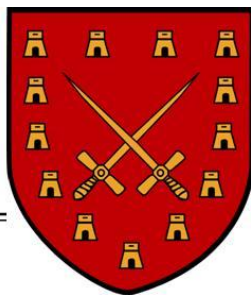


## Kunsill Lokali Pembroke

Triq Alamein  
Pembroke, PBK 1776,  
Malta.  
Tel : (+356) 2137 2111 Fax : (+356) 2137 2555  
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## Pembroke Local Council

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e-mail : pembroke.lc@gov.mt

### MINUTI

## Laqgħa tal-Kunsill Lokali Pembroke

### DISA' LEGISLATURA

## Laqgħa Numru 15/2025

Il-Ħamis 11 ta' Diċembru, 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 Grech – Viċi Sindku  
Carmel Cesare – Kunsillier  
Raymond Lanzon – Kunsillier

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

Therise Abela – Kunsillier

#### ASSENTI

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#### UFFIĊJAL PREŻENTI:

Kevin Borg – Segretarju Eżekuttiv  
Ms. Diana Farrugia u Ms. Christina Dimech - Accountants tal-Kunsill  
Kien hemm il-preżenza ukoll tal-pubbliku. **(Dok. 01)**

Sindku : Av. Kaylon Zammit      Viċi Sindku : Adrian Dominic Ellul Grech  
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.

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

- 15.01.1 Is-Sindku l-Av. Kaylon Zammit informa lill-Kunsill li l-Kunsillier Therise Abela kienet bagħtet talba t'apoloġija. Fid-dawl ta' dan, il-kelliem ippropona li din tiġi milqugħa.
- 15.01.2 Il-Kunsillier Raymond Lanzon issekonda.
- 15.01.3 Il-Kunsill qabel unanimament.

### 15.02 Draft tal-Estimi ta' Dħul u Hruġ għas-sena finanzjarja 2026.

- 15.02.1 Is-Sindku l-Av. Kaylon Zammit ipprezenta Draft tal-Estimi ta' Dħul u Hruġ għas-sena finanzjarja 2026 kif ukoll il-Pjan ta' Hidma għas-snin 2026 - 2030 (**Dok. 02 u 03**). Il-kelliem talab lill-Accountants tal-Kunsill biex jagħtu l-ispjega tagħhom għal dak li qed jiġi propost.
- 15.02.2 Wara l-ispjega li ngħatat, is-Sindku l-Av. Kaylon Zammit irringrazzja lill-Accountants u dawn irtiraw. Il-kelliem żied li l-finanzi tal-Kunsill jinsabu sodi u l-Kunsill dejjem jara kif jikseb fondi addizzjonali mingħand entitajiet oħra governattivi biex jiġu ffinanzjata proġetti kapitali. Żied ukoll li hemm il-ħsieb li s-sena li ġejja jintużaw il-fondi kollha disponibbli fid-Development Funds tal-PA biex isiru ċertu proġetti nfrasfrutturali, nkluż iċ-ċentru ċiviku fil-lokal għall-ġid tar-residenti u dan biex jiżiedu ukoll l-ispazji miftuħa. Il-kelliem żied li fil-jiem li ġejja l-Kunsill ser ikun qed jippubblika l-pjanti u l-pjanijiet konnessa mal-investment li ser ikun ġej minn kumpanija privata li daħlet fi ftehim mal-Kunsill biex isiru proġetti ta' fejda fil-lokal.
- 15.02.3 Il-Kunsillier Raymond Lanzon irrimarka li huwa fl-interess tal-iżviluppaturi li jaraw Pembroke aħjar u hekk ser igawdu ukoll ir-residenti.
- 15.02.4 Resident irrimarka li sena ilu kienet saret talba biex isir traffic management minħabba l-iskola primarja ta' Pembroke, fejn Gñien Madre Teresa ta' Kalkutta isservi ta' roundabout. Il-kelliem żied ukoll li ħdejn il-BCRS fil-Pembroke P&R hemm numru ta' studs perikoluża, u fi Triq Tonna Barthe hemm lampa l'ilha maqtugħa xahar.
- 15.02.5 Is-Sindku l-Av. Kaylon Zammit irrimarka li dwar it-traffic management plan, bħalissa għaddejin proposti minn TM dwar il-flow tat-traffiku fil-lokal vis-avis Triq Sant'Andrija. Dwar l-istuds saru lmenti lil TM, l'iżda għadha pendent. Dwar il-lampa, din ġiet skonnettjata u l-Kunsill talab lill-Enemalta biex terġa' titqabbad.
- 15.02.6 Il-Viċi Sindku Adrian Dominic Ellul irrimarka li fil-jiem li għaddew, huwa u s-Sindku kellhom laqqgħa ma' TM biex tinstab soluzzjoni għall-immaniġjar tat-traffiku tal-iskejjel fil-lokal.
- 15.02.7 Residenta talbet li jsir aktar infurzar anke pemezz ta' CCTV, fosthom fil-junction ta' ħdejn il-Maypole.

- 15.02.8 Is-Sindku l-Av. Kaylon Zammit wieġeb li CCTV li hemm fil-post ser tinbidel fil-ġimgħat li ġejja u ser tkun qed tiġi mħaddma mill-LESA.
- 15.02.9 Residenta talbet biex is-servizz tal-linja jkun dirett minn Pembroke lejn il-Belt.
- 15.02.10 Is-Sindku l-Av. Kaylon Zammit, dwar it-trasport pubbliku rrimarka li diġa saru talbiet simili, iżda s'issa għad ma ġietx milqugħa.
- 15.02.11 Resident irrimarka li dwar l-AACC il-post qed ikun overcrowding minħabba li qed jiġu ħafna nies mhux mill-lokal.
- 15.02.12 Is-Sindku l-Av. Kaylon Zammit irrimarka li sal-aħħar ta' Jannar 2026, l-AACC ser jimxu għal post akbar fil-lokal fejn huwa aktar spazjuż.

### **15.03 Tmiem tal-laqqgħa u data tas-seduta li jmiss.**

- 15.03.1 Is-Sindku l-Av. Kaylon Zammit għalaq il-laqqgħa fis-18:10 wara li unanimament kien hemm qbil li l-laqqgħa tiġi agġornata għal nhar il-Ħamis 11 ta' Diċembru 2026 fis-18:30pm.

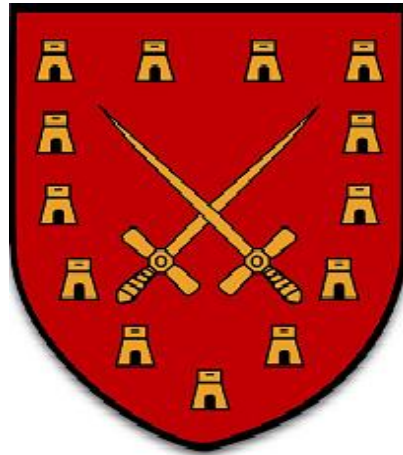
**Konfermati, illum 28 ta' Jannar, 2026**

#### **IFFIRMAT**

Av. Kaylon Zammit  
**Sindku**

#### **IFFIRMAT**

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



# **Pembroke Local Council**

**Annual Budget  
For  
Financial Year  
2026**

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## Overview and Summary

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### Income and Expenditure

#### Results for the Year 2026

For the financial year ending 31<sup>st</sup> December 2026, bank balances are projected to end with a positive balance of **€846,384**.

#### Revenue for the Year 2026

The Council will be allocated the sum of **€536,166** from the Central Government. It is also envisaged to generate other income of **€14,100** from permits, **€2,400** LES administration and **€551,393** Other Income mainly coming from the reimbursement for street lighting and upgrades to road pavements, for an overall total of **€1,104,059**.

#### Expenditure for the Year 2026

The expenditure including payment of outstanding accounts is distributed on three key votes. These are: -

In preparing this budget, we took the assumption that all expenses and income will be paid/received during 2026.

#### Wages and Salaries

The Council is employing the full complement and is therefore allocating **13%** of all expenditure ie **€141,586**.

#### Operations and Maintenance

This vote will have an allocation of **83%** for a total amount of **€912,690**.

#### Administration Other Expenditure

This vote will have an allocation of **2%** for a total amount of **€22,282**.

#### Depreciation

This vote will have an allocation of **2%** for a total amount of **€26,333**. Assumption that a full year depreciation is charged on additional assets in 2026.

**SIGNED**

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Mayor

**SIGNED**

---

Executive Secretary

## Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	491,003	502,470	536,166	45,163	33,696
Income raised from Bye-Laws (2)	14,888	33,171	14,100	(788)	(19,071)
Income raised from LES (3)	2,400	2,811	2,400	-	(411)
Investment Income (4)	-	-	-	-	-
Other Income (5)	46,900	393,326	551,393	504,493	158,067
<b>TOTAL</b>	<b>555,191</b>	<b>931,778</b>	<b>1,104,059</b>	<b>548,868</b>	<b>172,281</b>
<b>Expenditure</b>					
Personal Emoluments (6)	125,823	129,890	141,586	15,763	11,696
Operations and Maintenance (7)	375,040	557,320	912,690	537,650	355,370
Administration (8)	21,448	19,226	22,282	834	3,056
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	30,000	26,333	26,333	(3,667)	-
<b>TOTAL</b>	<b>552,311</b>	<b>732,769</b>	<b>1,102,891</b>	<b>550,580</b>	<b>370,122</b>
<b>Surplus / Deficit</b>	<b>2,880</b>	<b>199,009</b>	<b>1,168</b>	<b>(1,712)</b>	<b>(197,841)</b>

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	74,320	118,262	87,725	13,405	(30,537)
<b>Current Assets</b>					
Inventories (11)	1,393	1,349	1,393	-	44
Receivables (12)	374,820	82,938	6,092	(368,728)	(76,846)
Cash and Cash Equivalents (13)	641,954	1,234,819	846,384	204,430	(388,435)
<b>Total Current Assets</b>	<b>1,018,167</b>	<b>1,319,106</b>	<b>853,869</b>	<b>(164,298)</b>	<b>(465,237)</b>
<b>Current Liabilities (14)</b>					
Payables	446,684	666,414	169,472	(277,212)	(496,942)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>446,684</b>	<b>666,414</b>	<b>169,472</b>	<b>(277,212)</b>	<b>(496,942)</b>
<b>Net Current Assets</b>	<b>571,483</b>	<b>652,692</b>	<b>684,397</b>	<b>112,914</b>	<b>31,705</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>645,803</b>	<b>770,954</b>	<b>772,122</b>	<b>126,319</b>	<b>1,168</b>
<b>Reserves</b>					
Retained Funds	<b>645,803</b>	<b>770,954</b>	<b>772,122</b>	<b>126,319</b>	<b>1,168</b>

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€
Current Assets	1,018,167	1,319,106	853,869
Current Liabilities	446,684	666,414	169,472
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	<b>571,483</b>	<b>652,692</b>	<b>684,397</b>
Government Allocation	491,003	502,470	536,166
<b>FSI</b>	<b>116.39%</b>	<b>129.90%</b>	<b>127.65%</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2026	2026	2026	2026	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	134,042	134,042	134,042	134,042	536,166
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	3,525	3,525	3,525	3,525	14,100
<b>Local Enforcement cash flows</b>	600	600	600	600	2,400
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	-	-
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
<b>Cash received from EU funds</b>	-	-	-	-	-
<b>Cash received from Twinning</b>	-	-	-	-	-
<b>Cash from Community Services</b>	-	-	-	-	-
<b>Other Cash Inflows</b>	454,121	454,121	454,121	454,121	1,816,483
<b>TOTAL Inflows</b>	<b>592,287</b>	<b>592,287</b>	<b>592,287</b>	<b>592,287</b>	<b>2,369,149</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	35,397	35,397	35,397	35,397	141,586
<b>Operations &amp; Maintenance</b>	179,520	179,520	179,520	179,520	718,080
<b>Administration</b>	5,571	5,571	5,571	5,571	22,282
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	355,585	355,585	355,585	355,585	1,422,339
Special programmes	-	-	-	-	-
Movement in receivables and payables	113,325	113,325	113,325	113,324	453,297
	468,909	468,909	468,909	468,908	1,875,636
<b>Cash outflows re EU projects</b>	-	-	-	-	-
<b>Cash outflows re Twinning</b>	-	-	-	-	-
<b>Cash outflows re Community Services</b>	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>689,396</b>	<b>689,396</b>	<b>689,396</b>	<b>689,395</b>	<b>2,757,584</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(97,109)</b>	<b>(97,109)</b>	<b>(97,109)</b>	<b>(97,108)</b>	<b>(388,435)</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>1,234,819</b>	<b>1,137,710</b>	<b>1,040,601</b>	<b>943,492</b>	<b>1,234,819</b>
<b>Carry forward</b>	<b>1,137,710</b>	<b>1,040,601</b>	<b>943,492</b>	<b>846,384</b>	<b>846,384</b>

**Detailed Estimates of Income**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2025	ACTUAL Jan-Sept 2025	FORECAST Oct-Dec 2025	TOTAL Jan-Dec 2025	BUDGET Jan-Dec 2026	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Cental Government:</b>							
0001 In terms of section 55 CAP 363	491,003	368,253	122,750	491,003	536,166	45,163	45,163
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	-	6,643	4,824	11,467	-	-	(11,467)
	<b>491,003</b>	<b>374,896</b>	<b>127,574</b>	<b>502,470</b>	<b>536,166</b>	<b>45,163</b>	<b>33,696</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	2,288	-	-	-	-	(2,288)	-
0026-0035 Income from Permits	12,600	24,950	8,221	33,171	14,100	1,500	(19,071)
	<b>14,888</b>	<b>24,950</b>	<b>8,221</b>	<b>33,171</b>	<b>14,100</b>	<b>(788)</b>	<b>(19,071)</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	2,400	2,020	791	2,811	2,400	-	(411)
0038-0055 Contraventions	-	-	-	-	-	-	-
	<b>2,400</b>	<b>2,020</b>	<b>791</b>	<b>2,811</b>	<b>2,400</b>	<b>-</b>	<b>(411)</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5 General Income</b>							
0056-0065 Sponsorships	-	-	6,900	6,900	20,000	20,000	13,100
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	750	-	750	-	-	(750)
0110-0119 Contributions	100	-	-	-	-	(100)	-
0120-0129 General Income	46,800	184,849	200,827	385,676	531,393	484,593	145,717
	<b>46,900</b>	<b>185,599</b>	<b>207,727</b>	<b>393,326</b>	<b>551,393</b>	<b>504,493</b>	<b>158,067</b>
<b>Total</b>	<b>555,191</b>	<b>587,465</b>	<b>344,313</b>	<b>931,778</b>	<b>1,104,059</b>	<b>548,868</b>	<b>172,281</b>

**Detailed Estimates of Expenditure**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec		
	2025	2025	2025	2025	2026	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	11,503	8,627	2,876	11,503	11,676	173	173
1200 Employees' Salaries & Wages	78,692	57,180	18,105	75,285	84,760	6,068	9,475
1300 Bonuses	9,291	-	10,469	10,469	11,781	2,490	1,312
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	7,330	5,108	1,882	6,990	7,464	134	474
1600 Allowances	16,615	15,611	6,254	21,865	22,365	5,750	500
1700 Overtime	2,392	3,388	390	3,778	3,540	1,148	(238)
	<b>125,823</b>	<b>89,914</b>	<b>39,976</b>	<b>129,890</b>	<b>141,586</b>	<b>15,763</b>	<b>11,696</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	6,813	4,030	1,782	5,812	10,152	3,339	4,340
2200-2259 Public Materials & Supplies	1,600	238	223	461	1,300	(300)	839
2300-2399 Repairs & Upkeep	102,198	172,354	131,383	303,737	586,185	483,987	282,448
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	55,000	76,452	(17,927)	58,525	89,800	34,800	31,275
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	4,305	1,073	2,653	3,726	4,425	120	699
3035 Bank Charges	1,182	597	234	831	1,184	2	353
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	-	-	-	-	-	-	-
3042 Bulky Refuse Collection	11,400	8,129	2,647	10,776	11,400	-	624
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	39,025	29,128	9,834	38,962	39,025	(0)	63
3052 Cleaning & Maintenance of Non-Urban Areas	24,583	17,728	6,059	23,787	24,640	57	853
3053 Cleaning of Public Conveniences	6,466	3,553	754	4,307	6,891	425	2,584
3055 Cleaning of Council Premises	4,526	2,433	920	3,353	4,173	(353)	820
3060 Cleaning & Maintenance of Parks & Gardens	17,063	12,797	4,266	17,063	17,063	-	-
3061 Cleaning & Maintenance of Soft Areas	29,551	22,247	7,643	29,890	29,549	(2)	(341)
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	15,112	1,174	9,470	10,644	23,454	8,342	12,810
3070-3090 Consultation Fees	5,000	-	4,593	4,593	10,000	5,000	5,407
3100-3139 Contract & Project Management	20,231	-	6,699	6,699	20,014	(217)	13,315
3300-3379 Hospitality	30,585	10,076	22,874	32,950	33,035	2,450	85
3380-3389 Community	300	-	485	485	300	-	(185)
3600-3694 Local Enforcement Expenses	100	713	6	719	100	-	(619)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
	<b>375,040</b>	<b>362,722</b>	<b>194,598</b>	<b>557,320</b>	<b>912,690</b>	<b>537,650</b>	<b>355,370</b>

**Detailed Estimates of Expenditure (Continued)**

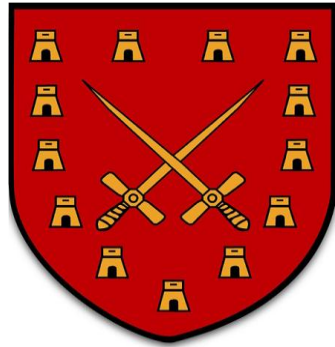
DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2025	2025	2025	2025	2026		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	2,520	2,097	432	2,529	2,761	241	232
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	1,205	(291)	888	597	2,005	800	1,408
2500-2599 National & International Memberships	600	-	-	-	600	-	600
2600-2699 Office Services	4,225	3,463	(303)	3,160	5,365	1,140	2,205
2700-2799 Transport	250	317	223	540	250	-	(290)
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	5,126	2,232	244	2,476	2,976	(2,150)	500
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	6,772	20,582	(10,662)	9,920	7,575	803	(2,345)
3200-3299 Training	500	-	-	-	500	-	500
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	250	1,504	(1,500)	4	250	-	246
	-	-	-	-	-	-	-
	<b>21,448</b>	<b>29,904</b>	<b>(10,678)</b>	<b>19,226</b>	<b>22,282</b>	<b>834</b>	<b>3,056</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	30,000	20,695	5,638	26,333	26,333	(3,667)	-
	<b>30,000</b>	<b>20,695</b>	<b>5,638</b>	<b>26,333</b>	<b>26,333</b>	<b>(3,667)</b>	<b>-</b>
<b>Total</b>	<b>552,311</b>	<b>503,235</b>	<b>229,534</b>	<b>732,769</b>	<b>1,102,891</b>	<b>550,580</b>	<b>370,122</b>

**Detailed Estimates of Statement Of Affairs**

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2025 €	ACTUAL as at 30-Sep 2025 €	FORECAST changes from 30 Sep-31 Dec 2025 €	TOTAL as at 31-Dec 2025 €	BUDGET Jan-Dec 2026 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	1,393	1,393	(44)	1,349	1,393	-	44
	-	-	-	-	-	-	-
	<b>1,393</b>	<b>1,393</b>	<b>(44)</b>	<b>1,349</b>	<b>1,393</b>	<b>-</b>	<b>44</b>
<b>12 Receivables</b>							
0201-0209 Receivables	12,572	4,180	69,523	73,703	4,180	(8,392)	(69,523)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	362,248	45,355	(36,120)	9,235	1,912	(360,336)	(7,323)
	-	-	-	-	-	-	-
	<b>374,820</b>	<b>49,535</b>	<b>33,403</b>	<b>82,938</b>	<b>6,092</b>	<b>(368,728)</b>	<b>(76,846)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	641,954	1,322,185	(87,366)	1,234,819	846,384	204,430	(388,435)
	<b>641,954</b>	<b>1,322,185</b>	<b>(87,366)</b>	<b>1,234,819</b>	<b>846,384</b>	<b>204,430</b>	<b>(388,435)</b>
<b>14 Payables</b>							
4000 Payables	112,184	90,057	(26,854)	63,203	90,057	(22,127)	26,854
4100 Accruals	325,862	79,415	(13,858)	65,557	79,415	(246,447)	13,858
4150 Deferred Income	8,638	631,390	(93,736)	537,654	-	(8,638)	(537,654)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>446,684</b>	<b>800,862</b>	<b>(134,448)</b>	<b>666,414</b>	<b>169,472</b>	<b>(277,212)</b>	<b>(496,942)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

**16 Depreciation of Property, Plant and Equipment**

<b>Asset</b>		Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Special Programmes	New Street Signs	Assets Under Construction	<b>Total</b>
% of depreciation		8%	20%	10%	10%	0%	20%	10%	100%	0%	
		€	€	€	€	€	€	€	€	€	€
<b>Cost</b>											
As at 01 January 2026		31,233	38,465	1,302,861	581,136	17,307	4,225	653,660	-	36,100	<b>2,664,987</b>
Additions		-	3,950	1,454,489	-	-	-	-	-	(36,100)	<b>1,422,339</b>
Disposals		-	-	-	-	-	-	-	-	-	-
As at 31 December 2026		31,233	42,415	2,757,350	581,136	17,307	4,225	653,660	-	-	<b>4,087,326</b>
<b>Grants/ other reimbursements</b>											
As at 01 January 2026		-	10,258	774,513	51,423	-	-	653,660	-	-	<b>1,489,854</b>
Additions		-	3,950	1,422,593	-	-	-	-	-	-	<b>1,426,543</b>
As at 31 December 2026		-	14,208	2,197,106	51,423	-	-	653,660	-	-	<b>2,916,397</b>
<b>Accumulated Depreciation</b>											
As at 01 January 2026		20,682	16,822	485,429	529,713	-	4,225	-	-	-	<b>1,056,871</b>
Charge for the year		549	2,338	23,446	-	-	-	-	-	-	<b>26,333</b>
Released on disposal		-	-	-	-	-	-	-	-	-	-
As at 31 December 2026		21,231	19,160	508,875	529,713	-	4,225	-	-	-	<b>1,083,204</b>
<b>Budgeted NBV 31 Dec 2025</b>		3,751	11,422	41,840	-	17,307	-	-	-	0	<b>74,320</b>
<b>Forecasted NBV 1 Jan 2026</b>		10,551	11,385	42,919	-	17,307	-	-	-	36,100	118,262
<b>Budgeted NBV 31 Dec 2026</b>		10,002	9,047	51,369	-	17,307	-	-	-	-	87,725



# **Pembroke Local Council**

**Business Plan  
for the  
Period  
2026 - 2030**

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***Overview and Summary***

The Local Council presents the business plan for the next 5 years, covering the period 2026 - 2030. A 5% rate of inflation is assumed to have an effect on the income and expenditure of the projected years.

**SIGNED**

Mayor

**SIGNED**

Executive Secretary

**Statement of Income and Expenditure**

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2026	BUDGET Jan-Dec 2027	BUDGET Jan-Dec 2028	BUDGET Jan-Dec 2029	BUDGET Jan-Dec 2030	BUDGET Period 2026-2030
	€	€	€	€	€	€
<b>Income</b>						
Funds received from Central Government (1)	536,166	562,974	591,123	620,679	651,713	2,962,656
Income raised from Bye-Laws (2)	14,100	14,805	15,545	16,323	17,139	77,911
Income raised from LES (3)	2,400	2,520	2,646	2,778	2,917	13,262
Investment Income (4)	-	-	-	-	-	-
Other Income (5)	551,393	578,963	607,911	638,306	670,222	3,046,794
<b>TOTAL</b>	<b>1,104,059</b>	<b>1,159,262</b>	<b>1,217,225</b>	<b>1,278,086</b>	<b>1,341,991</b>	<b>6,100,623</b>
<b>Expenditure</b>						
Personal Emoluments (6)	141,586	144,498	146,398	148,298	150,198	730,978
Operations and Maintenance (7)	912,690	968,104	1,043,155	1,100,903	1,163,314	5,188,166
Administration (8)	22,282	23,384	24,540	25,754	27,030	122,990
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	26,333	17,257	2,887	2,887	1,434	50,798
<b>TOTAL</b>	<b>1,102,891</b>	<b>1,153,243</b>	<b>1,216,980</b>	<b>1,277,842</b>	<b>1,341,976</b>	<b>6,092,932</b>
<b>Surplus / Deficit</b>	<b>1,168</b>	<b>6,019</b>	<b>245</b>	<b>245</b>	<b>15</b>	<b>7,691</b>

## Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2026	BUDGET Jan-Dec 2027	BUDGET Jan-Dec 2028	BUDGET Jan-Dec 2029	BUDGET Jan-Dec 2030	BUDGET Period 2026-2030
	€	€	€	€	€	€
<b>Non-current Assets</b>						
Property, Plant and Equipment (16)	87,725	70,468	67,581	64,694	63,260	353,728
<b>Current Assets</b>						
Inventories (11)	1,393	1,393	1,393	1,393	1,393	6,965
Receivables (12)	6,092	6,092	6,092	6,092	6,092	30,460
Cash and Cash Equivalents (13)	846,384	350,698	(44,693)	(443,246)	(846,901)	(137,759)
<b>Total Current Assets</b>	<b>853,869</b>	<b>358,183</b>	<b>(37,208)</b>	<b>(435,761)</b>	<b>(839,416)</b>	<b>(100,334)</b>
<b>Current Liabilities (14)</b>						
Payables	169,472	169,472	169,472	169,472	169,472	847,360
<b>Total Current Liabilities</b>	<b>169,472</b>	<b>169,472</b>	<b>169,472</b>	<b>169,472</b>	<b>169,472</b>	<b>847,360</b>
<b>Net Current Assets</b>	<b>684,397</b>	<b>188,711</b>	<b>(206,680)</b>	<b>(605,233)</b>	<b>(1,008,888)</b>	<b>(947,694)</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-	-
<b>Net Assets</b>	<b>772,122</b>	<b>259,179</b>	<b>(139,099)</b>	<b>(540,539)</b>	<b>(945,628)</b>	<b>(593,966)</b>
<b>Reserves</b>						
Retained Funds	772,122	259,179	(139,099)	(540,539)	(945,628)	(593,966)

## Financial Situation Indicator

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2026	BUDGET Jan-Dec 2027	BUDGET Jan-Dec 2028	BUDGET Jan-Dec 2029	BUDGET Jan-Dec 2030	BUDGET Period 2026-2030
	€	€	€	€	€	€
Current Assets	853,869	358,183	(37,208)	(435,761)	(839,416)	(100,334)
Current Liabilities	169,472	169,472	169,472	169,472	169,472	847,360
<b>Working Capital</b>	<b>684,397</b>	<b>188,711</b>	<b>(206,680)</b>	<b>(605,233)</b>	<b>(1,008,888)</b>	<b>(947,694)</b>
Government Allocation	536,166	562,974	591,123	620,679	651,713	2,962,656
<b>FSI</b>	<b>128 %</b>	<b>34 %</b>	<b>(35) %</b>	<b>(98) %</b>	<b>(155) %</b>	<b>(32) %</b>

**Cash Budget**

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2026	2027	2028	2029	2030	2026-2030
	€	€	€	€	€	€
<b>Cash Inflows</b>						
<b>Government cash inflows</b>	536,166	562,974	591,123	620,679	651,713	2,962,656
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	14,100	14,805	15,545	16,323	17,139	77,911
<b>Local Enforcement cash flows</b>	2,400	2,520	2,646	2,778	2,917	13,262
<b>Finance cash flows</b>						
Loan Proceeds	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
<b>Capital cash flow</b>						
Proceeds from disposal of assets						-
<b>Cash received from EU funds</b>						-
<b>Cash received from Twinning</b>						-
<b>Cash from Community Services</b>						-
<b>Other Cash Inflows</b>	1,816,483	600,000	630,000	661,500	694,575	4,402,558
<b>TOTAL Inflows</b>	<b>2,369,149</b>	<b>1,180,299</b>	<b>1,239,314</b>	<b>1,301,280</b>	<b>1,366,344</b>	<b>7,456,387</b>
<b>Cash Outflows</b>						
<b>Personal Emoluments</b>	141,586	144,498	146,398	148,298	150,198	730,978
<b>Operations &amp; Maintenance</b>	718,080	968,104	1,043,155	1,100,903	1,163,314	4,993,556
<b>Administration</b>	22,282	23,384	24,540	25,754	27,030	122,990
<b>Finance</b>						-
<b>Capital</b>						
Acquisition of property	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Improvements	1,422,339	500,000	500,000	500,000	500,000	3,422,339
Special programmes	-	-	-	-	-	-
Movement in receivables and payables	453,297	40,000	(79,389)	(75,121)	(70,543)	268,244
	1,875,636	540,000	420,611	424,879	429,457	3,690,583
<b>Cash outflows re EU projects</b>						-
<b>Cash outflows re Twinning</b>						-
<b>Cash outflows re Community Services</b>						-
	-	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>2,757,584</b>	<b>1,675,986</b>	<b>1,634,704</b>	<b>1,699,834</b>	<b>1,769,999</b>	<b>9,538,107</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(388,435)</b>	<b>(495,686)</b>	<b>(395,390)</b>	<b>(398,554)</b>	<b>(403,655)</b>	<b>(2,081,720)</b>
Brought forward (Bank /Cash Bal.)	1,234,819	846,384	350,698	(44,693)	(443,246)	1,234,819
Carry forward	846,384	350,698	(44,693)	(443,246)	(846,901)	(846,901)

## Detailed Estimates of Income

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2026	BUDGET Jan-Dec 2027	BUDGET Jan-Dec 2028	BUDGET Jan-Dec 2029	BUDGET Jan-Dec 2030	BUDGET Period 2026-2030
	€	€	€	€	€	€
<b>Income</b>						
<b>1 Funds received form Central Government:</b>						
0001 In terms of section 55 CAP 363	536,166	562,974	591,123	620,679	651,713	2,962,656
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-
0005-0019 Other Income	-	-	-	-	-	-
	<b>536,166</b>	<b>562,974</b>	<b>591,123</b>	<b>620,679</b>	<b>651,713</b>	<b>2,962,656</b>
<b>2 Bye-Laws &amp; Legal Fees</b>						
0021-0025 Community Services	-	-	-	-	-	-
0026-0035 Income from Permits	14,100	14,805	15,545	16,323	17,139	77,911
	<b>14,100</b>	<b>14,805</b>	<b>15,545</b>	<b>16,323</b>	<b>17,139</b>	<b>77,911</b>
<b>3 Local Enforcement Income</b>						
0037 Commission from Regional Committees	2,400	2,520	2,646	2,778	2,917	13,262
0038-0055 Contraventions	-	-	-	-	-	-
	<b>2,400</b>	<b>2,520</b>	<b>2,646</b>	<b>2,778</b>	<b>2,917</b>	<b>13,262</b>
<b>4 Investment Income</b>						
0091-0095 Bank interest	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5 General Income</b>						
0056-0065 Sponsorships	20,000	21,000	22,050	23,153	24,310	110,513
0066-0069 Documents & Information	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-
0110-0119 Contributions	-	-	-	-	-	-
0120-0129 General Income	531,393	557,963	585,861	615,154	645,912	2,936,282
	<b>551,393</b>	<b>578,963</b>	<b>607,911</b>	<b>638,306</b>	<b>670,222</b>	<b>3,046,794</b>
<b>Total</b>	<b>1,104,059</b>	<b>1,159,262</b>	<b>1,217,225</b>	<b>1,278,086</b>	<b>1,341,991</b>	<b>6,100,623</b>

## Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2026	BUDGET Jan-Dec 2027	BUDGET Jan-Dec 2028	BUDGET Jan-Dec 2029	BUDGET Jan-Dec 2030	BUDGET Period 2026-2030
	€	€	€	€	€	€
<b>6 Personal Emoluments</b>						
1100 Mayor's Allowance	11,676	11,676	11,676	11,676	11,676	58,380
1200 Employees' Salaries & Wages	84,760	86,260	87,760	89,260	90,760	438,800
1300 Bonuses	11,781	12,031	12,281	12,531	12,781	61,405
1400 Income Supplements	-	-	-	-	-	-
1500 Social Security Contributions	7,464	8,626	8,776	8,926	9,076	42,868
1600 Allowances	22,365	22,365	22,365	22,365	22,365	111,825
1700 Overtime	3,540	3,540	3,540	3,540	3,540	17,700
	<b>141,586</b>	<b>144,498</b>	<b>146,398</b>	<b>148,298</b>	<b>150,198</b>	<b>730,978</b>
<b>7 Operations and Maintenance</b>						
2100-2149 Public Utilities	10,152	10,660	11,193	11,752	12,340	56,096
2200-2259 Public Materials & Supplies	1,300	1,365	1,433	1,505	1,580	7,183
2300-2399 Repairs & Upkeep	586,185	626,127	684,933	725,622	770,122	3,392,989
2400-2449 Rent	-	-	-	-	-	-
3010 Street Lighting	89,800	94,290	99,005	103,955	109,152	496,202
3020 Lease of Equipment	-	-	-	-	-	-
3030 Insurance	4,425	4,646	4,879	5,122	5,379	24,451
3035 Bank Charges	1,184	1,243	1,305	1,371	1,439	6,542
3038 Penalties	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-
3041 Refuse Collection	-	-	-	-	-	-
3042 Bulky Refuse Collection	11,400	11,970	12,569	13,197	13,857	62,992
3043 Bins on wheels	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-
3051 Road & Street Cleaning	39,025	40,976	43,025	45,176	47,435	215,638
3052 Cleaning & Maintenance of Non-Urban Areas	24,640	25,872	27,166	28,524	29,950	136,152
3053 Cleaning of Public Conveniences	6,891	7,236	7,597	7,977	8,376	38,077
3055 Cleaning of Council Premises	4,173	4,382	4,601	4,831	5,072	23,058
3060 Cleaning & Maintenance of Parks & Gardens	17,063	17,063	17,063	17,063	17,063	85,314
3061 Cleaning & Maintenance of Soft Areas	29,549	31,026	32,578	34,207	35,917	163,277
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-
3064 Other Contractual Services	23,454	24,627	25,858	27,151	28,508	129,598
3070-3090 Consultation Fees	10,000	10,500	11,025	11,576	12,155	55,256
3100-3139 Contract & Project Management	20,014	21,015	22,065	23,169	24,327	110,590
3300-3379 Hospitality	33,035	34,687	36,421	38,242	40,154	182,539
3380-3389 Community	300	315	331	347	365	1,658
3600-3694 Local Enforcement Expenses	100	105	110	116	122	553
3700-3799 EU Projects	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-
	<b>912,690</b>	<b>968,104</b>	<b>1,043,155</b>	<b>1,100,903</b>	<b>1,163,314</b>	<b>5,188,166</b>

**Detailed Estimates of Expenditure (Continued)**

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2026	2027	2028	2029	2030	2026-2030
€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>						
2150-2199 Office Utilities	2,761	2,899	3,044	3,196	3,356	15,256
2260-2299 Office Materials & Supplies	-	-	-	-	-	-
2450-2499 Office Rent	2,005	2,105	2,211	2,321	2,437	11,079
2500-2599 National & International Memberships	600	630	662	695	729	3,315
2600-2699 Office Services	5,365	5,633	5,915	6,211	6,521	29,645
2700-2799 Transport	250	263	276	289	304	1,381
2800-2899 Travel	-	-	-	-	-	-
2900-2999 Information Services	2,976	3,125	3,281	3,445	3,617	16,444
3050 Office Cleaning	-	-	-	-	-	-
3140-3199 Professional Services	7,575	7,954	8,351	8,769	9,207	41,857
3200-3299 Training	500	525	551	578	608	2,762
3345 Office Hospitality	-	-	-	-	-	-
3400-3499 Incidental Expenses	250	250	250	250	250	1,250
	<b>22,282</b>	<b>23,384</b>	<b>24,540</b>	<b>25,754</b>	<b>27,030</b>	<b>122,990</b>
<b>9 Finance Costs</b>						
3036 Interest on Bank Loan						-
						-
	-	-	-	-	-	-
<b>10 Other Expenditure</b>						
3500-3599 Loss / (Profit) on Disposal of assets						-
3695 Increase/(Decrease) in allowance for bad debts						-
8000-8099 Depreciation (charge for the year)	26,333	17,257	2,887	2,887	1,434	50,798
	26,333	17,257	2,887	2,887	1,434	50,798
<b>Total</b>	<b>1,102,891</b>	<b>1,153,243</b>	<b>1,216,980</b>	<b>1,277,842</b>	<b>1,341,976</b>	<b>6,092,932</b>

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2026	BUDGET Jan-Dec 2027	BUDGET Jan-Dec 2028	BUDGET Jan-Dec 2029	BUDGET Jan-Dec 2030	BUDGET Period 2026-2030
	€	€	€	€	€	€
<b>11 Inventory</b>						
5201-5249 Stationery	1,393	1,393	1,393	1,393	1,393	6,965
5250-5299 Consumables	-	-	-	-	-	-
	<b>1,393</b>	<b>1,393</b>	<b>1,393</b>	<b>1,393</b>	<b>1,393</b>	<b>6,965</b>
<b>12 Receivables</b>						
0201-0209 Receivables	4,180	4,180	4,180	4,180	4,180	20,900
0210-0219 LES Receivables	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-
0250 Prepayments & Accrued income	1,912	1,912	1,912	1,912	1,912	9,560
	<b>6,092</b>	<b>6,092</b>	<b>6,092</b>	<b>6,092</b>	<b>6,092</b>	<b>30,460</b>
<b>13 Cash &amp; Equivalents</b>						
5001-5099 Bank & Cash Balances	846,384	350,698	(44,693)	(443,246)	(846,901)	(137,759)
	<b>846,384</b>	<b>350,698</b>	<b>(44,693)</b>	<b>(443,246)</b>	<b>(846,901)</b>	<b>(137,759)</b>
<b>14 Payables</b>						
4000 Payables	90,057	90,057	90,057	90,057	90,057	450,285
4100 Accruals	79,415	79,415	79,415	79,415	79,415	397,075
4150 Deferred Income	-	-	-	-	-	-
Short-term Borrowings	-	-	-	-	-	-
	<b>169,472</b>	<b>169,472</b>	<b>169,472</b>	<b>169,472</b>	<b>169,472</b>	<b>847,360</b>
<b>15 Non Current Liabilities</b>						
4200 Long Term Borrowings						-
						-
	-	-	-	-	-	-

**16 Depreciation of Property, Plant and Equipment**

<b>Asset</b>	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Special Programmes	New Street Signs	Assets Under Construction	<b>Total</b>
% of depreciation	8%	20%	10-100%	10%	0%	20%	10%	100%	0%	
	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2026	31,233	38,465	1,302,861	581,136	17,307	4,225	653,660	-	36,100	<b>2,664,987</b>
Additions	-	3,950	1,454,489	-	-	-	-	-	(36,100)	<b>1,422,339</b>
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2026	<b>31,233</b>	<b>42,415</b>	<b>2,757,350</b>	<b>581,136</b>	<b>17,307</b>	<b>4,225</b>	<b>653,660</b>	-	-	<b>4,087,326</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2026	-	10,258	774,513	51,423	-	-	653,660	-	-	<b>1,489,854</b>
Additions	-	3,950	1,422,593	-	-	-	-	-	-	<b>1,426,543</b>
Transfers	-	-	-	-	-	-	-	-	-	-
As at 31 December 2026	-	<b>14,208</b>	<b>2,197,106</b>	<b>51,423</b>	-	-	<b>653,660</b>	-	-	<b>2,916,397</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2026	20,682	16,822	485,429	529,713	-	4,225	-	-	-	<b>1,056,871</b>
Charge for the year	549	2,338	23,446	-	-	-	-	-	-	<b>26,333</b>
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2026	<b>21,231</b>	<b>19,160</b>	<b>508,875</b>	<b>529,713</b>	-	<b>4,225</b>	-	-	-	<b>1,083,204</b>
<b>Budgeted NBV 31 Dec 2025</b>	3,751	11,422	41,840	-	17,307	-	-	-	-	<b>74,320</b>
<b>Budgeted NBV 31 Dec 2026</b>	10,002	9,047	51,369	-	17,307	-	-	-	-	<b>87,725</b>

**16 Depreciation of Property, Plant and Equipment**

<b>Asset</b>	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Special Programmes	New Street Signs	Assets Under Construction	<b>Total</b>
% of depreciation	8%	20%	10-100%	10%	0%	20%	10%	100%	0%	
	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2027	31,233	42,415	2,757,350	581,136	17,307	4,225	653,660	-	-	<b>4,087,326</b>
Additions	-	-	500,000	-	-	-	-	-	-	<b>500,000</b>
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2027	<b>31,233</b>	<b>42,415</b>	<b>3,257,350</b>	<b>581,136</b>	<b>17,307</b>	<b>4,225</b>	<b>653,660</b>	-	-	<b>4,587,326</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2027	-	14,208	2,197,106	51,423	-	-	653,660	-	-	<b>2,916,397</b>
Additions	-	-	500,000	-	-	-	-	-	-	<b>500,000</b>
Transfers	-	-	-	-	-	-	-	-	-	-
As at 31 December 2027	-	<b>14,208</b>	<b>2,697,106</b>	<b>51,423</b>	-	-	<b>653,660</b>	-	-	<b>3,416,397</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2027	21,231	19,160	508,875	529,713	-	4,225	-	-	-	<b>1,083,204</b>
Charge for the year	549	2,338	14,370	-	-	-	-	-	-	<b>17,257</b>
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2027	<b>21,780</b>	<b>21,498</b>	<b>523,245</b>	<b>529,713</b>	-	<b>4,225</b>	-	-	-	<b>1,100,461</b>
<b>Budgeted NBV 31 Dec 2026</b>	10,002	9,047	51,369	-	17,307	-	-	-	-	<b>87,725</b>
<b>Budgeted NBV 31 Dec 2027</b>	9,453	6,709	36,999	-	17,307	-	-	-	-	<b>70,468</b>

**16 Depreciation of Property, Plant and Equipment**

<b>Asset</b>	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Special Programmes	New Street Signs	Assets Under Construction	<b>Total</b>
% of depreciation	8%	20%	10-100%	10%	0%	20%	10%	100%	0%	
	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2028	31,233	42,415	3,257,350	581,136	17,307	4,225	653,660	-	-	<b>4,587,326</b>
Additions	-	-	500,000	-	-	-	-	-	-	<b>500,000</b>
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2028	<b>31,233</b>	<b>42,415</b>	<b>3,757,350</b>	<b>581,136</b>	<b>17,307</b>	<b>4,225</b>	<b>653,660</b>	-	-	<b>5,087,326</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2028	-	14,208	2,697,106	51,423	-	-	653,660	-	-	<b>3,416,397</b>
Additions	-	-	500,000	-	-	-	-	-	-	<b>500,000</b>
Transfers	-	-	-	-	-	-	-	-	-	-
As at 31 December 2028	-	<b>14,208</b>	<b>3,197,106</b>	<b>51,423</b>	-	-	<b>653,660</b>	-	-	<b>3,916,397</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2028	21,780	21,498	523,245	529,713	-	4,225	-	-	-	<b>1,100,461</b>
Charge for the year	549	2,338	-	-	-	-	-	-	-	<b>2,887</b>
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2028	<b>22,329</b>	<b>23,836</b>	<b>523,245</b>	<b>529,713</b>	-	<b>4,225</b>	-	-	-	<b>1,103,348</b>
<b>Budgeted NBV 31 Dec 2027</b>	9,453	6,709	36,999	-	17,307	-	-	-	-	<b>70,468</b>
<b>Budgeted NBV 31 Dec 2028</b>	8,904	4,371	36,999	-	17,307	-	-	-	-	<b>67,581</b>

**16 Depreciation of Property, Plant and Equipment**

<b>Asset</b>	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Special Programmes	New Street Signs	Assets Under Construction	<b>Total</b>
% of depreciation	8%	20%	10-100%	10%	0%	20%	10%	100%	0%	
	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2029	31,233	42,415	3,757,350	581,136	17,307	4,225	653,660	-	-	<b>5,087,326</b>
Additions	-	-	500,000	-	-	-	-	-	-	<b>500,000</b>
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2029	<b>31,233</b>	<b>42,415</b>	<b>4,257,350</b>	<b>581,136</b>	<b>17,307</b>	<b>4,225</b>	<b>653,660</b>	-	-	<b>5,587,326</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2029	-	14,208	3,197,106	51,423	-	-	653,660	-	-	<b>3,916,397</b>
Additions	-	-	500,000	-	-	-	-	-	-	<b>500,000</b>
Transfers	-	-	-	-	-	-	-	-	-	-
As at 31 December 2029	-	<b>14,208</b>	<b>3,697,106</b>	<b>51,423</b>	-	-	<b>653,660</b>	-	-	<b>4,416,397</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2029	22,329	23,836	523,245	529,713	-	4,225	-	-	-	<b>1,103,348</b>
Charge for the year	549	2,338	-	-	-	-	-	-	-	<b>2,887</b>
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2029	<b>22,878</b>	<b>26,174</b>	<b>523,245</b>	<b>529,713</b>	-	<b>4,225</b>	-	-	-	<b>1,106,235</b>
<b>Budgeted NBV 31 Dec 2028</b>	8,904	4,371	36,999	-	17,307	-	-	-	-	<b>67,581</b>
<b>Budgeted NBV 31 Dec 2029</b>	8,355	2,033	36,999	-	17,307	-	-	-	-	<b>64,694</b>

**16 Depreciation of Property, Plant and Equipment**

<b>Asset</b>	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Special Programmes	New Street Signs	Assets Under Construction	<b>Total</b>
% of depreciation	8%	20%	10-100%	10%	0%	20%	10%	100%	0%	
	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2030	31,233	42,415	4,257,350	581,136	17,307	4,225	653,660	-	-	<b>5,587,326</b>
Additions	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2030	<b>31,233</b>	<b>42,415</b>	<b>4,257,350</b>	<b>581,136</b>	<b>17,307</b>	<b>4,225</b>	<b>653,660</b>	-	-	<b>5,587,326</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2030	-	14,208	3,697,106	51,423	-	-	653,660	-	-	<b>4,416,397</b>
Additions	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
As at 31 December 2030	-	<b>14,208</b>	<b>3,697,106</b>	<b>51,423</b>	-	-	<b>653,660</b>	-	-	<b>4,416,397</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2030	22,878	26,174	523,245	529,713	-	4,225	-	-	-	<b>1,106,235</b>
Charge for the year	549	885	-	-	-	-	-	-	-	<b>1,434</b>
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2030	<b>23,427</b>	<b>27,059</b>	<b>523,245</b>	<b>529,713</b>	-	<b>4,225</b>	-	-	-	<b>1,107,669</b>
<b>Budgeted NBV 31 Dec 2029</b>	8,355	2,033	36,999	-	17,307	-	-	-	-	<b>64,694</b>
<b>Budgeted NBV 31 Dec 2030</b>	7,806	1,148	36,999	-	17,307	-	-	-	-	<b>63,260</b>