



# **Hal Lija Local Council**

## **Quarterly Financial Report**

### **for the Period**

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

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# Table of Contents

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Overview and Summary	<i>Page 3</i>
Statement of Income and Expenditure	<i>Page 4</i>
Statement of Financial Position	<i>Page 5</i>
Cash flow Statement	<i>Page 6</i>
Detailed Income	<i>Page 7</i>
Detailed Expenditure	<i>Page 8</i>
Detailed Statment of Financial Position	<i>Page 10</i>
Depreciation of Property, Plant and Equipment	<i>Page 11</i>

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**Overview and Summary**

The financial report covers the period January to March 2025. During this period under review the Council's income amounted to €94,902. The total expenditure amounted to €75,044.

Funds received from Central Government for period ending March 2025 amounts to €78,466.43.

No income from LES was recorded during the same period.

The council received €2,749 from permits issued, €6,000 in relation to Christmas decorations paid during the prior year and a further €7,686 in relation to works done at Transfiguration Avenue.

Salary costs amounted to €33,239 while operations and maintenance amounted to €27,580. During this period the administration costs amounted to €7,857, while other expenditure amounted to €6,368 which was the total depreciation for this period under review.

The financial performance for the period January to March 2025 resulted in a surplus of €19,858.



Anthony Dalli  
Mayor



Pamela Seguna  
Executive Secretary

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

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
<b>Income</b>				
Funds received from Central Government (1)	81,466	313,866	-	313,866
Income raised from Bye-Laws (2)	2,749	29,000	-	29,000
Income raised from LES (3)	-	8,000	-	8,000
Investment Income (4)	-	-	-	-
Other Income (5)	10,687	15,000	-	15,000
<b>TOTAL</b>	<b>94,902</b>	<b>365,866</b>	<b>-</b>	<b>365,866</b>
<b>Expenditure</b>				
Personal Emoluments (6)	33,239	136,770	-	136,770
Operations and Maintenance (7)	27,580	171,732	-	171,732
Administration (8)	7,858	53,071	13,800	39,271
Finance Cost (9)	-	8,000	-	8,000
Other Expenditure (10)	6,368	31,500	-	31,500
<b>TOTAL</b>	<b>75,045</b>	<b>401,073</b>	<b>13,800</b>	<b>387,273</b>
<b>Surplus / Deficit</b>	<b>19,857</b>	<b>(35,207)</b>	<b>(13,800)</b>	<b>(21,407)</b>

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## 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 €
<b>Non-current Assets</b>				
Property, Plant and Equipment (17)	105,976			-
<b>Current Assets</b>				
Inventories (11)	-	-	-	-
Receivables (12)	39,081	28,660	-	28,660
Cash and Cash Equivalents (13)	312,633	275,000	-	275,000
<b>Total Current Assets</b>	<b>351,714</b>	<b>303,660</b>	<b>-</b>	<b>303,660</b>
<b>Current Liabilities</b>				
Payables (14)	98,210	90,000	-	90,000
<b>Total Current Liabilities</b>	<b>98,210</b>	<b>90,000</b>	<b>-</b>	<b>90,000</b>
<b>Net Current Assets</b>	<b>253,503</b>	<b>213,660</b>	<b>-</b>	<b>213,660</b>
<b>Non-current liabilities (15)</b>	<b>-</b>	<b>70,000</b>	<b>-</b>	<b>70,000</b>
<b>Net Assets</b>	<b>359,479</b>	<b>143,660</b>	<b>-</b>	<b>143,660</b>
<b>Reserves</b>				
Retained Funds	359,479	304,416		304,416

## Financial Situation Indicator

DESCRIPTION					
Current Assets		351,714	303,660	-	303,660
Current Liabilities		98,210	90,000	-	90,000
<b>Working Capital</b>		<b>253,503</b>	<b>213,660</b>	<b>-</b>	<b>213,660</b>
Government Allocation		313,866	313,866	-	313,866
<b>FSI</b>		<b>81 %</b>	<b>68 %</b>		<b>68 %</b>

## Cash flow Statement

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
<b>Cash flow from operating activities</b>				
Surplus for the year	19,857	(35,207)	(13,800)	(21,407)
Adjustments for:				
Depreciation	6,368	31,500	-	31,500
Increase / (Decrease) in Allowance for Bad Debts	-	-	-	-
Interest receivable	-	-	-	-
Interest payable	-	-	-	-
(Profit) / Loss on disposal of asset	-	-	-	-
Interest on lease liability	164	-	-	-
Increase / (Decrease) in payables	(14,034)	-	-	-
Increase / (Decrease) in accruals	(13,016)	-	-	-
Decrease / (Increase) in receivables	11,253	-	-	-
Decrease / (Increase) in inventories	-	-	-	-
Decrease / (Increase) in inventories	-	-	-	-
Cash generated from operations	10,591	(3,707)	(13,800)	10,093
Interest paid	-	-	-	-
	-	-	-	-
<i>Net cash from operating activities</i>	10,591	(3,707)	(13,800)	10,093
<b>Cash flows from investing activities</b>				
Purchase of property, plant & equipment	-	-	-	-
Proceeds from sale of property, plant & equipment	-	-	-	-
Grants received	-	-	-	-
Interest received	-	-	-	-
	-	-	-	-
<i>Net cash used in investing activities</i>	-	-	-	-
<b>Cash flows from financing activities</b>				
Proceeds from long-term borrowings	-	-	-	-
Interest Paid	-	-	-	-
Bank Loan Repayments	-	-	-	-
Lease liability payment	(13,800)	-	-	-
<i>Net cash from financing activities</i>	(13,800)	-	-	-
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	(3,209)	(3,707)	(13,800)	10,093
Cash & cash equivalents at beginning of year	315,840	-	-	-
<b>Cash &amp; cash equivalents at end of Quarter</b>	312,631	(3,707)	(13,800)	10,093



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**Detailed Income**

DESCRIPTION	Actual for the Period €	Annual Budget 2025 €	Virements for the Period €	Revised Annual Budget 2025 €
<b>Income</b>				
<b>1 Funds received from Cental Government:</b>				
0001 In terms of section 55 CAP 363	78,466	313,866		313,866
0002-0004 In terms of section 58 CAP 363	-			-
0005-0019 Other income	3,000			-
	<b>81,466</b>	<b>313,866</b>	-	<b>313,866</b>
<b>2 Income raised from Bye-Laws</b>				
0021-0025 Community Services		1,000		1,000
0026-0035 Income from Permits	2,749	28,000		28,000
	<b>2,749</b>	<b>29,000</b>	-	<b>29,000</b>
<b>3 Local Enforcement Income</b>				
0037 Commission from Regional Committees		-		-
0038-0055 Contraventions		8,000		8,000
	-	<b>8,000</b>	-	<b>8,000</b>
<b>4 Investment Income</b>				
0091-0095 Bank interest		-		-
0096-0099 Income received from Governnet Securities		-		-
	-	-	-	-
<b>5</b>				
0058-0085 Sponsorships		-		-
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	10,687	15,000		15,000
	<b>10,687</b>	<b>15,000</b>	-	<b>15,000</b>
<b>Total</b>	<b>94,902</b>	<b>365,866</b>	-	<b>365,866</b>

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Detailed Expenditure

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
<b>6 i) Personal Emoluments</b>				
1100 Mayor's Allowance	2,876	11,503		11,503
1200 Employees' Salaries & Wages	23,285	90,325		90,325
1300 Bonuses	895	1,795		1,795
1400 Income Supplements	424	8,029		8,029
1500 Social Security Contributions	2,326	9,303		9,303
1600 Allowances	3,250	15,815		15,815
1700 Overtime	183	-		-
	<b>33,239</b>	<b>136,770</b>	<b>-</b>	<b>136,770</b>
<b>7 Operations and Maintenance</b>				
2100-2149 Public Utilities	-	2,000		2,000
2200-2259 Public Materials & Supplies	-	2,000		2,000
2300-2399 Repairs & upkeep	2,900	30,000		30,000
2400-2449 Rent	69	1,500		1,500
3010 Street Lighting	452	5,000		5,000
3020 Lease of Equipment	-	1,244		1,244
3030 Insurance	430	2,000		2,000
3035 Bank Charges	251	360		360
3038 Penalties	-	-		-
3041 Refuse Collection	1,377	58,300		58,300
3042 Bulky Refuse Collection	232	7,400		7,400
3043 Bins on wheels	-	3,755		3,755
3045 Bring in sites	59	-		-
3051 Road & Street Cleaning	3,821	24,150		24,150
3052 Cleaning & Maintenance of Non-Urban Areas	-	5,805		5,805
3053 Cleaning of Public Conveniences	2,962	5,805		5,805
3055 Cleaning of Council Premises	473	-		-
3040 Waste Disposal	3,002	-		-
3060 Cleaning & Maintenance of Parks & Gardens	292	10,413		10,413
3061 Cleaning & Maintenance of Soft Areas	-	1,000		1,000
3062 Cleaning & Maintenance of Beaches & CA	-	-		-
3063 Cleaning & Maintenance of Country Non-Urban	-	-		-
6064 Other Contractual Services	-	-		-
3070-3090 Consultation Fees	-	-		-
3100-3139 Contract & Project Management	-	-		-
3300-3379 Hospitality	-	-		-
3380-3389 Community	10,859	9,000		9,000
3390-3394 Donations	-	-		-
3600-3694 Local Enforcement Expenses	238	2,000		2,000
3700-3799 EU Projects	-	-		-
3800-3899 Twinning	-	-		-
3039 Finance Cost	164	-		-
	<b>27,580</b>	<b>171,732</b>	<b>-</b>	<b>171,732</b>
<b>8 Administration</b>				
2150-2199 Office Utilities	771	2,400		2,400
2260-2299 Office Materials & Supplies	438	2,000		2,000
2450-2499 Office Rent	-	13,800	13,800	-
2500-2599 National & International Memberships	-	1,000		1,000
2600-2699 Office Services	578	4,200		4,200
2700-2799 Transport	283	2,700		2,700
2800-2899 Travel	-	2,000		2,000
2900-2999 Information Services	-	2,547		2,547
3050 Office Cleaning	-	1,924		1,924
3410-3199 Professional Services	5,468	20,000		20,000
3200-3299 Training	320	500		500
3345 Office Hospitality	-	-		-
3400-3499 Incidental Expenses	-	-		-
	<b>7,858</b>	<b>53,071</b>	<b>13,800</b>	<b>39,271</b>
<b>9 Finance Costs</b>				
3036 Interest on Bank Loan	-	-		-
Contingency expense (legal case)	-	8,000		8,000
	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>

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## Detailed Statement of Financial Position

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
<b>10 Other Expenditure</b>				
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	6,368	31,500		31,500
<i>Depreciation:</i>				
	6,368	31,500	-	31,500
<b>Total</b>	<b>75,045</b>	<b>401,073</b>	<b>13,800</b>	<b>387,273</b>
<b>11 Inventories</b>				
5201-5249 Stationery	-	-		-
5250-5299 Consumables	-	-		-
	-	-	-	-
<b>12 Receivables</b>				
0201-0209 Receivables	7,045	12,000		12,000
0210-0219 LES Receivables	1,463	660		660
0220-0229 Receivables from EU		-		-
0250 Prepayments & Accrued income	30,572	16,000		16,000
	39,081	28,660	-	28,660
<b>13 Cash &amp; Equivalent</b>				
5001-5099 Bank & Cash Balances	312,633	275,000		275,000
	312,633	275,000	-	275,000
<b>14 Payables</b>				
4000 Payables	6,197	35,000		35,000
4100 Accruals	6,152	15,000		15,000
4150 Deferred Income	72,554	40,000		40,000
Short-term Borrowings		-		-
4200 Lease liability	13,307	-		-
	98,210	90,000	-	90,000
<b>15 Non Current Liabilities</b>				
4200 Long Term Borrowing		-		-
Deferred income - long term		70,000		70,000
	-	70,000	-	70,000



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16 Total Commitments (Recurrent and Capital)

DESCRIPTION

€	€	€
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Recurrent and Capital

-	-	-

Long Term Loans

-	-	-

Others

-	-	-

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## 17 Depreciation of Property, Plant and Equipment

Asset	% of depreciation	€		€		€		€		€		Total
Office Furniture & Fittings	8%											
Plant & Machinery	20%	8,672										
Office Equipment	20%		54,473									
Urban Improvement	10%			684,636								
Street Signs (20%) & Street Lights (100%)	20% / 100%				79,852							
Construction Works	10%					785,366						
Motor Vehicles	20%						53,415					
Computer Equipment	20%							3,641				
Right of use Asset - Property	20%									62,734		
<b>Cost</b>												
As at 1st January 2025		28,705										1,761,494
Additions												-
Disposals												-
As at end of March 2025		<b>28,705</b>	<b>8,672</b>	<b>684,636</b>	<b>79,852</b>	<b>785,366</b>	<b>53,415</b>	<b>3,641</b>		<b>62,734</b>		<b>1,761,494</b>
<b>Grants/ other reimbursements</b>												
As at 1st January 2025		8,865	3,950	466,155	34,443	175,045	24,800	-	-	-	-	728,183
Additions												-
As at end of March 2025		<b>8,865</b>	<b>3,950</b>	<b>466,155</b>	<b>34,443</b>	<b>175,045</b>	<b>24,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>728,183</b>
<b>Accumulated Depreciation</b>												
As at 1st January 2025		17,802	4,328	151,179	42,792	610,321	15,316	3,640		37,641		920,967
Charge for the period		56	37	1,552	164	-	1,256	-	-	3,137		6,368
Released on disposal												-
As at end of March 2025		<b>17,858</b>	<b>4,365</b>	<b>152,731</b>	<b>42,956</b>	<b>610,321</b>	<b>16,572</b>	<b>3,640</b>		<b>40,778</b>		<b>927,335</b>
<b>NBV</b>												
As at end of March 2025		<b>1,982</b>	<b>357</b>	<b>65,750</b>	<b>2,453</b>	<b>-</b>	<b>12,043</b>	<b>1</b>	<b>1</b>	<b>21,956</b>		<b>105,976</b>