

Statement of Income and Expenditure
1st January till End of September 2025 (Quarter 3)

DESCRIPTION	Actual for the Period €	Annual Budget 2025 €	Virements for the Period €	Revised Annual Budget 2025 €
Income				
Funds received from Central Government (1)	294,393	380,445	10,640	369,805
Income raised from Bye-Laws (2)	18,227	6,260	(13,000)	19,260
Income raised from LES (3)	829	550	(400)	950
Investment Income (4)	-	-	-	-
Other Income (5)	32,692	10,296	(23,241)	33,537
TOTAL	346,141	397,551	(26,001)	423,552
Expenditure				
Personal Emoluments (6)	98,964	137,372	1,559	135,813
Operations and Maintenance (7)	154,619	168,004	(13,792)	181,797
Administration (8)	54,321	64,250	-	64,250
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	8,800	21,925	9,233	12,692
TOTAL	316,703	391,551	(3,000)	394,551
Surplus / Deficit	29,438	6,000	(23,001)	29,000

Statement of Financial Position as at end of September 2025 (Quarter 3)

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
Non-current Assets				
Property, Plant and Equipment (17)	252,732	299,403	30,000	269,403
Current Assets				
Inventories (11)	-	-	-	-
Receivables (12)	100,314	106,000	-	106,000
Cash and Cash Equivalents (13)	801,466	692,727	-	692,727
Total Current Assets	901,780	798,727	-	798,727
Current Liabilities				
Payables (14)	189,620	135,291	-	135,291
Total Current Liabilities	189,620	135,291	-	135,291
Net Current Assets	712,160	663,436	-	663,436
Non-current liabilities (15)	687,277	700,000	-	700,000
Net Assets	277,615	262,839	30,000	232,839
Reserves				
Retained Funds	277,615	262,839	30,000	232,839

Financial Situation Indicator

DESCRIPTION				
Current Assets	901,780	798,727	-	798,727
Current Liabilities	189,620	135,291	-	135,291
Working Capital	712,160	663,436	-	663,436
Government Allocation	314,531	314,531	35,640	314,531
FSI	226 %	211 %		211 %

Cash flow Statement**DESCRIPTION**

	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
Cash flow from operating activities				
Surplus for the year	29,438	6,000	(23,001)	29,000
Adjustments for:				
Depreciation	9,033	21,925	9,000	12,925
Increase / (Decrease) in Allowance for Bad Debts				-
Interest receivable				-
Interest payable				-
(Profit) / Loss on disposal of asset				-
Transfer of Grants to Profit & Loss				-
Increase / (Decrease) in payables	58,454			-
Increase / (Decrease) in accruals				-
Decrease / (Increase) in receivables				-
Decrease / (Increase) in inventories				-
Decrease / (Increase) in inventories				-
Cash generated from operations	96,925	27,925	(14,001)	41,925
Interest paid				-
<i>Net cash from operating activities</i>	96,925	27,925	(14,001)	41,925
Cash flows from investing activities				
Purchase of property, plant & equipment	(12,880)		12,880	(12,880)
Proceeds from sale of property, plant & equipment				-
Grants received	18,846		(18,846)	18,846
Interest received				-
<i>Net cash used in investing activities</i>	5,966	-	(5,966)	5,966
Cash flows from financing activities				
Proceeds from long-term borrowings				-
Interest Paid				-
Bank Loan Repayments				-
Advance Payment - Project Green				-
<i>Net cash from financing activities</i>	-	-	-	-
Net increase/(decrease) in cash & cash equivalents	102,891	27,925	(19,967)	47,891
Cash & cash equivalents at beginning of year	698,575	664,802	(33,773)	698,575
Cash & cash equivalents at end of Quarter	801,466	692,727	(53,740)	746,466

Detailed Income

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
Income				
1 Funds received from Cental Government:				
0001 In terms of section 55 CAP 363	235,899	350,171	35,640	314,531
0002-0004 In terms of section 58 CAP 363		-		-
0005-0019 Other income	58,494	30,274	(25,000)	55,274
	294,393	380,445	10,640	369,805
2 Income raised from Bye-Laws				
0021-0025 Community Services	2,972		(3,000)	3,000
0026-0035 Income from Permits	15,255	6,260	(10,000)	16,260
	18,227	6,260	(13,000)	19,260
3 Local Enforcement Income				
0037 Commission from Regional Committees	829	550	(400)	950
0038-0055 Contraventions				-
	829	550	(400)	950
4 Investment Income				
0091-0095 Bank interest				-
0096-0099 Income received from Governnet Securities				-
	-	-	-	-
5 Sponsorships				
0066-0069 Documents & Information				-
0070-0075 EU funds	20,241		(20,241)	20,241
0076-0080 Twinning				-
0081-0089 Insurance Claims				-
0100-0109 Donations				-
0110-0119 Contributions	10,075	7,000	(3,000)	10,000
0120-0129 General Income	2,376	3,296		3,296
	32,692	10,296	(23,241)	33,537
Total	346,141	397,551	(26,001)	423,552

Detailed Expenditure

DESCRIPTION		Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
		€	€	€	€
6 i)	Personal Emoluments				
1100	Mayor's Allowance	8,627	11,541	38	11,503
1200	Employees' Salaries & Wages	62,459	87,700	(38)	87,738
1300	Bonuses	8,808	10,741		10,741
1400	Income Supplements	-	3,259	3,259	-
1500	Social Security Contributions	3,986	8,631	3,000	5,631
1600	Allowances	13,500	13,000	(5,000)	18,000
1700	Overtime	1,583	2,500	300	2,200
		98,964	137,372	1,559	135,813
		€	€	€	€
7	Operations and Maintenance				
2100-2149	Public Utilities	3,490	5,200		5,200
2200-2259	Public Materials & Supplies	8,782	5,000	(5,000)	10,000
2300-2399	Repairs & upkeep	12,079	5,610	(7,000)	12,610
2400-2449	Rent	5,627	7,331		7,331
3010	Street Lightning	15,131	13,000	(3,000)	16,000
3020	Lease of Equipment	4,322	150	(5,613)	5,763
3030	Insurance	4,002	3,000	(1,500)	4,500
3035	Bank Charges	881	900	(200)	1,100
3038	Penalties	-	-		-
3041	Refuse Collection	-	9,000	9,000	-
3042	Bulky Refuse Collection	7,164	10,000		10,000
3043	Bins on wheels	-	-		-
3045	Bring in sites	-	-		-
3051	Road & Street Cleaning	18,750	22,514	(2,486)	25,000
3052	Cleaning & Maintenance of Non-Urban Areas	-	-		-
3053	Cleaning of Public Conveniences	-	-		-
3055	Cleaning of Council Premises	-	-		-
3040	Waste Disposal	-	42,000	42,000	-
3060	Cleaning & Maintenance of Parks & Gardens	27,666	25,000	(10,000)	35,000
3061	Cleaning & Maintenance of Soft Areas	-	-		-
3062	Cleaning & Maintenance of Beaches & CA	-	-		-
3063	Cleaning & Maintenance of Country Non-Urban	-	-		-
6064	Other Contractual Services	1,003	1,400		1,400
3070-3090	Consultation Fees	-	-		-
3100-3139	Contract & Project Management	-	-		-
3300-3379	Hospitality	1,220	1,500		1,500
3380-3389	Community	44,416	16,000	(30,000)	46,000
3390-3394	Donations	-	-		-
3600-3694	Local Enforcement Expenses	87	400	7	393
3700-3799	EU Projects	-	-		-
3800-3899	Twinning	-	-		-
		154,619	168,004	(13,792)	181,797
		€	€	€	€
8	Administration				
2150-2199	Office Utilities	1,639	4,500		4,500
2260-2299	Office Materials & Supplies	271	500		500
2450-2499	Office Rent	-	-		-
2500-2599	National & International Memberships	375	450		450
2600-2699	Office Services	2,453	2,600		2,600
2700-2799	Transport	2,314	3,000		3,000
2800-2899	Travel	-	2,000		2,000
2900-2999	Information Services	2,634	4,000		4,000
3050	Office Cleaning	-	-		-
3410-3199	Professional Services	43,162	45,000		45,000
3200-3299	Training	-	600		600
3345	Office Hospitality	1,153	1,500		1,500
3400-3499	Incidental Expenses	320	100		100
		54,321	64,250	-	64,250
		€	€	€	€
9	Finance Costs				
3036	Interest on Bank Loan	-	-	-	-
		-	-	-	-
		€	€	€	€

Detailed Statment of Financial Position

DESCRIPTION

	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
10 Other Expenditure				
3500-3599 Loss / (Profit) on Disposal of asset				-
3695 Increase/(Decrease) in allowance for bad debts	(233)		233	(233)
8000-8099 Depreciation As at end of September 2025	9,033	21,925	9,000	12,925
Depreciation released on disposal	-			-
Depreciation	8,800	21,925	9,233	12,692
Total	316,703	391,551	(3,000)	394,551
11 Inventories				
5201-5249 Stationery				-
5250-5299 Consumables				-
	-	-	-	-
12 Receivables				
0201-0209 Receivables	34,940	68,000		68,000
0210-0219 LES Receivables		-		-
0220-0229 Receivables from EU		-		-
0250 Prepayments & Accrued income	65,375	38,000		38,000
				-
	100,314	106,000	-	106,000
13 Cash & Equivalents				
5001-5099 Bank & Cash Balances	801,466	692,727		692,727
	801,466	692,727	-	692,727
14 Payables				
4000 Payables	48,744	95,291		95,291
4100 Accruals	45,274	40,000		40,000
4150 Deferred Income	79,883			-
Short-term Borrowings				-
Advance Payment	15,719			-
	189,620	135,291	-	135,291
15 Non Current Liabilities				
4200 Long Term Borrowing				-
Project Green	687,277	700,000		700,000
	687,277	700,000	-	700,000

16 Total Commitments (Recurrent and Capital)

DESCRIPTION

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Recurrent and Capital

-	-	-

Long Term Loans

-	-	-

Others

-	-	-