



Luqa Local Council

Quarterly Financial Report

for the Period

1st January till End of September 2025 (Quarter 3)

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Overview and Summary

John Schembri
Mayor

Astrid Pell
Executive Secretary

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)	407,181	621,431	-	621,431
Income raised from Bye-Laws (2)	9,620	10,500	-	10,500
Income raised from LES (3)	-	3,000	-	3,000
Investment Income (4)	-	375	-	375
Other Income (5)	-	12,500	-	12,500
TOTAL	416,801	647,806	-	647,806
Expenditure				
Personal Emoluments (6)	146,941	146,406	-	146,406
Operations and Maintenance (7)	154,658	358,250	-	358,250
Administration (8)	34,877	49,000	-	49,000
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	71,468	82,561	-	82,561
TOTAL	407,945	636,217	-	636,217
Surplus / Deficit	8,856	11,589	-	11,589

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

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
Non-current Assets				
Property, Plant and Equipment (17)	433,541	444,529	-	444,529
Current Assets				
Inventories (11)	-	-	-	-
Receivables (12)	72,880	55,000	-	55,000
Cash and Cash Equivalents (13)	961,486	1,248,290	-	1,248,290
Total Current Assets	1,034,366	1,303,290	-	1,303,290
Current Liabilities				
Payables (14)	120,334	208,953	-	208,953
Total Current Liabilities	120,334	97,862	-	97,862
Net Current Assets	914,032	1,094,337	-	1,094,337
Non-current liabilities (15)	-	-	-	-
Net Assets	1,347,574	1,538,866	-	1,538,866
Reserves				
Retained Funds	1,347,574	1,538,866	-	1,538,866

Financial Situation Indicator

DESCRIPTION				
Current Assets	1,031,118	1,303,290	-	1,303,290
Current Liabilities	154,202	285,000	-	285,000
Working Capital	876,916	1,018,290	-	1,018,290
Government Allocation	526,109	526,109	-	526,109
FSI	167 %	194 %		194 %

Cash flow Statement

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
Cash flow from operating activities				
Surplus for the year	8,856	11,589	-	11,589
Adjustments for:				
Depreciation	71,468	82,561	-	82,561
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	(52,298)	20,022		20,022
Increase / (Decrease) in accruals	(37,015)	383,578		383,578
Decrease / (Increase) in receivables	(16,875)			
Decrease / (Increase) in inventories	-			
Decrease / (Increase) in inventories	-			
Cash generated from operations	(25,864)	497,750	-	497,750
Interest paid				
<i>Net cash from operating activities</i>	(25,864)	497,750	-	497,750
Cash flows from investing activities				
Purchase of property, plant & equipment	(2,917)	(25,000)		(25,000)
Proceeds from sale of property, plant & equipment	-			
Grants received	-			
Interest received	-			
<i>Net cash used in investing activities</i>	(2,917)	(25,000)	-	(25,000)
Cash flows from financing activities				
Proceeds from long-term borrowings	-	-		-
Interest Paid	-	-		-
Bank Loan Repayments	-	-		-
<i>Net cash from financing activities</i>	-	-	-	-
Net increase/(decrease) in cash & cash equivalents	(28,780)	472,750	-	472,750
Cash & cash equivalents at beginning of year	990,407	775,540		775,540
Cash & cash equivalents at end of Quarter	961,627	1,248,290	-	1,248,290

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	364,590	566,431		566,431
0002-0004 In terms of section 58 CAP 363	-	-		-
0005-0019 Other income	42,591	55,000		55,000
	407,181	621,431	-	621,431
2 Income raised from Bye-Laws				
0021-0025 Community Services	-	-	-	-
0026-0035 Income from Permits	9,620	10,500	-	10,500
	9,620	10,500	-	10,500
3 Local Enforcement Income				
0037 Commission from Regional Committees	-	3,000	-	3,000
0038-0055 Contraventions	-	-	-	-
	-	3,000	-	3,000
4 Investment Income				
0091-0095 Bank interest	-	375	-	375
0096-0099 Income received from Governnet Securities	-	-	-	-
	-	375	-	375
5				
0056-0065 Sponsorships	-	-	-	-
0066-0069 Documents & Information	-	-	-	-
0070-0075 EU funds	-	10,000	-	10,000
0076-0080 Twinning	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-
0100-0109 Donations	-	-	-	-
0110-0119 Contributions	-	-	-	-
0120-0129 General Income	-	2,500	-	2,500
	-	12,500	-	12,500
Total	416,801	647,806	-	647,806

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	12,462	15,727	-	15,727
1200	Employees' Salaries & Wages	106,417	114,394	-	114,394
1300	Bonuses	811	1,081	-	970
1400	Income Supplements	727	970	-	1,081
1500	Social Security Contributions	7,248	6,231	-	6,231
1600	Allowances	2,396	315	-	315
1700	Overtime	16,881	7,688	-	7,688
		146,941	146,406	-	146,406
	DESCRIPTION	€	€	€	€
7	Operations and Maintenance				
2100-2149	Public Utilities	-	-	-	-
2200-2259	Public Materials & Supplies	11,086	7,500	-	7,500
2300-2399	Repairs & upkeep	20,529	10,000	-	10,000
2400-2449	Rent	4,214	2,500	-	2,500
3010	Street Lighting	5,452	7,000	-	7,000
3020	Lease of Equipment	-	2,000	-	2,000
3030	Insurance	9,288	8,000	-	8,000
3035	Bank Charges	330	300	-	300
3038	Penalties	-	-	-	-
3041	Refuse Collection	2,423	130,000	-	130,000
3042	Bulky Refuse Collection	11,315	50,000	-	50,000
3043	Bins on wheels	-	15,000	-	15,000
3045	Bring in sites	-	-	-	-
3051	Road & Street Cleaning	41,110	54,000	-	-
3052	Cleaning & Maintenance of Non-Urban Areas	-	-	-	54,000
3053	Cleaning of Public Conveniences	4,060	-	-	-
3055	Cleaning of Council Premises	3,880	6,300	-	6,300
3040	Waste Disposal	-	4,000	-	4,000
3060	Cleaning & Maintenance of Parks & Gardens	-	5,000	-	5,000
3061	Cleaning & Maintenance of Soft Areas	-	-	-	-
3062	Cleaning & Maintenance of Beaches & CA	-	-	-	-
3063	Cleaning & Maintenance of Country Non-Urban	-	-	-	-
6064	Other Contractual Services	2,165	9,000	-	9,000
3070-3090	Consultation Fees	-	150	-	150
3100-3139	Contract & Project Management	-	5,000	-	5,000
3300-3379	Hospitality	-	2,000	-	2,000
3380-3389	Community	38,806	40,000	-	40,000
3390-3394	Donations	-	500	-	500
3600-3694	Local Enforcement Expenses	-	-	-	-
3700-3799	EU Projects	-	-	-	-
3800-3899	Twinning	-	-	-	-
		154,658	358,250	-	358,250
8	Administration				
2150-2199	Office Utilities	11,447	8,000	-	8,000
2260-2299	Office Materials & Supplies	230	2,500	-	2,500
2450-2499	Office Rent	-	-	-	-
2500-2599	National & International Memberships	296	500	-	500
2600-2699	Office Services	9,653	7,000	-	7,000
2700-2799	Transport	1,088	4,500	-	4,500
2800-2899	Travel	-	-	-	-
2900-2999	Information Services	320	6,000	-	6,000
3050	Office Cleaning	-	5,000	-	5,000
3410-3199	Professional Services	10,712	10,000	-	10,000
3200-3299	Training	-	3,000	-	3,000
3345	Office Hospitality	982	500	-	500
3400-3499	Incidental Expenses	147	2,000	-	2,000
		34,875	49,000	-	49,000
9	Finance Costs				
3036	Interest on Bank Loan	-	-	-	-
		-	-	-	-

Detailed Statement of Financial Position

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
10 Other Expenditure				
3500-3599 Loss / (Profit) on Disposal of asset		-	-	-
3695 Increase/(Decrease) in allowance for bad debts		-	-	-
8000-8099 Depreciation As at end of June 2025	71,468	82,561	-	82,561
	71,468	82,561	-	82,561
Total	381,944	636,217	-	636,217
11 Inventories				
5201-5249 Stationery	-	-	-	-
5250-5299 Consumables	-	-	-	-
	-	-	-	-
12 Receivables				
0201-0209 Receivables	13,933	15,000	-	15,000
0210-0219 LES Receivables	-	-	-	-
0220-0229 Receivables from EU	-	10,000	-	10,000
0250 Prepayments & Accrued income	43,947	30,000	-	30,000
	57,880	55,000	-	55,000
13 Cash & Equivalents				
5001-5099 Bank & Cash Balances	988,217	1,248,290	-	1,248,290
	988,217	1,248,290	-	1,248,290
14 Payables				
4000 Payables	71,445	100,000	-	100,000
4100 Accruals	34,646	58,953	-	58,953
4150 Deferred Income	72,216	50,000	-	50,000
Current portion of long term borrowings	-	-	-	-
	178,307	208,953	-	208,953
15 Non Current Liabilities				
4200 Long Term Borrowing	-	-	-	-
	-	-	-	-

16 Total Commitments (Recurrent and Capital)

DESCRIPTION

€	€	€
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Recurrent and Capital
Not applicable

	-	-
-	-	-

Long Term Loans

Not applicable

-	-	-
-	-	-

Others

Not applicable

-	-	-
-	-	-

17 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Property	Council Building	Furniture & Computer Equip	Social Areas & Playground Equip	Construction & Urban Improvements	Trees & New Street Signs	Machinery & Motor Vehicles	Work In Progress	Total
	0%	10%	25%	10% & 100%	10%	0 & 100%	10%	0%	€
€	€	€	€	€	€	€	€	€	€
Cost									
As at 1st January 2025	179,426	120,549	112,006	600,285	2,917,897	26,490	69,024	-	4,025,677
Additions	-	-	2,917	-	-	-	-	-	2,917
Disposals	-	-	-	-	-	-	-	-	-
As at end of September 2025	179,426	120,549	114,922	600,285	2,917,897	26,490	69,024	-	4,028,594
Grants/ other reimbursements									
As at 1st January 2025	-	-	-	(238,583)	(1,100,789)	-	(43,715)	-	(1,383,087)
Additions	-	-	-	-	-	-	-	-	-
As at end of September 2025	-	-	-	(238,583)	(1,100,789)	-	(43,715)	-	(1,383,087)
Accumulated Depreciation									
As at 1st January 2025	-	(119,615)	(85,501)	(344,453)	(1,546,994)	(21,578)	(22,358)	-	(2,140,499)
Charge for the period	-	(3,611)	(4,874)	(10,213)	(50,558)	-	(2,213)	-	(71,468)
Released on disposal	-	-	-	-	-	-	-	-	-
As at end of September 2025	-	(123,227)	(90,374)	(354,665)	(1,597,552)	(21,578)	(24,571)	-	(2,211,968)
NBV	179,426	(2,678)	24,548	7,037	219,556	4,912	738	-	433,540