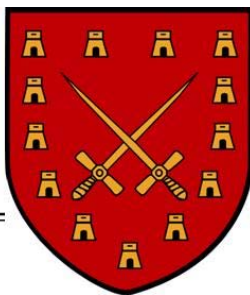


Kunsill Lokali Pembroke

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



Pembroke Local Council

Alamein Road
Pembroke, PBK 1776,
Malta.
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Web page : www.pembroke.gov.mt
e-mail : pembroke.lc@gov.mt

MINUTI

Laqgħa tal-Kunsill Lokali Pembroke

DISA' LEGISLATURA

Laqgħa Numru 05/2025

L-Erbgħa 30 ta' April, 2025

Il-Kunsill Lokali Pembroke Itaq' fl-uffiċċju Amministrattiv tiegħu li jinsab fl-indirizz Triq Alamein, Pembroke, fil-17:30.

PREŻENTI:

Av. Kaylon Zammit – Sindku
Adrian Dominic Ellul – Viċi Sindku
Therise Abela – Kunsillier
Carmel Cesare – Kunsillier
Raymond Lanzon – Kunsillier

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

Ħadd

ASSENTI

Ħadd

UFFIĊJAL PREŻENTI:

Kevin Borg – Segretarju Eżekuttiv
Ms. Diana Farrugia u Ms. Christina Dimech - Accountants tal-Kunsill

Sindku : Av. Kaylon Zammit Viċi Sindku : Adrian Dominic Ellul
Kunsilliera : Therise Abela, Carmel Cesare u Raymond Lanzon

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

Minuti

Is-Sindku l-Av. Kaylon Zammit ippresjeda l-laqqgħa.

05.01 Qari tal-ittri ta' apologija.

05.01.1 Is-Sindku l-Av. Kaylon Zammit informa lill-Kunsill li kulhadd huwa preżenti.

05.02 Kunsiderazzjoni u Approvazzjoni tal-Minuti 04/K9/2025.

05.02.1 Is-Sindku l-Av. Kaylon Zammit ippropona l-approvazzjoni tal-Minuti referenza 04/K9/2025 kif ipprezentati.

05.02.2 Il-Viċi Sindku Adrian Dominic Ellul issekonda.

05.02.3 Il-Kunsill qabel unanimament.

05.02.4 Is-Sindku l-Av. Kaylon Zammit ippropona sospenzjoni tal-aġenda biex items 6 u 7 jiġu diskussa qabel item 3.

05.02.5 Il-Kunsillier Charles Cesare issekodna.

05.02.6 Il-Kunsill qabel unanimament.

05.06 Approvazzjoni tal-Audited Financial Statements għas-sena 2024.

05.06.1 Is-Sindku l-Av. Kaylon Zammit ippreżenta Audited Financial Statements għas-sena 2024 (**Ara Dok. 01**) fejn stieden lill-Accountant tal-Kunsill Ms. Diana Farrugia biex tagħmel il-preżentazzjoni tagħha.

05.06.2 Wara l-preżentazzjoni tal-Accountant, u wara li ma kienx hemm mistoqsijiet partikulari, is-Sindku l-Av. Kaylon Zammit ippropona l-approvazzjoni tar-rapport kif ġie iċċirkolat.

05.06.3 Il-Kunsillier Raymond Lanzon issekonda.

05.06.4 Il-Kunsill qabel unanimament.

05.07 Approvazzjoni tar-Rapport Finanzjarju Kwart 1 (Jan – Mar) tas-sena 2025.

05.07.1 Is-Sindku l-Av. Kaylon Zammit ippreżenta r-Rapport Finanzjarju Kwart 1 (Jan – Mar) tas-sena 2025 (**Ara Dok. 02**) fejn stieden lill-Accountant tal-Kunsill Ms. Diana Farrugia biex tagħmel il-preżentazzjoni tagħha.

05.07.2 Wara l-preżentazzjoni tal-Accountant, u wara li ma kienx hemm mistoqsijiet partikulari, is-Sindku l-Av. Kaylon Zammit ippropona l-approvazzjoni tar-rapport kif ġie iċċirkolat.

- 05.07.3 Il-Kunsillier Raymond Lanzon issekonda.
- 05.07.4 Il-Kunsill qabel unanimament.
- 05.07.5 Fis-18:00 is-Sindku l-Av. Kaylon Zammit irringrazzja lill-Accountants u dawn irtiraw.

05.03 Komunikazzjoni mis-Sindku.

- 46/2493/25/I** Email mingħand LGD fejn bagħtu kopja tal-ftehim kollettiv il-ġdid tal-ħaddiema klerikali.
- 05.03.1 Is-Sindku, l-Av. Kaylon Zammit, għamel referenza għall-korrispondenza **46/2493/25/I** fejn informa lill-Kunsill li skond il-ftehim kollettiv, in-nomenklatura u l-pożizzjoni tas-sinjura Grixti, issa ġiet Skala 9 notch 7 - Administration Officer II.
- 46/2506/25/I** Email mingħand il-Public Works fejn b'referenza għax-xogħol fi Triq Alamein/Triq Giorgio Mitrovich ikkonfermaw li l-Kunsill Lokali irid jingagġja Health and Safety supervisor.
- 46/2577/25/I** Email mingħand Public Works fejn b'referenza għall-proġett ta' Solar Street Lighting fi Triq il-Mediterran talbu ninfurmawhom minn huwa Project Supervisor (Health & Safety) għall-Kunsill.
- 46/2702/25/I** Kwotazzjoni mingħand is-Sur Keith Bonello għall-Health and Safety supervisor.
- 46/2729/25/I** Kwotazzjoni mingħand is-Sur Joseph Camilleri għall-Health and Safety supervisor.
- 46/2882/25/I** Email mingħand is-Sur Joseph Camilleri fejn bagħat kopja tal-ack li rċieva mill-OHSA għall-applikazzjoni tiegħu sabiex jiġi nkluż fil-lista tal-Competent Person Registered.
- 46/2734/25/I** Kwotazzjoni mingħand is-Sur Omar Galea għall-Health and Safety supervisor.
- 46/2735/25/I** Kwotazzjoni mingħand is-Sur John Camilleri għall-Health and Safety supervisor.
- 05.03.2 Is-Sindku, l-Av. Kaylon Zammit, għamel referenza għall-korrispondenza **46/2506/25/I**, **46/2577/25/I**, **46/2702/25/I**, **46/2729/25/I**, **46/2882/25/I**, **46/2734/25/I** u **46/2735/25/I** fejn ippropona li l-Kunsill għandu jipproċedi fuq il-kwotazzjoni provduta mis-Sur Joseph Camilleri.
- 05.03.3 Il-Viċi Sindku Adrian Dominic Ellul issekonda.
- 05.03.4 Il-Kunsill qabel unanimament.
- 46/2665/25/I** Email mingħand DB Group fejn talbu l-estenzjoni tal-iskavar sa 6.00pm.
- 46/2727/25/I**
- 46/2928/25/I** Email mingħand is-Sindku l-Av. Kaylon Zammit fejn informa l-Kunsill li jaqbel li tingħata l-estensjoni proposta tal-ħinijiet tal-iskavar sas-6pm u talab l-opinjoni tal-kunsilliera.

- 46/2931/25/I** Email mingħand il-Viċi Sindku Adrian Dominic Ellul fejn informa l-Kunsill li jaqbel mas-sindku u għandhom jingħataw permess li jaħdmu sa 6.00pm.
- 46/2932/25/I** Email mingħand il-Kunsillier Raymond Lanzon fejn informa l-Kunsill li jaqbel li jingħataw permess li jaħdmu sa 6.00pm.
- 46/2945/25/I** Email mingħand il-Kunsillier Charles Cesare fejn informa l-Kunsill li jaqbel li jingħataw permess li jaħdmu sa 6.00pm.
- 46/2952/25/O** Email lil DB Group fejn infurmajnihom li wara konsultazzjoni mal-membri kollha, kien hemm qbil unanimu li l-Kunsill japprova li jkun hemm estensjoni fil-ħinijiet tal-iskavar sas-18:00.
- 05.03.5 Is-Sindku, l-Av. Kaylon Zammit, għamel referenza għall-korrispondenza **46/2665/25/I**, **46/2727/25/I**, **46/2928/25/I**, **46/2931/25/I**, **46/2932/25/I**, **46/2945/25/I** u **46/2952/25/O** fejn ippropona li l-Kunsill jilqa' din it-talba u dan abbażi tal-fatt li l-Kunsill huwa tal-fehma li aktar ma' tlesti l-iskavar malajr, aktar qed jonqos ir-riskju li l-kumpanija msemmija tkompli b'dan ix-xogħol fix-xhur tas-Sajf – perjodu li huwa meqjus ta' mistriħ għar-residenti.
- 05.03.6 Is-Segretarju Eżekuttiv Kevin Borg informa lill-Kunsill li l-Kunsillier Therise Abela ukoll kienet bagħtet messaġġ permezz ta' Whatsup li kienet qed taqbel ma' din it-talba.
- 05.03.7 Il-Viċi Sindku Adrian Dominic Ellul issekonda.
- 05.03.8 Il-Kunsill qabel unanimament.
- 46/2678/25/I** Email mingħand il-Kumpanija Flutter UK fejn informaw lill-Kunsill li jixtiequ jorganizzaw clean up fuq is-sit Natura2000 fit-23 ta' Mejju bejn id-9.00 u 13.00.
- 05.03.9 Is-Sindku, l-Av. Kaylon Zammit, għamel referenza għall-korrispondenza **46/2678/25/I** fejn ippropona li l-Kunsill għandu jilqa' din it-talba.
- 05.03.10 Il-Viċi Sindku Adrian Dominic Ellul issekonda.
- 05.03.11 Il-Kunsill qabel unanimament.
- 46/2679/25/I** Email mingħand Gisele Grima fejn informat lill-Kunsill li hija għalliema tal-mużika u pjanista u qed tfittex post għal kor ta' tfal.
- 05.03.12 Is-Sindku, l-Av. Kaylon Zammit, għamel referenza għall-korrispondenza **46/2679/25/I** fejn ippropona li l-Kunsill għandu jara meta hija nteressata biex tuża s-sala, u jekk ikun possibbli l-Kunsill għandu jikkunsidra li jikri s-sala għal dan l-użu. Il-kelliem žied li jekk hemm bżonn Bye-law, għandu jinbeda dan il-proċess ukoll.
- 05.03.13 Il-Viċi Sindku Adrian Dominic Ellul issekonda.
- 05.03.14 Il-Kunsill qabel unanimament.
- 46/2785/25/I** Email mingħand l-iskola Sekondarja fejn stiednu lis-Sindku għal Jum il-Premjazzjoni li ser issir fit-8 ta' Mejju u talbu sabiex il-Kunsill jagħti donazzjoni ta' ktieb lil student mill-lokal.
- 05.03.15 Is-Sindku, l-Av. Kaylon Zammit, għamel referenza għall-korrispondenza **46/2785/25/I** fejn laqgħa din l-istedina u ppropona li l-Kunsill jipproċedi bit-talba ta' donazzjoni.

- 05.03.16 Il-Kunsillier Charles Cesare issekonda.
- 05.03.17 Il-Kunsill qabel unanimament.
- 46/2806/25/I** Email mingħand is-Sindku l-Av. Kaylon Zammit fejn talab jinbeda l-proċess sabiex il-ġnien li qed jiġi żviluppat minn Project Green b'kollaborazzjoni mal-Kunsill Lokali fi Triq William Harding Ġnien jingħata l-istess isem tat-triq u għalhekk jissejjaħ 'Ġnien l-Imħallef William Harding.
- 05.03.18 Is-Sindku, l-Av. Kaylon Zammit, għamel referenza għall-korrispondenza **46/2806/25/I** fejn ippropona li l-Kunsill jilqa' din l-proposta.
- 05.03.19 Il-Kunsillier Charles Cesare issekonda.
- 05.03.20 Il-Kunsill qabel unanimament.
- 46/2859/25/I** Email mingħand it-Teatru Manoel dwar proġett ta' sessjoni ta' kant mal-anzjani tal-komunità.
- 05.03.21 Is-Sindku, l-Av. Kaylon Zammit, għamel referenza għall-korrispondenza **46/2859/25/I** fejn ippropona li din it-talba għanda tiġi koordinata mar-rappreżentanta tal-AACC sabiex isir qbil bejniethom u l-anzjani jibbenefikaw minn din l-inizjattiva.
- 05.03.22 Il-Viċi Sindku Adrian Dominic Ellul issekonda.
- 05.03.23 Il-Kunsill qabel unanimament.
- 46/2889/25/O** Email lill-membri tal-Kunsill fejn bagħtna kopja tal-proposal plan li rċieva l-Kunsill mingħand is-sur Alex Calleja ta' Pembroke Athleta Sports Club.
- 05.03.24 Is-Sindku, l-Av. Kaylon Zammit, għamel referenza għall-korrispondenza **46/2889/25/O** fejn ippropona li l-membri kollha jaraw dak li qed jiġi propost, jibgħatu l-kummenti tagħhom lill-Kunsill biex eventwalment issir diskussjoni waħda.
- 05.03.25 Il-Kunsillier Raymond Lanzon issekonda.
- 05.03.26 Il-Kunsill qabel unanimament.
- 46/3100/25/I** Email mingħand persuna fejn informa l-Kunsill li pole u rim tal-basketball huma mgħawwġa u nett hemm bżonn tinbidel.
- 05.03.27 Is-Sindku, l-Av. Kaylon Zammit, għamel referenza għall-korrispondenza **46/3100/25/I** fejn ippropona li l-Kunsill għandu jipproċedi u jara x'hemm bżonn isir sabiex tkun irraġonata l-ħsara. Fuq dan il-punt is-Sindku ppropona wkoll li l-Kunsill għandu jġib kwotazzjoni tal-ispejjeż sabiex ikun jista' jiġi installat Noise Barrier Panels mad-dawra tal-Basketball court u dan sabiex inaqqas l-inkonvenjent li qed ikun ikkawżat lir-residenti fl-akwata.
- 05.03.28 Il-Kunsillier Charles Cesare issekonda.
- 05.03.29 Il-Kunsill qabel unanimament.
- 05.03.30 Il-Viċi Sindku Adrian Dominic Ellul irrakkomanda wkoll li l-Kunsill għandu jikkunsidra alternattivi oħra nkluż il-modifika tal-art.
- 46/3124/25/I** Email mingħand Kumpanija Altenar fejn taħt l-inizjattiva CSR qed ifittxu post sabiex isir refurbishment ta' faċilita' sportiva bħal open

gym, ground sportiv eċċ. L-importanti li jkun sit tal-gvern u jkun aċċessibbli għall-pubbliku.

- 05.03.31 Is-Sindku, l-Av. Kaylon Zammit, għamel referenza għall-korrispondenza **46/3124/25/I** fejn ippropona li tintlaqa' din it-talba u tiġi skedata laqgħa mal-persuni nvoluti.
- 05.03.32 Il-Viċi Sindku Adrian Dominic Ellul issekonda.
- 05.03.33 Il-Kunsill qabel unanimament.
- 46/3176/25/I** Email mingħand Hugo Group fejn informaw lill-Kunsill li qed jippjanaw cleanup madwar il-kosta u staqsew jekk tistax issir b'kollaborazzjoni mal-Kunsill.
- 05.03.34 Is-Sindku, l-Av. Kaylon Zammit, għamel referenza għall-korrispondenza **46/3176/25/I**, **46/3182/25/I**, **46/3231/25/I** u **46/3236/25/I** fejn ippropona li l-Kunsill jilqa' din it-talba, filwaqt li talab li tintbghat email sabiex jiġi kjarifikat x'qed ikun mitlub minnaħa tal-Kunsill Lokali.
- 05.03.35 Il-Kunsillier Charles Cesare issekonda.
- 05.03.36 Il-Kunsill qabel unanimament.
- 46/3233/25/I** Email mingħand il-Kunsillier Ray Lanzon fejn issuġġerixxa l'issir laqgħa mal-Management ta' Sprachcaffe dwar l-istorbju fix-xhur ta' Sajf.
- 46/2869/25/I** Email mingħand il-Viċi Sindku Adrian Dominic Ellul fejn issuġġerixxa l'issir laqgħa ma' Sprachcaffe.
- 05.03.37 Is-Sindku, l-Av. Kaylon Zammit, għamel referenza għall-korrispondenza **46/3233/25/I** u **46/2869/25/I** fejn ippropona li tinstab data komuni mal-membri nkwestjoni u ssir laqgħa bejn il-Kunsill, ir-residenti u l-persuni li jieħdu ħsieb Sprachcaffe.
- 05.03.38 Il-Viċi Sindku Adrian Dominic Ellul issekonda.
- 05.03.39 Il-Kunsill qabel unanimament.
- 46/3238/25/I** Email mingħand The Grid fejn bagħat id-dokumentazzjoni mitluba għall-attività kif ukoll pjanta aġġornata.
- 05.03.40 Is-Sindku, l-Av. Kaylon Zammit, għamel referenza għall-korrispondenza **46/3238/25/I** fejn ippropona li abbażi tad-dokumentazzjoni provduta, il-Kunsill jilqa' it-talba u joħroġ il-permessi neċessarji.
- 05.03.41 Il-Kunsillier Therise Abela issekondat.
- 05.03.42 Il-Kunsill qabel unanimament.
- 46/3263/25/I** Email mingħand De Domenico Developments fejn bagħat pjanta tal-bankina temporanja li qed jitolbu l'issir quddiem dar 15 fi Triq Mikiel Ang Grima u kkonferma li t-traffiku mhux ser ikun affetwat.
- 46/3290/25/I** Email mingħand De Domenico Developments fejn l-ittra li bagħat il-Kunsill bagħtuha għall-attenzjoni tal-BCA.
- 05.03.43 Is-Sindku, l-Av. Kaylon Zammit, għamel referenza għall-korrispondenza **46/3263/25/I** fejn ippropona li l-Kunsill għandu jimxi fuq il-pariri tal-perit u l-Kunsill għandu jiddiskuti nternament x'passi għandhom jittieħdu.

- 05.03.44 Il-Kunsillier Raymond Lanzon issekonda.
- 05.03.45 Il-Kunsill qabel unanimament.
- 46/3265/25/I** Email mingħand Grant Thornton fejn talbet representantation letter tal-Kunsill.
- 05.03.46 Is-Sindku, l-Av. Kaylon Zammit, għamel referenza għall-korrispondenza **46/3265/25/I** fejn ippropona li l-Kunsill jaqbel mar-representantation letter provduta u tintbagħat lil Grant Thornton kif mitlub. **(Ara Dok. 03)**
- 05.03.47 Il-Viċi Sindku Adrian Dominic Ellul issekonda.
- 05.03.48 Il-Kunsill qabel unanimament.
- 05.03.49 Is-Segretarju Eżekuttiv Kevin Borg informa lill-Kunsill li ż-żmien ta' prova tal-Assistant Clerk Tiziana Salerno Sammut, ser jintemm fl-aħħar t'April. Fid-dawl ta' dan, is-Sindku l-Av. Kaylon Zammit ippropona li l-Kunsill jikkonferma l-impjeg tagħha u dan għandu jsir bl-emendi sabiex jirrifletti l-ftehim kollettiv il-ġdid.
- 05.03.50 Il-Kunsillier Charles Cesare issekonda.
- 05.03.51 Il-Kunsill qabel unanimament.
- 05.03.52 Is-Segretarju Eżekuttiv Kevin Borg informa lill-Kunsill li s-servizz ta' cash collection ser jiskadi fit-28 ta' Ġunju. Fid-dawl ta' dan, is-Sindku l-Av. Kaylon Zammit ippropona li dan jiġi estiż b'sena oħra bl-istess rati u kundizzjonijiet.
- 05.03.53 Il-Kunsillier Raymond Lanzon issekonda.
- 05.03.54 Il-Kunsill qabel unanimament.
- 05.03.55 Is-Sindku l-Av. Kaylon Zammit ippropona li fejn hemm il-kolonji tal-qtates, fejn huwa possibbli, għandhom isiru tabelli li jindikaw li hemm kolonji tal-qtates.
- 05.03.56 Il-Kunsillier Charles Cesare issekonda.
- 05.03.57 Il-Kunsill qabel unanimament.
- 05.03.58 Il-Kunsillier Therise Abela irrimarkat li Triq Pietru D'Armenia hemm bżonn tinħasel fuq bażi regolari.
- 05.03.59 Is-Sindku l-Av. Kaylon Zammit irrimarka li dan isir minn żmien għal żmien mill-kuntrattur stess.

05.04 Twegibiet għall-Mistoqsijiet tal-Kunsillieri.

- 05.04.1 Peress li ma kienx hemm mistoqsijiet, is-Sindku l-Av. Kaylon Zammit għadda għall-item li kien imiss.

05.05 Rapporti, ilmenti u ordnijiet ta' xogħlijiet.

- 05.05.1 Is-Segretarju Eżekuttiv Kevin Borg ippreżenta lill-Kunsill:

Internal Memo 04/2025 – Lista ta' works orders maħruġa bejn laqgħa referenza 04/K9/25 u 05/K9/25. **(Ara Dok. 04)**

- 05.05.2 Is-Sindku I-Av. Kaylon Zammit għamel referenza għall-**Internal Memo 04/2025** dwar works orders maħruġa bejn laqgħa u oħra, fejn ippropona r-ratifikkazzjoni tagħhom, liema works orders inħarġu skond l-esigenzi li kellu l-Kunsill.
- 05.05.3 Il-Kunsillier Charles Cesare issekonda.
- 05.05.4 Il-Kunsill qabel unanimament.
- 05.05.5 Is-Sindku I-Av. Kaylon Zammit informa lill-Kunsill bil-laqgħat li saru mal-Kunsill:
- Nhar l-Erbgħa 02/04/2025 saret laqgħa bejn is-Segretarju Eżekuttiv Kevin Borg u rappreżentant tal-kumpanija Faces, li jieħdu ħsieb, il-provvista żamma u l-manutenzjoni tal-bus shelters, fejn il-Kunsill ġie nformat li hemm xi problemi vis-a-vis l-installazzjoni ta' shelters ġodda u d-dawl fejn hemm nieqes u dan minħabba proċeduri li jridu jsiru mal-PA kif ukoll minħabba xi tip ta' diskussjonijiet li hemm ma' TM, dwar liema sitwazzjoni ingħad li saret preżentazzjoni lis-Sindki fl-aħħar laqgħa li saret xi xhur ilu.
 - Il-Kunsillier Therise Abela irramarkat li l-bus shelter ta' Triq Walter Ganado għadu ma tnaddafx.
 - Il-Kunsillier Raymond Lanzon staqsa jekk kienx hemm xi żvilupp dwar il-bus shelter ta' Triq Sant' Andrija, fejn is-Sindku I-Av. Kaylon Zammit infurmah li bħalissa l-applikazzjoni mal-PA minn TM hija sospiża.
 - Il-Viċi Sindku Adrian Dominic Ellul irrimaka li milli jidher hemm xi diffikultajiet fil-permess.
 - Nhar il-Ħamis 24 ta' April saret laqgħa mar-rappreżentanti ta' Padel Malta fejn il-Kunsill ingħata informazzjoni dwar kif jopera l-klabb inkluż ix-xewqa li jkun hemm aktar interazzjoni mar-residenti, fosthom bil-possibilità li jsiru sessjonijiet għall-anzjani u possibbilment ikun hemm skeda ta' rati aktar vantaġġuża għar-residenti tal-lokal.
 - Nhar it-Tlieta 29 ta' April saret laqgħa ma' IM u l-entitajiet konċernata dwar ix-xogħol li ser isir minn IM fi Triq l-Imħallef William Harding, fejn il-Kunsill ġie nformat li x-xogħol ser jibda nhar it-Tnejn 5 ta' Mejju 2025 u huwa previst li jdum xahrejn.

05.08 Upgarding tal-pjanti tal-proġett ta' Ġnien San Patrizju.

- 05.08.1 Is-Sindku I-Av. Kaylon Zammit informa lill-Kunsill li wara diversi diskussjonijiet li kellu ma' Project Green, dawn tal-aħħar aċċettaw li l-proġett isir minnaħa tagħhom għalkemm hemm bżonn li jkun hemm xi tibdil fil-pjanti, liema pjanti ser isiru minn PG u għandhom ikunu lesti sal-aħħar ta' Mejju. Il-kelliem żied li eventwalment ser ikun hemm konsultazzjoni mar-residenti konċernata. Fid-dawl ta' dan il-kelliem ippropona li l-Kunsill

japprova li x-xogħol jiġi ffinanzjat minn Project Green bħala partners tal-Kunsill.

05.08.2 Il-Viċi Sindku Adrian Dominic Ellul issekonda.

05.08.3 Il-Kunsill qabel unanimament.

05.09 Upgrading tas-soft area fi Triq Pietru D'Armenia.

05.09.1 Is-Sindku l-Av. Kaylon Zammit ippropona li s-sit li hemm wara l-ibins fi Triq Pietru D'Armenia għandu jinqala' u jsir open space (ġnien) fejn hawn ukoll ser isir bi sħab ma' Project Green, fejn PG ser jipprovdu l-esperti nkluż pjanti u l-Kunsill jiffinanzja l-proġett wara li japplika għall-finanzjament mid-Development Planning Fund.

05.09.2 Il-Viċi Sindku Adrian Dominic Ellul issekonda.

05.09.3 Il-Kunsill qabel unanimament.

05.10 Upparding tal-picnic area li hemm madwar Triq Anzio.

05.10.1 Is-Sindku l-Av. Kaylon Zammit irrimarka li dwar l-upgrading tas-sit tal-picnic area, ser jinżamm l-istess kuncett fejn il-proġett jitfassal u jiġi ffinanzjat minn Project Green, u jekk ma jkunx possibbli li jiffinanzjawh, il-Kunsill japplika għad-Development Planning Fund biex ikun jista' jiġi mplimentat mill-Kunsill wara li jkun tfassal u saru l-pjanti neċessarja minn Project Green.

05.10.2 Il-Viċi Sindku Adrian Dominic Ellul issekonda.

05.10.3 Il-Kunsill qabel unanimament.

05.11 Lista bi prijoritajiet ta' lampi ġodda fil-lokal.

05.11.1 Is-Sindku l-Av. Kaylon Zammit ippropona li din il-lista ser tiġi ċċirkolata mal-membri fil-jiem li ġejja u wara li jkun hemm qbil, il-Kunsill jibda l-proċess biex japplika għall-fondi disponibbli mid-Development Planning Fund.

05.11.2 Il-Kunsillier Charles Cesare issekonda.

05.11.3 Il-Kunsill qabel unanimament.

05.12 Kunsiderazzjoni u Approvazzjoni tal-iskeda ta' pagamenti.

05.12.1 Is-Sindku l-Av. Kaylon Zammit ippreżenta l-iskeda tad-dħul u ffrug. (Ara Dok. 05, 06, 07, 08, 09 u 10)

- 05.12.2 Wara li l-Kunsilliera raw u skrutinaw il-kontijiet ipprezentati, is-Sindku l-Av. Kaylon Zammit ippropona l-approvazzjoni tal-kontijiet kollha kif irrakkomandat.
- 05.12.3 Il-Kunsillier Charles Cesare issekonda.
- 05.12.4 Il-Kunsill qabel unanimament.

05.13 Mozzjonijiet.

- 05.13.1 Is-Sindku l-Av. Kaylon Zammit informa lill-Kunsill li ma kienu daħlu ebda mozzjonijiet u għalhekk għadda għall-item li kien imiss.

05.14 Tmiem tal-laqqgħa u data tas-seduta li jmiss.

- 05.14.1 Is-Sindku l-Av. Kaylon Zammit għalaq il-laqqgħa fis-18:50 wara li unanimament kien hemm qbil li l-laqqgħa tiġi agġornata għal nhar l-Erbgħa 28 ta' Mejj 2025 fil-5:30pm.

Konfermati, illum 28 ta' Mejj, 2025

IFFIRMAT

Av. Kaylon Zammit
Sindku

IFFIRMAT

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

SOK 1



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

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

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

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

This statement was approved by the Local Council on 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		<u>(104,200)</u>	<u>(146,784)</u>
Loss for the year		<u>(104,200)</u>	<u>(146,784)</u>
Total comprehensive loss for the year		<u>(104,200)</u>	<u>(146,784)</u>

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	27,595	26,492
Operating loss before working capital changes		<u>(76,605)</u>	<u>(120,292)</u>
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>	<u>(156,275)</u>
Cashflows from investing activity			
Payment to acquire property, plant and equipment	10	(7,872)	(84,701)
Cash used in investing activity		<u>(7,872)</u>	<u>(84,701)</u>
Cash flows from financing activity			
Grants received		-	183,891
Cash generated from financing activity		<u>-</u>	<u>183,891</u>
Net movement in cash and cash equivalents in the year		(43,322)	(57,085)
Cash and cash equivalents at beginning of year	13	685,276	742,361
Cash and equivalents at end of year	13	<u>641,954</u>	<u>685,276</u>
Cash and equivalents – cash at bank and on hand		<u>641,954</u>	<u>685,276</u>

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 estimated are judgements made in the preparation of the Financial Statements are not difficult, subjective or complex, to a degree that would warrant their description as critical in terms of the requirement of IAS1 – 'Presentation of Financial Statements'.

Capital Management Policies and Procedures

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

Notes to the Financial Statements for the year ended 31st December 2024**3. Funds received from Central Government**

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

4. Income raised by Local Council Bye-Laws

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

5. Income from Law Enforcement System

	2024	2023
	€	€
Fines, penalties and fees	<u>2,929</u>	<u>2,529</u>

6. General Income

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

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
	22,147	23,130
Total Operations and Maintenance Expenses	1,246,499	563,475

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	68,113	65,239

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

10. Property, plant and equipment

Cost	Office Furniture & Fittings		Office Equipment		Urban Improvements		Constructions		Trees		Plant & Machinery		Special Programmes		New Street Signs		Assets not yet capitalised		Total
	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	
At 1 January 2023	25,293		49,247		863,164		621,223		17,307		4,225		653,660		11,787		362,729		2,608,636
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
	<u>943,651</u>	<u>718,221</u>

LES debtor relate to sentenced cases arising from contraventions which are legally due to the Local Council. The credit risk exposure is high on LES debtor as the Local Council has no control on such collectables. 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

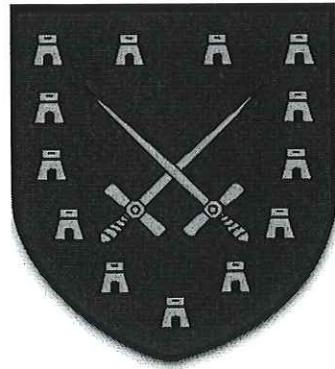
20. Comparative information

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.

Sok 2



Pembroke Local Council

Quarterly Financial Report

for the Period

1st January till End of March 2025 (Quarter 1)

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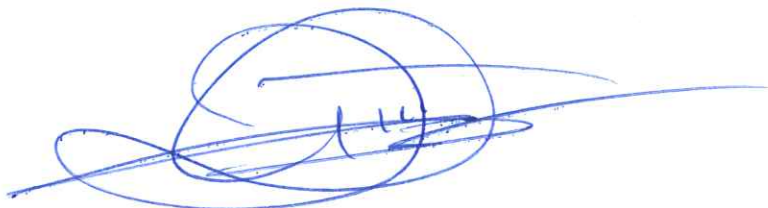
Overview and Summary

This financial report covers the year January to March 2025. During the year under review the Council's revenue amounted to €199,398. The total expenditure amounted to €159,839. Hence, closing the year with a surplus of €39,559.

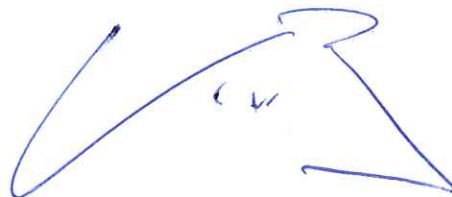
The Council's Government funds amounted to €183,766. Income raised from Bye Laws amounted to €13,450 and this was mainly derived from applications for the use of machinery.

Income from LES amounted to €1,064. This income relates to the 10% administrative charges for fines collected by Council in favour of the Regional Committees. Other income amounted to €62,133.

Salary costs amounted to €28,413 while Operations and Maintenance amounted to €111,599. During the year the Administration costs amounted to €11,009 while Other Expenditure amounted to €8,818 which was the total depreciation for this period under review.



Dr. Kaylon Zammit
Mayor



Mr. Kevin Borg M.Sc. (Gov & Mngt)
Executive Secretary

Statement of Income and Expenditure
1st January till End of March 2025 (Quarter 1)

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
Income				
Funds received from Central Government (1)	122,751	491,003	-	491,003
Income raised from Bye-Laws (2)	13,450	14,888	-	14,888
Income raised from LES (3)	1,064	2,400	-	2,400
Investment Income (4)	-	-	-	-
Other Income (5)	62,133	46,900	-	46,900
TOTAL	199,398	555,191	-	555,191
Expenditure				
Personal Emoluments (6)	28,413	125,823	-	125,823
Operations and Maintenance (7)	111,599	375,040	-	375,040
Administration (8)	11,009	21,448	-	21,448
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	8,818	30,000	-	30,000
TOTAL	159,839	552,311	-	552,311
Surplus / Deficit	39,559	2,880	-	2,880

Statement of Financial Position as at end of March 2025 (Quarter 1)

DESCRIPTION	Actual for the Period €	Annual Budget 2025 €	Virements for the Period €	Revised Annual Budget 2025 €
Non-current Assets				
Property, Plant and Equipment (17)	92,622	74,320		74,320
Current Assets				
Inventories (11)	1,393	1,393	-	1,393
Receivables (12)	261,363	374,820	-	374,820
Cash and Cash Equivalents (13)	640,915	641,954	-	641,954
Total Current Assets	903,671	1,018,167	-	1,018,167
Current Liabilities				
Payables (14)	398,375	446,684	-	446,684
Total Current Liabilities	398,375	446,684	-	446,684
Net Current Assets	505,296	571,483	-	571,483
Non-current liabilities (15)	-	-	-	-
Net Assets	597,918	645,803	-	645,803
Reserves				
Retained Funds	597,918	645,803	-	645,803

Financial Situation Indicator

DESCRIPTION	Actual for the Period €	Annual Budget 2025 €	Virements for the Period €	Revised Annual Budget 2025 €
Current Assets	903,671	1,018,167	-	1,018,167
Current Liabilities	398,375	446,684	-	446,684
Working Capital	505,296	571,483	-	571,483
Government Allocation	491,003	491,003	-	491,003
FSI	103 %	116 %		116 %

Detailed Expenditure

DESCRIPTION		Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
		€	€	€	€
6 i)	Personal Emoluments				
	1100 Mayor's Allowance	2,876	11,503		11,503
	1200 Employees' Salaries & Wages	18,495	78,692		78,692
	1300 Bonuses	336	9,291		9,291
	1400 Income Supplements	-	-		-
	1500 Social Security Contributions	1,691	7,330		7,330
	1600 Allowances	3,954	16,615		16,615
	1700 Overtime	1,061	2,392		2,392
		28,413	125,823	-	125,823
7	Operations and Maintenance				
	2100-2149 Public Utilities	1,235	6,813		6,813
	2200-2259 Public Materials & Supplies	10	1,600		1,600
	2300-2399 Repairs & upkeep	21,692	102,198		102,198
	2400-2449 Rent	-	-		-
	3010 Street Lightning	52,732	55,000		55,000
	3020 Lease of Equipment	-	-		-
	3030 Insurance	408	4,305		4,305
	3035 Bank Charges	207	1,182		1,182
	3038 Penalties	-	-		-
	3041 Refuse Collection	-	-		-
	3042 Bulky Refuse Collection	-	-		-
	3043 Bins on wheels	2,772	11,400		11,400
	3045 Bring in sites	-	-		-
	3051 Road & Street Cleaning	9,543	39,025		39,025
	3052 Cleaning & Maintenance of Non-Urban Areas	5,876	24,583		24,583
	3053 Cleaning of Public Conveniences	1,723	6,466		6,466
	3055 Cleaning of Council Premises	961	4,526		4,526
	3040 Waste Disposal	-	-		-
	3060 Cleaning & Maintenance of Parks & Gardens	4,266	17,063		17,063
	3061 Cleaning & Maintenance of Soft Areas	7,387	29,551		29,551
	3062 Cleaning & Maintenance of Beaches & CA	-	-		-
	3063 Cleaning & Maintenance of Country Non-Urban	-	-		-
	6064 Other Contractual Services	232	15,112		15,112
	3070-3090 Consultation Fees	-	5,000		5,000
	3100-3139 Contract & Project Management	-	20,231		20,231
	3300-3379 Hospitality	1,525	30,585		30,585
	3380-3389 Community	340	300		300
	3390-3394 Donations	-	-		-
	3600-3694 Local Enforcement Expenses	690	100		100
	3700-3799 EU Projects	-	-		-
	3800-3899 Twinning	-	-		-
		111,599	375,040	-	375,040
8	Administration				
	2150-2199 Office Utilities	574	2,520		2,520
	2260-2299 Office Materials & Supplies	-	-		-
	2450-2499 Office Rent	298	1,205		1,205
	2500-2599 National & International Memberships	-	600		600
	2600-2699 Office Services	7,709	4,225		4,225
	2700-2799 Transport	6	250		250
	2800-2899 Travel	-	-		-
	2900-2999 Information Services	487	5,126		5,126
	3050 Office Cleaning	-	-		-
	3410-3199 Professional Services	1,935	6,772		6,772
	3200-3299 Training	-	500		500
	3345 Office Hospitality	-	-		-
	3400-3499 Incidental Expenses	-	250		250
		11,009	21,448	-	21,448
9	Finance Costs				
	3036 Interest on Bank Loan				

-	-	-	-

Detailed Statement of Financial Position

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
10 Other Expenditure				
3500-3599 Loss / (Profit) on Disposal of asset				-
3695 Increase/(Decrease) in allowance for bad debts				-
8000-8099 Depreciation As at end of March 2025	8,818	30,000		30,000
Depreciation	8,818	30,000	-	30,000
Total	159,839	552,311	-	552,311
11 Inventories				
5201-5249 Stationery	1,393	1,393		1,393
5250-5299 Consumables	-	-		-
	1,393	1,393	-	1,393
12 Receivables				
0201-0209 Receivables	2,757	12,572		12,572
0210-0219 LES Receivables	-	-		-
0220-0229 Receivables from EU	-	-		-
0250 Prepayments & Accrued income	258,606	362,248		362,248
Other receivables	-	-		-
	261,363	374,820	-	374,820
13 Cash & Equivalents				
5001-5099 Bank & Cash Balances	640,915	641,954		641,954
	640,915	641,954	-	641,954
14 Payables				
4000 Payables	92,002	112,184		112,184
4100 Accruals	297,735	325,862		325,862
4150 Deferred Income	8,638	8,638		8,638
Short-term Borrowings	-	-		-
Other payables & PPE	-	-		-
	398,375	446,684	-	446,684
15 Non Current Liabilities				
4200 Long Term Borrowing		-		-
		-		-
	-	-	-	-

16 Total Commitments (Recurrent and Capital)

DESCRIPTION

€	€	€
---	---	---

Recurrent and Capital

-	-	-

Long Term Loans

-	-	-

Others

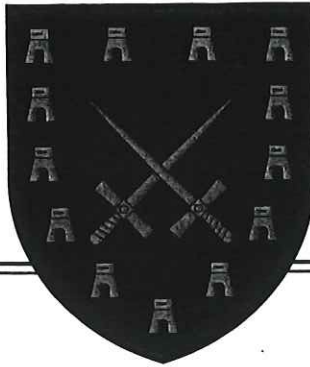
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17 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€		€		€		€		€		€		Total
Cost													
As at 1st January 2025	28,392	54,020	11,787	1,310,594	17,307	621,223	653,660	4,225	-	-	-	-	2,701,208
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-
As at end of March 2025	28,392	54,020	11,787	1,310,594	17,307	621,223	653,660	4,225	-	-	-	-	2,701,208
Grants/ other reimbursements													
As at 1st January 2025	-	10,258	-	774,513	-	51,423	653,660	-	-	-	-	-	1,489,854
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-
As at end of March 2025	-	10,258	-	774,513	-	51,423	653,660	-	-	-	-	-	1,489,854
Accumulated Depreciation													
As at 1st January 2025	24,346	30,040	11,787	469,716	-	569,800	-	4,225	-	-	-	-	1,109,914
Charge for the period	74	642	-	8,102	-	-	-	-	-	-	-	-	8,818
Released on disposal	-	-	-	-	-	-	-	-	-	-	-	-	-
As at end of March 2025	24,420	30,682	11,787	477,818	-	569,800	-	4,225	-	-	-	-	1,118,732
NBV	3,972	13,080	-	58,263	17,307	-	-	-	-	-	-	-	92,622

Kunsill Lokali Pembroke

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



Pembroke Local Council

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

Sok 3

Our Ref. : 46/3291/25/O/264
Your Ref. :
Internal Ref. :

30th April 2025

Grant Thornton

Fort Business Centre
Triq L-Intornjatur, Zone 1,
Central Business District
Birkirkara, CBD1050.

Dear Sirs,

This representation letter is provided in connection with your audit of the financial statements of Pembroke Local Council for the year ended 31 December 2024 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the council as of 31 December 2024 and of the results of its operations and cash flows for the year then ended in accordance with International Financial Reporting Standards as adopted by the European Union.

We confirm that we have fulfilled our responsibility, on behalf of the local council members, for the fair presentation of the financial statements in accordance with International Financial Reporting Standards as adopted by the European Union.

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of the surrounding circumstances, makes it probable that the judgement of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following representations:

1. The financial statements referred to above are fairly presented in accordance with the requirements of the Local Council Act, 1993, the Financial Regulations issued in terms of the Act, the Supplementary Financial Procedures and International Financial Reporting Standards as adopted by the European Union.
2. We have provided you with:
 - i. access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation, minutes of all meetings and other matters;

- ii. additional information that you have requested from us for the purpose of your audit; and
 - iii. Unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.
3. We confirm that we have considered the factors outlined in IAS 21 - The Effects of Changes in Foreign Exchange Rates, in determining the functional currency of the council and confirm that the appropriate functional currency is applied in the recording and the preparation of the books of account of the council.
4. There have been no communications from regulatory authorities concerning non-compliance with, or deficiencies in, financial reporting practices.
5. We are not aware of any instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
6. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements. The attached summary of adjusting journal entries for the year ended 31 December 2024, which have been proposed by you, are approved by us and will be recorded on the books of the council.
7. VAT has been correctly accounted for where relevant on all transactions undertaken by the council.
8. FSS and NI has, where applicable, been correctly deducted and accounted for on all relevant payments made by the council to its employees.
9. All amounts due from debtors are collectible except for those amounts for which a provision has been made in the financial statements.
10. The bases and assumptions we have used in measuring fair values, taken individually and as a whole, provide a reasonable basis for the fair value measurements and disclosures in the council's financial statements, and that these appropriately reflect council's intent and ability to carry out specific courses of action on behalf of the council where relevant to the fair value measurements and disclosures.
11. We acknowledge our responsibilities for making the accounting estimates included in the financial statements. Where it was necessary to choose between estimation techniques that comply with IFRS, we selected the estimation technique considered to be the most appropriate to the council's particular circumstances for the purpose of giving a true and fair view. Those estimates reflect our judgement based on our knowledge and experience about past and current events and are also based on our assumptions about conditions we expect to exist and courses of action we expect to take. In that regards, adequate provisions have been made:

- i. to reduce trade debtors to their estimated collectable amounts;
 - ii. to reduce obsolete, damaged or excess stocks to their estimated net realisable value;
 - iii. for any impairment losses identified in relation to tangible fixed assets.
12. We understand that the term "fraud" includes misstatements resulting from fraudulent financial reporting and misstatements resulting from misappropriation of assets. Misstatements resulting from fraudulent financial reporting involve intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users. Misstatements resulting from misappropriation of assets involve the theft of an entity's assets, often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorisation.

We acknowledge our responsibility for the implementation and operations of accounting and internal control systems that are designed to prevent and detect fraud and error.

There have been no instances of fraud or suspected fraud affecting the council involving:

- i. management;
- ii. employees who have significant roles in internal control; or
- iii. others where the fraud could have a material effect on the financial statements.

There have been no allegations of fraud, or suspected fraud, affecting the council's financial statements communicated by employees, former employees, analysts, regulators or others.

13. We confirm that we have reviewed all financial assets and liabilities outstanding as of balance sheet date and have correctly classified them as either:
- financial assets and financial liabilities at fair value through profit or loss;
 - financial assets and financial liabilities at amortised cost; or
 - financial assets and financial liabilities through other comprehensive income

in accordance with the requirements of IFRS 9 - Financial Instruments, and that they are appropriately recorded at their fair value, amortised cost or cost based on their classification.

We have reviewed the risk disclosures included in the financial statements as required under IFRS 7 - Financial Instruments: Disclosures. We confirm that we have satisfied ourselves that the qualitative information included represents adequately the risk management processes and procedures operated during the

year. We are satisfied that the disclosed quantitative information disclosed is reasonable. We are satisfied that the quantitative information disclosed relating to the sensitivity analysis has been based on the knowledge and experience of management.

14. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
15. We have disclosed to you all the information of which we are aware regarding the identification of related parties and all the related party relationships and transactions. Related party transactions and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements, and guarantees have been properly recorded or disclosed in the financial statements.

For the purpose of this letter, we understand the following to be the definition of the term "related party":

Affiliates of the council; entities for which investments are accounted for by the equity method by the council; trusts for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management; principal owners of the council; its management; members of the immediate families of principal owners of the council and its management; and other parties with which the council may deal if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests. Another party also is a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

16. Guarantees, whether written or oral, under which the council is contingently liable have been properly recorded or disclosed in the financial statements.
17. There are no:
 - i. Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with IAS 37 - Provisions, Contingent Liabilities and Contingent Assets.
 - ii. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by IAS 37.
18. The council has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
19. The council has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of non-compliance.

20. To the best of our knowledge and belief, no events have occurred subsequent to the reporting date and to the date of this letter that would require adjustment to, or disclosure in, the aforementioned financial statements.
21. In our opinion, it is appropriate for the going concern basis to be adopted in preparing the financial statements. In making this judgement, we have paid particular attention to:
- i. circumstances which we consider may occur in the period up to 29 April 2026;
 - ii. any planned or expected changes in operations in that period;
 - iii. the need to disclose in the financial statements information regarding any significant uncertainty regarding going concern in the financial statements.

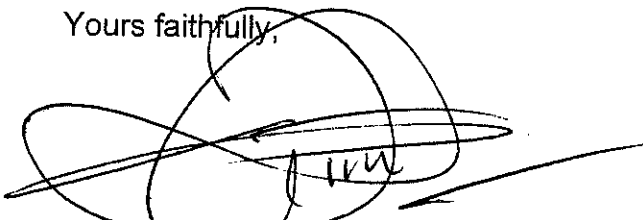
After making these enquiries, we have a reasonable expectation that the council has adequate resources to continue operations for the foreseeable future.

22. We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

The approval of this letter of representation was minuted by the local council at its meeting on 30 April 2025.

Signed on behalf of the local council members

Yours faithfully,



Dr. Kaylon Zammit

Mayor

30th April 2025



Mr. Kevin Borg

Executive Secretary

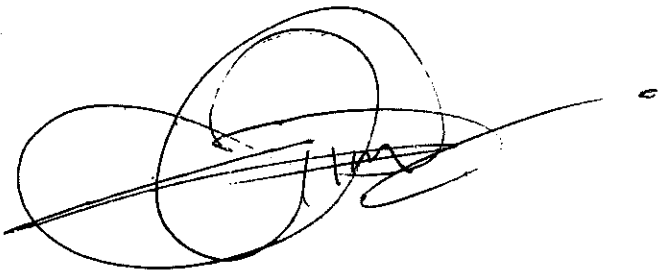
30th April 2025

Adjusting journal entries

AJE No.	Account Description	W/P Ref	Account Number	Lead	SubLead	Debits	Credits
1	Supplimentary Income -		0006	IIA	IIA/3	70,978.00	
1	Accrued Income		0204	IIA/1	IA/1		70,978.00
Being service not yet rendered reversed							
Totals						<u>70,978.00</u>	<u>70,978.00</u>

Reclass journal entries

AJE No.	Account Description	W/P Ref	Account Number	Lead	SubLead	Debits	Credits
1	>003 General Income -		0066>003	IIA	IIA/3		234,550.00
1	Other Govt Income		0015	IIA	IIA/1	234,550.00	
Being reclassification of income received from Project Green Agency							
						<u>234,550.00</u>	<u>234,550.00</u>



Dr. Kaylon Zammit

Mayor

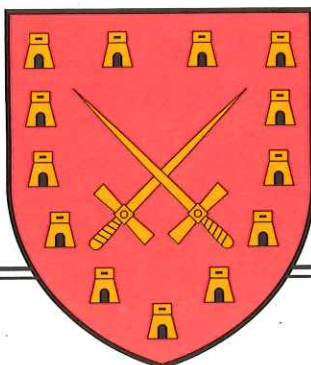
30th April 2025



Mr. Kevin Borg

Executive Secretary

30th April 2025



Internal Memo Referenza 04/2025

30 ta' April 2025

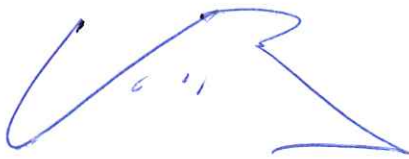
**Lista ta' works orders li jinhtieg li jigu ratifikata
bejn il-Laqqgħa 04/K9/25 u 05/K9/25**

Referenza	Kuntrattur	Xogħol ordnat
58 2025	LESA	I-Kunsill approva l-kwotazzjoni għal servizz ta' ħames gwardjani lokali bejn is-7.00am u l-11.00am nhar it-Tnejn 31 ta' Marzu 2025 għall-attività tal-giri għall-prezz ta' €690.20 inkluz il-VAT
62 2025	B. Grima and Sons	Titwaħħal tabella tal-oneway nieqsa fi Triq Tobruk (fejn it-trakk tal-EAT)
63 2025	Mica Med	Tlabna sabiex issir lampa għida ma' Blokk 7 fi Triq l-Imħallief William Harding.
64 2025	Dieter Falzon	Tlabna biex jivverifika jekk dak mitlub mill-PA għall-permessi PA 431/21, PA 4557/21, PA170/22 u PA535/22 sarx u jekk sarix ħsara fil-propjeta' pubblika sabiex wara tkun tista' tigi rilaxxata l-garanzija bankarja.
65 2025	B.Grima & Sons	Tlabna jissupplixxi u jwaħħal 12 il-bollard tal-plastik fi Triq l-Imħallief William Harding u jsiru l-marki ta' traffiku fi żewġ parkeġġi biswit il-Gnien ta' l-Imħallief William Harding.
66 2025	J&K Contractors	Tlabna jinqala' u jerga' jsir l-isem ta' triq tal-gebel fi Triq il-President Anton Buttigieg.
67 2025	B.Grima & Sons	Jitneħħa l-parkeġġ għall-persuni b'dizabilita' minn quddiem Blk 4, Flt 4 fi Triq Sir Luigi Preziosi.
68 2025	Mica Med	Tlabna jirringa lampa L113 fi Triq Giorgio Mitrovich li tmiss ma' Triq Anzac.
69 2025	B.Grima & Sons	Tlabna ssir mera fi Triq Alamein ma' Triq ANZAC.
70 2025	Joseph Camilleri	Approvazzjoni tal-istima tiegħu sabiex jipprovi s-servizz tiegħu bħala uffiċjal ta' saħħa u sigurta'.
71 2025	Joseph Camilleri	Tlabna s-servizz tiegħu ta' uffiċjal ta' Saħħa u Sigurta' għall-proġett ta' Solar Street Lighting fi Triq il-Mediterran.
72 2025	J&K Contractors	Tlabna isir patching ta' ħofra quddiem Dar 38 Triq Don Luigi Rigord; Patching ta' trinka li hemm fit-tarf ta' triq Don Luigi Rigord u ħofra fit-triq li twasskek għall-Melita FC.
73 2025	Cath's Home	Ordni ta' bukkett fjuri għall-fueral tal-Onor.Francis Zammit Dimech.

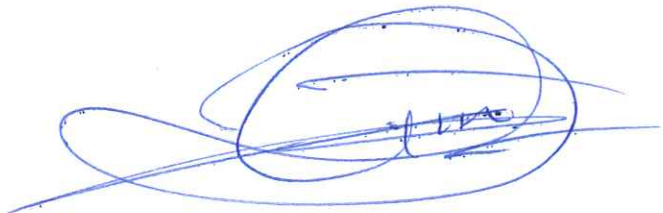
Sindku : Av. Kaylon Zammit Viċi Sindku : Adrian Dominic Ellul
Kunsilliera : Therise Abela, Carmel Cesare u Raymond Lanzon

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

74	2025	Global Tech	Tlabna sabiex jittiehed filmat tal-cameras mir-recorder li hemm fil-Gnien Madre Teresa ta' Kalkutta
75	2025	J&K Contractors	Tlabna biex tigi rrangata manhole fi Triq Tunis u oħra fi Triq Martin Luther King fejn hemm il-grada tal-White Rocks
76	2025	Mica Med	Tlabna biex tigi irranġa lampa W077 fi' Triq Misraħ il-Paċi li tinsab ma' faċċata ta' garage numru 3
77	2025	Mica Med	Tlabna biex tigi irranġa lampa W076 fi' Triq Napuljun Tagliaferro li tinsab ma' faċċata ta' dar numru 1



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



Awtorizzazzjoni tas-Sindku Av. Kaylon Zammit sabiex tiġi ċċirkolata lill-Kunsilliera

Sindku : Av. Kaylon Zammit Viċi Sindku : Adrian Dominic Ellul
Kunsilliera : Therise Abela, Carmel Cesare u Raymond Lanzon
Segretarju Eżekuttiv : Kevin Borg M.Sc. (Gov & Mngt)