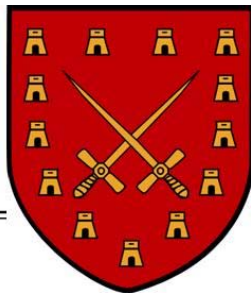


**Kunsill Lokali Pembroke**

Triq Alamein  
Pembroke, PBK 1776,  
Malta.

Tel : (+356) 2137 2111 Fax : (+356) 2137 2555

Web page : [www.pembroke.gov.mt](http://www.pembroke.gov.mt)  
e-mail : [pembroke.lc@gov.mt](mailto:pembroke.lc@gov.mt)

**Pembroke Local Council**

Alamein Road  
Pembroke, PBK 1776,  
Malta.

Tel : (+356) 2137 2111 Fax : (+356) 2137 2555

Web page : [www.pembroke.gov.mt](http://www.pembroke.gov.mt)  
e-mail : [pembroke.lc@gov.mt](mailto:pembroke.lc@gov.mt)

**MINUTI****Laqgħa tal-Kunsill Lokali Pembroke****SEBA' LEGISLATURA****Laqgħa Numru 05/2019**

**L-Erbgħa 24 ta' April, 2019**

Il-Kunsill Lokali Pembroke Itaq' fl-Uffiċċju Amministrattiv tiegħu li jinsab fl-indirizz Triq Alamein, Pembroke, fil-5:30 ta' wara nofsinhar.

**PREŻENTI:**

Dean Hili – Sindku  
Raymond Lanzon – Viċi Sindku  
Mark Causon – Kunsillier  
Charles Cesare – Kunsillier  
Désirée Vella Brincat – Kunsillier

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

NIL

**ASSENTI**

Ħadd

**UFFIĊJAL PREŻENTI:**

Kevin Borg – Segretarju Eżekuttiv  
Romina Perici Ferrante – Accountant tal-Kunsill

---

Sindku : Avv. Dean Hili Viċi Sindku : Raymond Lanzon  
Kunsilliera : Mark Causon, Charles Cesare u Désirée Vella Brincat

Segretarju Eżekuttiv : Kevin Borg

## Minuti

Is-Sindku Dean Hili ppresjeda l-laqqha.

### **05.1 Qari tal-ittri ta' apologiji.**

05.1.1 Is-Sindku Dean Hili nforma lill-Kunsill li ma kien hemm ebda apologija.

### **05.2 Kunsiderazzjoni u Approvazzjoni tal-Minuti 04/2019.**

05.2.1 Is-Sindku Dean Hili ippropona l-approvazzjoni tal-Minuti referenza 04/K7/2019 kif ipprezentati.

05.2.2 Il-Kunsillier Charles Cesare issekonda.

05.2.3 Il-Kunsill qabel unanimament.

05.2.4 Is-Sindku Dean Hili ippropona biex items 05.8 u 05.9 jiġu diskussa qabel item 05.3.

05.2.5 Il-Kunsillier Charles Cesare issekonda.

05.2.6 Il-Kunsill qabel unanimament.

### **05.8 Rapport Finanzjarju l-Ewwel Kwart - Jan sa Mar 2019.**

05.8.1 Is-Sindku Dean Hili ippreżenta ir-rapport finanzjarju għall-perjodu Jannar sa Marzu 2019 (**Dok. 1**) fejn talab lill-Accountant Romina Perici Ferrante biex tagħti l-ispjega tagħha.

05.8.2 Wara li l-Accountant Romina Perici Ferrante tat-spjega tar-rapport, is-Sindku Dean Hili ippropona l-approvazzjoni tar-rapport kif ipprezentat.

05.8.3 Il-Viċi Sindku Raymond Lanzon issekonda.

05.8.4 Il-Kunsill qabel unanimament.

### **05.9 Audited 2018 Financial Statements.**

05.9.1 Is-Sindku Dean Hili ippreżenta l-Financial Statements għas-sena 2019 kif emendata wara l-aġġustament mitlub mill-Awdituri (**Dok. 2**). Il-kelliem talab lill-Accountant Romina Perici Ferrante biex tagħti l-ispjega tagħha tal-aġġustamenti li kien hemm meħtieġa wara li sar l-awditjar.

05.9.2 L-Accountant Romina Perici Ferrante infurmat lill-Kunsill li kull ma kien hemm huma 3 tibdiliet żgħir li Prattikament ma bidlu xejn mill-andament tal-finanzi tal-Kunsill.

05.9.3 Fid-dawl ta' dan, is-Sindku Dean Hili ippropona l-approvazzjoni tar-rapport kif ipprezentat.

05.9.4 Il-Kunsillier Charles Cesare issekonda.

05.9.5 Il-Kunsill qabel unanimament.

### 05.3 Komunikazzjoni mis-Sindku.

**46/1118/19/I** Email mingħand Kamil Dworniczak jitlob il-permess tal-Kunsill biex fis-Sajf jorganizza attività ta' street basketball fil-lokal.

05.3.1 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/1118/19/I** fejn ippropona li l-Kunsill ma jsibx oġġezzjoni għal din it-talba sugġett li din ma tinvolvi ebda spejjeż lill-Kunsill.

05.3.2 Il-Kunsillier Désirée Vella Brincat issekondat.

05.3.3 Il-Kunsill qabel unanimament.

**46/1198/19/I** Email mingħand l-amministrazzjoni ta' St. Catherine's School jitolbu laqgħa mal-Kunsill dwar il-proposta tal-Kunsill dwar il-ġbir u s-separazzjoni tal-iskart.

05.3.4 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/1198/19/I** fejn ippropona li l-Kunsill għandu jiltaqa' mal-amministrazzjoni tal-iskola fil-jiem li ġejja.

05.3.5 Il-Kunsillier Charles Cesare issekonda.

05.3.6 Il-Kunsill qabel unanimament.

**46/1202/19/I** Email mingħand id-DGL dwar CEF Telecon – WiFi4EU Call Opening on the 4<sup>th</sup> April and closing 5<sup>th</sup> April.

05.3.7 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/1202/19/I** fejn ippropona li l-Kunsill għandu jirratifika l-ftehim verbali li kien hemm bejn il-membri tal-Kunsill li l-Kunsill għandu juri l-interess li jipparteċipa f'din l-inizjattiva.

05.3.8 Il-Kunsillier Charles Cesare issekonda.

05.3.9 Il-Kunsill qabel unanimament.

**46/1212/19/I** Email mingħand Ms. Ruth Frau titlob il-permess tal-Kunsill biex bejn Ġunju u Awwissu tagħmel użu mill-Pembroke P&R biex topera Luna Park.

05.3.10 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/1212/19/I** fejn ippropona li l-Kunsill jirratifika l-qbil li kien hemm bejn il-membri li tali talba għandha tiġi rifjutata minħabba li tikkawża inkonvenjent bla bżonn lir-residenti tal-madwar.

05.3.11 Il-Kunsillier Désirée Vella Brincat issekondat.

05.3.12 Il-Kunsill qabel unanimament.

**46/1222/19/I** Email mingħand l-AKL Cir AKL 2019/038 Malta Pride Initiative 2019.

05.3.13 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/1222/19/I** fejn ippropona li l-Kunsill għandu jappoġġja fi sħiħ din l-inizjattiva tal-Allied Rainbow Communities favur l-inklussività, u dan billi jittieħdu diversi miżuri tul ix-xahar ta' Settembru fosthom tiddendel fuq barra tal-Kunsill il-bandiera

tal-qawsalla, jinżebgħu bankijiet fil-ġonna pubbliċi bil-kuluri tal-qawsalla u l-faċċata tal-Kunsill tinxtgħel bil-kuluri tal-qawsalla.

05.3.14 Il-Kunsillier Mark Causon issekonda.

05.3.15 Il-Kunsill qabel unanimament.

**46/1223/19/I** Email mingħand l-Awtorità tad-Djar dwar l-iskema Manutenzjoni fil-Binijiet tal-Gvern fejn il-Kunsill ġie infurmat li l-proposta tal-Kunsill ma ġietx milqugħa iżda l-Awtorità ser tikkunsidra talba tar-residenti ta' Blokk 5 Triq il-Prof. Walter Ganado, dejjem jekk tiġi sottomessa minnaħa tal-istess residenti.

05.3.16 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/1223/19/I** fejn ippropona li jekk ir-residenti konċernata javviċinaw lill-Kunsill bl-applikazzjoni, il-Kunsill japprova li jressaq tali applikazzjoni lill-Awtorità tad-Djar.

05.3.17 Il-Kunsill qabel unanimament.

**46/1211/19/I** Stima mingħand Horace Enterprises Limited għall-provvista ta' tazzi u midalji.

**46/1225/19/I**

**46/1232/19/I** Stima mingħand Sports Experience għall-provvista ta' tazzi u midalji.

**46/1271/19/I** Stima mingħand Marindex għall-provvista ta' tazzi u midalji.

05.3.18 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/1211/19/I**, **46/1225/19/I** u **46/1232/19/I**, **46/1232/19/I** u **46/1271/19/I** fejn ippropona li l-Kunsill jirratifika li tintgħażel l-irħas offerta.

05.3.19 Il-Viċi Sindku Raymond Lanzon issekonda.

05.3.20 Il-Kunsill qabel unanimament.

**46/1132/19/I** Permess mingħand il-PA għall-installazzjoni ta' Bus Shelter fi Triq il-Prof. Walter Ganado quddiem Blokk 5.

**46/1228/19/I** Permess mingħand il-PA għall-installazzjoni ta' Bus Shelter fi Triq il-Prof. Walter Ganado wara l-Pembroke Racket Tennis Club.

**46/1243/19/I** Permess mingħand il-PA għall-installazzjoni ta' Bus Shelter fi Triq Burma

05.3.21 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/1132/19/I**, **46/1228/19/I** u **46/1243/19/I** fejn ippropona li l-Kunsill jgħaddi dawn il-permessi lill-Faces ħalli jkunu jistgħu jiġu installata.

05.3.22 Il-Kunsillier Charles Cesare issekonda.

05.3.23 Il-Kunsill qabel unanimament.

**46/1263/19/I** Email mingħand id-DGL dwar il-kompożizzjoni tal-Bord tal-Għażla għall-aġġudikar tal-offerti.

05.3.24 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/1263/19/I** fejn b'referenza għall-Minuti 04/K7/19 item 04.10.1 ippropona li l-Kunsill jirratifika l-ftehim maqbul li bħala Accountant estern għandu jiġi mqabblad is-sur Kevin Agius, li fil-passat kien ukoll l-accountant għall-Kunsill Lokali Pembroke.

05.3.25 Il-Kunsillier Charles Cesare issekonda.

05.3.26 Il-Kunsill qabel unanimament.

**46/1281/19/I** Email mingħand is-Sindku Dean Hili jitlob li jsir dawl ġdid fi Trejjet Giovanni Miritti.

05.3.27 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/1281/19/I** fejn ippropona li l-Kunsill jirratifika l-ftehim milfuq bejn il-membri tal-Kunsill biex jiġi nstallat dawl ġdid fi Trejjet Don Giovanni Miritti.

05.3.28 Il-Viċi Sindku Raymond Lanzon issekonda.

05.3.29 Il-Kunsill qabel unanimament.

**46/1323/19/I** Email mingħand id-DGL - SPI.6.2019 dwar Espressjoni t'Interess għall-programm Għaqal fid-Dar, Hajja Aħjar.

05.3.30 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/1323/19/I** fejn ippropona li l-Kunsill jipparteċipa f'din l-inizjattiva fejn l-immaniġġjar tagħha għandu jiġi diskuss wara li jiġi elett Kunsill ġdid u jintlaħaq ftehim kif ser isir koordinament għall-ftuħ u l-għeluq ta' meta jsiru s-sessjonijiet.

05.3.31 Il-Viċi Sindku Raymond Lanzon issekonda.

05.3.32 Il-Kunsill qabel unanimament.

**46/1327/19/I** Email mingħand l-AKL Cir AKL 2019/039 dwar inizjattiva b'kollaborazzjoni ma' Heritage Malta – Skema għall-anzjani.

05.3.33 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/1327/19/I** fejn ippropona li l-Kunsill għandu jipparteċipa f'din l-inizjattiva b'risq l-anzjani.

05.3.34 Il-Kunsillier Charles Cesare issekonda.

05.3.35 Il-Kunsill qabel unanimament.

**46/1343/19/I** Stima mingħand E&L Enterprises għal-struttura biex tiġi installata fir-roundabout ta' quddiem il-Kunsill. (€1,675.60)

05.3.36 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/1343/19/I** fejn ippropona li l-Kunsill jitlob lill-kumpanija il-viżwal tal-istruttura proposta.

05.3.37 Il-Kunsillier Charles Cesare issekonda.

05.3.38 Il-Kunsill qabel unanimament.

**46/1401/19/I** Email mingħand id-DGL dwar nomini għall-UNESCO World Book Capital 2021.

05.3.39 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/1401/19/I** fejn ippropona li l-Kunsill fil-preżent għandu prijoritajiet oħra kemm minhabba li

jinsab fl-aħħar tal-legislatura kif ukoll minħabba limitazzjonijiet ta' staff u f'dan l-istadju ma jhossx li għandu ħin x'jinvesti f'din il-proposta.

05.3.40 Il-Kunsillier Charles Cesare issekonda.

05.3.41 Il-Kunsill qabel unanimament.

**46/1408/19/I** Email mingħand l-SPI fi ħdan id-Dipartiment għall-Gvern lokali – SPI.7.2019 – Finanzjament ta' Proġetti kapitali, Apparat għal Sistemi ta' Irrigazzjoni

05.3.42 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/1408/19/I** fejn ippropona li l-Kunsill japplika għal din l-iskema u għandhom jiġu sottomessa l-proġett tal-upgrading tas-sit ta' bejn il-Pembroke P&R u Triq Sant Andrija, Gnien San Patrizju u tul Triq il-Mediterran.

05.3.43 Il-Kunsillier Mark Causon issekonda.

05.3.44 Il-Kunsill qabel unanimament.

**46/1372/19/I** Stima mingħand A.S. Supplies Ltd. għall-provvista ta' plakkek kommemorattiva.

**46/1402/19/I** Stima mingħand Logo Grafix Signs għall-provvista ta' plakkek kommemorattiva.

**46/1403/19/I** Stima mingħand Sign Services għall-provvista ta' plakkek kommemorattiva.

**46/1416/19/I** Stima mingħand Zaffarese għall-provvista ta' plakkek kommemorattiva.

05.3.45 Is-Sindku Dean Hili għamel referenza għall-korrispondenza **46/1372/19/I**, **46/1402/19/I**, **46/1403/19/I** u **46/1416/19/I** fejn ippropona li l-Kunsill jagħżel l-irħas offerta skond l-ispeċifikazzjonijiet mitluba kif ukoll li jiġu ordnata tnejn biex waħda tehel fl-akwati tar-roundabout ta' quddiem il-Kunsill u l-oħra fis-sit li qed isir upgrading fih bejn il-Pembroke P&R u Triq Sant Andrija.

05.3.46 Il-Kunsillier Charles Cesare issekonda.

05.3.47 Il-Kunsill qabel unanimament.

05.3.48 Is-Sindku Dean Hili ippropona li jiġi irranġat parti mill-parkeġġ tan-naħa ta' wara ta' Juno Flats fejn kull meta tagħmel ix-xita iżomm l-ilma.

05.3.49 Il-Viċi Sindku Raymond Lanzon issekonda.

05.3.50 Il-Kunsill qabel unanimament.

05.3.51 Is-Sindku Dean Hili ippropona li l-Kunsill iqabblad lill-Perit tal-Kunsill biex japplika mal-PA ħalli tul Triq G Henin, innaha tas-siġar issir bankina minħabba li hija l-barra mill-linja tal-bini kif ukoll biex titwessa t-triq.

05.3.52 Il-Kunsillier Mark Causon issekonda.

05.3.53 Il-Kunsill qabel unanimament.

05.3.54 Il-Kunsillier Désirée Vella Brincat ipproponiet li fit-triq off Triq il-Mediterran faċċata fejn hemm il-kamra tad-dawl isiru wkoll railing tal-injam bħal ma sar f'postijiet oħra fl-istess triq.

05.3.55 Il-Kunsillier Mark Causon issekonda.

05.3.56 Il-Kunsill qabel unanimament.

## **05.4 Tweġibiet għall-Mistoqsijiet tal-Kunsillieri.**

05.4.1 Peress li ma kienx hemm mistoqsijiet, is-Sindku Dean Hili għadda għall-item li kien imiss.

## **05.5 Rapporti, ilmenti u ordnijiet ta' xogħlijiet.**

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

- **Internal Memo 12/2019** – Rapport tal-intervisti għall-vakanza ta' skrivan/a (**Dok. 3**)
- **Internal Memo 13/2019** - Lista ta' works orders maħruġa bejn laqgħa referenza 04/K7/19 u 05/K7/19 (**Dok. 4**)
- **Internal Memo 14/2019** - Lista ta' laqgħat li saru bejn laqgħa referenza 04/K7/18 u 05/K7/19 (**Dok. 5**)

05.5.2 Is-Sindku Dean Hili għamel referenza għal **Internal Memo 13/2019** dwar works orders maħruġa bejn laqgħa u oħra, fejn ippropona r-ratifikkazzjoni tagħhom, liema works orders inħarġu skond l-esiġenzi li kellu l-Kunsill.

05.5.3 Il-Kunsillier Mark Causon issekonda.

05.5.4 Il-Kunsill qabel unanimament.

## **05.6 Post vakanti għal-skrivan/a full time fi Skala 15.**

05.6.1 Is-Sindku Dean Hili għamel referenza għall-**Internal Memo 12/2019** fejn informa lill-Kunsill li l-persuna li kien qed jirrakkomanda l-Bord, sfortunatament infurmat lill-Kunsill li sabet post alternattiv. Fid-dawl ta' dan, il-kellem ippropona li l-Kunsill għandu jerġa' jiftaħ l-applikazzjonijiet.

05.6.2 Il-Kunsillier Désirée Vella Brincat issekondat.

05.6.3 Il-Kunsill qabel unanimament.

## **05.7 Jum Pembroke 2019.**

05.7.1 Is-Sindku Dean Hili ippropona li l-Kunsill jaħdem fuq programm ta' re-enactment ta' żmien l-Ingliżi u lejla ta' proża bil-partekipazzjoni tar-residenti.

05.7.2 Il-Kunsillier Charles Cesare issekonda.

05.7.3 Il-Kunsill qabel unanimament.

## **05.10 Aġġudikar ta' tender PLC/T/01/2019 - Provision of Qualified Accountant Services.**

- 05.10.1 Is-Sindku Dean Hili informa lill-Kunsill li l-Bord tal-Aġġudikar kien talab xi kjarifiċi lill-offerenti u għalhekk il-proċess għadu mhux konkluz, l'iżda ser ikun konkluz fil-jiem li ġejja, jiġifieri sa qabel il-laqgħa li jmiss.

## **05.11 Aġġudikar ta' tender PLC/T/02/2019 - Collection of Bulky Refuse and WEEE from the locality of Pembroke, using low emission transport.**

- 05.11.1 Is-Sindku Dean Hili informa lill-Kunsill li l-Bord tal-Aġġudikar kien talab xi kjarifiċi lill-offerenti u għalhekk il-proċess għadu mhux konkluz, l'iżda ser ikun konkluz fil-jiem li ġejja, jiġifieri sa qabel il-laqgħa li jmiss.

## **05.12 Kunsiderazzjoni u Approvazzjoni tal-iskeda ta' pagamenti.**

- 05.12.1 Is-Sindku Dean Hili ppreżenta l-iskeda tad-dħul u ħruġ. (**Dok. 6, 7, 8, 9 u 10**)
- 05.12.2 Wara li l-Kunsilliera raw u skrutinaw il-kontijiet ippreżentati, is-Sindku Dean Hili ippropona l-approvazzjoni tal-kontijiet kollha kif ippreżentata.
- 05.12.3 Il-Viċi Sindku Raymond Lanzon issekonda.
- 05.12.4 Il-Kunsill qabel unanimament.

## **05.13 Mozzjonijiet.**

- 05.13.1 Is-Sindku Dean Hili nforma li ma kienu daħlu ebda mozzjonijiet u għalhekk għadda għall-item li kien imiss.

## **05.14 Tmiem tal-Laqgħa u data tas-seduta li jmiss.**

- 05.14.1 Il-laqgħa ntemmet fis-7:30pm u ġiet aġġornata għal-Ħamis 23 ta' Mejju 2019 fil-5:30pm.

Konfermati, Illum 23 ta' Mejju, 2019

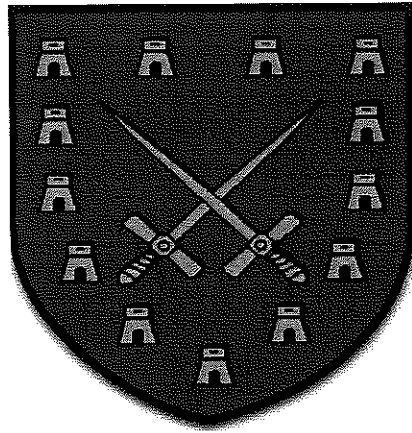
### **IFFIRMATA**

Avv. Dean Hili  
**Sindku**

### **IFFIRMATA**

Kevin Borg  
**Segretarju Eżekuttiv**





# **Pembroke Local Council**

## **Quarterly Financial Report**

### **for the Period**

**1st January till End of March 2019 (Quarter 1)**

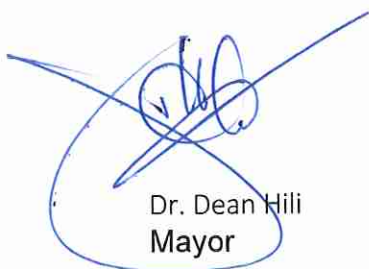
# Table of Contents

---

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>

***Overview and Summary***

The normal recurrent expenditure related to the services the Council is obliged to render in line with Section 33 of the Local Councils Act, on a number of initiatives were carried out.  
All expenditure is within the Budget Estimates for said period.



Dr. Dean Hili  
Mayor



Kevin Borg  
Executive Secretary

### Statement of Income and Expenditure

#### 1st January till End of March 2019 (Quarter 1)

DESCRIPTION	Actual for the Period	Annual Budget 2019	Virements for the Period	Revised Annual Budget 2019
	€	€	€	€
<b>Income</b>				
Funds received from Central Government (1)	121,268	485,069	-	485,069
Income raised from Bye-Laws (2)	1,286	3,000	-	3,000
Income raised from LES (3)	744	3,600	-	3,600
Investment Income (4)	22	120	-	120
Other Income (5)	687	100	-	100
<b>TOTAL</b>	<b>124,006</b>	<b>491,889</b>	<b>-</b>	<b>491,889</b>
<b>Expenditure</b>				
Personal Emoluments (6)	20,790	97,876	-	97,876
Operations and Maintenance (7)	70,751	344,270	-	344,270
Administration (8)	8,749	32,950	-	32,950
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	43,175	16,793	-	16,793
<b>TOTAL</b>	<b>143,465</b>	<b>491,889</b>	<b>-</b>	<b>491,889</b>
<b>Surplus / Deficit</b>	<b>(19,458)</b>	<b>0</b>	<b>-</b>	<b>0</b>

## Statement of Financial Position as at end of March 2019 (Quarter 1)

DESCRIPTION	Actual for the Period	Annual Budget 2019	Virements for the Period	Revised Annual Budget 2019
	€	€	€	€
<b>Non-current Assets</b>				
Property, Plant and Equipment (17)	183,963	78,912		78,912
<b>Current Assets</b>				
Inventories (11)	1,618	1,500	-	1,500
Receivables (12)	53,283	4,000	-	4,000
Cash and Cash Equivalents (13)	513,926	521,893	-	521,893
<b>Total Current Assets</b>	<b>568,827</b>	<b>527,393</b>	<b>-</b>	<b>527,393</b>
<b>Current Liabilities</b>				
Payables (14)	93,035	53,000	-	53,000
<b>Total Current Liabilities</b>	<b>93,035</b>	<b>53,000</b>	<b>-</b>	<b>53,000</b>
<b>Net Current Assets</b>	<b>475,791</b>	<b>474,393</b>	<b>-</b>	<b>474,393</b>
<b>Non-current liabilities (15)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Assets</b>	<b>659,755</b>	<b>553,305</b>	<b>-</b>	<b>553,305</b>
<b>Reserves</b>				
Retained Funds	659,755	553,305	-	553,305

## Financial Situation Indicator

DESCRIPTION				
Current Assets	568,827	527,393	-	527,393
Current Liabilities	93,035	53,000	-	53,000
<b>Working Capital</b>	<b>475,791</b>	<b>474,393</b>	<b>-</b>	<b>474,393</b>
Government Allocation	457,426	457,426	-	457,426
<b>FSI</b>	<b>104 %</b>	<b>104 %</b>		<b>104 %</b>

**Cash flow Statement****DESCRIPTION**

	Actual for the Period	Annual Budget 2019	Virements for the Period	Revised Annual Budget 2019
	€	€	€	€
<b>Cash flow from operating activities</b>				
Surplus for the year	(19,458)	0	-	0
Adjustments for:				
Depreciation	43,175	16,793	-	16,793
Increase / (Decrease) in Allowance for Bad Debts				-
Interest receivable	22			-
Interest payable				-
(Profit) / Loss on disposal of asset				-
Increase / (Decrease) in payables	33,911			-
Increase / (Decrease) in accruals	52,091			-
Decrease / (Increase) in receivables	107			-
Decrease / (Increase) in inventories				-
Decrease / (Increase) in inventories				-
Cash generated from operations	109,848	16,793	-	16,793
Interest paid				-
<b>Net cash from operating activities</b>	109,848	16,793	-	16,793
<b>Cash flows from investing activities</b>				
Purchase of property, plant & equipment	(75,707)			-
Proceeds from sale of property, plant & equipment				-
Grants received				-
Interest received	(22)			-
<b>Net cash used in investing activities</b>	(75,729)	-	-	-
<b>Cash flows from financing activities</b>				
Proceeds from long-term borrowings				-
Interest Paid				-
Bank Loan Repayments				-
<b>Net cash from financing activities</b>	-	-	-	-
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	34,119	16,793	-	16,793
Cash & cash equivalents at beginning of year	479,807	500,000		500,000
Cash & cash equivalents at end of Quarter	513,926	516,793	-	516,793

## Detailed Income

DESCRIPTION		Actual for the Period	Annual Budget 2019	Virements for the Period	Revised Annual Budget 2019
		€	€	€	€
<b>Income</b>					
<b>1</b>	<b>Funds received from Cental Government:</b>				
	0001 In terms of section 55 CAP 363	114,357	457,426		457,426
	0002-0004 In terms of section 58 CAP 363	-	-		-
	0005-0019 Other income	6,912	27,643		27,643
		<b>121,268</b>	<b>485,069</b>	<b>-</b>	<b>485,069</b>
<b>2</b>	<b>Income raised from Bye-Laws</b>				
	0021-0025 Community Services		-		-
	0026-0035 Income from Permits	1,286	3,000		3,000
		<b>1,286</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>
<b>3</b>	<b>Local Enforcement Income</b>				
	0037 Commission from Regional Committees	744	3,600		3,600
	0038-0055 Contraventions		-		-
		<b>744</b>	<b>3,600</b>	<b>-</b>	<b>3,600</b>
<b>4</b>	<b>Investment Income</b>				
	0091-0095 Bank interest	22	120		120
	0096-0099 Income received from Governmet Securities		-		-
		<b>22</b>	<b>120</b>	<b>-</b>	<b>120</b>
<b>5</b>	<b>0056-0085 Sponsorships</b>		-		-
	0066-0069 Documents & Information		-		-
	0070-0075 EU funds		-		-
	0076-0080 Twinning		-		-
	0081-0089 Insurance Claims		-		-
	0100-0109 Donations		100		100
	0110-0119 Contributions	65	-		-
	0120-0129 General Income	622	-		-
		<b>687</b>	<b>100</b>	<b>-</b>	<b>100</b>
<b>Total</b>		<b>124,006</b>	<b>491,889</b>	<b>-</b>	<b>491,889</b>

## Detailed Expenditure

DESCRIPTION		Actual for the Period	Annual Budget 2019	Virements for the Period	Revised Annual Budget 2019
		€	€	€	€
6 i)	<b>Personal Emoluments</b>				
	1100 Mayor's Allowance	1,894	7,584		7,584
	1200 Employees' Salaries & Wages	13,970	67,744		67,744
	1300 Bonuses	1,445	6,695		6,695
	1400 Income Supplements	95	380		380
	1500 Social Security Contributions	1,237	6,421		6,421
	1600 Allowances	1,600	6,400		6,400
	1700 Overtime	548	2,652		2,652
		<b>20,790</b>	<b>97,876</b>	<b>-</b>	<b>97,876</b>
		€	€	€	€
7	<b>Operations and Maintenance</b>				
	2100-2149 Public Utilities	1,343	3,133		3,133
	2200-2259 Public Materials & Supplies		300		300
	2300-2399 Repairs & upkeep	20,665	131,250		131,250
	2400-2449 Rent	364	1,456		1,456
	3010 Street Lightning	1,589	8,000		8,000
	3020 Lease of Equipment		-		-
	3030 Insurance	483	2,044		2,044
	3035 Bank Charges	82	200		200
	3038 Penalties		-		-
	3041 Refuse Collection	12,943	52,101		52,101
	3042 Bulky Refuse Collection	3,061	14,400		14,400
	3043 Bins on wheels		-		-
	3045 Bring in sites		200		200
	3051 Road & Street Cleaning	5,130	20,429		20,429
	3052 Cleaning & Maintenance of Non-Urban Areas	7,434	19,262		19,262
	3053 Cleaning of Public Conveniences	1,110	4,524		4,524
	3055 Cleaning of Council Premises	661	2,400		2,400
	3040 Waste Disposal	3,441	26,400		26,400
	3060 Cleaning & Maintenance of Parks & Gardens	2,810	16,856		16,856
	3061 Cleaning & Maintenance of Soft Areas	4,264	19,262		19,262
	3062 Cleaning & Maintenance of Beaches & CA		-		-
	3063 Cleaning & Maintenance of Country Non-Urban		-		-
	6064 Other Contractual Services	4,765	8,078		8,078
	3070-3090 Consultation Fees		2,000		2,000
	3100-3139 Contract & Project Management		-		-
	3300-3379 Hospitality	445	10,995		10,995
	3380-3389 Community	150	981		981
	3390-3394 Donations		-		-
	3600-3694 Local Enforcement Expenses	11			-
	3700-3799 EU Projects				-
	3800-3899 Twinning				-
		<b>70,751</b>	<b>344,270</b>	<b>-</b>	<b>344,270</b>
		€	€	€	€
8	<b>Administration</b>				
	2150-2199 Office Utilities	280	3,317		3,317
	2260-2299 Office Materials & Supplies		100		100
	2450-2499 Office Rent		-		-
	2500-2599 National & International Memberships	280	1,100		1,100
	2600-2699 Office Services	907	3,295		3,295
	2700-2799 Transport	246	1,150		1,150
	2800-2899 Travel		-		-
	2900-2999 Information Services	695	2,550		2,550
	3050 Office Cleaning		-		-
	3410-3199 Professional Services	4,346	19,682		19,682
	3200-3299 Training	1,947	500		500
	3345 Office Hospitality	40	1,000		1,000
	3400-3499 Incidental Expenses	9	256		256
		<b>8,749</b>	<b>32,950</b>	<b>-</b>	<b>32,950</b>
		€	€	€	€
9	<b>Finance Costs</b>				
	3036 Interest on Bank Loan				-
		-	-	-	-



# Detailed Statment of Financial Position

## DESCRIPTION

	Actual for the Period	Annual Budget 2019	Virements for the Period	Revised Annual Budget 2019
	€	€	€	€
<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 2019	43,175	16,793		16,793
	43,175	16,793	-	16,793
<b>Total</b>	<b>143,465</b>	<b>491,889</b>	<b>-</b>	<b>491,889</b>
<b>11 Inventories</b>				
5201-5249 Stationery	1,618	1,500		1,500
5250-5299 Consumables		-		-
	1,618	1,500	-	1,500
<b>12 Receivables</b>				
0201-0209 Receivables	7,518	2,000		2,000
0210-0219 LES Receivables		-		-
0220-0229 Receivables from EU		-		-
0250 Prepayments & Accrued income	45,765	2,000		2,000
	53,283	4,000	-	4,000
<b>13 Cash &amp; Equivalents</b>				
5001-5099 Bank & Cash Balances	513,926	521,893		521,893
	513,926	521,893	-	521,893
<b>14 Payables</b>				
4000 Payables	13,872	18,000		18,000
4100 Accruals	78,671	35,000		35,000
4150 Deferred Income	492			-
Current portion of long term borrowings				-
	93,035	53,000	-	53,000
<b>15 Non Current Liabilities</b>				
4200 Long Term Borrowing				-
	-	-	-	-

16 Total Commitments (Recurrent and Capital)

DESCRIPTION

€	€	€
---	---	---

Recurrent and Capital

-	-	-

Long Term Loans

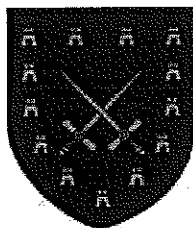
-	-	-

Others

-	-	-

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

Asset	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Special Programmes	New Street Signs		Total
% of depreciation	8%	20%	10%	10%	0%	20%	10%	100%	0%	€
	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 1st January 2019	24,745	55,309	638,369	622,449	17,307	6,300	653,660	11,787		2,029,926
Additions			75,707					-		75,707
Disposals										-
As at end of March 2019	24,745	55,309	714,076	622,449	17,307	6,300	653,660	11,787	-	2,105,632
<b>Grants/ other reimbursements</b>										
As at 1st January 2019		7,351	228,413	51,423			653,923			941,110
Additions			61,271							61,271
As at end of March 2019	-	7,351	289,684	51,423	-	-	653,923	-	-	1,002,381
<b>Accumulated Depreciation</b>										
As at 1st January 2019	18,511	41,341	245,528	552,909		6,300	(263)	11,787		876,113
Charge for the period	549	55	40,631	1,940						43,175
Released on disposal										-
As at end of March 2019	19,060	41,396	286,159	554,849	-	6,300	(263)	11,787	-	919,288
<b>NBV</b>	5,685	6,562	138,233	16,177	17,307	-	(0)	-	-	183,963
As at end of March 2019										



**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**

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

**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 Hili LLD  
Mayor

Date: 24 April 2019



Kevin Borg  
Executive Secretary







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

		2018	2017
	Notes	€	€
<b>INCOME</b>			
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>
<b>EXPENDITURE</b>			
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>
<b>OPERATING (LOSS)/PROFIT FOR THE YEAR</b>		(€31,037)	€51,033
Finance Income	10	<u>121</u>	<u>163</u>
<b>(LOSS)/PROFIT FOR THE YEAR</b>		<u>(€ 30,916)</u>	<u>€ 51,196</u>

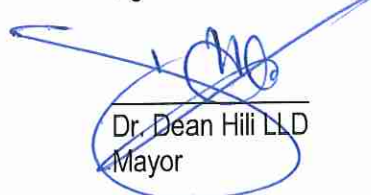
The notes on pages 10 to 30 form an integral part of these financial statements.

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

	Notes	31 Dec 2018	31 Dec 2017	31 Dec 2017
			As Restated	As Previously Stated
		€	€	€
<b>ASSETS</b>				
<b>Non-Current Assets</b>				
Property, plant and equipment	11	<u>212,703</u>	<u>316,602</u>	<u>359,150</u>
<b>Current Assets</b>				
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>
<b>Total Current Assets</b>		<u>514,820</u>	<u>443,319</u>	<u>443,319</u>
<b>TOTAL ASSETS</b>		<u>€ 727,523</u>	<u>€ 759,921</u>	<u>€ 802,469</u>
<b>RESERVES AND LIABILITIES</b>				
<b>Reserves</b>				
Retained earnings		<u>680,248</u>	<u>711,164</u>	<u>711,164</u>
<b>Non-Current Liabilities</b>				
Deferred Income		<u>0</u>	<u>0</u>	<u>38,267</u>
<b>Total Current Liabilities</b>		<u>0</u>	<u>0</u>	<u>38,267</u>
<b>Current Liabilities</b>				
Trade and other payables	15	<u>47,275</u>	<u>48,757</u>	<u>53,038</u>
<b>Total Current Liabilities</b>		<u>47,275</u>	<u>48,757</u>	<u>53,038</u>
<b>TOTAL RESERVES AND LIABILITIES</b>		<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 Hilli 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	€	€
<b>Net (Loss)/Profit for the year</b>		(30,916)	51,196
<b>Reconciliation to cash generated from operations:</b>			
Depreciation		152,369	47,465
Interest Receivable		(121)	(163)
Provision for Bad LES Debts		(199)	0
<b>Operating Profit before Working Capital changes</b>		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		<u>(4,795)</u>	<u>(514)</u>
<b>Cash generated from operating activities</b>		<u>108,779</u>	<u>96,327</u>
<b>Cash flows from investing activities</b>			
Interest Received		121	163
Acquisition of property, plant and equipment		<u>(125,812)</u>	<u>(31,411)</u>
<b>Cash used in investing activities</b>		<u>(125,691)</u>	<u>(31,248)</u>
<b>Cash flows from financing activities</b>			
Grants Received		<u>77,341</u>	0
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u>60,429</u>	<u>65,079</u>
<b>Analysis of changes in cash and cash equivalents during the year</b>			
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>
<b>Cash and cash equivalents at end of year</b>	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	<u>6,376</u>	<u>6,456</u>
	<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
<b>8. OPERATIONS AND MAINTENANCE EXPENSES</b>	€	€
Operations and maintenance includes, <i>inter alia</i>		
<b>REPAIRS AND UPKEEP</b>		
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>
<b>CONTRACTUAL SERVICES</b>		
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>
<b>TOTAL OPERATIONS AND MAINTENANCE EXPENSES</b>	<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
	€	€
<b>9. ADMINISTRATIVE AND OTHER EXPENSES</b>		
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>
<b>TOTAL ADMINISTRATIVE EXPENSES</b>	<b><u>€ 199,452</u></b>	<b><u>€ 94,381</u></b>

**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 €
<b>Cost</b>										
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
<b>Grants</b>										
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
<b>Depreciation</b>										
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
<b>Net Book Value</b>										
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
<b>Grants</b>										
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
<b>Depreciation</b>										
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
<b>Net Book Value</b>										
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:

	<b>Notes</b>	<b>2017</b> Originally reported €	<b>Adjustment</b> €	<b>2017</b> 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**

	<b>As at 31</b> <b>December</b> <b>2018</b>  €	<b>As at 31</b> <b>December</b> <b>2017</b>  €
- 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
	<hr/> € 0	<hr/> € 7,920

**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:

	<b>2018</b>	<b>2017</b>
	€	€
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 €
<b>Classes of financial assets - carrying amounts</b>		
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 €	Non-Current 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 €	Non-Current later than 5 years €
Payables	<u>16,829</u>	<u>-</u>	<u>-</u>



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

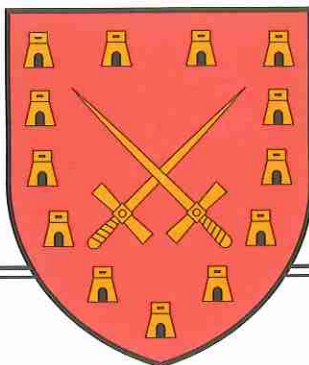
**22. SUMMARY OF FINANCIAL ASSETS AND LIABILITIES**

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

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

**23. COMPARATIVE INFORMATION**

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



Dok 3

**Internal Memo Referenza 12/2019**

**11 ta' April 2019**

## **Vakanza ta' Skrivan/a**

L-applikazzjonijiet għalqu nhar il-Gimgha 5 ta' April 2019. Mad-data tal-għeluq il-Kunsill rċieva 15-il applikazzjoni.

L-intervisti saru nhar l-Erbgha 11 ta' April 2019 fejn kienu preżenti għall-Kunsill is-Sindku Dean Hili u s-Segretarju Eżekuttiv Kevin Borg.

Wara li saru l-intervisti, il-bord qed jirrakkomanda li l-vakanza timtela mill-unika persuna li kienet eligibbli u li kisbet aktar marki mill-minimu.

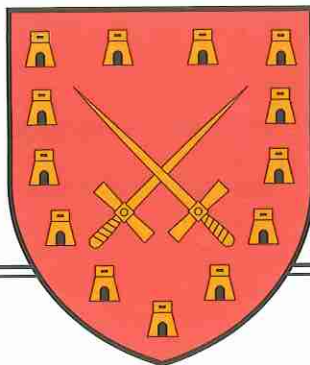
Iż-żewġ persuni l-oħra li attendew għall-intervisti irriżulta li waħda hija interessata li tkompli bl-iskola u għalhekk ma tistax taħdem full time filwaqt li l-persuna l-oħra waqt l-interview irriżulta li m'għandux il-kwalifiki neċessarja.



Kevin Borg  
Segretarju Eżekuttiv

Awtorizzazzjoni tas-Sindku Dean Hili sabiex tiġi ċirkolata lill-Kunsilliera

**Sindku :** Dean Hili LL. D. **Viċi Sindku :** Raymond Lanzon  
**Kunsilliera :** Mark Causon, Charles Cesare u Désirée Vella Brincat  
**Segretarju Eżekuttiv :** Kevin Borg



Dok 4

Internal Memo Referenza 13/2019

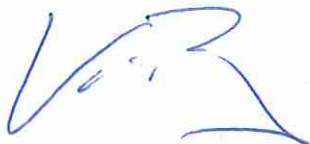
24 ta' April 2019

## Lista ta' works orders li jinhtieg li jigu ratifikata bejn il-Laqqha 04/K7/19 u 05/K7/19

Referenza	Kuntrattur	Xoghol ordnat
59 2019	Mica Med	lampa W095 mal-faccata ta' Dar 42 fi Triq F.X Caruana ma' Triq Giorgio Mitrovich
60 2019	Global Health Services	Football tournament - servizz ta' paramedici
61 2019	Pembroke Athleta FN	Football tournament - servizz ta' referees
63 2019	J&K Contractors	Tibni access bejn Triq Dun Guzepp Farrugia u Triq Arnhem, u dan permezz ta' tarag jew rampa
65 2019	Smart Office Supplies	Timbru - dater
66 2019	Mica Med	Lampa W142 wara blokk 9 fi Triq ir-Regimenti Maltin
67 2019	B. Grima & Sons	landa thinner
68 2019	Innovative Greens	Kuruna tal-fjuri għall-funeral tas-Sinjura Doris Hili
69 2019	Mica Med	Tirrenga 2 bozoz maqtugħa bin-numru W134 biswit l-Indoor Skatepark tal-BMX fi Triq Martin Luther King
70 2019	J&K Contractors	Jitwaħħlu numru ta' litter bins minn mac-cycle track
71 2019	Sports Experience	Tournament tal-football - set trophies, 112 midalji (size 45mm) u 120 midalji (size 50mm)
72 2019	Mica Med	Jigu nstallata 4 lampi fuq arbli fi Trejdet Don Giovanni Miritti
73 2019	Paramount Coaches	Trasport għal nhar il-Hamis 18 ta' April 2019 għall-prezz ta' €115 eskluż il-VAT. Tluq minn fejn il-Kunsill fil-5.30pm għall-Hal-Luqa u Żejtun
74 2019	B. Grima & Sons	Tinbidel il-mera fi Triq Burma faccata ta' Triq il-Fortizza
75 2019	Ells' Urban Services	Xoghol ta' patching fi Triq ANZAC, Triq Burma, Triq Tobruk, Triq Suffolk, Triq tal-Bajja u Toroq oħra

**Sindku** : Dean Hili LL. D. **Viçi Sindku** : Raymond Lanzon  
**Kunsilliera** : Mark Causon, Charles Cesare u Désirée Vella Brincat  
**Segretarju Eżekuttiv** : Kevin Borg

76	2019	Charlie Mifsud	Tissupplixxi terriċċju għall-prezz ta' €186.00 inkluz il-VAT
77	2019	I.V. Portelli & Sons. Limited	Tissupplixxi 10kg lawn sede għall-prezz ta' €90.00 inkluz il-Vat.



Kevin Borg  
Segretarju Eżekuttiv



Awtorizzazzjoni tas-Sindku Dean Hili sabiex tiġi ċċirkolata lill-Kunsilliera

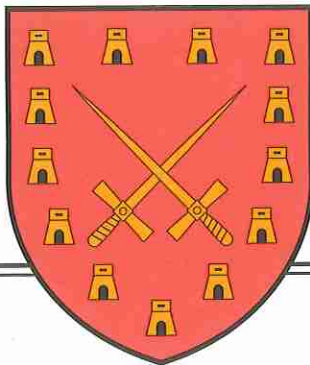
---

**Sindku** : Avv. Dean Hili, **Viċi Sindku** : Raymond Lanzon  
**Kunsilliera** : Mark Causon, Charles Cesare u Désirée Vella Brincat  
**Segretarju Eżekuttiv** : Kevin Borg



**Kunsill Lokali Pembroke**

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

**Pembroke Local Council**

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

*Dok 5*

Internal Memo Referenza 14/2019

24 ta' April 2019

## Laqgħat li saru bejn il-Laqqgħa 04/K7/19 u 05/K7/19

Data	Suggett	Post	Min attenda
02/04/19	Laqgħa ma' Ruth Frau	Kunsill	Kevin Borg
03/04/19	Seminar' Skemi dwar stil ta' hajja ahjar	Qawra	Kevin Borg
04/04/19	PA/03650/18 - Juno Dr A, PA/03942/18 - Juno Dr C (Lifts), PA/08637/18 - clinic	Furjana	Dean Hili Kevin Borg
09/04/19	Fondi għall-lzvilupp tal-lppjanar	Qawra	Kevin Borg
11/04/19	Intervisti għall-post ta' skrivan/a	Pembroke	Dean Hili Kevin Borg
12/04/19	PA/08787/18 - Proposed local council sign and awnings	Furjana	Dean Hili Kevin Borg
13/04/19	Tournament tal-football annwali	Pembroke	Dean Hili
13/04/19	Info session organizzat minn Nature Trust re Pembroke Natura 2000	Pembroke	Dean Hili
15/04/19	Laqgħa dwar ix-xogħol pendenti f'sit A5-A11	Pembroke	Dean Hili Kevin Borg
17/04/19	Art li giet mitluqa f'Pembroke li fiż-żmien kienet picnic area għall-pubbliku	Valletta	Dean Hili
22/04/19	Bord tal-għażla tat-tenders	Pembroke	Dean Hili Kevin Borg

*Kevin Borg*  
Kevin Borg  
Segretarju Eżekuttiv

Awtorizzazzjoni tas-Sindku Dean Hili sabiex tiġi ċċirkolata lill-Kunsilliera

Sindku : Dean Hili LL. D. Viċi Sindku : Raymond Lanzon  
Kunsilliera : Mark Causon, Charles Cesare u Désirée Vella Brincat  
Segretarju Eżekuttiv : Kevin Borg