

Kunsill Lokali Pembroke

Rapport Annwali Amministrattiv

2024

Il-Werrej

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1.0 Introduzzjoni mis-Sindku

Dawn l-aħħar ftit xhur kienu perjodu li fih il-Kunsill Lokali ta' Pembroke kompli jibni fuq il-ħidma stabbli tal-passat, filwaqt li nieda inizjattivi ġodda mmirati biex jindirizzaw realtazjiet attwali u jstabilixxu pedamenti ċari għal titjib sostenibbli fil-lokalità.

Fost l-interventi ewlenin li saru f'dan il-perjodu, l-aspett tas-sigurtà fiżika baqa' wieħed prijoritarju. Ġew installati bosta kameras tas-sigurtà f'punti strateġiċi biex jiġu indirizzati l-bżonnijiet ta' sorveljanza u prevenzjoni. Barra minn hekk, ġew installati bollards qrib l-iskejjel sabiex jiġi evitat il-periklu li jikkawżaw vetturi li jipparkjaw fuq il-bankini, u b'hekk tissaħħaħ il-protezzjoni tat-tfal u l-utenti vulnerabbli.

Il-Kunsill agħfas aktar fuq ir-ristrutturar tal-iskeda tat-tindif, b'implimentazzjoni aktar effiċjenti u adattata għall-bżonnijiet attwali tal-lokalità. Il-koordinazzjoni kontinwa mal-kuntratturi, kif ukoll il-monitoraġġ strett, kienu fatturi deċiżivi biex jinżamm livell ta' ndafa konsistenti u sodisfaċenti.

Fil-qasam tas-servizzi soċjali, kompliet l-alleanza mal-AACC (Anzjanita' Attiva'), b'appoġġ prattiku lill-anzjani fil-komunità. Ġew introdotti sessjonijiet ta' eżerċizzju fiżiċi, u tneġġeġ parteċipazzjoni attiva f'attivitazjiet regolari. Għaddejjin ukoll diskussjonijiet sabiex jinstab spazju fis-servizz pubbliku li jista' jakkomoda dan is-servizz b'mod iktar estensiv u komdu.

Wieħed mill-iżviluppi l-aktar sinifikanti kien it-tlestija ta' Ġnien San David – spazju miftuħ ta' 9,000 metru kwadru li qabel kien miksi bil-konkos. B'konsultazzjoni diretta mar-residenti u investment ta' €700,000, dan il-ġnien ġie trasformat f'ambjent naturali u sigur, aċċessibbli għall-familji kollha. Tneħħa l-konkos kollu u nholqu passaġġi naturali, ġibjuni għall-użu tal-ilma għat-tisqija, u thawwlu 113-il sigra u aktar minn 1,000 arbuxell. Il-ġnien jinsab f'ċentru li jservi komunità ta' madwar 3,600 familja, u jirrappreżenta mudell ta' żvilupp urban b'attenzjoni għall-benesseri kollettiv u s-sostenibbiltà.

Fil-qasam infrastrutturali, il-Kunsill iffirma ftehim mal-Public Works Department li permezz tiegħu bdew xogħlijiet infrastrutturali ġodda fi Triq Alamein u Triq Giorgio Mitrovich, kif ukoll f'Triq il-Mediterran fejn se jiġu installati arbli tat-toroq b'sistemi ta' dawl effiċjenti fl-enerġija. Barra minn hekk, b'kollaborazzjoni mal-Ministeru għall-Enerġija, qed jithejjew diversi siti biex jakkomodaw charging stations għal vetturi elettrici – b'kontribut attiv lejn politika nazzjonali ta' mobilità nadifa.

Il-Kunsill saħħaħ ukoll ir-relazzjonijiet mal-entitazjiet kummerċjali biex iżid il-parteeipazzjoni tagħhom fil-ħajja tal-komunità. Inizjattivi bħal dawk tad-dekorazzjoni tad-dawl tal-Milied ġew iffinanzjati parzjalment minn operaturi lokali – b'mod li jissalvagwardja l-finanzi pubbliċi u fl-istess waqt jinvolvi lin-negozji fil-ħolqien ta' ambjent komunitarju vibranti.

Minn lat ambjentali, l-iskema nazzjonali *VjalKulhadd* ser tippermetti lill-Kunsill isaħħaħ is-sit Natura 2000 fil-lokalità billi jtejjeb il-konnettività bejn żoni ekoloġiċi, jiffaċilita l-aċċess għal attivitazjiet rikreattivi u jsaħħaħ l-għarfien dwar il-valur ambjentali tal-inħawi.

1.0 L-Introduzzjoni tas-Sindku

Sar ukoll investiment immirat fil-manutenzjoni u t-titjib tal-latrini pubbliċi fil-ġonna, b'mod partikolari fil-Ġnien Madre Tereza ta' Kalkutta, bil-għan li l-facilitajiet pubbliċi jkunu ta' livell li jixraq lill-dawk li jagħmlu użu minnhom.

Fost l-isfidi pendent li ġew erediti, baqgħet l-assenza ta' berġa pubblika li toffri servizzi tas-saħħa primarji fil-lokalità. Il-Kunsill, minkejja l-ostakli amministrattivi, għadu kommess li jkompli jinsisti favur soluzzjoni f'dan ir-rigward, b'ffukar speċjali fuq il-ħtiġijiet tas-settur tal-anzjani.

Mill-perspettiva finanzjarja, il-Kunsill kompla jzomm bilanċ sod fil-baġit u jirrapporta allokazżjoni sinifikanti mill-Development Planning Fund. Dawn il-fondi qed jiġu proġettati biex jiffinanzjaw inizjattivi konkreti li joffru valur dirett lir-residenti.

Il-progress miksub huwa frott ħidma kollettiva u koordinata. Il-kontribuzzjoni kostanti tal-Viċi Sindku Adrian Dominic Ellul Grech, kif ukoll tal-Kunsilliera Raymond Lanzon, Therise Abela u Charles Cesare kienet determinanti. Ma tonqosx ukoll l-għarfien u d-dedikazzjoni kontinwa tas-Segretarju Eżekuttiv is-Sur Kevin Borg, u tal-impjegati Alison Grixti u Tiziana Solerno, li b'professjonalità għolja jzommu l-makkinarju amministrattiv tal-Kunsill miexi b'effiċjenza.

Dan ir-rapport jirrifletti mhux biss il-ħidma mwettqa, iżda wkoll l-impenn ċar li l-Kunsill Lokali ta' Pembroke jibqa' strument ta' governanza trasparenti, moderna u reattiva għat-tibdil soċjali u urbanistiku.

Inħares 'il quddiem sabiex inkomplu nkattru l-ġid fil-lokalita' tagħna għall-benefiċċju tar-residenti Pembroċjani.

IFFIRMAT**Dr Kaylon Zammit**

Sindku

Kunsill Lokali Pembroke

2.1 Il-Kunsill

L-Elezzjoni tat-Tmien Legislatura tal-Kunsill saret fil-25 ta' Mejju 2019 u l-Ħatra tal-Ġurament saret fit-18 ta' Ġunju 2019.

Iż-żmien tat-tmexxija tat-Tminn Legislatura tal-Kunsill huwa mill-1 ta' Lulju 2019 sat-30 ta' Ġunju 2024. Il-Kunsill huwa kostitwit minn :-

Kariga	Isem u Kunjom	Rappreżentant
Sindku	L-Avv. Dean Hili	Partit Laburista
Viċi Sindku	Is-Sur Omar Elaref Arab	Partit Laburista
Kunsillier	It-Tabiba Désirée Vella Brincat	Partit Nazzjonalista
Kunsillier	Is-Sur Charles Cesare	Partit Nazzjonalista
Kunisllier	Is-Sur Raymond Lanzon	Partit Laburista

Sotto Kunitati

Chairman
Sindku L-Avv. Dean Hili

Sotto Kunitat

Kunitat Ambjent, Infrastruttura, Proġetti, Żgħażagħ u Sports

1. L-Ambjent

- sabiex jiffasslu programmi u inizjattivi favur l-ambjent u sabiex f'kull inizjattiva tal-Kunsill u oħrajn minn entitajiet oħra, jiġi mitqies l-impatt ambjentali.
- Sorveljanza fuq tfassil tal-kuntratti u l-operat tal-kuntratturi magħżula mill-aspett ambjentali.
- Liaison mal-entitajiet u l-NGOs li jaħdmu favur l-ambjent partikularment dawk li jinvolvu ruħhom fil-lokalita' u t-temi li jolqtuha.
- Tfassil ta' rappreżentazzjonijiet lill-PA fuq proġetti li jhallu impatt ambjentali fil-lokalita', u koordinament mal-entitajiet fir-rigward, inkluż NGO's u l-entitajiet governattivi.

2. L-Infrastruttura

- Koordinament mal-kuntratturi u professjonisti tal-Kunsill fit-tfassil u l-implimentazzjoni ta' proġetti fil-lokalita', u mal-entitajiet governattivi fit-tfassil u l-implimentazzjoni ta' proġetti tal-Gvern fil-lokalita'.
- Ħarsien ta' ġonna, playing fields, play equipment, outdoor gyms u outdoor furniture.
- Manutenzjoni ta' sinjali tat-traffiku.

3. Proġetti

- Żamma fid-deadlines ta' proġetti tal-Kunsill.

Il-Finanzi u l-Fidma tal-Kunsill (ikompli)**Viċi Sindku Omar Elaref Arab**

- Punt ta' referenza bejn il-Kunsill u proġetti proposti għall-lokalita' minn entitajiet/żviluppaturi.

4. Iż-Żgħażaġh u Tfal

- Relazzjoni mal-entitajiet tal-lokalita', inkluż klabbs sportivi, scouts, u NGO's li jaħdmu fil-qasam.
- Kontribut fl-attivitajiet li jolqtu ż-żgħażaġh u t-tfal fil-lokalita'.

Kumitat Integrazzjoni Soċjali, Sports, Attivitajiet Fiżiċi u Innovazzjoni

1. L-Integrazzjoni Soċjali

- Tfassil ta' programm li permezz tiegħu l-Kunsill iqarreb lejha ċittadini tiegħu minn sfond soċjali, etniċita jew reliġjon.
- Jiġu esplorati programmi fuq livell nazzjonali mal-aġenziji governattivi li jaħdmu fil-qasam.

2. Sports u Attivitajiet Fiżiċi

- Tfassil u ttejjija għall-attivitajiet sportivi fil-lokalita', inkluż suġġerimenti dwar arrangamenti tat-traffiku matul attivitajiet simili.
- Tfassil ta' programmi li jippromwovu l-isport fil-lokalita'.

3. L-Innovazzjoni

- Proċessar tal-informazzjoni inkluż IT u l-Web Page tal-Kunsill, u l-paġna fuq Facebook.
- Tfassil ta' pjanijiet innovattivi li jippromwovu l-provvista ta' servizz aqwa liċ-ċittadin.
- Tfassil ta' materjal stampat li jiġi ċċirkolat minn żmien għal żmien u skond il-ħtiġijiet tal-Kunsill.

Kunsillier it-Tabiba Désirée Vella Brincat

Kumitat Edukazzjoni u Ħarsien tal-Annimali

1. L-Edukazzjoni

- Promozzjoni tal-edukazzjoni, il-qari u l-librerija tal-Kunsill u kif din tista' tkompli tikber.
- Ħarsien ta' bini storiku.
- Koordinament ta' programmi ta' Life Long Learning u skemi oħrajn imħabbra minn żmien għal żmien.

2. Il-Ħarsien tal-Annimali

- Attivitajiet u inizjattivi favur il-ħarsien, il-kura, id-drittijiet u ż-żamma tajjeb tal-annimali.
- Skemi mħabbra mill-gvern f'dan il-qasam, u ffaċilitar fl-aċċess għalihom.
- Programmi edukattivi dwar il-ħarsien tal-annimali u laqgħat pubbliċi dwar is-suġġett.

Kunsillier Charles Cesare

Kumitat Indafa u Kultura

1. L-Indafa

- Koordinament mad-direttorat tat-tindif u programmi edukattivi fil-lokalita' favur l-indafa.
- Infurzar ta' ligijiet inkonnessjoni ma' infrazzjonijiet ambjentali u koordinament mal-entitajiet inkluż il-Pulizija u LESA dwar temi ambjentali.
- Koordinament mas-settur kummerċjali fir-rigward tal-ġbir tal-iskart.

Il-Finanzi u l-Hidma tal-Kunsill (ikompli)

- Rappurtar lill-Kunsill dwar il-kuntratti u l-kuntratturi tal-Kunsill fl-operat tagħhom f'dak li għandu x'jaqsam mat-tindif fil-lokalita`.
- Hidma mal-contracts manager sabiex jiġu identifikati nuqqasijiet fis-servizzi provduti lill-Kunsill.

2. Il-Kultura

- Tfassil tal-programmi relatati mal-attivitajiet kulturali fil-lokalita`, inkluż Jum Pembroke u l-Halloween.

Kunsillier Raymond Lanzon**Kumitat Anzjani, Komunitajiet u l-Qasam Soċjali****1. L-Anzjani**

- L-anzjani, il-ħtiġijiet tagħhom u attivitajiet immirati għalihom.
- Għarfien dwar programmi, seminars u fondi li jistgħu jibbenefikaw minnhom l-anzjani fil-lokalita`, programmi nazzjonali li jiffaċilitaw il-ħajja tal-anzjani.
- It-twertieq tal-proġett ta' Day Care Centre għall-anzjani fil-lokalita`.

2. Komunitajiet

- Liaison u punt ta' referenza bejn il-Kunsill u l-parroċċa fil-lokalita`.
- Attivitajiet u programmi konġunti bejn il-Knisja u l-Kunsill u kif it-tnejn flimkien jistgħu jaħdmu flimkien, b'mira partikolari lejn il-komunità anzjana fil-lokalita`.

3. Il-Qasam Soċjali

- Farsien tad-drittijiet ta' persuni bi bżonnijiet speċjali, single parents u dawk vulnerabbli f'kull sens.
- Il-housing soċjali u l-ħtiġijiet taż-żoni msemmija, inkluż sorveljar ta' xogħlijiet fl-akwati.

L-Elezzjoni tad-Disa' Leġislatura tal-Kunsill saret fit-8 ta' Ġunju 2024 u l-Ħatra tal-Ġurament saret fil-25 ta' Ġunju 2024.

Iż-żmien tat-tmexxija tad-Disa' Leġislatura tal-Kunsill huwa mill-1 ta' Lulju 2024 sat-30 ta' Ġunju 2029. Il-Kunsill huwa kostitwit minn :-

Kariga	Isem u Kunjom	Rappreżentant
Sindku	L-Avv. Kaylon Zammit	Partit Laburista
Viċi Sindku	Is-Sur Adrian Domnic Ellul	Partit Laburista
Kunsillier	Is-Sja. Therise Abela	Partit Nazzjonalista
Kunsillier	Is-Sur Charles Cesare	Partit Nazzjonalista
Kunsillier	Is-Sur Raymond Lanzon	Partit Laburista

Sotto Kumitati

Chairman

Sindku L-Avv. Kaylon Zammit

Sotto Kumitat

Kumitat Infrastruttura, Proġetti Kapitali, Innovazzjoni, Indafa u Attivitajiet

1. L-Infrastruttura

- Koordinament mal-kuntratturi u professjonisti tal-Kunsill fit-tfassil u l-implimentazzjoni ta' proġetti fil-lokalita, u mal-entitajiet governattivi fit-tfassil u l-implimentazzjoni ta' proġetti tal-Gvern fil-lokalita.
- Harsien ta' ġonna, playinfields, play equipment, outdoor gyms u outdoor furniture.
- Manutenzjoni ta' sinjali tat-traffiku.

2. Proġetti Kapitali

- Żamma fid-deadlines ta' proġetti tal-Kunsill
- Punt ta' referenza bejn il-Kunsill u proġetti proposti għall-lokalita minn entitajiet/żviluppaturi.

3. L-Innovazzjoni

- I-promozzjoni u l-implimentazzjoni ta' prattiki innovattivi fuq livell lokali sabiex jitjiebu s-servizzi pubbliċi, titjeb l-kwalità tal-ħajja għar-residenti, u jisaħħaħ l-iżvilupp ekonomiku lokali.
- Sabiex naddottaw teknoloġiji ġodda, jitravwem l-involvement ollistiku tal-komunità, u jinħoloq ambjenti li jappoġġja l-innovazzjoni lokali.

4. L-Indafa

- Koordinament mad-direttorat tat-tindif u programmi edukattivi fil-lokalita favur l-indafa.
- Infurzar ta' liġijiet in-konnessjoni ma' infrazzjonijiet ambjentali u koordinament mal-entitajiet inkluż il-Pulizija u LESA dwar temi ambjentali.
- Koordinament mas-settur kummerċjali fir-rigward tal-ġbir tal-iskart.
- Rappurtar lil Kunsill dwar il-kuntratti u l-kuntratturi tal-Kunsill fl-operat tagħhom f'dak li għandu x'jaqsam mat-tindif fil-lokalita'.
- Fidma mal-contracts manager sabiex jiġu identifikati nuqqasijiet fis-servizzi provduti lil Kunsill.

5. Attivitajiet

- Organizzazzjoni t'Attivitajiet fil-Lokalita', inkluż dawk li qed jhallu marka, bħal Halloween u Jum Pembroke.

Viċi Sindku Adrian Dominic Ellul

Kumitat Ambjent, Immaigjar tat-Traffiku, Sigurta Lokali u Koordinament tas-siti ta' Kostruzzjoni fil-Lokalita', EU Funding, Trasport Pubbliku, u Media Soċjali u Marketing

1. L-Ambjent

- Sabiex jiffasslu programmi u inizjattivi favur l-ambjent u sabiex f'kull inizjattiva tal-Kunsill u oħrajn minn entitajiet oħra, jiġi mitqies l-impatt ambjentali.
- Sorveljanza fuq tfassil tal-kuntratti u l-operat tal-kuntratturi magħżula mill-aspett ambjentali.

2. L-immaġjar tat-Traffiku, Sigurta Lokali u Koordinament tas-siti ta' Kostruzzjoni fil-Lokalita.

- Koordinament mal-Awtoritajiet u l-entitajiet, inkluż Kunsilli lokali oħra sabiex ikun immaniġjat it-traffiku aħjar fil-lokalita.
- Komunikazzjoni Pubblika: Tiġi provduta informazzjoni lill-pubbliku dwar l-għeluq tat-toroq, toroq alternativi u l-kundizzjonijiet tat-traffiku fil-lokalita.
- Sigurtà Lokali : tisaħħaħ is-sigurtà tal-lokalità, inkluż tishiħ fis-servizz tal-'Community Policing'.
- Koordinazzjoni ta' Siti ta' Kostruzzjoni - Permessi u Konformità – Sabiex, l-attivitajiet ta' kostruzzjoni jkunu konformi mar-regolamenti lokali u jinksbu l-permessi meħtieġa.

3. EU Funding

- Pjanar u koordinament sabiex il-Lokalita tibbenefika minn finanzjarjament Ewropew favur proġetti fil-Lokalita.

4. Trasport Pubbliku

- Koordinament mal-Awtoritajiet rispettivi sabiex jisaħħaħ is-servizz offrut fil-Lokalita ma' dak li għandu x'jaqsam it-Trasport Pubbliku.

5. Media Soċjali u Marketing

- Responsabilita fuq l-produzzjoni ta' materjal li jagħmel użu minnu l-Kunsill Lokali, inkluż materjal li jintuza għall-events u l-profil uffċjali tal-media soċjali tal-Kunsill Lokali.

Kunsillier Therise Abela**Kumitat Ħarsien tal-Annimali, Kommunita' Inklussiva, u Ż-Żgħażaġh u Tfal****1. Il-Ħarsien tal-Annimali**

- Attivitajiet u inizjattivi favur il-ħarsien, il-kura, id-drittijiet u ż-żamma tajjeb tal-annimali.
- Skemi mħabbra mill-gvern f'dan il-qasam, u iffaċilitar fl-aċċess għalihom.
- Programmi edukattivi dwar il-ħarsien tal-annimali u laqgħat pubbliċi dwar is-sugġett.

2. Kommunita Inklussiva

- Farsien tad-drittijiet ta' persuni bi bżonnijiet speċjali, single parents, persuni LGBTIQ+ u dawk meqjusa vulnerabbli f'kull sens.
- Il-Housing soċjali u l-ħtiġijiet taż-żoni msemmija, inkluż sorveljar ta' xogħlijiet fl-akwati.
- Tfassil ta' programm li permezz tiegħu il-Kunsill iqarreb lejha ċittadini tiegħu minn sfond soċjali, etnicita jew reliġjon.
- Jiġu esplorati programmi fuq livell nazzjonali mal-aġenziji governattivi li jaħdmu fil-qasam.

3. Iż-Żgħażaġh u Tfal

- Relazzjoni mal-entitajiet tal-lokalita, inkluż clubs sportivi, scouts, u NGOs li jaħdmu fil-qasam.
- Kontribut fl-attivitajiet li jolqtu ż-żagħżagħ u t-tfal fil-lokalita'.

Kunsillier Charles Cesare**Kumitat Edukazzjoni, Sports u l-Attivitajiet Fiziċi****1. L-Edukazzjoni**

- Promozzjoni tal-edukazzjoni, il-qari u l-librerija tal-Kunsill u kif din tista' tkompli tikber.
- Farsien ta' bini storiku.
- Koordinament ta' programmi ta' Life Long Learning u skemi oħrajn imħabbra minn żmien għal żmien.

2. Sports u Attivitajiet Fiziċi

- Tfassil u ttejjija għal-attivitajiet sportivi fil-lokalita', inkluż suġġerimenti dwar arrangamenti ta-traffiku matul attivitajiet simili.
- Tfassil ta' programmi li jippromwovu l-isport fil-lokalita'.

Kunsillier Raymond Lanzon**Kumitat Anzjani u Kultura****1. L-Anzjani**

- L-anzjani, il-ħtiġijiet tagħhom u attivitajiet immirati għalihom.
- Għarfien dwar programmi, seminars u fondi li jistgħu jibbenefikaw minnhom l-anzjani fil-lokalita', programmi nazzjonali li jiffaċilitaw il-hajja tal-anzjani.

2. Il-Kultura

- Tfassil tal-programmi relatati mal-attivitajiet kulturali fil-lokalita' sabiex nesponu aktar l-identita' tal-Lokalita'.

Staff

Impjegat	Grad	Bidut'impjieg	Tmiem t'impjieg
K. Borg	Segretarju Eżekuttiv	01/09/1997	
A. Grixti	Ass. Uffiċjal Prinċipali	15/10/2000	
D. Wells	Ass. Clerk	14/02/2022	05/11/2024
T. Salerno Sammut	Ass. Clerk	30/10/2024	

Il-Kunsill jagħmel użu wkoll mis-servizzi ta' :-

Servizz	Isem / Kumpanija	Rimarki
Project Manager u Perit	ACB Architects Perit Dieter Falzon	Sorveljanza fuq kuntratti ta' xogħlijiet infrastrutturali
Avukat	ABB Legal	Konsulenza Legali
Accountant	GCS Accounting Malta Ltd.	Konsulenza Finanzjarja
Contracts Manager	Yama Yami MAKS Engineering Ltd.	Sorveljanza fuq kuntratti ta' servizzi

2.2 Attendenza għall-laqgħat tal-Kunsill 2024.

Kariga	Isem u Kunjom	Rappreżentant
Sindku	L-Avv. Dean Hili	Partit Laborista
Viçi Sindku	Is-Sur Omar Elaref Arab	Partit Laborista
Kunsillier	It-Tabiba Désirée Vella Brincat	Partit Nazzjonalista
Kunsillier	Is-Sur Charles Cesare	Partit Nazzjonalista
Kunsillier	Is-Sur Raymond Lanzon	Partit Laborista

Attendenza tal-Membri tal-Kunsill Lokali - 2024 (Jannar sa Ġunju)

Kunsill Lokali:

Isem il-Kunsillier:

Sindku	Viçi Sindku	Kunsillier	Kunsillier	Kunsillier	Viçi Sindku
D. Hili	O. E. Arab	D. Vella Brincat	C. Cesare	R. Lanzon	R. Lanzon

Numru tal-Laqgħa	Data tal-Laqgħa	Kunsillier 1		Kunsillier 2		Kunsillier 3		Kunsillier 4		Kunsillier 5		Kunsillier 6	
		Preżenti	Assenti	Preżenti	Assenti	Preżenti	Assenti	Preżenti	Assenti	Preżenti	Assenti	Preżenti	Assenti
01/k8/2024	31/01/2024	X			X	X		X		X			
02/k8/2024	31/01/2024	X			X	X		X		X			
03/k8/2024	28/02/2024	X			X		X	X		X			
04/k8/2024	26/03/2024	X			X	X		X		X			
05/k8/2024	26/03/2024	X			X	X		X		X			
06/k8/2024	24/04/2024	X			X		X	X		X			
07/k8/2024	30/05/2024	X				X			X			X	
08/k8/2024	30/05/2024	X				X			X			X	
09/k8/2024	21/06/2025	X				X		X				X	
Total		9	0	0	6	7	2	7	2	6	0	3	0

Nota : Il-post ta' Viçi Sindku ġie vakat fis-17 ta' Mejju 2024 u l-Viçi Sindku Raymond Lanzon ġie maħtur fit-30 ta' Mejju

Kariga	Isem u Kunjom	Rappreżentant
Sindku	L-Avv. Kaylon Zammit	Partit Laborista
Viçi Sindku	Is-Sur Adrian Domic Ellul	Partit Laborista
Kunsillier	Is-Sja. Therise Abela	Partit Nazzjonalista
Kunsillier	Is-Sur Charles Cesare	Partit Nazzjonalista
Kunsillier	Is-Sur Raymond Lanzon	Partit Laborista

Attendenza tal-Membri tal-Kunsill Lokali - 2024 (Lulju sa Diċembru)

Kunsill Lokali:

Isem il-Kunsillier:

Sindku	Viçi Sindku	Kunsillier	Kunsillier	Kunsillier
K. Zammit	A. D. Ellul	T. Abela	C. Cesare	R. Lanzon

Numru tal-Laqqgħa	Data tal-Laqqgħa	Kunsillier 1		Kunsillier 2		Kunsillier 3		Kunsillier 4		Kunsillier 5	
		Preżenti	Assenti	Preżenti	Assenti	Preżenti	Assenti	Preżenti	Assenti	Preżenti	Assenti
01/K9/2024	01/04/2024	X		X		X		X		X	
02/K9/2024	10/07/2024	X		X		X		X		X	
03/K9/2024	31/07/2024	X		X		X		X		X	
04/K9/2024	28/08/2024	X		X		X		X		X	
05/K9/2024	25/09/2024	X		X		X		X		X	
06/K9/2024	25/09/2024	X		X		X		X		X	
07/K9/2024	14/10/2024	X		X		X		X		X	
08/K9/2024	24/10/2024	X		X		X		X		X	
09/K9/2024	30/10/2024	X		X		X		X		X	
10/K9/2024	27/11/2024	X		X		X		X		X	
11/K9/2024	10/12/2024	X		X		X		X			X
12/K9/2024	10/12/2024	X		X		X		X			X
Total		12	0	12	0	12	0	12	0	10	2

3.1 Il-Finanzi tal-Kunsill

Matul is-sena finanzjarja li għaddiet, il-Kunsill Lokali Pembroke għamel l-almu tiegħu biex jaqdi l-funzjonijiet li hemm indikati fl-Att XV ta' l-1993 u dan sar bi sforz kbir biex ma jispiċċax b'xi bilanċ negattiv fil-kotba finanzjarji tiegħu. Fl-aħħar ta' Diċembru 2024 il-Bilanċ kien ta' **€641,954.11**. Dan l-ammont kien maqsum hekk :-

40021345911	BOV - Kont Kurrenti (kont prinċipali)	€640,948.41
50007885058	BOV - Kont Kurrenti (kont tal-ħlasijiet lil terzi)	€285.70
	Uncashed Chqs BOV	€0.00
	Cash in hand	€0.00
	Petty Cash	€232.94
	Petty Cash 2 (permessi, liċenzji, kirjiet, eċt)	€487.06
Total		€641,954.11

Minn dan il-bilanċ ta' **€641,954.11** il-Kunsill għandu jagħmel dan l-aġġustament :

Naqqas Accruals (Xogħol lest li għadu ma tħallasx)	(€325,861)
Naqqas Current Deferred Income (Government Grants)	-
Naqqas Deferred Income (Fattura tas-sena 2023)	(€8,638.13)
Żied Pre Payments	€2,145.48
Żied Inventarju	€1,393
Żied Debituri	€4,571.88
Żied Accrued Income (DLG Supplementary Income)	€297,124.02
Naqqas Kredituri	(€142,184.97)
Naqqas Future Commitments	-
Total	(€171,449.72)
Bilanċ finali	€470,504.39

3.2 Il-Hidma tal-Kunsill

Ir-responsabilitajiet li kellu l-Kunsill għas-sena finanzjarja 2024 kienu:

1. **Il-Flas tal-Miżati tal-WasteServ Konnessa mad-Depożitu ta' Skart Domestiku**
2. **Tindif tat-Toroq**
3. **Tindif u Manutenzjoni ta' Latrini Pubbliċi**
4. **Tiswija u Manutenzjoni tat-Toroq**
5. **Tindif u Manutenzjoni tax-Xtut u Bajja**
6. **Manutenzjoni ta' Sinjali u Marki tat-Toroq**
7. **Tindif u Manutenzjoni ta' Ġonna Pubbliċi**
8. **Tindif u Manutenzjoni ta' Toroq u partijiet mhux Urbani**
9. **Żamma, manutenzjoni u nstallazzjoni ta' dwal tat-toroq.**

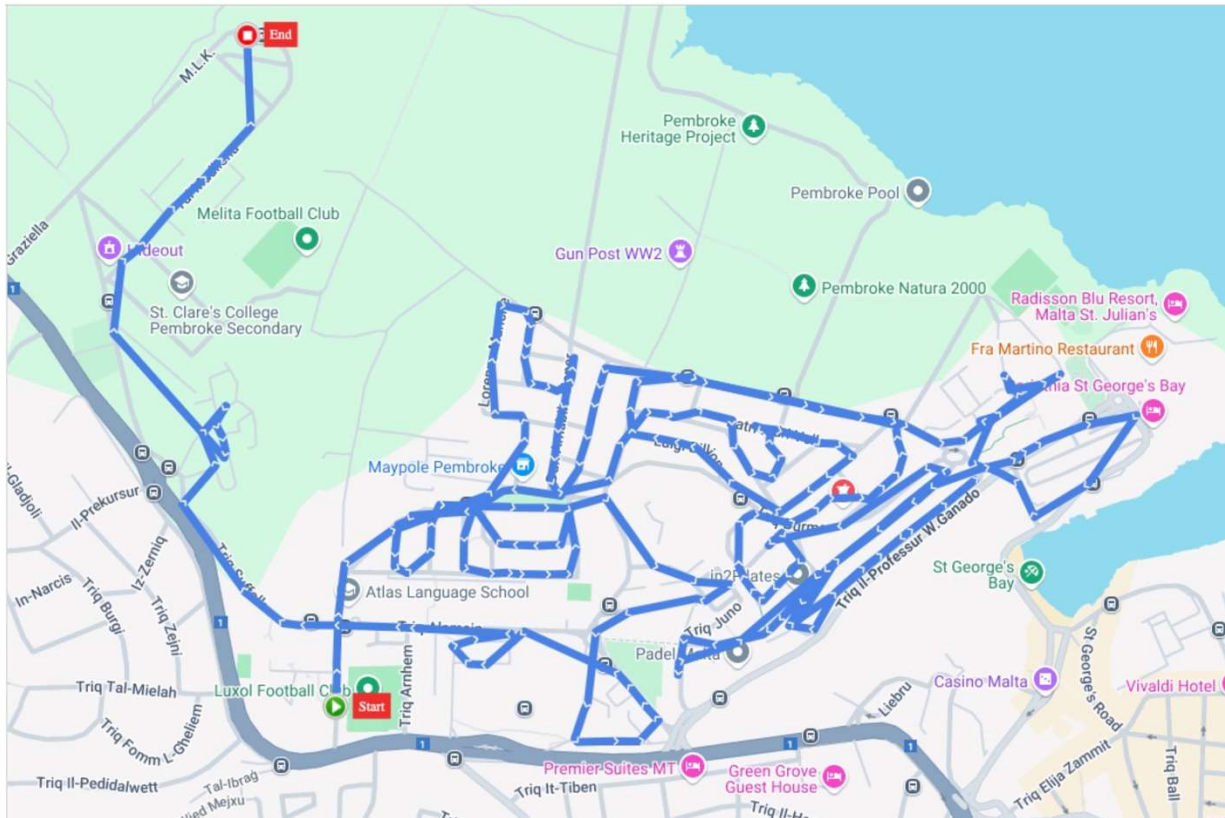
3.2.1 Ġbir u ġarr ta' skart domestiku

Il-ġbir ta' skart domestiku issa qed isir fuq livell reġjonali, u għalhekk ir-responsabbiltà diretta tal-operat m'għadhiex f'idejn il-Kunsill Lokali. Madankollu, dan ma jfissirx li l-Kunsill ma jibqax involut: dan jibqa' jirċievi u jindirizza l-ilmenti tar-residenti, kif ukoll jikkollabora mar-Regjun biex jiġi żgurat li s-servizz jingħata bl-aħjar mod possibbli.

Il-ġbir ta' skart baqa' jsir b'mod regolari mit-Tnejn sas-Sibt, skont l-iskeda li ġejja:

- Skart organiku: Tnejn, Erbgħa u Ġimgħa
- Skart imħallat: Tlieta u Sibt
- Skart għar-riċiklaġġ: Ħamis

Il-kuntratt il-ġdid jinkludi sistema ta' **tracking elettroniku** u l-obbligu li kull trakk ikun mgħammar **b'kamas CCTV live** fuq quddiem u wara. Sfortunatament, din is-sistema għadha ma bdiex tiffunzjona kif suppost. L-attivazzjoni tagħha hija kruċjali biex jiġu identifikati każijiet ta' skart mhux miġbur jew abbużi relatati ma' ħruġ tard ta' boroż.

Il-Finanzi u l-Fidma tal-Kunsill (ikompli)

Il-ġbir ta' skart domestiku huwa kkumplimentat b'servizz ta' **ġbir ta' skart goff** darba fil-gimġha, direttament minn wara l-bieb tar-residenti. Dan is-servizz huwa ffinanzjat b'mod kongjunt mill-Kunsill u GreenPak. Għall-iskart elettroniku, GreenPak qed jassumi l-ispejjeż kollha direttament mal-kuntrattur.

Matul l-2024:

- **1,575** talba ġew irregistrati għall-ġbir ta' skart goff
- **823** talba għall-ġbir ta' skart elettroniku
- B'kolloxx, saru **2,398** żjara, li jfissru żieda ta' **78 żjara** fuq is-sena ta' qabel

Il-Kunsill ħa azzjoni immedjata f'każijiet fejn skart goff tħalla f'nħawi mhux awtorizzati, sabiex jitneħħa malajr kemm jista' jkun.

Il-lokalità għandha **7 siti ta' iBINS** għar-riċiklaġġ, li jiġu mżammija f'kundizzjoni tajba permezz ta' tindif regolari. Għalkemm l-abbuż naqas b'mod sinifikanti, għad hemm każijiet fejn skart jithalla hdejn dawn is-siti, minkejja t-tabelli li jipprojbixxu dan. LESA ħarget diversi ċitazzjonijiet, b'multi li jvarjaw minn **€150 sa €650**.

Il-Kunsill kompli jgħassam **boroż bojod għall-iskart organiku** mingħajr ħlas mill-uffiċċju amministrattiv, sakemm jintemm l-istokk provdut. Il-pakketti ta' boroż ħodor m'għadhomx jiġu provduti.

Fl-aħħar nett, il-Kunsill kompli jappoġġja l-**ġbir ta' batteriji użati**, li jingabru għal skopijiet filantropiċi favur il-Moviment Hospice.

Il-Finanzi u l-Fidma tal-Kunsill (ikompli)



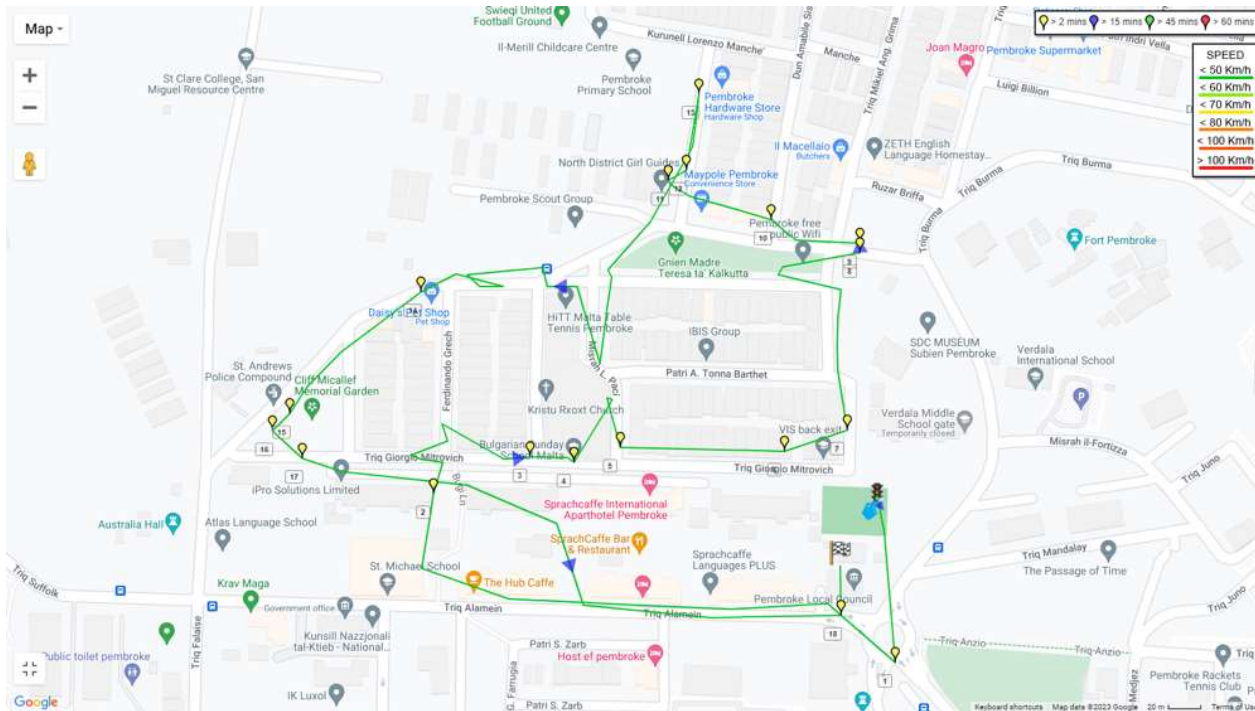
3.2.2 Tindif tat-Toroq

Matul is-sena 2024, il-Kunsill kompla jagħti importanza lill-indafa tal-lokalità, bil-għan li jinżamm ambjent nadif, sigur u pjaċevoli għar-residenti u l-viżitaturi. Il-knis tat-toroq qed isir b’mod regolari:

- **Darba fil-ġimgħa** f’kull triq tal-lokalità
- **Darbtejn fil-ġimgħa** fit-toroq u żoni prinċipali

Sar ukoll xogħol regolari biex jitneħħa l-ħaxix li jikber mal-bankini, sabiex jinżamm dehra ordnata u titnaqqas ir-riskju ta’ perikli għall-pubbliku.

FI-2024, ġie introdott tibdil fl-iskeda tal-knis, fejn dan beda jsir wara nofsinhar, b’żewġ



kenniesa li jkopru ż-żoni skedati. Dan it-tibdil kien intiż biex itejjeb l-effiċjenza tas-servizz u jnaqqas l-inkonvenjenzi matul il-ħinijiet ta’ attività għolja.

Il-Finanzi u l-Fidma tal-Kunsill (ikompli)

Il-Kunsill għandu wkoll **sistema ta' moniteragg elettronika** li tippermetti li jiġi vverifikat jekk il-ħaddiema humiex qed ikopru t-toroq kollha kif elenkati fl-iskeda. Din is-sistema tgħin biex jiġi żgurat li s-servizz jitwettaq b'mod konsistenti u trasparenti.

Barra minn hekk, il-kuntrattur ġie pprovdut **b'makkinarju tal-knis mekkanizzat**, li ngħata lill-Kunsill minn Clean Malta. Sfortunatament, dan il-makkinarju għadu mhux qed jintuza mill-kuntrattur, minkejja l-benefiċċji ċari tiegħu: xogħol aktar effiċjenti, ta' kwalità ogħla, f'inqas ħin u b'inqas sforz.

Il-Kunsill għandu l-intenzjoni li **jhegġeg lill-kuntrattur** sabiex jibda jagħmel użu minn dan l-apparat, sabiex is-servizz jitjeb b'mod sinifikanti u l-lokalità tibqa' tinzamm f'livell għoli ta' ndafa.

3.2.3 Tindif u Manutenzjoni tal-Latrini Pubbliċi

Il-latrini pubbliċi li jinsabu fil-ġonna tal-lokalità kienu miftuħa kuljum, mit-Tnejn sal-Ħadd, u ngħata servizz ta' tindif regolari u xieraq, sabiex l-utenti setgħu jagħmlu użu minn dawn il-faċilitajiet f'ambjent nadif u sigur.

Lejn l-aħħar tas-sena 2024, bdew il-preparamenti biex jinħareġ **tender għall-upgrading** tal-latrini li tinsab fil-**Ġnien Madre Teresa ta' Kalkutta**. Barra minn hekk, il-Kunsill irnexxielu jgħib **finanzjament addizzjonali** sabiex isir **upgrading** ukoll tal-latrini fil-**Ġnien 4 ta' Lulju**.

Ix-xogħol fuq iż-żewġ proġetti huwa ppjanat li jibda **fit-tieni kwart tas-sena 2025**, bil-għan li jiġu pprovduti faċilitajiet moderni u aċċessibbli li jissodisfaw l-istandards kontemporanji ta' igjene u kumdità.

3.2.4 Tiswija u Manutenzjoni tat-Toroq

Matul is-sena 2024, il-Kunsill kompli jagħmel sforzi biex iżomm u jtejjeb l-infrastruttura tat-toroq fil-lokalità. Minkejja dan, il-proċess kien wieħed ta' sfida, minħabba n-nuqqas ta' kuntratturi interessati li jipparteċipaw f'tenders għal xogħlijiet żgħar. Dan huwa rifless tal-volum għoli ta' proġetti infrastrutturali li għaddejjin madwar il-pajjiż, li qed iwassal biex kuntratturi jagħzlu xogħlijiet akbar u aktar profittabbli.

Il-Kunsill ħareġ tender għal xogħlijiet ta' manutenzjoni aktar minn darba, iżda sfortunatament ma kien hemm l-ebda offeriti. B'riżultat ta' dan, il-Kunsill qed jikkunsidra alternattivi sabiex ikun jista' jwettaq ix-xogħlijiet meħtieġa.

Fost il-proġetti ewlenin li saru:

- **Infrastructure Malta (IM)** lestiet ix-xogħol ta' **upgrading ta' Triq Sant Andrija**, li għalkemm kien ta' benefiċċju kbir għas-sigurtà u l-aċċessibilità, ikkawża diversi inkonvenjenzi lir-residenti, speċjalment minħabba l-għeluq temporanju tal-aċċess bejn Pembroke u Swieqi.

Il-Finanzi u l-Fidma tal-Kunsill (ikompli)

- Il-Kunsill irċieva diversi ilmenti dwar il-periklu li nħoloq wara li tneħħew it-traffic lights u tpoġġew blokki tal-konkos, li xi persuni għadhom jaqbzu b'mod perikoluż. Minkejja diversi tentattivi ta' komunikazzjoni ma' IM, sa tmiem is-sena ma nstabet l-ebda soluzzjoni.

Il-Kunsill ħa ħsieb ukoll li jiġu installati **lampi ġodda** f'diversi toroq:

- **Triq Gabriel Henin** – biex jikkumplimenta l-bini ta' bankina u ħajt ta' sostenn.
- **Triq Pietru Darnenia** – fejn saret bankina ġdida u infrasfruttura taħt l-art.
- **Sit B fi Triq Pietru Rossell** – id-dawl antik inbidel b'sistema aktar effiċjenti u favur l-ambjent.
- **Ġnien Clifford Micallef** – sar disinn ġdid tad-dawl biex jixgħel kemm il-ġnien kif ukoll it-triq tal-madwar.

Barra minn hekk, **Water Services Corporation (WSC)** wettaq proġett estensiv ta' **tibdil tal-mains tal-ilma** f'diversi toroq, inklużi:

- Triq Rużar Briffa
- Triq Mikiel Anġ Grima
- Triq Dun Ambiel Sisner
- Triq il-Kurunell Lorenzo Manche
- Triq Camillo Sceberras
- Triq Madre Margerita de Brincat
- Triq Gio Felice Inglott
- Triq Ignazio Gavino Bonavita
- Triq Fra Giuseppe Zammit

Dan il-proġett wassal għal mijiet ta' ilmenti, minħabba xogħol ta' kwalità inferjuri, nuqqas ta' restawr xieraq tal-bankini u gutters, kif ukoll tabelli u marki tat-traffiku li ma ġewx restawrati kif suppost.

Il-Kunsill għandu l-intenzjoni li **jidhol f'diskussjonijiet mal-WSC** sabiex tinstab soluzzjoni għall-problemi li ħarġu minn dan il-proġett u biex jiġi żgurat li l-istandards ta' kwalità jiġu rispettati.

Fl-istess zona sar xogħol t'upgrading mill-**Enemalta** fejn tpoġġew cables ġodda biex tissaħħaħ is-sistema tad-distribuzzjoni tad-dawl mill-kamra tad-dawl li hemm fi Triq il-Mediterran, għal Triq Dun Amabile Sisner, Triq Gio Felice Inglott għal Triq Gabrielle Henin.

Is-sena li ġejja hemm ipplanata diversi xogħlijiet mill-**WSC u l-Enemalta**, biex jissaħħu kemm in-network tal-mains tad-drenaġġ kif ukoll il-provvista' tal-elettriku.

3.2.5 Tindif u Manutenzjoni tax-Xtut u Bajja

It-tindif u l-manutenzjoni tax-xtut u l-bajja saru fuq bażi regolari matul is-sena. Ta' min jinnota li dan is-servizz **mhux qed jinvolvi spejjeż għall-Kunsill**, peress li qed jiġi pprovdut **mingħajr ħlas mill-Gvern Centrali**.

3.2.6 Manutenzjoni ta' Sinjali u Marki tat-Toroq

Ix-xogħol relatat mas-sinjali u l-marki tat-traffiku qed jitwettaq minn **kuntrattur privat**, u l-kwalità tax-xogħol hija meqjusa bħala tajba ħafna. Madankollu, **il-vandalizmu frekwenti** fuq it-tabelli tat-traffiku qed joħloq piż finanzjarju mhux meħtieġ fuq il-Kunsill. Din hija spiża li tista' tiġi evitata b'aktar **koperazzjoni mill-pubbliku**.

3.2.7 Tindif u Manutenzjoni tal-Ġonna Pubbliċi, sigar u proġetti oħra

Il-Kunsill assigura li l-ġonna pubbliċi, fosthom:

- **Ġnien Madre Teresa ta' Kalkutta** (Triq Camillo Scceberras)
- **Ġnien 4 ta' Lulju** (Triq Jum Pembroke)

jitnaddfu b'mod regolari u jinżammu fi stat tajjeb. Kull darba li seħħ **vandalizmu**, ittieħdu l-passi meħtieġa biex tiġi rranġata l-ħsara u jinżamm l-ambjent pubbliku f'kundizzjoni adegwata.

Matul is-sena 2024, il-lokalità rat l-ewwel passi ta' **proġett ambjentali importanti**: iż-żona bejn **Triq William Harding u Triq Burma** bdiet tinbidel f'**masġar urban**, bħala parti minn inizjattiva li bdiet b'ħolma u laqgħa mal-**Project Green**. Illum, dan sar l-ewwel proġett li Project Green qed jimplementa fil-lokal, u huwa mistenni li jitlesta **qabel nofs is-sena 2025**.

Dan il-proġett huwa wieħed minn diversi inizjattivi li bdew jiġu diskussi u li jistgħu jiġu implimentati fis-snin li ġejjin. Fosthom:

- Il-Kunsill issottometta proposta għall-proġett **Vjal Kulhadd**, u ġie infurmat li l-implimentazzjoni tiegħu hija ppjanata għall-**sena 2026**.
- Ġie ffirmat **Memorandum of Understanding (MoU)** mal-**Public Works Department** biex f'parti sostanzjali minn **Triq il-Mediterran** jiġi installat **istema ta' dawl li jaħdem b'panelli solari**, proġett li għandu jibda **fis-sena 2025**.
- Ftehim ieħor ġie ffirmat mal-**Energy and Water Agency**, li permezz tiegħu se jiġu installati **panelli solari u batterija għall-ħażna tal-enerġija** fuq il-bejt tal-Kunsill.
- Fil-bidu tas-sena, ġie ffirmat **MoU ieħor mal-Public Works**, li permezz tiegħu tpoġġiet **allokazzjoni ta' fondi għad-dispożizzjoni tal-Kunsill** biex jiġu realizzati diversi proġetti ta' benefiċċju għar-residenti.

L-ewwel proġett taħt dan il-ftehim huwa l-**upgrading tal-passaġġ bejn Triq Alamein u Triq Giorgio Mitrovich**, li huwa ppjanat li jibda **fis-sajf tal-2025**.

Il-Kunsill issottometta wkoll proposti għal proġetti oħra, u bħalissa qed jistenna **rispons uffiċjali** dwarhom.

3.2.8 Tindif u Manutenzjoni ta' Areas mhux Urbani u Open Areas

Matul is-sena 2024, sar **xogħol ta' rutina** f'żoni mhux urbani u miftuħa. Għalkemm il-ħtiġijiet huma kontinwi u qatt mhumiex biżżejjed, sar **patching** fit-toroq kollha fejn kien hemm bżonn, u f'xi każijiet, dan sar aktar minn darba fl-istess toroq.

Matul is-sena saru ukoll numru ta' Clean ups fuq is-sit Natura2000, attivitajiet li saru minn kumpaniji privata, entitajiet kif ukoll oħrajn organizzata mill-Kunsill u r-Regjun Lvant.



3.2.9 Tindif u Manutenzjoni ta' Soft Areas

Ix-xogħol f'dawn iż-żoni sar ukoll fuq bażi ta' **rutina regolari**. Għalkemm il-ħtiġijiet huma dejjem preżenti, matul is-sena li għaddiet sar **ammont sostanzjali ta' xogħol**, li kkontribwixxa biex dawn l-ispażji jinżammu f'kundizzjoni tajba u sigura għall-użu pubbliku.

Din is-sena l-Kunsill Lokali Pembroke flimkien mar-Regjun Lvant, installa numru ta' tabelli li jqajmu għarfien dwar in-naħla Maltija. Sar ftehim ukoll biex f'ċerti żoni ma' jinqatx il-ħaxix u dan sabiex jagħti ċant lil dan l-insett nazzjonali biex idakkar.

3.3 L-Amministrazzjoni

L-Uffiċċju Amministrattiv tal-Kunsill Lokali baqa' jopera b'mod regolari matul is-sena 2024, miftuħ mit-Tnejn sal-Ġimgħa skont l-ħinijiet stabbiliti mill-Kunsill, kif ukoll nhar ta' Sibb, kif mitlub mid-Dipartiment għall-Gvern Lokali.

L-istaff amministrattiv kien jinkludi:

- **Kevin Borg**, Segretarju Eżekuttiv
- **Alison Grixti**, Assistant Prinċipali
- **Tiziana Salerno Sammut**, Assistant Skrivana, li ngħaqdet mal-Kunsill f'Ottubru wara r-riżenja tas-Sinjura Dorianne Wells

Il-Kunsill jieħu din l-opportunità biex **jirringrazzja lis-Sinjura Wells** għas-servizz tagħha u **jawgura kull suċċess lis-Sinjura Salerno Sammut** fil-kariga l-ġdida tagħha.

L-amministrazzjoni kienet ukoll appoġġjata minn professjonisti esterni, fosthom:

- **Avukati:** Desiree Attard u Bryony Balzia Bartolo

Il-Finanzi u l-Hidma tal-Kunsill (ikompli)

- **Perit:** Dieter Falzon
- **Accountants:** GCS Accounting Malta Limited
- **Kumpanija ta' Contracts Management:** MAKS Engineering, li ngħaqdet mal-Kunsill f'Awissu 2024

Għalkemm is-servizz ta' dawn il-professjonisti huwa ta' sapport importanti, **il-prestazzjoni tal-Contracts Managers għadha ma laħqitx l-istandards mixtieqa**. Il-Kunsill jittama li matul ix-xhur tas-sena 2025, ix-xogħol jitjeb u jkun konformi mal-obbligi stipulati fil-kuntratt iffirmit.

3.4 Konkluzjoni

Is-sena 2024 kienet sena ta' **hidma intensiva** għall-Kunsill Lokali, b'diversi inizjattivi u diskussjonijiet ma' entitajiet governattivi dwar proġetti li għandhom impatt dirett fuq il-lokalità. Il-Kunsill ha ħsieb li **jressaq il-pożizzjoni tiegħu** dwar dawn l-iżviluppi sabiex jiġi żgurat li l-interessi tar-residenti jiġu protetti.



Din is-sena rat ukoll **elezzjoni tal-Kunsill Lokali**, li wasslet għall-ħatra ta' Sindku, Viċi Sindku u Kunsilliera ġodda. Il-ħidma bdiet fuq ritmu tajjeb, u l-Kunsill jixtieq **juri l-apprezzament tiegħu lill-ex membri** kif ukoll **lill-kandidati kollha li pparteċipaw** fil-proċess elettorali, anke jekk ma ġewx eletti.

Fl-aħħar nett, il-Kunsill iħares 'il quddiem lejn **aktar xogħol fejjiedi** u **inizjattivi konkreti** li jkomplu jtejbu l-kwalità tal-ħajja tal-lokal, dejjem b'risq il-ġid komuni tar-residenti kollha.

IFFIRMAT

Kevin Borg M.Sc. (Gov & Mngt)
Segretarju Eżekuttiv

4.0 Il-Varjazzjonijiet fid-Dhul u fl-Infiq

4.1 L-Iskeda tal-Varjazzjonijiet konsolidati fid-Dhul u fl-Infiq

Nru. tal-Kont	DESKRIZZJONI	c		b		a		a-b/b-a		a-c/c-a	
		2024	2024	2024	2024	2023	VARJANZA	VARJANZA	ATTWALI/ESTM	ATTWALI	
		ATTWALI	ESTMI	ATTWALI	ESTMI	ATTWALI	ATTWALI/ESTM	ATTWALI	ATTWALI	ATTWALI	
		€	€	€	€	€	€	€	€	€	€
2	Id-Dhul										
0000	Mill-Gvern	529,983.00	529,983.00	499,871.00						30,12.00	
0020	Il-'Bye-laws'	799,972.00	90,16.00	21,870.00			709,856.00			778,102.00	
0090	L-Investment										
0100	Generali		100.00	71,302.00			-100.00			-7,1302.00	
	TOTAL	1,329,955.00	620,199.00	593,043.00			709,756.00			736,912.00	
1	L-Infiq										
1000	Is-Salarji	19,545.00	122,220.00	111,113.00			2,675.00			-8,432.00	
2000	Manutenzjoni u Xoghljiet ohra	1,314,611.00	570,394.00	628,714.00			-744,217.00			-685,897.00	
7000	L-Infiq Kapitali										
	TOTAL	1,434,156.00	692,614.00	739,827.00			-741,542.00			-694,329.00	
	Bilanc	-104,201.00	-72,415.00	-146,784.00			-31,786.00			42,583.00	

	Opening Cash and Bank Balances - 01/01/2024	685,276.00
Add	Grant Received	
Less	Grant Absorbed	
Less	Current Deferred Grant	
	Add Depreciation and movement in trade receivables and payables	60,879.00
	Long Term Liability re Council Premises	
	Future Commitments	
Add:	Balance (Surplus)/(Deficit)	-104,201.00
	Available Funds	641,954.00

Noti:

II-Varjazzjonijiet fid-Dhul u fl-Infiq (ikompli)

4.2 L-Iskeda tal-Varjazzjonijiet fid-Dhul fid-Dettall

Nru. tal-Kont	DESKRIZZJONI	a	b	c	a-b	a-c
		2024	2024	2023	VARJANZA	VARJANZA
		ATTWALI	ESTMI	ATTWALI	ATTWALI - ESTMI	ATTWALI
		€	€	€	€	€
2	Id-Dhul					
0000	Mill-Gvern (Brought Forward)					
0001	Annwali	529,983.00	529,983.00	499,871.00		30,112.00
0002	Supplimentari					
0003	Bzonnijiet Speċjali					
0004	Delegazzjonijiet Pubblici/Governattivi					
0015	Hw ejjeg Ohra					
		529,983.00	529,983.00	499,871.00		30,112.00
0020	Il-'Bye-Laws'					
0021	Servizzi Komunitarji	53.00		668.00	53.00	-615.00
0036	Ksur tal-'bye-law s'	26,354.00	13,658.00	18,673.00	12,696.00	7,681.00
0056	Ghotjiet Sponsorjali	13,695.00		2,529.00	13,695.00	11,166.00
0066	Generali	759,870.00	76,458.00		683,412.00	759,870.00
		799,972.00	90,116.00	21,870.00	709,856.00	778,102.00
0090	Investiment					
0091	Imghax tal-Bank					
0096	Sigurtajiet tal-Gvern					
0100	Generali					
0110	Donazzjonijiet			850.00		-850.00
0120	Kontribuzzjonijiet		100.00	70,452.00	-100.00	-70,452.00
			100.00	71,302.00	-100.00	-71,302.00
TOTAL		1,329,955.00	620,199.00	593,043.00	709,756.00	736,912.00

Noti:

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L-Indikaturi li jkejlu l-Efficjenza u l-Effettivita (ikompli)

4.3 L-Iskeda tal-Varjazzjonijiet fl-Infiq fid-dettall

Nru. tal-Kont	DESKRIZZJONI	c	b	a	b-a	c-a
		2024	2024	2023	VARJANZA	VARJANZA
		ATTWALI	ESTMI	ATTWALI	ATTWALI/ESTMI	ATTWALI
		€	€	€	€	€
1	L-Infiq					
1000	Is-Salarji					
1100	L-Onorarju tas-Sindku	11,330.00	11,425.00	11,107.00	95.00	-223.00
1200	Pagi ta' l-impjegati	70,150.00	74,914.00	66,477.00	4,764.00	-3,673.00
1300	Bonus	11,893.00	8,875.00	11,855.00	-3,018.00	-38.00
1400	Dhul Supplimentari		800.00		800.00	
1500	Kontribuzzjonijiet tas-Sigurtà Socjali	6,712.00	7,037.00	6,346.00	325.00	-366.00
1600	Koncessjonijiet ('Allowances')	12,663.00	15,815.00	13,112.00	3,152.00	449.00
1700	Sahra	6,797.00	3,354.00	2,216.00	-3,443.00	-4,581.00
		119,545.00	122,220.00	111,113.00	2,675.00	-8,432.00
2000	Manutenzjoni u Xogholijiet ohra					
2100	Konsum tal-bzonn (daw l/ilma/tel. etc.)	7,766.00	7,568.00	5,807.00	-198.00	-1,959.00
2200	Xiri ta' Materjal u Fornimenti	96.00	1,100.00		1,004.00	-96.00
2300	Tisw ijjiet u Manutenzjoni	692,524.00	89,184.00	304,840.00	-603,340.00	-387,684.00
2400	Kera	1319.00	755.00	1,452.00	-564.00	133.00
2500	Shubija f'Ghaqdiet Nazzjonali/Internazzjonali					
2600	Spejjez ta' l-Ufficcju	5,204.00	2,525.00	9,473.00	-2,679.00	4,269.00
2700	Trasport	196.00	300.00	392.00	104.00	196.00
2800	Safar u vvjaggar					
2900	Taghrif lill-Publiku	1,862.00	4,660.00	613.00	2,798.00	-1,249.00
3000	Spejjez ta' Kuntratti	536,326.00	403,492.00	235,505.00	-132,834.00	-300,821.00
3100	Servizzi Professionjali	29,827.00	6,552.00	26,200.00	-23,275.00	-3,627.00
3200	Tahrig					
3300	Ospitalità u Servizzi lill-Komunità	11,315.00	10,235.00	16,570.00	-1,080.00	5,255.00
3400	Spejjez ohra li jinqalghu			1,370.00		1,370.00
3600	Local Enforcement System	581.00	100.00		-481.00	-581.00
3800	Provison of Bad Debts					
8000	Depreciation	27,595.00	43,923.00	26,492.00	16,328.00	-1,103.00
		1,314,611.00	570,394.00	628,714.00	-744,217.00	-685,897.00
7000	L-Infiq Kapitali					
7001	Xiri ta' propjeta					
7100	Bini					
7200	Titjib					
7300	Makkinarju u Apparat	7,872.00			-7,872.00	-7,872.00
7500	Progetti Speċjali					
		7,872.00			-7,872.00	-7,872.00
TOTAL		1,442,028.00	692,614.00	739,827.00	-749,414.00	-702,201.00

Noti:

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5.0 Id-Dikjarazzjoni ta' Rikonciljazzjoni mal-Bank

5.1 Current Account

	€
Bilanc tal-Bank Statement BOV 40021345911	640,948.41
Cekkijiet mahruġa l'izda ghadhom ma gewx imsarfa Cash in hand	0.00
Bilanc fil-kont tal-Bank	640,948.41

5.2 Savings Account

	€
Bilanc tal-Bank Statement BOV 50007885058	285.70
Depoziti li saru sal-31/12/2024 Tnaqqis ta' 'withdrawals' li saru	0.00
Bilanc fil-kont fl-idejn	285.70

5.3 Merchant Account

	€
Bilanc tal-Bank Statement BOV 029782178	0.00
Depoziti li saru sal-31/12/2024 Tnaqqis ta' 'withdrawals' li saru	0.00
Bilanc fil-kont fl-idejn	0.00

5.4 Petty Cash

	€
Flus fl-idejn	232.94
Depoziti li saru sal-31/12/2024 Tnaqqis ta' 'withdrawals' li saru	0.00
Bilanc fil-kont fl-idejn	232.94

5.5 Petty Cash 2 (permessi, licenzji, kirjiet, eċt)

	€
Flus fl-idejn	487.06
Depoziti li saru sal-31/12/2024 Tnaqqis ta' 'withdrawals' li saru	0.00
Bilanc fil-kont fl-idejn	487.06

IFFIRMAT

Kevin Borg M.Sc. (Gov & Mngt)
Segretarju Eżekuttiv

6.1 Rapport tal-membri tal-Kunsill

Il-Viċi Sindku Adrian Dominic Ellul

(Responsabbli mill-Ambjent, Immaigjar tat-Traffiku, Sigurta Lokali u Koordinament tas-siti ta' Kostruzzjoni fil-Lokalita', EU Funding, Trasport Pubbliku, u Media Soċjali u Marketing)

- Kreazzjoni ta' materjal viżwali għal social media, posters u Business cards għall-Kunsill
- Parteċipazzjoni f'diversi laqgħat tal-Kunsill rigwardanti d-dikasteru tiegħi
- Inbdiet il-ħidma biex isir proġett b'fondi Ewropej flimkien mal-Comune di Roccalumera
- Parteċipazzjoni f'diversi clean-ups u attivitajiet oħra organizzati jew li saru b'sapport mill-Kunsill Lokali ta' Pembroke
- Feedback fuq diversi planning applications li jolqtu lill-lokalità
- Proposta fuq dog-litter signs fil-lokalità
- Wassalt numru ta' talbiet mir-residenti biex titranġa l-infrastruttura fil-lokalità
 - Junction box bejn Triq Suffolk u Triq il-President Anton Buttigieg
 - Feedback fuq toroq alternattivi biex jitwaħħal dawl ambjentalment sostenibbli madwar il-lokalità
 - Ilmenti dwar l-istat ta' diversi ġonna madwar il-lokalità
 - Siġar li kienu qed joħolqu blind spot fi Triq Sant' Andrija
 - Żbir ta' ħaxix ħażin madwar diversi zoni fil-lokalità
 - Tindif ta' diversi bandli madwar il-lokalità
 - Tindif ta' diversi żoni madwar il-lokalità minħabba skart tal-kostruzzjoni u skart ieħor
 - Rapport dvar diversi affarijiet nieqsa jew imkissrin fiż-żona Natura 2000
 - Trasport pubbliku u stages madwar il-lokalità
 - Sinjali tat-traffiku
 - Tneħħija ta' pjanti invażivi
 - LPTV ipparkjati illegalment f'żoni residenzjali
 - Feedback fuq charging Infrastructure madwar il-lokalità
 - Rapport ta' ilma jiskula fit-toroq li seta' jkun ta' periklu għas-sewwieqa
 - Mixgħela tal-clocktower tal-lokalità
 - Tindif ta' gutters
 - Bozoz tat-triq maqtugħa

II-Kunsillier Therise Abela

(Responsabbli mill-Ħarsien tal-Annimali, Kommunita' Inklussiva, u ż-Żgħażaġh u Tfal)

(sal-ħin tal-pubblikazzjoni, ma ġie provdut ebda rapport)

II-Kunsillier Charles Cesare

(Responsabbli mill-Edukazzjoni, Sports u l-Attivitajiet Fiżiċi)

Edukazzjoni u Sports

Dawn huma żewġ dikasteri ġodda għalija, dikasteri mportanti ġewwa kull lokalita' ġewwa Malta u mhux fil-lokalita tagħna biss.

Id-differenza ħdejn lokalitajiet oħra hija li ġewwa Pembroke għandha ħdax (11)-il skola u erbatax (11) -il klabb sportiv.

Għalkemm li bħala Kunsill aħna kburin li ġewwa l-lokalita' tagħna hemm dawn l'iskejjel u klabbs kollha, bħala lokalita' għandha l-problemi tagħhom ukoll, bħal pereżempju waqt id-dħul u l-ħruġ ta' l-iskejjel fejn joħolqu ftit inkonvenjent għal spazji ta' parking u traffiku ġewwa l-lokalita' li għaldaqstant joħolqu problemi għal residenti tagħna.

Għalkemm bħala Kunsill dejjem provdejna soluzzjonijiet għal ħafna mill-problemi li ta kuljum ikun hemm. Dan dejjem isir, billi jsiru laqgħat bejn il-Kunsill u l-iskola partikolari. Il-Kunsill dejjem jagħmel l-almu kollu tiegħu biex jgħin lill-iskejjel kollha ġewwa l-lokalita' tagħna.

Nixtieq nieħu din l-okkażjoni biex niringrazzja lill-Kapijiet u lill-għalliema tal-iskejjel kollha ġewwa l-lokalita', tal-koperazzjoni li dejjem insibu bħala Kunsill.

Bejn il-Kunsill u l-iskejjel isiru xi attivitajiet flimkien bħal per eżempju żjarat minn klassijiet ġewwa l-librerija tal-Kunsill u fejn is-Sindku imur kull meta jkun mistieden.

Bħala Kunsill norganizzaw qari għat-tfal ġewwa l-Kunsill Lokali. Nistiednu lill-iskejjel għall-attivitajiet sportivi li jikkonċedu li tfal biex jieħdu sehem magħna.

Quddiem l-iskola ta' St. Michael, Triq Alamein, waħħalna l-bollards ġodda u peress li saru ġodda twaħħlu bollards forma ta' lapas li jikkumplementaw l-iskola u li ġew sbieħ ħafna, kienet idea tas-Segretarju Eżekuttiv tagħna, Kevin Borg, prosit.

Sports

Bħala sport bħal ma għidt qabel, hawn erbatax (11) il-klabb ġewwa l-lokalita'.

- Pembroke Athleta Sports Club.
- Pembroke Athleta Sports club Nursery.
- Pembroke Athleta Athletics & Triathlon.

7.0 Ir-Rapport tal-Awditur u l-'Financial Statements'

- Luxol Sport Club.
- Melita Football Club.
- Pembroke Rackets Tennis Club.
- BMX Association Malta.
- Island Radio Model Car Club.
- Malta Judo Federation.
- Padel
- Pembroke Euro Basketball.

Il-Kunsill dejjem ikun hemm biex jgħin lil dawn il-klabbs fejn huwa possibbli.

Il-Kunsill ħadna sehem ukoll fil-European Week of Sports Local Councils, fejn organizzajna Run Walk a Ride Rotta ta' 3 kilometri fejn ħadu sehem għaqdiet minn ġewwa l-lokalita' u xi residenti.

Ġewwa l-lokalita' tagħna jiġu organizzati attivitajiet, bħal Charity Runs, La Valette Marathon, Eurosport Pembroke road races & family events.

Għalkemm il-lokalita' żgħira, imma ġewwa fiha jsiru ħafna attivitajiet għalhekk bħala Kunsill dejjem għaddej.

Nixtieq niringrazzja lis-Sindku, lill-Viċi Sindku, l-sħabi Kunsilliera u lis-Segretarju Eżekuttiv u l-ħaddiema tal-Kunsill kif ukoll lir-residenti kollha tal-koperazzjoni li nsibu dejjem minn għandhom.

Il-Kunsillier Raymond Lanzon

(Responsabbli mill-Anzjani u Kultura)

(sal-ħin tal-pubblikazzjoni, ma ġie provdut ebda rapport)

7.1 Rapport ta' I-Udituri

Rapport Anness

The Mayor
Pembroke Local Council
Triq Alamein
Pembroke, PBK 1776

Our ref: AB/mf/115225
30 April 2025

Dear Sir,

Financial statements for the year ended 31 December 2024

During the course of our financial statements audit for the year ended 31 December 2024, we have reviewed the accounting system and procedures operated by Pembroke Local Council (the “local council” or “council”). We set out in this report the more important points that arose as a result of our review.

1 Previous management letter

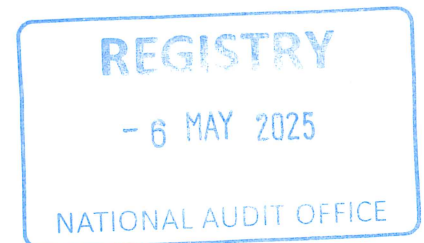
1.1 Accounting of grants and expenditures related to grants

We are pleased to note that the issue regarding the recording of grants and its expenditures did not recur this year.

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.





1.3 **Accounting for accrued expenses**

We are pleased to note that the issue regarding the recording of accrued expenses did not recur in the current year.

1.4 **Presentation of revenue**

We noted revenue was still accounted for in the incorrect classification of income (see point 3 below).

2 Revenue recognition

2.1 We noted that the council accrued a revenue amounting to €70,978 related to works not yet carried out in 2024.

2.2 As per the accrual basis of financial reporting, this revenue should be recognised when it is earned. Therefore, we proposed to reverse the revenue. The adjustment was correctly reflected in the financial statements.

2.3 We recommend that once timely information has been obtained and prior to the approval of the financial statements, the council records revenue in the period which they have been earned.

3 Presentation of revenue

3.1 During our review of the revenue accounts, the council was contracted to reimburse a contractor amounting to €508,821 for a project with Project Green Agency, which is part of the Ministry for the Environment, Energy and Rehabilitation of the Grand Harbour, to upgrade Gnién William Harding. The local council accounted for the first 46% of the income as part of the funds received from central government while the remaining 54% was recorded as part of general income. Consequently, we proposed a reclassification journal entry to present the amount incorrectly recorded as funds received from the government to general income. The adjustment was correctly reflected in the financial statements.

3.2 We recommend that the council maintains consistency in recording its transactions to present a more accurate financial statements.

4 Payables

4.1 During our audit of the council's payables as of 31 December 2024, we requested direct confirmation of payables from third parties. Out of a sample of seven creditors, we were unable to send a request for direct confirmation to Jake Borg, for whom the council has an outstanding liability of €86,859.

4.2 Management have informed us that these could not be sent due to on-going dispute with such third party. There have been no further transactions on this account since the previous year.

- 4.3 We recommend that council follows up on the status of such claims and attempt to resolve any outstanding matters with the creditor. The balances should be either subsequently confirmed, or if not due, adjusted or reversed.

Conclusion

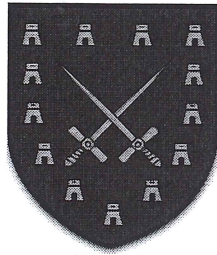
We would like to point out that the matters dealt with in this report came to our notice during the conduct of our normal audit procedures which are primarily designed for the purpose of expressing an opinion on the financial statements of the council. In consequence our work did not encompass a detailed 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,



Alex Brincat
Principal



PEMBROKE LOCAL COUNCIL
REPORT & FINANCIAL STATEMENTS
For the year ended 31st December 2024

REGISTRY

- 6 MAY 2025

NATIONAL AUDIT OFFICE

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 30th April 2025 and signed on its behalf by:



Mr. Kaylon Zammit
(Mayor)



Mr. Kevin Borg
(Executive Secretary)

Statement of Profit or Loss and Other Comprehensive Income
For the year ended 31st December 2024

	Notes	Year Ended 2024 €	Year Ended 2023 €
Income			
Funds received from Central Government	3	529,983	499,871
Income raised by Local Council Bye-Laws	4	26,407	19,341
Income from Law Enforcement System	5	2,929	2,529
General Income	6	770,637	71,302
		<u>1,329,956</u>	<u>593,043</u>
Expenditure			
Personal Emoluments	7	119,544	111,113
Operations and maintenance	8	1,246,499	563,475
Administrative and other expenditure	9	68,113	65,239
		<u>1,434,156</u>	<u>739,827</u>
Operating loss for the year		(104,200)	(146,784)
Loss for the year		(104,200)	(146,784)
Total comprehensive loss for the year		(104,200)	(146,784)

The notes on pages 7 to 22 form an integral part of these financial statements.

Statement of Financial Position
As at 31st December 2024

	Notes	Year Ended 2024	Year Ended 2023
		€	€
Assets			
<u>Non-current assets</u>			
Property, plant and equipment	10	101,440	121,163
Total non-current assets		101,440	121,163
<u>Current assets</u>			
Inventories	11	1,393	1,415
Trade and other receivables	12	303,842	36,623
Cash and cash equivalents	13	641,954	685,276
Total current assets		947,189	723,314
Total assets		1,048,629	844,477
Reserves and liabilities			
<u>Reserves</u>			
Retained earnings		571,945	676,145
Total Reserves		571,945	676,145
<u>Current liabilities</u>			
Trade and other payables	14	476,684	168,332
Total current liabilities		476,684	168,332
Total reserves and liabilities		1,048,629	844,477

The notes on pages 7 to 22 form an integral part of these financial statements.

These financial statements were approved by the Local Council on 30th April 2025 and are signed by:

Mr. Kaylon Zammit
(Mayor)

Mr. Kevin Borg
(Executive Secretary)

**Statement of Changes in Equity
for the year ended 31st December 2024**

	Retained earnings €
At 1 January 2023	822,929
Loss for the year	(146,784)
At 31 December 2023	676,145
At 1 January 2024	676,145
Loss for the year	(104,200)
At 31 December 2024	571,945

Statement of Cash Flows
for the year ended 31st December 2024

	Notes	2024	2023
		€	€
Cash flows from operating activities			
Loss for the year		(104,200)	(146,784)
<u>Adjustments for:</u>			
Depreciation	10	<u>27,595</u>	26,492
Operating loss before working capital changes		<u>(76,605)</u>	(120,292)
Movements in working capital:			
Movement in inventories		22	16
Movement in trade and other receivables		(267,219)	(12,474)
Movement in trade and other payables		308,352	(14,044)
Movement in deferred income (grants)		-	(9,481)
Net cash used in operating activities		<u>(35,450)</u>	(156,275)
Cashflows from investing activity			
Payment to acquire property, plant and equipment	10	<u>(7,872)</u>	(84,701)
Cash used in investing activity		<u>(7,872)</u>	(84,701)
Cash flows from financing activity			
Grants received		-	183,891
Cash generated from financing activity		<u>-</u>	183,891
Net movement in cash and cash equivalents in the year		<u>(43,322)</u>	(57,085)
Cash and cash equivalents at beginning of year	13	<u>685,276</u>	742,361
Cash and equivalents at end of year	13	<u>641,954</u>	685,276
Cash and equivalents – cash at bank and on hand		<u>641,954</u>	685,276

The notes on pages 7 to 22 form an integral part of these financial statements.

Notes to the Financial Statements for the year ended 31st December 2024

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 30th April 2025.

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. Material 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 material 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 2024

Some accounting pronouncements which have become effective from 1 January 2024 and have therefore been adopted do not have a significant impact on Council's financial results or position.

- Supplier Finance Arrangements (Amendments to IAS 7 & IFRS 7);
- Lease Liability in a Sale and Leaseback (Amendments to IFRS 16);
- Classification of Liabilities as Current or Non-Current (Amendments to IAS 1); and
- Non-current Liabilities with Covenants (Amendments to IAS 1).

These amendments do not have a significant impact on these financial statements and therefore no additional disclosures have not been made.

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, several new, but not yet effective, standards and amendments to existing standards, and interpretations have been published by the IASB or IFRIC. None of these standards or amendments to existing standards have been adopted early by the Council and no interpretations have been issued that are applicable and need to be taken into consideration by the Council.

Standards and amendments that are not yet effective and have not been adopted early by the Council include:

- Lack of Exchangeability (Amendment to IAS 21 The Effects of Changes in Foreign Exchange Rates);
- Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 Financial Instruments and IFRS 7)
- Contracts Referencing Nature-dependent Electricity (Amendments to IFRS 9 and IFRS 7)
- IFRS 18 Presentation and Disclosure in Financial Statements
- IFRS 19 Subsidiaries without Public Accountability: Disclosures.

These amendments are not expected to have a significant impact on the financial statements in the period of initial application and therefore no disclosures have been made.

Management anticipates that all relevant pronouncements will be adopted for the first period beginning on or after the effective date of the pronouncement. New standards, amendments and interpretations not adopted in the current year have not been disclosed as they are not expected to have a material impact on the Council's financial statements.

Notes to the Financial Statements for the year ended 31st December 2024**2. Material Accounting Policies and Reporting Procedures – continued****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).

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 when it is probable that economic benefits will flow to the entity. 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 1st 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:

Notes to the Financial Statements for the year ended 31st December 2024**2. Material Accounting Policies and Reporting Procedures – continued****Property, Plant and Equipment – continued**

Category	%
Trees	0
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

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.

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.

Notes to the Financial Statements for the year ended 31st December 2024**2. Material Accounting Policies and Reporting Procedures – continued****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.

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 statement of comprehensive income 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.

Notes to the Financial Statements for the year ended 31st December 2024

2. Material Accounting Policies and Reporting Procedures – continued

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.

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 Statement of comprehensive income (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 statement of comprehensive income 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.

Notes to the Financial Statements for the year ended 31st December 2024**2. Material Accounting Policies and Reporting Procedures – continued****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 estimates and 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 31st December 2024**3. Funds received from Central Government**

	2024	2023
	€	€
In terms of section 55 of the Local Councils Act (Cap 363)	529,983	499,871

4. Income raised by Local Council Bye-Laws

	2024	2023
	€	€
Income raised under Local Council Bye-Laws	26,407	19,341

5. Income from Law Enforcement System

	2024	2023
	€	€
Fines, penalties and fees	2,929	2,529

6. General Income

	2024	2023
	€	€
Donations and sponsorships	13,695	850
Other income	756,942	70,452
	770,637	71,302

Notes to the Financial Statements for the year ended 31st December 2024**7. Personal Emoluments**

	2024	2023
	€	€
Mayor's allowance	11,330	11,107
Councillors' allowances	12,663	13,112
Executive Secretary's salary and allowances	40,727	39,673
Employees' salaries	48,112	40,875
Social security contributions	6,712	6,346
	119,544	111,113

	2024	2023
	No.	No.
<i>Average number of people employed</i>		
Employees	3	3
Mayor and Councillors	5	5
	8	8

8. Operations and Maintenance

	2024	2023
	€	€
Repairs and upkeep:		
Road and street pavements	659,923	288,574
Public property	23,763	-
Street signs and road markings	5,293	16,229
Other repairs and upkeep	3,641	37
	692,620	304,840

Contractual Services:

Refuse collection	53,811	42,275
Bulky refuse collection	10,017	9,962
Road and Street Cleaning & premises	39,085	38,963
Cleaning and Maintenance of non-urban roads	23,478	18,672
Cleaning and Maintenance of Parks and Gardens	17,063	17,062
Cleaning and Maintenance of verges	28,384	20,528
Cleaning and Maintenance of Council Property	4,084	3,550
Cleaning and Maintenance of Public Conveniences	4,751	4,669
Local Enforcement System (L.E.S) Expenses	581	372
Street lighting expenses	321,430	65,229
Other contractual services	29,048	14,223
	531,732	235,505

Notes to the Financial Statements for the year ended 31st December 2024

8. Operations and Maintenance - continued

	2024	2023
	€	€
Other Expenditure:		
Water, electricity and telecommunications	5,658	3,741
Bank charges	1,008	785
Insurance	4,166	3,104
Community and hospitality	11,315	15,500
	<u>22,147</u>	<u>23,130</u>
Total Operations and Maintenance Expenses	<u>1,246,499</u>	<u>563,475</u>

9. Administration and other expenditure

	2024	2023
	€	€
Depreciation	27,595	26,492
Water, electricity and telecommunications	1,754	2,066
Rent	1,319	1,452
Office services	5,181	6,369
Library expenses	1,675	1,491
Transport	196	392
Advertising and public relations	1,334	613
Professional services	28,705	24,709
Sundry minor expenses	354	1,655
Total Administration and other expenditure	<u>68,113</u>	<u>65,239</u>

Notes to the Financial Statements for the year ended 31st December 2024

10. Property, plant and equipment

	Office Furniture & Fittings	Office Equipment	Urban Improvements	Constructions	Trees	Plant & Machinery	Special Programmes	New Street Signs	Assets not yet capitalised	Total
€	€	€	€	€	€	€	€	€	€	€
Cost										
At 1 January 2023	25,293	49,247	863,164	621,223	17,307	4,225	653,660	11,787	362,729	2,608,635
Additions	-	-	24,601	-	-	-	-	-	60,100	84,701
Reclassification	-	-	422,829	-	-	-	-	-	(422,829)	-
	25,293	49,247	1,310,594	621,223	17,307	4,225	653,660	11,787	-	2,693,336
Grants										
At 1 January 2023	-	(10,258)	(351,684)	(51,423)	-	-	(653,660)	-	(362,729)	(1,429,754)
Additions	-	-	-	-	-	-	-	-	(60,100)	(60,100)
Reclassification	-	-	(422,829)	-	-	-	-	-	422,829	-
At 31 December 2023	-	(10,258)	(774,513)	(51,423)	-	-	(653,660)	-	-	(1,489,854)
Depreciation										
At 1 January 2023	(23,861)	(25,089)	(421,080)	(569,800)	-	(4,210)	-	(11,787)	-	(1,055,827)
Charge for the year	(190)	(2,384)	(23,906)	-	-	(12)	-	-	-	(26,492)
At 31 December 2023	(24,051)	(27,473)	(444,986)	(569,800)	-	(4,222)	-	(11,787)	-	(1,082,319)
Net book value at 31 December 2023	1,242	11,516	91,095	-	17,307	3	-	-	-	121,163

Notes to the Financial Statements for the year ended 31st December 2024**10. Property, plant and equipment – continued**

	Office Furniture & Fittings	Office Equipment	Urban Improvements	Constructions	Trees	Plant & Machinery	Special Programmes	New street Signs	Assets not yet capitalised	Total
€	€	€	€	€	€	€	€	€	€	€
Cost										
At 1 January 2024	25,293	49,247	1,310,594	621,223	17,307	4,225	653,660	11,787	-	2,693,336
Additions	3,099	4,773	-	-	-	-	-	-	-	7,872
At 31 December 2024	28,392	54,020	1,310,594	621,223	17,307	4,225	653,660	11,787	-	2,701,208
Grants										
At 1 January 2024/ 31 Dec 2024	-	(10,258)	(774,513)	(51,423)	-	-	(653,660)	-	-	(1,489,854)
Depreciation										
At 1 January 2024	(24,051)	(27,473)	(444,986)	(569,800)	-	(4,222)	-	(11,787)	-	(1,082,319)
Charge for the year	(295)	(2,567)	(24,730)	-	-	(3)	-	-	-	(27,595)
At 31 December 2024	(24,346)	(30,040)	(469,716)	(569,800)	-	(4,225)	-	(11,787)	-	(1,109,914)
Net book value at 31 December 2024	4,046	13,722	66,365	-	17,307	-	-	-	-	101,440

Notes to the Financial Statements for the year ended 31st December 2024**11. Inventories**

	2024	2023
	€	€
Books and other publications	1,393	1,415

12. Trade and other receivables

	2024	2023
	€	€
Amount invoiced but not yet settled (Note 12.1)	8,772	34,003
Allowance for doubtful debts	(4,200)	(4,200)
Pre-pooling LES Debtors	87,012	87,544
Provision for LES Debtors	(87,012)	(87,544)
Accrued income	297,125	3,142
Financial assets at amortised cost	301,697	32,945
Prepayments	2,145	3,678
Total trade and other receivables	303,842	36,623

Note 12.1

Receivables within credit period	4,572	29,803
Receivables with provision	4,200	4,200
	8,772	34,003

None of the receivables are at impaired status.

The credit period on receivables (Note 12.1) 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.

13. Cash and Cash Equivalents

	2024	2023
	€	€
Cash on hand	720	618
Cash at bank	641,234	684,658
	641,954	685,276

Notes to the Financial Statements for the year ended 31st December 2024**14. Trade and other payables**

	2024	2023
	€	€
Trade payables	142,186	117,610
Accruals and deferred Income	325,860	41,860
Other creditors	-	224
Financial liabilities at amortised cost	468,046	159,694
Government grants not yet utilised	8,638	8,638
	476,684	168,332

Accruals include estimated for goods and services received prior to 31 December 2024 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 €529,983 (2023: €499,871).

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 31st December 2024

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:

	2024	2023
	€	€
Trade and other receivables (Note 12)	301,697	32,945
Cash and cash equivalents (Note 13)	641,954	685,276
	943,651	718,221

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. The local council considers that the above financial assets that are not impaired for each reporting dates under review are of good quality, including these past due accounts. See note 12.1 for further information on impairment of financial assets.

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.

Notes to the Financial Statements for the year ended 31st December 2024**17. Financial Risk Management - continued***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.

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. The local council is not exposed to interest rate risk since it does not have variable interest rate borrowing.

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 €641,954. 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:

	2024 €	2023 €
Current Assets		
Financial assets at amortised cost:		
Trade and other receivables (Note 12)	301,697	32,945
Cash and cash equivalents (Note 13)	641,954	685,276
	943,651	718,221
Current Liabilities		
Financial liabilities measured at amortised cost:		
Trade and other payables (Note 14)	468,046	159,694
	468,046	159,694

20. Comparative information

Comparative figures disclosed in the main components of these financial statements have been reclassified to conform with the current year's presentation format for the purpose of fairer presentation.

21. Contingent liability

The Local Council has an ongoing legal dispute of a €550 claim with an insurance provider. As the outcome is uncertain as at 31 December 2024, no provision for such claim has been made.

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 the Pembroke Local Council (the “council”) set out on pages 3 to 22 which comprise the statement of financial position as at 31 December 2024, 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 material accounting policies information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the council as at 31 December 2024, 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), and have been properly prepared in accordance with the requirements of the Local Councils Act Cap. 363, the Financial Regulations issued in terms of this Act, the Local Councils (Financial) Procedures 1996 (the “Legislation”).

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 2 the Executive Secretary and the members of the 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 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 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 principal on the audit resulting in this independent auditor's report is Alex Brincat.



Alex Brincat (Principal) for and on behalf of

Grant Thornton

Certified Public Accountants

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30 April 2025