**

Estimates and judgements are continually evaluated and based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances. In the opinion of the Executive Secretary, the accounting estimated are judgements made in the preparation of the Financial Statements are not difficult, subjective or complex, to a degree that would warrant their description as critical in terms of the requirement of IAS1 – 'Presentation of Financial Statements'.

**Capital Management Policies and Procedures**

The Local Council's capital consists of its net assets, including working capital, represented by its retained funds. The Council's management objective is to ensure that the Local Council's ability to continue as a going concern is still valid and that the Local Council maintains a positive working capital ratio. To achieve this, the Local Council carries out a quarterly review of the working capital ratio (Financial Situation Indicator). This ratio was positive at the reporting date. The Local Council also uses budgets and business plans to set its strategy to optimise its use of available funds and implement its commitments to the locality.

Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022

## 3. Funds received from Central Government

	2022	2021
	€	€
In terms of section 55 of the Local Councils Act (Cap 363)	494,871	483,872
Other government income	32,134	47,968
	<u>527,005</u>	<u>531,840</u>

## 4. Income raised by Local Council Bye-Laws

	2022	2021
	€	€
Income raised under Local Council Bye-Laws	<u>577</u>	<u>882</u>

## 5. Income from Local Enforcement System

	2022	2021
	€	€
Fines, penalties and fees	<u>2,899</u>	<u>4,083</u>

## 6. General Income

	2022	2021
	€	€
Donations and sponsorships	650	900
Income from permits	12,523	10,817
Other income	8,369	26,606
	<u>21,542</u>	<u>38,323</u>

Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022 (cont.)

## 7. Personnel Emoluments

	2022	2021
	€	€
Mayor's allowance	10,742	10,571
Councillors' allowances	13,000	13,000
Executive Secretary's salary and allowances	46,672	35,848
Employees' salaries	35,301	33,547
Social security contributions	5,765	5,512
	<u>111,480</u>	<u>98,478</u>

## 8. Operations and Maintenance

	2022	2021
	€	€
<b>Repairs and upkeep:</b>		
Road and street pavements	19,039	33,533
Public property	30,909	5,104
Street signs	-	7,562
Other repairs and upkeeping	95	241
Road markings	14,035	15,479
	<u>64,078</u>	<u>61,919</u>
<b>Contractual Services:</b>		
Refuse collection	71,587	70,139
Bulky refuse collection	10,185	12,051
Road and Street Cleaning & premises	39,956	37,966
Cleaning and Maintenance of non-urban roads	18,598	18,598
Cleaning and Maintenance of Parks and Gardens	17,733	17,055
Cleaning and Maintenance of verges	20,923	20,711
Cleaning and Maintenance of Council Property	2,255	2,397
Cleaning and Maintenance of Public Conveniences	3,814	4,096
Local Enforcement System (L.E.S) Expenses	15	67
Street lighting expenses	16,863	16,435
Other contractual services	8,874	13,318
	<u>210,803</u>	<u>212,833</u>
<b>Total Operations and Maintenance Expenses</b>	<u>274,881</u>	<u>274,752</u>

Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022 (cont.)

## 9. Administration and other expenditure

	2022	2021
	€	€
Depreciation	23,947	24,899
Water, electricity, and telecommunications	6,248	6,037
Rent	1,486	1,456
National and international memberships	1,198	-
Office services	6,149	5,870
Insurance	6,768	6,305
Library expenses	1,512	1,666
Transport	306	1,574
Advertising and public relations	670	302
Professional services	13,900	37,625
Community and hospitality	4,526	6,855
Sundry minor expenses	419	36
Reversal of provision for bad debts	-	(111)
Bank charges	529	302
<b>Total Administration and other expenditure</b>	<b>67,658</b>	<b>92,816</b>

Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022 (cont.)

	Office Furniture, & Fittings €	Office Equipment €	New Street Signs €	Plant & Machinery €	Const. & Street Paving €	Special Projects €	Trees €	Urban Improvement €	Total €
<b>Cost</b>									
At 1 January 2021	24,745	39,882	11,787	4,225	621,223	653,660	17,307	863,164	2,235,993
Additions	-	3,643	-	-	-	-	-	-	3,643
At 31 December 2021	24,745	43,525	11,787	4,225	621,223	653,660	17,307	863,164	2,239,636
<b>Grants</b>									
At 1 January 2021	-	(7,351)	-	-	(51,423)	(653,660)	-	(351,684)	(1,064,118)
Additions	-	(2,907)	-	-	-	-	-	-	(2,907)
At 31 December 2021	-	(10,258)	-	-	(51,423)	(653,660)	-	(351,684)	(1,067,025)
<b>Depreciation</b>									
At 1 January 2021	(22,727)	(21,940)	(11,787)	(4,186)	(567,062)	-	-	(379,279)	(1,006,981)
Charge for the year	(773)	(1,845)	-	(12)	(2,738)	-	-	(19,531)	(24,899)
At 31 December 2021	(23,500)	(23,785)	(11,787)	(4,198)	(569,800)	-	-	(398,810)	(1,031,880)
Net book value at 31 December 2021	1,245	9,482	-	27	-	-	17,307	112,670	140,731

Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022 (cont.)

10. Property, plant and equipment	Office Furniture, & Fittings €	Office Equipment €	New Street Signs €	Plant & Machinery €	Const. & Street Paving €	Special Projects €	Trees €	Urban Improvement €	Construction In-progress €	Total €
At 1 January 2022	24,745	43,525	11,787	4,225	621,223	553,660	17,307	863,164	-	2,239,636
Additions	548	5,722	-	-	-	-	-	-	362,729	368,999
	25,293	49,247	11,787	4,225	621,223	553,660	17,307	863,164	362,729	2,608,635
Grants	-	(10,258)	-	-	(51,423)	(553,660)	-	(351,684)	-	(1,067,025)
Additions	-	-	-	-	-	-	-	-	(362,729)	(362,729)
	-	(10,258)	-	-	(51,423)	(553,660)	-	(351,684)	(362,729)	1,429,754
At 31 December 2022	25,293	38,989	11,787	4,225	569,800	-	17,307	511,480	-	1,178,881
Depreciation	(23,500)	(23,785)	(11,787)	(4,198)	(569,800)	-	-	(398,810)	-	(1,031,680)
Charge for the year	(361)	(1,304)	-	(12)	-	-	-	(22,270)	-	(23,947)
At 31 December 2022	(23,861)	(25,089)	(11,787)	(4,210)	(569,800)	-	-	(421,080)	-	(1,055,827)
Net book value at 31 December 2022	1,432	13,900	-	15	-	-	17,307	90,400	-	123,054

Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022 (cont.)

## 11. Inventories

	2022	2021
	€	€
Books and other publications	1,431	1,534

## 12. Trade and other receivables

	2022	2021
	€	€
Amount invoiced but not yet settled (Note 12.1)	19,322	11,853
Allowance for doubtful debts	(4,200)	(4,200)
Pre-pooling LES Debtors	88,860	95,740
Provision for LES Debtors	(88,860)	(95,740)
Other debtors	123,791	1,731
Accrued income	5,873	4,170
<b>Financial assets at amortised cost</b>	<b>144,786</b>	<b>13,554</b>
Advances to suppliers	-	233
Prepayments	3,154	7,639
<b>Total trade and other receivables</b>	<b>147,940</b>	<b>21,426</b>

## Note 12.1

Receivables within credit period	15,122	7,653
Allowance for doubtful debts	4,200	4,200
	<b>19,322</b>	<b>11,853</b>

None of the receivables are at impaired status.

The credit period on receivables (Note 12.1) is of 90 days. No interest is charged on receivables for the first 90 days from the date of request of payment. Thereafter, the Local Council may consider imposing an interest charge of 2% per annum on the outstanding balance. Allowances for doubtful debts are recognised against receivables after 730 days (two years). Receivables disclosed in (Note 12.1) include amounts that are past due at the end of the reporting date for which the Council has not recognised an allowance for doubtful debts, as these are still considered recoverable. Other debtors pertains to the amount which the Local Council is entitled to receive from its operational agreement with the Embassy of the People's Republic of China.

## 13. Cash and Cash Equivalents

	2022	2021
	€	€
Cash on hand	758	700
Cash at bank	741,603	649,455
	<b>742,361</b>	<b>650,155</b>

Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022 (cont.)

## 14. Trade and other payables

	2022	2021
	€	€
Trade payables	106,178	17,540
Accruals and deferred Income	66,284	53,262
Other creditors	1,276	-
<b>Financial liabilities at amortised cost</b>	<b>173,738</b>	<b>70,802</b>
Government grants not yet utilised	18,119	18,119
	<b>191,857</b>	<b>88,921</b>

Accruals include estimated for goods and services received prior to 31 December 2022 and for which invoices have not yet been received by the Local Council.

## 15. Fair Values Estimation

The nominal values less estimated credit adjustments of receivables and payables are assumed to approximate their fair value, otherwise, these have been adjusted to approximate fair values.

## 16. Related party transactions

The Pembroke Local Council has the following related parties, exercising:

- i. Significant Control – The Department of Local Government
- ii. No Control- Arms Ltd., Water Services Corporation, Enemalta Corporation, WasteServ Malta Ltd., Malta Information Technology Agency, Northern Harbour District Joint Committee, Malta Tourism Authority, Bank of Valletta plc., South Regional Committee, Gozo Regional Committee, South-eastern Regional Committee, Central Regional Committee, LESA, Police General Head Quarters, Malta Environment and Planning Authority, Department of Lands and the Department of Information.

In the ordinary course of its operations, the Council received funds and income from the related parties. The Council's income reflected in the statement of profit or loss and comprehensive income comprises funds received from the Central Government amounting to €494,871 (2021: €483,872).

In the opinion of the Local Council's members, disclosure of related party transactions, which are generally carried out, is only necessary when the transactions effected have a material impact on the operating results and financial position of the Council.

**Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022 (cont.)****17. Financial Risk Management**

The Local Council's activities expose it to a variety of financial risks such as market risk, credit risk, foreign currency risk, interest rate risk and liquidity risk. The Local Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the Local Council's financial performance.

*Market Risk*

The Local Council's interest rate risk arises from its deposits with financial institutions. The Local Council does not have any long-term borrowings. In general, the Local Council's exposure to risks associated with the effects of fluctuations in the prevailing levels of market interest rates on its financing position and cash flows are not deemed to be substantial by the Councillors and Executive Secretary in view of the nature of the assets and liabilities.

*Credit Risk*

Financial assets which potentially subject the Local Council to concentrations of credit risk which are principally made up of cash at bank and debtors. The Local Council's cash is placed with a quality financial institution. The Local Council has appropriate policies to ensure that income is received from sources with appropriate credit history. In this respect, credit risk with respect to debtors is monitored continuously and the Local Council places a provision on any debt on which there is doubt of recoverability. Furthermore, credit risk is limited due to the fact that government-owned customers comprise a high percentage of the council's debtor base. LES Debtor balance has been provided for fully with an allowance for bad debts.

The Local Council's exposure to credit risk is limited to the carrying amount of financial assets recognized at the date of the Statement of Financial Position (as disclosed in Notes 12 and 13, and as referred to here under), which arises from cash and cash equivalents and credit exposures from receivables as follows:

	2022	2021
	€	€
Trade and other receivables (Note 12)	144,786	13,554
Cash and cash equivalents (Note 13)	742,361	650,155
	<u>887,147</u>	<u>663,709</u>

LES debtor relate to sentenced cases arising from contraventions which are legally due to the Local Council. The credit risk exposure is high on LES debtor as the Local Council has no control on such collectables. Cash at bank relates to balances held as savings accounts placed with a local reliable financial institution. The credit risk exposure in this respect is considered low.

*Foreign currency risk*

Most of the Local Council's transactions are carried out in Euro. Exposure to foreign currency exchange rates arise from the Local Council's transactions in foreign currency. There were no figures translates from foreign currency to Euro as at the date of the Statement of the Financial Position, thus putting the foreign currency risk at nil.

**Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022 (cont.)***Interest Rate Risk*

Interest rate risk mainly arises through interest bearing liabilities and assets. The objective of interest rate risk management is to optimize the balance between minimizing uncertainty caused by fluctuations in interest rates and maximizing the net interest income and expense.

*Liquidity Risk*

Liquidity risk is defined as financial distress, an extraordinary measure which needs to be taken to manage the Local Council's present commitments arising due to shortage of funds. The objective of liquidity risks management is to maintain sufficient liquidity, and to ensure that it is available within the necessary time frame in order to not create financial distress and curtail current obligations as well as future short-term commitments. The Local Council monitors and manages its risk to a shortage of funds by maintaining sufficient cash and by monitoring the availability of raising funds to meet commitments due. In fact, at year end, the Local Council has as cash and cash equivalents the amount of €742,361. This should ensure an ongoing working capital of the Local Council for the next 12 months. The Local Council also maintains a positive net asset position ensuring that adequate headroom is available to cover present liabilities as well as short term obligations and commitments arising.

**18. Events after the reporting date**

No adjusting or significant non-adjusting events have occurred between the reporting date and the date of approval of the financial statements by the council members.

**19. Summary of financial assets and liabilities**

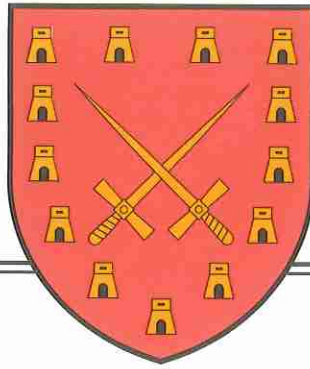
The carrying amounts of the Local Council's financial assets and liabilities as recognized at the reporting dates under review are categorised as follows:

	2022	2021
	€	€
<b>Current Assets</b>		
Financial assets at amortised cost:		
Trade and other receivables (Note 12)	144,786	13,554
Cash and cash equivalents (Note 13)	742,361	650,155
	<u>887,147</u>	<u>663,709</u>
<b>Current liabilities</b>		
Financial liabilities measured at amortised cost:		
Trade and other payables	173,738	70,802
	<u>173,738</u>	<u>70,802</u>

Notes to the Financial Statements for the year ended 31<sup>st</sup> December 2022 (cont.)

**20. Reclassifications**

Certain comparative amounts have been reclassified to reflect a fairer presentation.



Dok 2

Internal Memo Referenza 05/2023

18 ta' Mejju 2023

## Kwotazzjonijiet relatata mal-printing ta' stationery

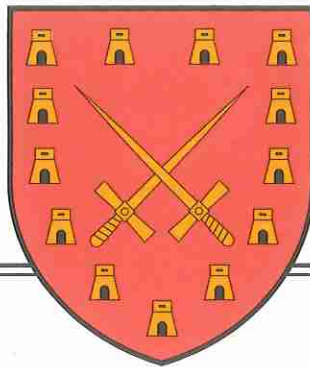
Dettalji tal-kumpanija	Envelopes	Window envelopes	A4 letterheads
<b>Mampalao</b> <a href="mailto:info@mtl.mt">info@mtl.mt</a>	€345.00 + Vat	€400.00 + vat	€185.00 + vat
<b>Golden Gate Co Ltd</b> <a href="mailto:designer@gg.com.mt">designer@gg.com.mt</a>	€237.29 + vat	€255.47 + vat	€190.34 + vat
<b>Abbey</b> <a href="mailto:abbeyprepress@gmail.com">abbeyprepress@gmail.com</a>	€285.00 + vat	€291.00 + vat	€236.00 + vat
<b>Gutenberg Press Ltd.</b> <a href="mailto:skovacs@gutenberg.com.mt">skovacs@gutenberg.com.mt</a>	€510.00 + vat	€590.00 + vat	€380.00 + vat
<b>Logo Express</b> <a href="mailto:sales@logoexpress.mt">sales@logoexpress.mt</a>	€490.00 + vat	€526.00 + vat	€405.00 + vat

Kevin Borg  
Segretarju Eżekuttiv

Awtorizzazzjoni tas-Sindku Dean Hili sabiex tiġi ċċirkolata lill-Kunsilliera

Sindku : Avv. Dean Hili Viċi Sindku : Omar Elaref Arab  
Kunsilliera : Dr. Désirée Vella Brincat M.D, Charles Cesare u Raymond Lanzon

Segretarju Eżekuttiv : Kevin Borg



Sok 3

Internal Memo Referenza 06/2023

25 ta' Mejju 2023

**Lista ta' works orders li jinhtieg li jigu ratifikata  
bejn il-Laqqha 06/K8/23 u 07/K8/23**

Referenza	Kuntrattur	Xoghol ordnat
73 2023	Mica Med	Tigi rrangata l-lampa W080 fit-Triq Patri A Tonna Barthet, Pembroke
74 2023	B. Grima and Sons	Jitneħħa biċċa pajp minn fuq il-bankina fi Triq il-Mediterran faċċata ta' Triq Don Don Luigi Rigord fejn il-bus shelter.
79 2023	Mica Med	Jigi rrangat id-dawl bejn Blokk 12B u 14B fil-passaġġ fi Triq Pietru D'Armenia.
82 2023	Mica Med	Tigi rangata lampa W025 gewwa Triq Patri Indri Vella, Pembroke
83 2023	B. Grima and Sons	Jigu rranagta numru ta' tabelli
84 2023	Mica Med	Tigi rrangata il-lampa W029 Triq l-Isqof Angelo Portelli
85 2023	Mica Med	Jinbidlu 5 lampi bejn il-blokka 12B u 14B Triq Pietru D'Armenia
86 2023	J&K Contractors	Tigi rrangata l-bankina u c-cinta fuq il-bankina fi Triq Emanuel Decelis
87 2023	IBIS Group	Tlabna jissupplixxi analogue gateway għall-prezz ta' €407 eskluż il-VAT.
88 2023	Mica Med	Tissewwa lampa ma dar 1, Alayas Triq Profs Jos E Debono
89 2023	Mica Med	Tissewwa lampa W150 Triq Luigi Rosato

  
Kevin Borg  
Segretarju Eżekuttiv

**Awtorizzazzjoni tas-Sindku Dean Hili sabiex tiġi ċċirkolata lill-Kunsilliera**

Sindku : Avv. Dean Hili Viċi Sindku : Omar Elaref Arab  
Kunsilliera : Dr. Désirée Vella Brincat M.D, Charles Cesare u Raymond Lanzon

Segretarju Eżekuttiv : Kevin Borg