

Kunsill Lokali Pembroke

Rapport Annwali Amministrattiv

2018

Il-Werrej

L-Introduzzjoni tas-Sindku	1
Il-Kunsill	6
Il-Finanzi u l-Fidma tal-Kunsill	9
L-Iskeda tal-Varjazzjonijiet fid-Dħul u fl-Infiq	13
Id-Dikjarazzjoni ta' Rikonċiljazzjoni mal-Bank	16
Ir-Rapport ta' l-Uditur u l-'Financial Statements'	17

1.0 L-Introduzzjoni tas-Sindku

Lż-żmien verament ma jistenna lil hadd u permezz ta' dan ir-rapport jitlea s-siparju fuq din il-leġislatura, issa fis-sitt sena tagħha, fejn ninsabu fuq l-għatba ta' elezzjonijiet lokali. Illum għal darb'oħra ngħalqu sena oħra ta' xogħol mill-Kunsill Lokali. Dan ir-rapport għandu jservi sabiex nirrikonoxxu uħud min-nuqqasijiet tagħna u għaliex le, nirrikonoxxu l-volum kbir ta' xogħol tajjeb illi sar.

Bħal ma jaf kulhadd matul l-aħħar snin il-Kunsill ħa ħsieb jagħti ftit aktar prijorità il-bread and butter issues u dawk l-aspetti tax-xogħol tagħna li l-aktar jinħass ta' kuljum. Għal snin sħaħ kien jinħass il-bżonn li l-Kunsill jagħti aktar prijorità lit-tindif fil-lokalità. Snin ta' servizz minn kuntratturi li evidentament kienu understaffed u mhux attrezzati biex jaqdu l-lokalità waslitna f'punt fejn meta ħadna r-riedni tal-Kunsill konna waqajna lura mhux ħażin, u x-xogħol, meta titilqu – jirkbek.

Matul l-aħħar sena għal darboħra rajna livell għoli ta' xogħol ikkummissjonat u ssorveljat mill-Kunsill, b'differenza għas-sitwazzjoni li konna sibna xi ftit tas-snin ilu. Dan ma setax ikun possibbli li kieku fi stadju bikri tal-leġislatura ma konniex bdejna proċess sħiħ biex ħriġna t-tenders, għarbilna l-offerti – għażilna kuntratturi li dehrilna li setgħu, tal-anqas kellhom il-potenzjal u l-manpower biex jaqdu lil Pembroke. Dan jingħad l-aktar b'referenza għax-xogħol tal-kuntratturi tal-knis, tal-ġbir tal-iskart, u dawk il-ħaddiema li jieħdu ħsieb il-ġonna, s-soft areas u xogħlijiet fuq żoni oħrajn li huma aktar marbuta mal-viżjoni estetika li rridu naraw fil-lokalità.

Dawn l-individwi m'għandhomx xogħol faċli, u tal-isforzi tagħhom niringrazzjawhom. Min-naħa l-oħra, il-kontinwità li rajna matul l-aħħar snin, ir-relazzjoni li bnejna ma uħud minnhom, u l-fatt illi kien hemm ir-rieda li x-xogħol tagħhom ikun sorveljat bis-serjeta' sabiex nassiguraw li s-servizz provdut ikun l-aqwa possibbli, kienu strumentali sabiex akkwistajna r-riżultati mixtieqa.

Il-kenniesa fit-toroq kienu aktar preżenti u l-livell ta' ndafa fil-lokalità b'mod ġenerali kienet tajba ħafna. Ir-residenti għal sena oħra, raw b'għajnejhom ix-xogħol li qiegħed isir ta' kuljum. Perfetti m'aħniex, anke għaliex ir-riżorsi a dispożizzjoni tal-Kunsill huma li huma, pero' dak li konna kapaċi nwiegħdu huwa Kunsill li jaħdem favur l-interessi tal-lokalità u r-residenti tagħha, u dan ngħid li wassalnih.

Matul din is-sena wkoll assistejna għal tibdil fis-sistema tal-ġbir tal-iskart. Għal dan il-għan kellna nhejju ruħna, saret kampanja edukattiva u rajna li kulhadd ikun laħaq dera jiddisponi mill-iskart tiegħu mingħajr ma jiddependi fuq l-iskips il-ħodor – kontenituri għal skart imħallat, anke qabel ma ddaħlet il-ġabra tal-iskart organiku.

Din id-deċiżjoni ħadniha b'sens ta' responsabbiltà, ma kienitx waħda faċli u mhux kulhadd forsi fehem dak li kien qiegħed jagħmel il-Kunsill. Illum naħseb l'ilkoll naqblu li d-deċiżjoni kienet waħda bżonjuża, deċiżjoni li qanqlet f'ħafna sens ta' responsabbiltà akbar dwar il-kuxjenza meħtieġa għas-separazzjoni xierqa tal-iskart. Konna nafu li ser naraw ftit ġimgħat iebesin, illum inħarsu lura u b'sodisfazzjon naraw li l-ammont ta' boroż li illum insibu fil-postijiet fejn qabel kien hemm l-iskips huwa a dirittura INQAS mill-ammont ta' boroż li konna nsibu barra mill-iskips meta dawn kienu fil-lokalità.

Naturalment lkoll nduru lokalitajiet oħrajn matul il-ġranet tagħna. Dak li qed ngħid ma jgħoddx għal kull lokalità. F'Pembroke pero', l-assistenza li tajna lir-residenti tagħna matul il-kampanja edukattiva flimkien mal-impenn tal-kuntrattur li fehem l-eżiġenzi tal-lokalità f'żoni differenti li jeħtieġu servizz partikolari – partikularment f'żoni ta' Housing,

1.0 L-Introduzzjoni tas-Sindku

imma iżjed minn hekk, grazzi għall-kooperazzjoni tagħkom, is-sistema l-ġdida ġabet magħha tnaqqis ta' 64% skart miġbur mill-borża s-sewda u għalhekk – žieda f'dak li huwa ġbir ta' materjal organiku, u dak riċiklabbli.

Dan kollu huwa xogħol li għamilnih b'dover lejkom u lejn il-lokalita'.

Min-naħa l-oħra u minbarra dan ix-xogħol kollu ma nistgħux ngħidu li l-aħħar sentejn ma kienux partikolari għal-lokalita' tagħna. Indubjament kienet waħda fejn il-politika lokali, u anke dik ċentrali f'dak li kellu x'jaqsam mal-lokalita' tagħna, qajmet ftit interess mhux ħażin. Ikun xi ftit ingust mar-realtajiet li affaċċajna matul l-aħħar xhur u snin jekk dan ir-rapport ma jagħtix rendikont ukoll tax-xogħol kollu li sar mhux biex intejbu l-lokalita', pero' biex nippreservaw dak li illum jagħmilha dik li hi – dak li aħna nħobbu fil-lokalita' u li għandna nteress naraw li ma jintilifx kif forsi ġara f'lokalitajiet oħrajn madwarna.

Kien hemm min qalli li kont qiegħed nesagera meta tkellimt dwar Pembroke f'intervista li tajt fil-media fejn għidt li konna ninsabu taħt assedju – minn ġewwa u minn barra. Konna għadna kif bdejna nisimgħu dwar il-pjanijiet li kellhom għal żona massiċċa kollha kemm hi verġni quddiem Triq Gabriel Henin, l-iskola Chiswick House School, u ftit wara kellna nibdew nisimgħu ftit ftit dwar x'kellhom fi ħsibijietom DB Group għaž-żona tal-ITS.

Dwar dan il-Kunsill kien minn ta' quddiem biex jiddefendi l-interessi tal-lokalita' u tar-residenti. Saru diversi laqgħat mal-iżviluppatur biex wassalna l-kummenti tagħkom, oħrajn pubbliċi, stqarrijiet u konferenzi għall-istampa, u konna vokali wkoll matul il-laqgħa pubblika fejn fiha ġiet diskussa l-applikazzjoni.

Rajna li niddefendu l-interessi komuni tar-residenti sal-aħħar tant illi l-Kunsill ta l-appoġġ sħiħ – anke finanzjarju – fil-proċess tal-appell li għadu sa illum pendent. Nifhmu li anke jekk il-permess jingħata, kellu jsir aktar sabiex jiġu mitigati uħud mill-aspetti problematiċi li għal żmien twil ilu jissolleva l-Kunsill, l-akbar minnhom marbuta mal-infrastruttura li trid isservi lil proġett u dwar dan ser inkunu qegħdin nisimgħu aktar, m'għandix dubju.

Dan kollu naturalment waqt il-proċess kollu li l-Kunsill oġġezzjona għalih u ċioe' l-applikazzjonijiet għat-twaqqiegħ ta' djar għal żvilupp ta' appartamenti bla rażan li kollha ser ikunu qiegħdin jitfgħu piż konsiderevoli fuq l-aspetti infrastrutturali u l-provvista tas-servizzi tal-lokalita' tagħna. Kwistjoni li okkupat lill-Kunsill f'diversi udjenzi u laqgħat l-Awtorita' tal-Ippjanar, rapporti, appelli u seduti għas-smiegħ li naturalment kienu ta' piż finanzjarju għall-Kunsill. Bħal leġġenda ta' Trojja, l-attakki mhumieħ ġejjien minn barra biss f'dan l-assedju. Minkejja kollox, jidher li din il-kwistjoni hija deċiża u għalhekk id-destin tal-lokalita' għal dak li għandu x'jaqsam ma din il-kwistjoni jidher li huwa miktub.

Dwar dan is-suġġett il-Kunsill impenja ruħu bis-sħiħ. Nifhmu li l-lokalita' hija attrajenti u in demand għal diversi raġunijiet. Ir-residenti tagħna wkoll mgħandix dubju li jifhmu li l-Kunsill ftit għandu kontroll fuq l-iżvilupp li jseħħ fil-lokalita' u li hemm awtoritajiet ċentrali li jiddettaw id-destin tal-lokalita' tagħna. Madanakollu rajna li nimpenjaw ruħna bis-serjeta' sabiex nassiguraw ruħna li l-iżvilupp li jsir, minn tal-anqas, ikun jirrispetta l-liġijiet, il-pjan lokali u l-policies eżistenti.

Fis-snin li ġejjien nafu żgur b'żewġ proġetti kbar oħrajn li ser inkunu qiegħdin nassistu għalihom. Nifhem li l-Kunsill ser ikompli jimpenja ruħu sabiex jara li l-iżvilupp propost ikun jirrispetta l-lokalita' u l-liġijiet eżistenti. Dan nistgħu, u għandna nwiegħduh. Il-ġlieda ma tieqafx hawn, fadal ħafna xogħol xi jsir, il-bini fuq art verġni għandu jiġi kkunsidrat biss

1.0 L-Introduzzjoni tas-Sindku

bħala eċċezzjoni, u għandna nkomplu nsostnu li jkun fl-interess pubbliku. Bini ieħor fiż-żona tal-iżvilupp jeħtieġ naraw li jkun jirrispetta lil lokalita` u l-ligijiet. M'għadux sostenibbli li nutilizzaw sal-anqas pulzier tal-lokalita` u nagħmluha nsapportabbli għar-residenti tagħha.

Dawn il-proċessi nagħmluhom b'għożża lejn dak li jagħmel il-lokalita` tagħna dik li hi illum. Nippreferu nutilizzaw dawn ir-riżorsi, ħin u fondi f'tisbiħ fil-lokalita` pero` ngħiduha kif inhi, x'jiswa li jkollna għonna sbieħ u nkomplu nitilfu art pubblika u spazji miftuħa għar-rikreazzjoni?

Wieħed minn dawn l-ispacezji hija l-Picnic Area fi Triq Normandija. Din is-sena l-Kunsill għamel investiment konsiderevoli sabiex ġew installati bankijiet ġodda – tal-ħadid installati f'konkri ġol-art. Dawn kellhom jitfasslu, jinxtraw l-materjal u jinħadmu skond l-ispeċifikazzjonijiet li talab il-Kunsill. Ridna soluzzjoni vandal proof u theft proof – dan wara inċidenti sfortunati ta' serq u vandalizmu nsensat li rajna matul is-snin. Mil-lat l-ieħor ridna li dak li noħorġu bih ikun attrajenti. Intlaqgħu tajjeb u jidher li nħoloq il-bilanċ mixtieq.

Sar ukoll investimenti fiż-żona b'diversi arbli ta' dawl ġdid partikolarment fi Triq Anzio li taqsm parti tal-Picnic Area mill-oħra – triq iffrekwentata partikolarment minn żgħażaġħ li illum nemnu li għiet aktar sikura. Proġett illi kien jinħass il-ħtieġa tiegħu matul is-snin li ħadna sodisfazzjon nikkonkludu.

Proġett ieħor ta' sodisfazzjoni li għie konkluz ukoll matul l-aħhar gimghat huwa l-proġett tal-passaġġi fil-masġar li jifred il-Park and Ride minn Triq Sant Andrija, inawgurat fl-aħħar jiem b'rabta mal-għeluq tal-25 sena mit-twaqqif tal-Kunsilli Lokali, waqt attivita` ta' thawwil ta' xtieli mal-istudenti tal-iskola primarja, Kullegġ Santa Klara. Dawn il-passaġġi gew ikkumplimentati bi street lighting u għamel iż-żona mhux biss aktar attrajenti imma aktar accessibbli u aktar utli wkoll, bl-investiment ilaħħaq it-tletin elf Ewro (EUR30,000).

Dan il-proġett ikompli wkoll jikkumplimenta x-xogħol li sar fl-upgrading tad-daħla tal-lokalita` fejn il-Kunsill sebbah ir-roundabout ta' quddiem il-Kunsill bil-kostruzzjoni ta' ġiebjja sotteranea, u funtana fil-livell tat-triq. Fl-aħħar jiem għie konkluz ix-xogħol tad-dawl u bdejna naraw l-ewwel riżultati tal-viżjoni li kellna quddiem għajnejna. Hawnhekk il-Kunsill ibbenefika wkoll minn fondi tal-Awtorita` tal-Ippjanar u jidher li x-xogħol intlaqa tajjeb ħafna mir-residenti.

Il-Kunsill ħadem ukoll biex jippreserva l-karattru u l-valur ekoloġiku tas-sit Natura2000. Għal żmien twil konna naraw li nindukraw is-sit u niġbru tunnelli sħaħ ta' skart miż-żona pubblika imma wkoll miż-żona meqjusa privata għall-użu tal-AFM. Dehrlina li din is-sitwazzjoni kienet insostenibbli.

Kien għalhekk li fl-aħħar xhur uħud mill-aċċessi ngħalqu, għall-vetturi biss, mingħajr ma ngħalqet l-ebda triq li tagħti għall-bajjiet. B'hekk naqqasna l-opportunita` li volum ta' skart jidhol fis-sit filwaqt li s-sit kollu għadu aċċessibbli. Ingħalqu wkoll aċċessi llegali li nfethu fuq is-sit mix-xagħri bi ħsara rreparabbli fuq il-flora u l-fawna. Dan kollu ser jieħu s-snin biex jirrepara ruħu għalkemm f'uħud mis-siti diġà qegħdin naraw lin-natura twelled mill-ġdid lilha nnifisha fejn qabel ma kien jikber xejn. Il-Kunsill qiegħed jagħmel il-parti tiegħu, pero` rrid ngħid – neħtieġu aktar kooperazzjoni u azzjoni effettiva mill-awtoritajiet sabiex min fadal jisfida, jiġi penalizzat.

1.0 L-Introduzzjoni tas-Sindku

Il-Kunsill matul l-aħħar sena għal darb'oħra organizza attivitajiet varji. Qiegħed partikolarment nirreferi għall-attivitajiet ta' Jum Pembroke li din is-sena kienu ta' suċċess u għal darb'oħra l-Kunsill ħadem id f'id ma' Father Reuben Micallef, il-Kappillan, biex dawn ġew imtella' fuq iz-zuntier tal-Knisja biex infakkru għal darb'oħra Jum il-Lokalita' tagħna. Ma jkollniex wisq minn dawn l-opportunitajiet u nagħmlu tajjeb inżommu dan l-appuntament ta' kull sena.

Ma nistax ma nsemmix ukoll l-attivitajiet enormi tal-Halloween li saret fi Triq San Ġorġ Preca, attivitajiet oħra li kont tassew kburi biha fejn għal darb'oħra, l-komunita' ltaqgħet u ħadmet flimkien biex inħoloq tant ġid mid-donazzjonijiet ta' kull min attenda. Ma nistax ma nsemmix l-impenn enormi tar-residenti tat-triq li ħadmu qatigh fuq din l-attivitajiet. Il-Kunsill ħass li wara li din rat it-twelid tagħha b'tant suċċess fis-sena preċedenti, din is-sena kien aktar kruċjali li nhejju ruħna b'aktar professjonalita' fl-aspett organizzattiv.

Ix-xorti riedet li tagħmel ix-xita ġurnata sħiħa dakinhar, u minkejja kollox, rajna numri kbar ta' tfal u ġenituri jattendu. Ħadna pjaċir naraw hekk, xhur shaħ ta' preparamenti jilħqu l-qofol tagħhom u jiġġustifikaw is-sieġhat ta' xogħol li jkun sar – u dan kollu filwaqt li ngabru flus għal Puttinu!

Festa tar-raħal m'għandniex, pero' jidher li sirna l-aktar lokalita' sinonima mal-Halloween grazzi għal kontribut tar-residenti mgħejjun mill-impenn tal-Kunsill. Għandna opportunita' li din l-attivitajiet bl-għajjnuna ta' kulħadd tkompli tikber u dan għandu jimla' lill-Kunsill bil-kuraġġ sabiex jara li dan l-attivitajiet li nibdet l-għeruf issa tkompli tagħmel il-frott.

F'dan l-aħħar rapport tal-leġislatura, possibilmint l-aħħar wieħed li ser inkun qiegħed nippreżenta lill-Kunsill bħala Sindku, xtaqt insemmi wkoll l-isfidi li għaddejna minnhom f'xhur riċenti, u dak li qiegħed illum nantiċipa li ser inkunu qegħdin inħarsu lejhom fis-snin li ġejjen bħala lokalita'.

Min-naħa l-oħra ma nistax nagħlaq mingħajr ma nsemmi l-ammont ta' laqgħat li l-Kunsill kellu fl-aħħar sena ma' l-Infrastruttura Malta u Transport Malta dwar id-diversi proġetti pendenti u l-kooperazzjoni li sibna f'dan ir-rigward. Qiegħed nitkellem partikolarment dwar ix-xogħol li huwa mistenni li jibda fix-xhur li ġejjen fi Triq Sant'Andrija, inkluż il-junction qrib iż-żona ta' San Patrizju, fejn il-Kunsill qiegħed jassisti lil TM bis-suġġerimenti u l-kummenti tiegħu, u xogħol ieħor ma' l-Infrastruttura Malta fejn finalment, l-istess entita' kkommettiet ruħha għar-rikostruzzjoni ta' Triq Gabriel Henin li qiegħda ssir bħalissa, u Triq Burma, żewġ toroq li l-Kunsill ilu jinsisti mal-awtoritajiet ċentrali fuqhom u li issa x-xewqat tagħna ġew milqugħa. Ser naraw ukoll xogħol estensiv f'diversi toroq oħrajn inkluż iż-żona ta' San Patrizju kollha, Triq Patri Serafin Zarb, u Triq Martin Luther King li kulħadd jaf f'liema stat tinsab.

B'hekk wasalna biex nikkonkludu sena oħra ta' xogħol b'risq il-lokalita' u wara kollox, ir-residenti li jagħmluha ħajja. F'dan l-aħħar rapport tal-leġislatura nixtieq minn qalbi niringrazzja lill-Kunsilliera sħabi għad-drabi varji li sibthom ta' spalla biex mexxejna fuq dak li nkunu ddiskutejna, pero' anke għal dawk l-istanzi meta ma qbilniex – b'hekk jitwieldu ideat ġodda u aħjar u tal-kontribut tagħkom ngħidilkom grazzi. Viċi Sindku Raymond Lanzon, Kunsilliera Charles Cesare, Mark Causon, u Desiree Vella Brincat – grazzi.

Ma nistax ma nsemmix ukoll lil ħabiba tagħna Evelyn Vella Brincat li tliet matul l-aħħar sena, wara snin ta' kontribut fil-Kunsill Lokali. Il-kontribut tagħha fis-snin li fihom ħdimna

1.0 L-Introduzzjoni tas-Sindku

flimkien minn ser ninsieh malajr. Ma qbilniex dejjem. Nghiduha kif inhi, ma kienx faċli li taqbel dejjem ma' Evelyn għaliex kienet temmen fl-ideat tagħha u kienet tikkomunikahom tajjeb. Dan għamilha kunsilliera valida matul is-snin u xi ftit jew wisq, kull min kienet magħha, ha xi haġa lura.

Nirringrazzja wkoll minn qalbi lill-ħaddiema klerikali tal-Kunsill tax-xogħol tagħhom matul l-aħħar snin, Alison Gixti li matul l-aħħar xhur għamlet xogħol siewi ħafna f'ċirkostanzi diffiċli matul l-aħħar xhur minħabba proċess ta' recruitment li għaddejna minnu u li ha aktar minn kemm kien mistenni, immexxija tant tajjeb mis-Segretarju Eżekuttiv is-Sur Kevin Borg. Nirringrazzjakom tal-kontribut tagħkom, partikolarment fl-attwar fil-ħin tad-deċiżjonijiet u d-direzzjonijiet maqbula mill-Kunsill.

Inħares 'l quddiem għal gejjieni.

IFFIRMAT

Avv. Dean Hili
Sindku

2.1 Il-Kunsill

L-Elezzjoni tas-Seba' Leġislatura tal-Kunsill saret f'Marzu ta' l-2013 u l-Ħatra tal-Ġurament saret fl-aħħar jiem ta' Marzu stess ta' l-2013.

Iż-Żmien tat-tmexxija tas-Seba' Leġislatura tal-Kunsill huwa mill-1 t'April 2013 sat-30 ta' Ġunju 2019. Il-Kunsill huwa kostitwit minn :-

Kariga	Isem u Kunjom	Rappreżentant
Sindku	I-Avv. Dean Hili	Partit Laburista
Viċi Sindku	Is-Sur Raymond Lanzon	Partit Laburista
Kunsillier	Is-Sinjura Evelyn Vella Brincat	Partit Nazzjonalista
Kunsillier	Is-Sinjura Désirée Vella Brincat	Partit Nazzjonalista
Kunsillier	Is-Sur Mark Causon	Partit Laburista
Kunsillier	Is-Sur Charles Cesare	Partit Nazzjonalista

Is-Sinjura Evelyn Vella Brincat ġiet nieqsa fis-17 ta' Awwissu 2018 u nhar is-27 ta' Settembru 2018 ġiet co-opted is-Sinjura Désirée Vella Brincat.

Sotto Kunitati

Chairman	Sotto Kunitat
Sindku L-Avv. Dean Hili	Kunitat - Finanzi; Relazzjonijiet pubbliċi Lokali u Internazzjonali; Ordni Pubblika (inkluż materja legali u relazzjonijiet mal-Pulizija, il-Gwardjani Lokali u l-Kunitat Reġjonali); Awtorita' ta' l-Ippjanar; Informazzjoni Ġenerali; Proġetti Kapitali u Infrastrutturali; Tfassil ta' kuntratti tal-Kunsill u sorveljanza fuq it-tweġġieq tagħhom; Editur tal-pubblikazzjonijiet kollha tal-Kunsill u komunikati uffiċjali tal-Kunsill; Staff Amministrattiv u Haddiema assenjati mal-Kunsill; Relazzjonijiet maż-żgħażaġħ tal-lokal inkluż il-Kunsill taż-żgħażaġħ; Ko-ordinament ma' l-għaqdiet sportivi, Scouts, Knisja u NGO's; Tfassil u tweġġieq ta' bye laws; Rappreżentant ta' ECAD Advisory Board, MIEMA u Anna Lindth Foundation.
Viċi Sindku Raymond Lanzon	Kunitat - Rappreżentant NHDJC inkluż iż-żamma u l-manutenzjoni tad-dawl fit-toroq; Anzjani nkluz il-ko-ordinament ma' l-Għaqda Anzjani Pembroke; Konservazzjoni, ħarsien u titjeb ta' l-ambjent kollu fil-lokal; Customer care handling (ilmenti); Housing; Aktivitajiet Soċjali, Kulturali u tal-massa nkluz open days eċċ.
Kunsillier Mark Causon	Kunitat - Applikazzjonijiet għall-fondi tal-EU u mplimentazzjoni tal-proġetti relatati mal-EU inkluż dawk edukattivi u ambjentali; Informazzjoni nkluz I.T., Web Page,

2.0 Il-Kunsill

		Facebook, eċċ; Librerija, Edukazzjoni; Kultura; Organizazzjoni ta' kull tip ta' laqgħat t'informazzjoni u korsijiet.
Kunsillier Charles Cesare	Kumitat -	Settur Kummerċjali; Liċenzji u Permessi; Traffiku u Servizzi Pubbliċi; Trasport Pubbliku;
Kunsillier Désirée Vella Brincat	Kumitat -	Ħarsien ta' Bini Storiku; Turizmu; Konfini; Single Parents; Saħħa; Persuni u familji bi bżonnijiet speċjali; Attivitàjiet u Inizjattivi oħra favur il-ħarsien, kura, u drittijiet tal-annimali.

Staff

Impjegat	Grad	Bidu t'impjieg	Tmiem t'impjieg
Kevin Borg	Segretarju Eżekuttiv	1 ta' Settembru 1997	
Alison Grixti	Assistent Uffiċjal	15 t'Ottubru 2000	
	Prinċipali		
Kirsty Rizzo	Uffiċjal Eżekuttiv	1 ta' Lulju 2008	

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

Servizz	Isem / Kumpanija	Rimarki
Project Manager u Perit	Cornerstone	Sorveljanza fuq kuntratti ta' xogħlijiet infrastrutturali
Avukat	IURIS	Konsulenza Legali
Accountant	Romina Perici Ferrante	Konsulenza Finanzjarja
Contracts Manager	Raphael Carabott	Sorveljanza fuq kuntratti ta' servizzi

2.0 Il-Kunsill

2.2 Attendenza għal-laqqgħat tal-Kunsill.

Kariga	Isem u Kunjom	Rappreżentant
Sindku	I-Avv. Dean Hili	Partit Laburista
Viċi Sindku	Is-Sur Raymond Lanzon	Partit Laburista
Kunsillier *	Is-Sinjura Evelyn Vella Brincat	Partit Nazzjonalista
Kunsillier **	Is-Sinjura Désirée Vella Brincat	Partit Nazzjonalista
Kunsillier	Is-Sur Mark Causon	Partit Laburista
Kunsillier	Is-Sur Charles Cesare	Partit Nazzjonalista

* Is-Sinjura Evelyn Vella Brincat giet niegħsa fis-17 ta' Awwissu 2018

** Il-Kunsillier Désirée Vella Brincat giet co-opted u nhar is-27 ta' Settembru 2018

Atendenza tal-Membri tal-Kunsill Lokali - 2018

Kunsill Lokali: Pembroke

Isem il-Kunsillier:

Sindku	Viċi Sindku	Kunsillier	Kunsillier	Kunsillier	Kunsillier
D. Hili	R. Lanzon	E. Vella Brincat	M. Causon	C. Cesare	D. Vella Brincat

Numru tal-Laqqgħa	Data tal-Laqqgħa	Preżenti	Assenti	Preżenti	Assenti	Preżenti	Assenti	Preżenti	Assenti	Preżenti	Assenti	Preżenti	Assenti
01/K7/2018	23/01/2018	X		X			X	X			X		
02/K7/2018	23/01/2018	X		X			X	X			X		
03/K7/2018	27/02/2018	X		X		X		X		X			
04/K7/2018	27/03/2018	X		X		X		X		X			
05/K7/2018	24/04/2018	X		X			X		X	X			
06/K7/2018	24/04/2018	X		X			X		X	X			
07/K7/2018	22/05/2018	X		X			X	X		X			
08/K7/2018	29/05/2018	X		X			X	X			X		
09/K7/2018	26/06/2018	X		X		X		X		X			
10/K7/2018	31/07/2018	X		X			X	X		X			
11/K7/2018	28/08/2018	X		X				X		X			
12/K7/2018	27/09/2018	X		X				X		X		X	
13/K7/2018	27/09/2018	X		X				X		X		X	
14/K7/2018	30/10/2018	X		X				X		X		X	
15/K7/2018	28/11/2018	X		X					X	X		X	
16/K7/2018	04/12/2018	X		X					X	X		X	
17/K7/2018	18/12/2018	X		X					X	X		X	
Total		17	0	17	0	3	7	12	5	14	3	6	0

Nota: In-nuqqas t'attendenza fir-rigward tal-Kunsillier Evelyn Vella Brincat kien dovut għal drabi fejn kienet indisposta

In-nuqqas t'attendenza fir-rigward tal-Kunsillier Mark Causon kien dovut għal impenji ta' xogħol privat barra minn Malta.

3.1 Il-Finanzi tal-Kunsill

Matul is-sena finanzjarja li għaddiet, il-Kunsill Lokali Pembroke għamel l-almu tiegħu biex jaqdi l-funzjonijiet li hemm indikati fl-Att XV ta' l-1993 u dan sar bi sforz kbir biex ma jispiċċax b'xi bilanċ negattiv fil-kotba finanzjarji tiegħu. Fl-aħħar ta' Diċembru 2018 il-Bilanċ kien ta' **€ 479,807.06**. Dan l-ammont kien maqsum hekk :-

009010703 050	HSBC - Saving Account	€175,203.41
009010703 001	HSBC - Current Account	€60,050.70
009010703 100	HSBC - Fixed Account - 30/01/2018	€ 300,000.00
40021345911	BOV - Current Account	€2,001.12
	Uncashed Chqs HSBC	(€57,810.60)
	Uncashed Chqs BOV	€0.00
	Petty Cash	€ 232.94
	Cash in hand	€129.49
Total		€479,807.06

Minn dan il-bilanċ ta' **€ 479,807.06** il-Kunsill għandu jagħmel dan l-aġġustament :

Naqqas Accruals (Xogħol lest li għadu ma tħallasx)	(€26,580.00)
Naqqas Current Deferred Income (Government Grants)	NIL
Naqqas Deferred Income (Fattura tas-sena 2018)	(€738.00)
Żied Pre Payments	€3,797.00
Żied Inventarju	€1,618.00
Żied Debituri	€7,625.00
Żied Accrued Income (DLG Supplimentary Income -WasteServ u Organic Waste Collection)	€21,973.00
Naqqas Kredituri	(€19,957.00)
Naqqas Future Commitments	NIL
Total	(€12,262.00)
Bilanċ finali	€467,545.06

3.2 Il-Hidma tal-Kunsill

Ir-responsabilitajiet li kellu l-Kunsill għas-sena finanzjarja 2018 kienu:

1. **Ġbir u ġarr ta' Żibel u Skart domestiku**
2. **Tindif tat-Toroq**
3. **Tindif u Manutenzjoni ta' Latrini Pubbliċi**
4. **Tiswija u Manutenzjoni tat-Toroq**
5. **Tindif u Manutenzjoni tax-Xtut u Bajja**
6. **Manutenzjoni ta' Sinjali u Marki tat-Toroq**
7. **Tindif u Manutenzjoni ta' Ġonna Pubbliċi**
8. **Tindif u Manutenzjoni ta' Toroq u partijiet mhux Urbani**
9. **Żamma, manutenzjoni u nstallazzjoni ta' dwal tat-toroq.**

Ġbir u ġarr ta' żibel u Skart domestiku

Il-kuntratt tal-ġbir ta' skart qed isir fuq bażi regolari nhar ta' Tnejn, Erbgħa, Ħamis, Ġimgħa u Sibt u kien ikkumplimentat bis-servizz tal-'Bulky Refuse Collection'. Darba fil-ġimgħa sar ġbir ta' skart domestiku goff, bħal m'huma saqqijiet eċċ u dan minn wara l-bieb tal-persuna kkonċernata. Il-ħlas ta' dan is-servizz sar mill-Kunsill Lokali. F'każijiet fejn għad hemm nies li m'humiex konxji ta' l-ambjent u jitfgħu skart goff f'xi nħawi, l-Kunsill ħa azzjoni biex dan jiġi mneħħi kemm jista' jkun malajr. Tkomplet ukoll is-sistema ta' l-użu ta' l-iskips tas-separazzjoni liema servizz jingħata b'effiċjenza. Din is-sena tkompla wkoll is-servizz ta' ġbir ta' skart separat mid-djar, servizz li qed isir fuq bażi Nazzjonali nhar ta' Tlieta.

Il-Kunsill flimkien u bil-koperazzjoni ta' GreenPak, minn żmien għal żmien, iqassam f'kull dar fil-lokal, notifika lir-residenti fejn jiġu mitluba jiġbru mill-Kunsill paketti ta' boroż mingħajr ħlas biex fihom jingabar skart għar-riċiklaġġ.

Hawn ta' min jinnotta li mill-iskema ta' GreenPak, il-lokal ta' Pembroke wieħed mill-uniċi fejn f'ġimgħat partikulari laħaq il-kwota Nazzjonali.

Tindif tat-Toroq

Għal darb'oħra l-Kunsill ħa ħsieb sabiex il-lokalita' tinżamm fi stat nadif. Il-knis qed jsir f'kull triq tal-lokal darba fil-ġimgħa filwaqt li fit-toroq u żoni prinċipali l-knis isir darbtejn fil-ġimgħa. Sar xogħol biex il-ħaxix li jikber mal-bankini, qed jinqata' kemm jista' jkun ta' spiss.

Tindif u Manutenzjoni tal-Latrini Pubbliċi

Il-Latrini li għandna fil-ġonna tal-lokal, wara li s-sena li għaddiet inżammu magħluqa, din is-sena nħareġ tender ġdid għat-tindif, żamma u manutenzjoni fejn dan beda jopera b'effett mill-1 ta' April, fejn il-latrini nfethu kulljum mit-Tnejn sal-Ħadd u ngħata servizz diċenti u kif jixraq lil min jagħmel użu minn dawn il-faċilitajiet.

Tiswija u Manutenzjoni tat-Toroq

Din is-sena sar xogħol ta' rutina. Qatt m'hu biżżejjed iżda matul is-sena li għaddiet sar xogħol ta' patching fit-toroq kollha fejn kien hemm bżonn kif ukoll li kien hemm każijiet li numru ta' toroq minnhom sar patching fihom għal aktar minn darba.

Tindif u Manutenzjoni tax-Xtut u Bajja

Dan sar fuq bażi regolari skond il-kuntratt u kien wieħed sodisfaċenti. Ta' min jinnota li l-Kunsill mhux qed iħallas għal dan is-servizz peress li qed jiġi offrut mill-Gvern Ċentrali mingħajr ħlas.

Manutenzjoni ta' Sinjali u Marki tat-Toroq

Ix-Xogħol tat-tabelli qed isir minn kuntrattur privat fejn il-kwalita' hija tajba għalkemm l-effiċjenza m'hiex daqstant. Sfortunatament il-problema prinċipali hija li t-tabelli tat-traffiku jiġu vandalizzati frekwentament u b'hekk il-Kunsill qed ikollu spiża li tista' tiġi ffrankata bi ftit koperazzjoni minn kulħadd.

Tindif u Manutenzjoni tal-Ġonna Pubbliċi u siġar oħra

Il-Kunsill ħa ħsieb li kemm il-Ġnien Madre Teresa ta' Kalkutta, jiġifieri dak ta' Triq Camillo Sceberras kif ukoll il-Ġnien 4 ta' Lulju li jinsab fi Triq Jum Pembroke jiġu mnaddfa regolarment. Sfortunatament, tul is-sena saru bosta' vendikazzjonijiet u saru diversi ħsarat fejn il-Kunsill għamel dak kollu possibli biex kull ħsara li saret ġiet irranġata fl-aqsar ħin possibli.

Tindif u Manutenzjoni ta' Areas mhux Urbani u Open Areas

Din is-sena sar xogħol ta' rutina. Qatt m'hu biżżejjed iżda matul is-sena li għaddiet sar xogħol ta' patching fit-toroq kollha fejn kien hemm bżonn kif ukoll li kien hemm każijiet li numru ta' toroq minnhom sar patching fihom għal aktar minn darba.

Tindif u Manutenzjoni ta' Soft Areas

Din is-sena sar xogħol ta' rutina. Qatt m'hu biżżejjed iżda matul is-sena li għaddiet sar xogħol ta' patching fit-toroq kollha fejn kien hemm bżonn kif ukoll li kien hemm każijiet li numru ta' toroq minnhom sar patching fihom għal aktar minn darba.

L-Amministrazzjoni

Bħala kumment dwar l-amministrazzjoni ta' l-Uffiċċju, nixtieq ngħid li dan ikun miftuħ regolarment mit-Tnejn sal-Ġimgħa f'hinijiet stabbiliti mill-Kunsill kif ukoll wara li saret ir-riforma, nhar ta' Sibt kif mitlub mid-Dipartiment għall-Gvern Lokali. Fl-Uffiċċju issib lis-Segretarju Eżekuttiv Kevin Borg u lis-Sinjura Alison Grixti u lis-Sinjorina Kirsty Rizzo bħala skrivani Full Time.

Dawn il-persuni dejjem ikunu lesti jagħmlu l-almu tagħhom biex jilqgħu l-ilmenti u jippruvaw, meta jkun possibbli, jsibu soluzzjoni għall-problemi li jinqalgħu għalkemm dan mhux dejjem ikun possibbli.

Konklużjoni

Għaddiet sena oħra ta' ħidma ntensiva mill-Kunsill. Sena li fiha saru diversi diskussjonijiet ma' membri tal-Gvern dwar proġetti u inizjattivi li ser isiru fil-lokal fis-snin li ġejja u għalhekk il-Kunsill ħa ħsieb li jressaq il-kummenti u l-pożizzjoni tiegħu dwar dak li ser jolqot il-lokal.

IFFIRMAT

Kevin Borg
Segretarju Eżekuttiv

4.0 Il-Varjazzjonijiet fid-Dhul u fl-Infiq

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

Nru. tal-Kont	DESKRIZZJONI	c	b	a	a-b/b-a	a-c/c-a
		2018	2018	2017	VARJANZA	VARJANZA
		ATTWALI	ESTMI	ATTWALI	ATTWALI/ESTMI	ATTWALI
		€	€	€	€	€
2	Id-Dhul					
0000	Mill-Gvern	457,860.00	434,463.00	447,630.00	23,397.00	10,230.00
0020	Il-'Bye-laws'	15,690.00	7,393.00	11,334.00	8,297.00	4,356.00
0090	L-Investment	121.00	144.00	163.00	-23.00	-42.00
0100	Generali	2,231.00		3,743.00	2,231.00	-1,512.00
	TOTAL	475,902.00	442,000.00	462,870.00	33,902.00	13,032.00
1	L-Infiq					
1000	Is-Salarji	93,057.00	95,346.00	95,311.00	2,289.00	2,254.00
2000	Manutenzjoni u Xoghlijiet ohra	413,761.00	346,654.00	265,376.00	-67,107.00	-148,385.00
7000	L-Infiq Kapitali			30,138.00		30,138.00
	TOTAL	506,818.00	442,000.00	390,825.00	-64,818.00	-115,993.00
	Bilanc	-30,916.00		72,045.00	-30,916.00	-102,961.00

Noti:

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

Nru. tal-Kont	DESKRIZZJONI	a	b	c	a-b	a-c
		2018	2018	2017	VARJANZA	VARJANZA
		ATTWALI	ESTMI	ATTWALI	ATTWALI - ESTMI	ATTWALI
		€	€	€	€	€
2	Id-Dhul					
0000	Mill-Gvern (Brought Forward)					
0001	Annwali	433,663.00	433,663.00	415,842.00		17,821.00
0002	Supplimentari	19,537.00		22,095.00	19,537.00	-2,558.00
0003	Bzonnijiet Specjali					
0004	Delegazzjonijiet Pubblici/Governattivi					
0015	Hwejjeg Ohra	4,660.00	800.00	9,693.00	3,860.00	-5,033.00
		457,860.00	434,463.00	447,630.00	23,397.00	10,230.00
0020	Il-'Bye-Laws'					
0021	Servizzi Komunitarji	4,475.00	3,060.00	5,197.00	1,415.00	-722.00
0036	Ksur tal-'bye-laws'	4,102.00	4,233.00	80.00	-131.00	4,022.00
0056	Ghotjiet Sponsorjali		100.00	450.00	-100.00	-450.00
0066	Generali	7,113.00		5,607.00	7,113.00	1,506.00
		15,690.00	7,393.00	11,334.00	8,297.00	4,356.00
0090	Investiment					
0091	Imghax tal-Bank	121.00	144.00	163.00	-23.00	-42.00
0096	Sigurtajiet tal-Gvern					
		121.00	144.00	163.00	-23.00	-42.00
0100	Generali					
0110	Donazzjonijiet	350.00		950.00	350.00	-600.00
0120	Kontribuzzjonijiet	1,881.00		2,793.00	1,881.00	-912.00
		2,231.00		3,743.00	2,231.00	-1,512.00
TOTAL		475,902.00	442,000.00	462,870.00	33,902.00	13,032.00

Noti:

•

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

Nru. tal-Kont	DESKRIZZJONI	c	b	a	b-a	c-a
		2018	2018	2017	VARJANZA	VARJANZA
		ATTWALI	ESTMI	ATTWALI	ATTWALI/ESTMI	ATTWALI
		€	€	€	€	€
1	L-Infiq					
1000	Is-Salarji					
1100	L-Onorarju tas-Sindku	7,464.00	7,464.00	7,345.00		-119.00
1200	Pagi ta' l-impjegati	63,867.00	65,480.00	65,472.00	1,613.00	1,605.00
1300	Bonus	6,325.00	6,531.00	6,369.00	206.00	44.00
1400	Dhul Supplimentari	380.00	380.00	380.00		
1500	Kontribuzzjonijiet tas-Sigurtà Socjali	6,376.00	6,176.00	6,456.00	-200.00	80.00
1600	Koncessjonijiet ('Allowances')	6,333.00	6,400.00	6,893.00	67.00	560.00
1700	Sahra	2,312.00	2,915.00	2,396.00	603.00	84.00
		93,057.00	95,346.00	95,311.00	2,289.00	2,254.00
2000	Manutenzjoni u Xogholijiet ohra					
2100	Konsum tal-bzonn (dawl/ilma/tel. etc.)	5,474.00	6,450.00	4,000.00	976.00	-1,474.00
2200	Xiri ta' Materjal u Fornimenti	1,059.00	400.00	303.00	-659.00	-756.00
2300	Tiswijiet u Manutenzjoni	35,201.00	86,218.00	52,765.00	51,017.00	17,564.00
2400	Kera	1,456.00	1,456.00	1,456.00		
2500	Shubija f'Ghaqdiet Nazzjonali/Internazzjonali	702.00	1,400.00	1,225.00	698.00	523.00
2600	Spejjez ta' l-Ufficcju	2,454.00	3,295.00	4,372.00	841.00	1,918.00
2700	Trasport	1,079.00	1,000.00	751.00	-79.00	-328.00
2800	Safar u wjaggar					
2900	Taghrif lill-Publiku	2,060.00	3,590.00	3,509.00	1,530.00	1,449.00
3000	Spejjez ta' Kuntratti	180,828.00	179,129.00	167,574.00	-1,699.00	-13,254.00
3100	Servizzi Professionali	20,034.00	17,816.00	21,633.00	-2,218.00	1,599.00
3200	Tahrig		500.00		500.00	
3300	Ospitalità u Servizzi lill-Komunità	10,983.00	11,445.00	7,271.00	462.00	-3,712.00
3400	Spejjez ohra li jinqalghu	182.00	224.00	508.00	42.00	326.00
3600	Local Enforcement System	79.00		9.00	-79.00	-70.00
3800	Provision of Bad Debts	-199.00			199.00	199.00
8000	Depreciation	152,369.00	33,731.00		-118,638.00	-152,369.00
		413,761.00	346,654.00	265,376.00	-67,107.00	-148,385.00
7000	L-Infiq Kapitali					
7001	Xiri ta' propjeta					
7100	Bini					
7200	Titjib			30,089.00		30,089.00
7300	Makkinarju u Apparat			49.00		49.00
7500	Progetti Speċjali					
				30,138.00		30,138.00
TOTAL		506,818.00	442,000.00	390,825.00	-64,818.00	-115,993.00

Noti:

•

5.0 Id-Dikjarazzjoni ta' Rikonċiljazzjoni mal-Bank

5.1 Kont ta' tiffidil

	€
Bilanc tal-Bank Statement HSBC 009010703 050	175,203.41
Depoziti li saru sal-31/12/2018 u li ma dehrux fil-Bank Statement	129.49
Tnaqqis ta' 'withdrawals' li saru u li ma deherux fil-Bank statement	
Bilanc fil-kont tal-Bank	175,332.90

5.2 Kont kurrenti

	€
Bilanc tal-Bank Statement HSBC 009010703 001	60,050.70
Depoziti li saru sal-31/12/2017 u li ma dehrux fil-Bank Statement	
Audit adjustments	0.00
Cekkijiet maħruġa l'izda għadhom ma ġewx imsarrfa	-57,810.60
Bilanc fil-kont tal-Bank	2,240.10

5.3 Petty Cash

	€
Flus fl-idejn	232.94
Depoziti li saru sal-31/12/2017	
Tnaqqis ta' 'withdrawals' li saru	
Bilanc fil-kont fl-idejn	232.94

5.4 Kont Fixed

	€
Bilanc tal-Bank Statement HSBC 009010703 104	300,000.00
Depoziti li saru sal-31/12/2017 u li ma dehrux fil-Bank Statement	
Tnaqqis ta' 'withdrawals' li saru u li ma deherux fil-Bank statement	
Bilanc fil-kont tal-Bank	300,000.00

5.5 Kont kurrenti

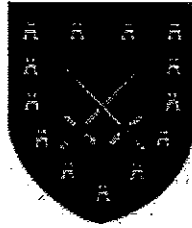
	€
Bilanc tal-Bank Statement BOV 40021345911	2,001.12
Depoziti li saru sal-31/12/2017 u li ma dehrux fil-Bank Statement	
Cekkijiet maħruġa l'izda għadhom ma ġewx imsarrfa	
Bilanc fil-kont tal-Bank	2,001.12

IFFIRMAT

Kevin Borg
Segretarju Eżekuttiv

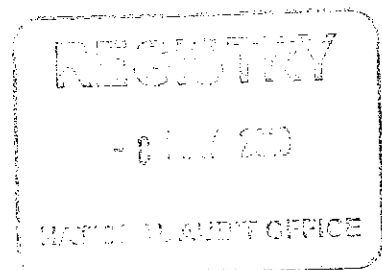
6.1 Rapport ta' l-Udituri

Rapport Anness



**PEMBROKE LOCAL COUNCIL
REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2018**

*Prepared by Romina Perici Ferrante B. Com, B.A. Hons (Mgt), F.I.A., C.P.A.
Certified Public Accountant
15, St. John Street,
Mosta MST 3603*



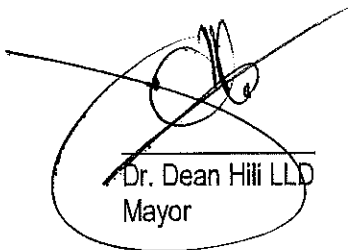
**PEMBROKE LOCAL COUNCIL
REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2018**

CONTENTS	PAGE
Statement of Local Council Members' and Executive Secretary's Responsibilities	3
Report of the Local Government Auditors on the Financial Statements	4 - 5
Statement of Comprehensive Income	6
Statement of Financial Position	7
Statement of Changes in Equity	8
Statement of Cash Flows	9
Notes to the Financial Statements	10 - 30

**PEMBROKE LOCAL COUNCIL
STATEMENT OF LOCAL COUNCIL MEMBERS' AND
EXECUTIVE SECRETARY'S RESPONSIBILITIES**

The Local Council (Financial) Regulations, 1993, require the Executive Secretary to prepare a detailed Annual Administrative Report, which includes a statement of the Local Council's comprehensive income for the year and of the Local Council's retained funds at the end of the 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 accounting policies applicable to Local Councils, the income and expenditure of the Local Council for the year ended and its retained funds as at the year end, and that they comply with the Act, the Local Councils (Financial) Regulations, 1993, and the Local Council (Financial) Procedures, 1996 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, CAP 363, the Local Councils (Financial) Regulations, 1993, and the Local Councils (Financial) Procedures, 1996. 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.



Dr. Dean Hilli LLD
Mayor

Date: 24 April 2019



Kevin Borg
Executive Secretary

LOCAL COUNCIL PEMBROKE

Report of the Local Government Auditors to the Auditor General

Report on the Audit of the Financial Statements

We have audited the financial statements of LOCAL COUNCIL PEMBROKE, set out on pages 6 to 30, which comprise the statement of financial position as at 31 December 2018, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of LOCAL COUNCIL PEMBROKE as at 31 December 2018, and its financial performance for the year then ended in accordance with the International Financial Reporting Standards (IFRS) as adopted by the European Union.

Basis for Qualified Opinion

In accordance with the Local Enforcement System (LES) issued by the Ministry by virtue of Article 72 of the Local Councils Act, 1993, the income relating to contraventions was delegated to the local councils through Legal Notice 32 of 2000. The Council entered into a pooling agreement with a number of local councils within the Local Enforcement System and formed a Joint Committee to manage and administer this function up to September 2011, when this was delegated to Regional Committees. Due to the fact that no proper audited financial statements have been prepared by the Joint Committee, we could not obtain reasonable assurance on the completeness of the share of income, which amounted to €289 for the year under review, which has been recorded in the financial statements as well as on any possible accrued income or liabilities present as at end of the current financial year.

IFRS require that all applicable standards and their disclosure requirements are adhered to. These financial statements lack appropriate disclosure in line with the requirements of IAS 24 - Related Party Disclosure in relation to related parties and related party transactions as detailed in Note 20 in view that the requirements of articles 18, 25 and 26 of the said standard have not been complied with.

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

Other Information

The Council is responsible for the other information. The other information comprises the Statement of Local Council Members' and Executive Secretary's Responsibilities. Our opinion on the financial statements does not cover this information, including the Statement of Local Council Members' and Executive Secretary's Responsibilities. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is

materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. We have nothing to report in this regard.

Council's Responsibility for the Financial Statements

The Council Members and the Executive Secretary are responsible for the preparation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards as adopted by the EU and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.


In preparing the financial statements, the management are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intend to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

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

Report on Other Legal and Regulatory Requirements

The Local Council (Financial) Procedures, 1996, require that the financial statements should be prepared in accordance with the International Financial Reporting Standards. In view of the matters set out under the basis for qualified opinion section of this report, these financial statements have not been prepared fully in line with the requirements of International Financial Reporting Standards.



This copy of the audit report has been signed by
Mr. Neville Cutajar (Audit Partner) for and on behalf of

3a
Certified Public Accountants
Level 2,
Palazzo Ca Brugnera',
Valley Road,
Birkirkara Malta.

Date: 24th April 2019

PEMBROKE LOCAL COUNCIL
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 31 December 2018

		2018	2017
	Notes	€	€
INCOME			
Funds received from Central Government	3	457,860	442,835
Income raised under Law Enforcement system	4	4,102	5,327
Income raised under Local Council Bye Laws	5	2,183	3,564
General income	6	<u>11,636</u>	<u>6,186</u>
		<u>475,781</u>	<u>457,912</u>
EXPENDITURE			
Personnel emoluments	7	93,057	95,311
Operations and maintenance expenses	8	214,309	217,187
Administration and other expenditure	9	<u>199,452</u>	<u>94,381</u>
		<u>506,818</u>	<u>406,879</u>
OPERATING (LOSS)/PROFIT FOR THE YEAR		(€31,037)	€51,033
Finance Income	10	<u>121</u>	<u>163</u>
(LOSS)/PROFIT FOR THE YEAR		<u>(€ 30,916)</u>	<u>€ 51,196</u>

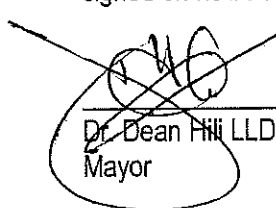
The notes on pages 10 to 30 form an integral part of these financial statements.

**PEMBROKE LOCAL COUNCIL
STATEMENT OF FINANCIAL POSITION
At 31 December 2018**

	Notes	31 Dec 2018	31 Dec 2017 As Restated	31 Dec 2017 As Previously Stated
		€	€	€
ASSETS				
Non-Current Assets				
Property, plant and equipment	11	<u>212,703</u>	<u>316,602</u>	<u>359,150</u>
Current Assets				
Inventories	12	1,618	1,650	1,650
Trade and other receivables	13	33,395	22,291	22,291
Cash and cash equivalents	14	<u>479,807</u>	<u>419,378</u>	<u>419,378</u>
Total Current Assets		<u>514,820</u>	<u>443,319</u>	<u>443,319</u>
TOTAL ASSETS		<u>€ 727,523</u>	<u>€ 759,921</u>	<u>€ 802,469</u>
RESERVES AND LIABILITIES				
Reserves				
Retained earnings		<u>680,248</u>	<u>711,164</u>	<u>711,164</u>
Non-Current Liabilities				
Deferred Income		<u>0</u>	<u>0</u>	<u>38,267</u>
Total Current Liabilities		<u>0</u>	<u>0</u>	<u>38,267</u>
Current Liabilities				
Trade and other payables	15	<u>47,275</u>	<u>48,757</u>	<u>53,038</u>
Total Current Liabilities		<u>47,275</u>	<u>48,757</u>	<u>53,038</u>
TOTAL RESERVES AND LIABILITIES		<u>€ 727,523</u>	<u>€ 759,921</u>	<u>€ 802,469</u>

The notes on pages 10 to 30 form an integral part of these financial statements.

These Financial Statements were approved by the Local Council on the 24 April 2019 and signed on its behalf by:


Dr. Dean Hill LLD
Mayor


Kevin Borg
Executive Secretary

PEMBROKE LOCAL COUNCIL
STATEMENT OF CHANGES IN EQUITY
For the year ended 31 December 2018

	Retained Funds €
At 1 January 2017	659,968
Profit for the year	<u>51,196</u>
At 31 December 2017	<u>711,164</u>
At 1 January 2018	711,164
Loss for the year	<u>(30,916)</u>
At 31 December 2018	<u>680,248</u>

The notes on pages 10 to 30 form an integral part of these financial statements.

PEMBROKE LOCAL COUNCIL
STATEMENT OF CASH FLOWS
For the year ended 31 December 2018

	1 Jan 2018 – 31 Dec 2018	1 Jan 2017 – 31 Dec 2017
Notes	€	€
Net (Loss)/Profit for the year	(30,916)	51,196
Reconciliation to cash generated from operations:		
Depreciation	152,369	47,465
Interest Receivable	(121)	(163)
Provision for Bad LES Debts	(199)	0
Operating Profit before Working Capital changes	121,133	98,498
Decrease in Inventories	32	140
Decrease in Trade and other receivables	(10,904)	(927)
Increase/(Decrease) in payables	3,313	(870)
(Decrease) in other payables	(4,795)	(514)
Cash generated from operating activities	<u>108,779</u>	<u>96,327</u>
Cash flows from investing activities		
Interest Received	121	163
Acquisition of property, plant and equipment	(125,812)	(31,411)
Cash used in investing activities	<u>(125,691)</u>	<u>(31,248)</u>
Cash flows from financing activities		
Grants Received	<u>77,341</u>	<u>0</u>
Net increase/(decrease) in cash and cash equivalents	<u>60,429</u>	<u>65,079</u>
Analysis of changes in cash and cash equivalents during the year		
Cash and cash equivalents at beginning of year	419,378	354,299
Net increase/(decrease) in cash and cash equivalents	<u>60,429</u>	<u>65,079</u>
Cash and cash equivalents at end of year	14 <u>479,807</u>	<u>419,378</u>

The notes on pages 10 to 30 form an integral part of these financial statements.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2018

1. GENERAL INFORMATION

Pembroke Local Council is the local authority of Pembroke setup in accordance with the Local Councils Act 1993. The office of the Council is at Triq Alamein, Pembroke.

The financial statements were authorised for issue by the Council on the 24 April 2019.

2. ACCOUNTING POLICIES AND REPORTING PROCEDURES

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

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 (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.

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).

New and amended standards adopted by the Local Council

During the year the Council has applied the following International Financial Reporting Standard issued by IASB that is mandatorily effective for the financial year commencing 1 January 2018:

IFRS 9 'Financial Instruments' addresses the classification and measurement of financial assets and replaces the multiple classification and measurement tools in IAS 39 with a single model that only has two classification categories: amortised cost and fair value. Classification under IFRS 9 will be driven by the entity's business model for managing the financial assets and the contractual characteristics of the financial assets. IFRS 9 is effective for financial periods beginning on, or after, 1 January 2018.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

Standards and Interpretations issued by the IASB but not yet adopted

A number of new standards and amendments to standards and interpretations are effective for annual periods beginning after 1 January 2018, and have not been applied in preparing these financial statements. None of these are expected to have a significant effect on the financial statements of the Local Council.

IAS 1 and IAS 8 Definition of Material include amendments to its definition of material to make it easier for companies to make materiality judgements. Subject to adoption by EU, IAS 1 and IAS 8 Definition of Material, will be effective for financial periods beginning on, or after, 1 January 2020.

IFRS 9 Prepayment Features with Negative Compensation allow instruments with symmetric prepayment options to qualify for amortised cost or fair value through other comprehensive income measurement. It will be effective for financial periods beginning on, or after, 1 January 2019.

Amendments to references to the Conceptual Framework in IFRS standards include some important issues which were not covered or were unclear or out of date. It contains a new chapter on measurement; guidance on reporting financial performance; improved definitions of an asset and a liability and clarifications in important areas. Subject to adoption by EU, it will be effective for financial periods beginning on, or after, 1 January 2020.

Annual improvements to IFRS Standards 2015-2017. Subject to adoption by EU, it will be effective for financial periods beginning on, or after, 1 January 2019.

IFRS 16, 'Leases', introduces a single lessee accounting model and requires a lessee to recognise assets and liability for all leases with a term of more than 1 year, unless the underlying asset is of low value. A lessee is required to recognise a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligation to make lease payments. A lessee measures right-of-use assets similarly to other non-financial assets (such as PPE) and lease liabilities similarly to other financial liabilities. Thus, a lessee recognised depreciation of the right-of-use asset and interest on the lease liability, and also classifies cash repayments of the lease liability into a principal portion and an interest portion and presents them in the statement of cash flows applying IAS 7 Statement of Cash Flows. IFRS 16 contains expanded disclosure requirements for lessees. Lessees will need to apply judgement in deciding upon the information to disclose to meet the objective of providing a basis for users of financial statements to assess the impact that leases have on the financial position, financial performance and cash flows of the lessee. IFRS 16, will be effective for financial periods beginning on, or after, 1 January 2019.

The Councillors are assessing the impact that the adoption of these International Financial Reporting Standards will have on the financial statements in the period of initial application. The Councillors anticipate that the adoption of other International Financial Reporting Standards that were in issue at the date of authorisation of these financial statements, but not yet effective will have no material impact on the financial statements in the period of initial application.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

Change in Accounting Policy for Fixed Assets depreciation

During 2018, a change in Depreciation method has been affected according to the instructions in DLG Directive 1/2017, whereby from reducing balance method, depreciation is now being calculated on the straight-line method. Adjusted net book values as at 01/01/2017 and 31/12/2017 are reflected in the PPE Schedule on page 19.

Intangible Fixed Assets

Computer Software

Computer software is valued at cost less accumulated depreciation and impairment losses to date. Depreciation to write off the cost is calculated on a monthly basis using the straight-line method at 25% per annum.

Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment loss to date. Depreciation is calculated on a monthly basis using the reducing balance method at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

	%
Land	0.0
Trees	0.0
Buildings	1.0
Office Furniture, Fixtures and Fittings	7.5
Construction works	10.0
Urban Improvements (street furniture)	10.0
Special Programs (Projects)	10.0
Office Equipment	20.0
Motor Vehicles	20.0
Plant and Machinery	20.0
Computer Equipment	25.0
Plants	100.0
Litter Bins	Replacement Basis
Playground Furniture	100.0
Traffic Signs	Replacement Basis
Road Signs	Replacement Basis
Street Mirrors	Replacement Basis
Street Lights	100.0

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

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 profit. The residual values and useful lives of the assets are reviewed and adjusted as appropriate, at each Statement of Financial Position date. 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 Comprehensive Income during the financial period in which they are incurred.

Up to the year ended 31 December 2017, depreciation was accounted for using the reducing balance method according to IAS 16 – Property, Plant and Equipment. On 1 January 2018, the straight-line method, according to IAS 16 has been adopted, in line with the Directive No. 1/2017 issued by the Department for Local Government. This is a change in accounting estimate, which according to IAS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, has been accounted for prospectively.

Related parties

Related parties are those persons or bodies of persons having relationships with the Council as defined in IAS 24. The paragraphs adopted from IAS 24 are paragraphs 25 – 27, being amendments to government related entities' disclosures.

Impairment of Assets

Assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that are subject to amortisation or depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the carrying amount of the asset exceeds its recoverable amount. The recoverable amount is the higher of the fair value of the asset less cost to sell and the value in use. Impairment losses are immediately recognised as an expense in the Statement of Comprehensive Income.

Leases

Leases in which a significant portion of the risks 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.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

Amounts Receivable

Amounts receivable are recognized initially at fair value and subsequently measured at amortized cost using the effective interest rate method, less provision for impairment. A provision for impairment of amounts receivable is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of the receivable. The amount of the provision is the difference between the carrying amount of the asset in the present value of the estimated future cash flows, discounted at the effective interest rate. The amount of the provision is recognized in the Statement of Comprehensive Income.

Revenue recognition

Revenue is recognised when there are no significant uncertainties concerning the derivation of consideration or associated costs. Interest income is recognised in the Statement of Comprehensive Income as it accrues.

Payables and Borrowings

Payable and Borrowing Costs are recognised as an expense in the period in which they are incurred. Amounts payable comprise creditor payments, that is, the amounts payable for the procurement of supplies and services. When an invoice or request for payment is received from a supplier, this is checked to the purchase order previously issued or the services contract, before payment is released in favour of any vendor. All cheque payments are signed by the Mayor and Executive Secretary and then reconciled with the bank statements on a monthly basis.

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 31 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 1 January 2018, the capital approach, according to IAS 20, has been adopted, in line with 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, has been accounted for retrospectively.

Foreign Currencies

Items included in the Financial Statements are measured using the currency of the primary economic environment in which the Local Council operates. These Financial Statements are presented in €, which is the Council's functional and presentation currency.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

Inventories

Inventories are valued at lower of cost and net realisable value.

Profits and losses

Only profits that were realised at the date of the Statement of Financial Position 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.

Local Enforcement System

Pembroke Local Council formed part of the Group H Joint Committee from September 2002 until August 2011. As from September 2011, Pembroke Local Council forms part of the North Region. The amount disclosed in the financial statements under Local Enforcement Income represents the share of profit derived from the Joint Committee after deducting the related expenses. As from September 2011, the Council receives 10% administrative fees on fines collected.

Critical Accounting Estimates and Judgements

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

Capital Management Policies and Procedures

The Council's capital consists of its net assets, including working capital, represented by its retained funds. The Council's management objective are to ensure that the Council's ability to continue as a going concern is still valid and that the Council maintains a positive working capital ratio. To achieve this, the Council carries out a quarterly review of the working capital ratio (Financial Situation Indicator). This ratio was positive at the reporting date. The 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.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

Financial Instruments

Financial assets and financial liabilities are recognised when the 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.

Financial assets and financial liabilities are measured initially at fair value plus transaction costs. They are measured subsequently as described below:

Financial Assets

For the purpose of subsequent measurement, financial assets of the Council are classified into loans and receivables upon initial recognition. Receivables are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or a group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below:

All income and expenses relating to loans and receivables are presented within 'finance income' or 'finance costs', except for impairment of receivables which is presented within 'administration and other expenditure'. Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less provision for impairment. Discounting is omitted where the effect of discounting is immaterial. The Council's other receivables fall into this category of financial instruments.

Individually significant receivables are considered for impairment when they are past due or when other objective evidence is received that a specific counterparty will default. Receivables that are not considered to be individually impaired are reviewed for impairment in groups, which are determined by reference to the industry and region of a counter party and other available features of shared credit risk characteristics. The percentage of the write down is then based on recent historical counterparty default rates for each identified group.

Financial Liabilities

The Council's financial liabilities included other payables. These are stated at their nominal account which is a reasonable approximation of fair value.

All interest-related charges are included within 'finance costs'.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

3. FUNDS RECEIVED FROM CENTRAL GOVERNMENT

	1 Jan-31 Dec 2018	1 Jan-31 Dec 2017
	€	€
In terms of Section 55 of the Local Councils Act, 1993	433,663	415,842
Supplimentary Government Income	19,537	12,505
Other Government Income	<u>4,660</u>	<u>14,488</u>
	<u>457,860</u>	<u>442,835</u>

4. INCOME RAISED UNDER LOCAL ENFORCEMENT INCOME

	1 Jan-31 Dec 2018	1 Jan-31 Dec 2017
	€	€
Administrative charges to Regional Committees	3,813	5,247
Share of Surplus from Joint Committee	<u>289</u>	<u>80</u>
	<u>4,102</u>	<u>5,327</u>

5. INCOME RAISED UNDER LOCAL COUNCIL BYE-LAWS

	1 Jan-31 Dec 2018	1 Jan-31 Dec 2017
	€	€
Sale of Pembroke books, Contributions and Advertising	<u>2,183</u>	<u>3,564</u>

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

6. GENERAL INCOME

	1 Jan – 31 Dec 2018	1 Jan – 31 Dec 2017
Documentation/Information charges	0	189
Donations and Sponsorships	350	1,400
Organic Waste Collection contribution	4,784	0
Others	2,329	294
Income from permits	4,173	2,897
Income re Library	0	791
Insurance Claims	0	615
	<u>€ 11,636</u>	<u>€ 6,186</u>

7. PERSONNEL EMOLUMENTS

	1 Jan – 31 Dec 2018	1 Jan – 31 Dec 2017
Personnel Emoluments include, <i>inter alia</i>		
Mayor's Honoraria	7,464	7,345
Mayor's and Councillors' Allowances	6,333	6,893
Executive Secretary Salary and Allowances	30,172	29,398
Employees' Salaries	42,712	45,219
Social Security Contributions	6,376	6,456
	<u>€ 93,057</u>	<u>€ 95,311</u>

Average number of people employed

Employees	3	3
Mayor & Councillors	<u>5</u>	<u>5</u>

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

	1 Jan – 31 Dec 2018	1 Jan – 31 Dec 2017
8. OPERATIONS AND MAINTENANCE EXPENSES	€	€
Operations and maintenance includes, <i>inter alia</i>		
REPAIRS AND UPKEEP		
Roads and street pavements (patching works)	23,997	37,952
Public Property	2,948	2,729
Office furniture & equipment	148	363
Street Signs	3,350	3,863
Other repairs & upkeep	958	1,517
Road Markings	4,859	5,371
	<u>€ 36,260</u>	<u>€ 51,795</u>
CONTRACTUAL SERVICES		
Refuse collection	66,167	61,196
Bulky refuse collection	13,635	12,665
Road and street cleaning	19,452	19,523
Cleaning and maintenance of non-urban roads	17,585	17,375
Cleaning and maintenance parks and gardens	16,904	18,620
Cleaning and maintenance of verges	18,435	18,216
Cleaning and maintenance council premises	2,116	2,465
Cleaning and maintenance public conveniences	5,181	5,971
LES related expenditure	79	9
Street lighting	12,552	3,056
Other Contractual Services	5,943	6,296
	<u>€ 178,049</u>	<u>€ 165,392</u>
TOTAL OPERATIONS AND MAINTENANCE EXPENSES	<u>€ 214,309</u>	<u>€ 217,187</u>

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

	1 Jan - 31 Dec 2018	1 Jan - 31 Dec 2017
	€	€
9. ADMINISTRATIVE AND OTHER EXPENSES		
Depreciation	152,369	47,465
Water, Electricity & Telecommunications	5,474	4,000
Rent	1,456	1,456
National and international memberships	702	1,225
Office Services	2,486	4,372
Insurance	2,016	1,995
Library expenses	1,329	2,936
Transport	1,079	751
Advertising & Public relations	699	573
Professional services	20,674	21,633
Community and hospitality	10,983	7,271
Sundry minor expenses	182	508
Provision for Bad LES debts	(199)	0
Bank Charges	<u>202</u>	<u>196</u>
TOTAL ADMINISTRATIVE EXPENSES	<u>€ 199,452</u>	<u>€ 94,381</u>

10. FINANCE INCOME

	1 Jan-31 Dec 2018	1 Jan- 31 Dec 2017
Bank Interests	<u>€ 121</u>	<u>€ 163</u>

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

11. PROPERTY, PLANT AND EQUIPMENT

	Office Furniture, Fixtures & Fittings €	Office Equipment €	New Street Signs €	Urban Improvements €	Construction & Street Paving €	Special Programmes €	Trees €	Plant & Machinery €	Asset not yet capitalised €	Total €
Cost										
At 1 January 2018	24,583	47,469	11,787	530,561	612,447	653,660	17,307	6,300	0	1,904,114
Additions	162	7,840	0	107,808	10,002	0	0	0	0	125,812
At 31 December 2018	24,745	55,309	11,787	638,369	622,449	653,660	17,307	6,300	0	2,029,926
Grants										
At 1 January 2018	0	7,351	0	151,072	51,423	653,923	0	0	0	863,769
Transferred during the year	0	0	0	77,341	0	0	0	0	0	77,341
At 31 December 2018	0	7,351	0	228,413	51,423	653,923	0	0	0	941,110
Depreciation										
At 1 January 2018	14,693	37,438	11,787	233,264	420,818	(263)	0	6,007	0	723,744
Charge for the period	3,818	3,903	0	12,264	132,091	0	0	293	0	152,369
At 31 December 2018	18,511	41,341	11,787	245,528	552,909	(263)	0	6,300	0	876,113
Net Book Value										
At 31 December 2018	6,234	6,617	0	164,428	18,117	0	17,307	0	0	212,703

**PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)**

11. PROPERTY, PLANT AND EQUIPMENT (cont.)

	Office Furniture, Fixtures &	Office	New Street	Urban	Construction & Street	Special	Trees	Plant & Machinery	Asset not yet capitalised	Total
Cost	Fittings €	Equipment €	Signs €	Improvements €	Paving €	Programmes €	€	€	€	€
At 1 January 2017	24,583	47,420	11,787	496,248	612,447	653,660	17,307	6,300	2,951	1,872,703
Additions	0	49	0	31,362	0	0	0	0	0	31,411
Transferred	0	0	0	2,951	0	0	0	0	(2,951)	0
At 31st December 2017	24,583	47,469	11,787	530,561	612,447	653,660	17,307	6,300	0	1,904,114
Grants										
At 1 January 2017	0	3,494	0	60,436	0	653,923	0	0	0	717,853
Adjusted	0	3,857	0	90,636	51,423	0	0	0	0	145,916
At 31st December 2017	0	7,351	0	151,072	51,423	653,923	0	0	0	863,769
Depreciation										
At 1 January 2017	13,846	37,595	11,787	290,874	415,094	(263)	0	5,919	0	774,851
Adjusted	0	(1,304)	0	(85,671)	(11,598)	0	0	0	0	(98,573)
Charge for the period	847	1,663	0	28,535	21,127	0	0	88	0	52,260
Released on Disposal	0	(516)	0	(474)	(3,805)	0	0	0	0	(4,795)
At 31st December 2017	14,693	37,438	11,787	233,264	420,818	(263)	0	6,007	0	723,743
Net Book Value										
At 31st December 2017	9,890	2,680	0	146,225	140,206	0	17,307	293	0	316,602

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

12. INVENTORIES

	As at 31 December 2018	As at 31 December 2017
Books and other publications	<u>1,618</u>	<u>1,650</u>

13. TRADE AND OTHER RECEIVABLES

	As at 31 December 2018	As at 31 December 2017
	€	€
Amount invoiced but not yet settled	11,825	7,296
Provision for general Bad debts	(4,200)	(4,200)
Pre-Pooling LES Debtors	96,636	7,966
Provision for Bad LES debts	(96,636)	(7,966)
Other debtors	0	700
Prepayments and Accrued income	<u>25,770</u>	<u>18,495</u>
	<u>33,395</u>	<u>22,291</u>

Prepayments include prepayments of Local Council property rental and insurance premium.

Receivables

General receivables are analysed as follows:

	As at 31 December 2018	As at 31 December 2017
	€	€
Within credit period	400	2,524
Exceeded credit period but not impaired	7,225	572
Provision for doubtful debts	<u>4,200</u>	<u>4,200</u>
	<u>11,825</u>	<u>7,296</u>

14. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash in hand and balance with banks. Cash and cash equivalents included in the cash flow statement comprise the following amounts in the Local Council's Statement of Financial Position:

	As at 31 December 2018	As at 31 December 2017
	€	€
Cash in hand	362	233
Bank balances – Ordinary Funds	<u>479,445</u>	<u>419,145</u>
	<u>€ 479,807</u>	<u>€ 419,378</u>

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

15. TRADE AND OTHER PAYABLES

	As at 31 December 2018	As at 31 December 2017
	€	€
Trade Payables	19,957	16,829
Accruals and Deferred Income	<u>27,318</u>	<u>31,928</u>
	<u>47,275</u>	<u>48,757</u>

Trade Payables are analysed as follows:

	As at 31 December 2018	As at 31 December 2017
	€	€
Within credit period	8,005	10,364
Exceeded credit period	<u>11,952</u>	<u>6,465</u>
	<u>19,957</u>	<u>16,829</u>

Accruals include estimates for goods and services received prior to 31 December 2018 and for which invoices have not yet been received by the Local Council.

16. EFFECT OF CHANGE IN ACCOUNTING POLICY

On 1 January 2018, the capital approach, according to IAS 20, has been adopted, in line with 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, has been accounted for retrospectively.

The effect of the restatement on these financial statements is summarised below:

	Notes	2017 Originally reported €	Adjustment €	2017 Restated €
Funds received from Central Government	3	(447,630)	4,795	(442,835)
Administration and other expenditure	9	99,176	(4,795)	94,381
Property, plant and equipment	11	359,150	(42,548)	316,602
Non-current deferred income		(38,267)	38,267	-
Trade and other payables	14	(53,038)	4,281	(48,757)

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

The effect of the restatement on each financial statement line item is summarised below:

	Notes	2017 Originally reported €	Adjustment €	2017 Restated €
Other government income	3	(17,300)	4,795	(12,505)
Depreciation	9	52,260	(4,795)	47,465
Property, plant and equipment	11	359,150	(42,548)	316,602
Non-current deferred income		(38,267)	38,267	-
Accruals and deferred income	15	(36,209)	4,281	(31,928)

17. CONTINGENT LIABILITIES

The council has no contingent liabilities at year end.

18. CAPITAL COMMITMENTS

	As at 31 December 2018 €	As at 31 December 2017 €
- Capital expenditure that has been approved but not provided for in the Financial Statements		
(i) 2017-Lamps in Triq Mons L Mifsud Tommasi and lamps in passage between Triq Sant Andrija & Triq Tobruk	0	7,920
- Capital expenditure that has been approved but not yet contracted for.		
(ii) General upgrading works	0	0
	<u>€ 0</u>	<u>€ 7,920</u>

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

19. FAIR VALUES ESTIMATION

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

20. 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.

The following were the significant transactions carried out by the Council with related parties having significant control:

	2018	2017
	€	€
Annual Financial Allocation	433,663	415,842
<u>Key Management Emoluments</u>		
Executive Secretary	30,172	29,398
Mayor's Honoraria	7,464	7,345
Mayor & Councillors' Allowances	6,333	6,893

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

21. FINANCIAL RISK MANAGEMENT

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

Market Risk

The Council's interest rate risk arises from its deposits with financial institutions. The Council does not have any long-term borrowings. In general, the 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 Council to concentrations of credit risk which are principally made up of cash at bank and debtors. The Council's cash is placed with a quality financial institution. The 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 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.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

The Council's exposure to credit risk is limited to the carrying amount of financial assets recognised at the end of the reporting period and is summarized as follows:

	2018 €	2017 €
Classes of financial assets - carrying amounts		
Trade and other receivables	29,598	19,985
Cash and cash equivalents	<u>479,807</u>	<u>419,378</u>
	<u>509,405</u>	<u>439,363</u>

Included in the council's trade receivable there are no balances which are past due and which have not been provided for.

	2018 €	2017 €
31-60 days	0	2,524
61-90 days	6,000	0
91-180 days	0	0
181-365 days	1,625	572
Over 365 days	<u>4,200</u>	<u>4,200</u>
	<u>11,825</u>	<u>7,296</u>

Foreign Currency Risk

Foreign currency transactions arise when the Council buys or sells goods whose price is denominated in a foreign currency, or incurs or settles liabilities, denominated in a foreign currency. The council does not trade in any foreign currency transactions.

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.

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

Liquidity Risk

Liquidity risk is defined as financial distress, an extraordinary measure which needs to be taken to manage the Council's present commitments arising due to shortage of funds. The objective of liquidity risk management is to maintain sufficient liquidity, and to ensure that it is available within the necessary time frame in order not to create financial distress and curtail current obligations as well as future short-term commitments. The 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 Council has as cash and cash equivalents the amount of € 479,807. This should ensure an ongoing working capital of the Council for the next 12 months. The 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.

At 31 December 2018, the Council's financial liabilities have contractual maturities which are summarised below:

	Current within 1 year €	Non-Current 1 to 5 years €	later than 5 years €
Payables	<u>19.957</u>	<u>-</u>	<u>-</u>

This compares to the maturity of the Council's financial liabilities in the previous reporting period as follows:

	Current Within 1 year €	Non-Current 1 to 5 years €	later than 5 years €
Payables	<u>16.829</u>	<u>-</u>	<u>-</u>

PEMBROKE LOCAL COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (continued)

22. SUMMARY OF FINANCIAL ASSETS AND LIABILITIES

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

	2018	2017
	€	€
Current assets		
Loans and receivables:		
Trade and other receivables	29,598	19,985
Cash and cash equivalents	<u>479,807</u>	<u>419,378</u>
	<u>509,405</u>	<u>439,363</u>
Current liabilities		
Financial liabilities measured at amortised cost:		
Payables	<u>19,957</u>	<u>16,829</u>
	<u>19,957</u>	<u>16,829</u>

23. COMPARATIVE INFORMATION

Certain comparative information has been reclassified to conform to the current year's disclosure for the purpose of fairer presentation.