



Kunsill Lokali Santa Luċija

Rapport Annwali Amministrattiv

JANNAR – DIĊEMBRU 2024

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1. Introduzzjoni mis-Sindku

Nagħtukom merħba għal l-ewwel laqgħa tal-Lokalità għal din is-sena, fejn l-għan tagħha huwa li jkun hemm kuntatt dirett magħkom ir-residenti. F'din il-laqgħa il-Kunsill ser ikun qed jippreżenta r-Rapport Amministrattiv għas-sena 2024 li jinkludi l-Pjan ta' Ħidma u l-Audited Financial Statements li fihom d-dħul u l-ħruġ tal-Kunsill matul is-sena 2024. Il-Kunsill ġa approva l-Audited Financial Statements matul l-aħħar seduta.

Kważi għaddiet sena mill-bidu tad-Disa Legislatura, u f'tit xhur mill-aħħar laqgħa annwali li saret f'Diċembru 2024, għalhekk qed jiġi mhejji dan ir-rapport biex jingħata rendikont tax-xogħol li ġie mwettaq mill-Kunsill Lokali matul is-sena 2024, kemm fit-8 Legislatura kif ukoll fit-9 Legislatura. Matul is-sena 2024 fl-amministrazzjoni kellna diversi tibdiliet, iżda x-xogħol xorta baqa' għaddej bl-ostakli kollha li l-Kunsill iffaccja. Bil-mod il-mod l-amministrazzjoni qed issib saqajha sabiex bħala Kunsill nistgħu naħdmu aħjar għalikom ir-residenti.

L-allokkazzjoni finanzjarja tal-gvern kienet ta' f'tit iżjed minn €400,000.00. Il-maġġor parti tal-allokkazzjoni tal-Kunsill Lokali Santa Luċija tmur sabiex jiġihallu l-kuntratti obligatorji li huma servizzi li nipprovdu fil-lokal bħal ma huwa s-servizz tal-bulky refuse, is-servizz tal-ġbir tal-iskart, is-servizz tal-knis, iż-żamma tal-ġonna u s-siġar, kontijiet tad-dawl u ilma tal-librerija, tal-Berġa, tad-Day Centre, kirjiet bħal librerija, 5-a-side, eċċ. Minbarra l-allokkazzjoni finanzjarja tal-Gvern, il-Kunsill qed jagħmel f'iltu biex japplika għal diversi skemi sabiex inkomplu ninvestu fil-lokalita tagħna. Fil-fatt matul is-sena l-oħra l-Kunsill issottometta diversi applikazzjonijiet godda għal fondi, eżempju il-gazebo, r-rigenerazzjoni ta' Ġnien Simbjozi, l-fencing ta' madwar il-5 a side dawn saru kollha grazzi għall iskemi li joħroġ kull sena l-gvern u l-Kunsill iħallas 15% tal-ispejjeż.

Matul is-sena 2024 ma kien hemm l-ebda tibdil fil-kompożizzjoni tal-kuntratturi tal-Kunsill b'mod speċjali f'dak li għandu x'jaqsam mat-tindif. Din serviet sabiex il-Kunsill kien f'pożizzjoni jkompli bir-ritmu tajjeb li kien qabad, b'relazzjoni tajba mal-kuntratturi tiegħu li minn hawn niringrazzjawhom tax-xogħol u li dejjem sibnihom ta' spalla sabiex naqdu lir-residenti tagħna bl-aħjar mod li nistgħu.

Irrid ngħid hawnhekk li dan ix-xogħol tagħhom mhuwiex faċli f'epoka fejn il-qilla tal-media soċjali qiegħda kull ma tmur tizdied. Nixtieq infakkar li matul is-sena 2024, il-ġbir tal-iskart kien għadda f'idejn ir-Regjun Nofsinhar u jiġihallas mill-allokkazzjoni mgħottija mill-Gvern lill-Kunsill li minnhom iħallas l-ispejjeż relatati mal-iskart inkluż il-multi. Dawn il-multi jiġu maħruġa mill-Wasteserv peress li l-iskart ma jkunx separat kif suppost, jinħarġu tard, jinħarġu mhux skond l-iskeda, jiġu mormija fil-bins li ma humiex għal dak l-użu, u ssib anke residenti li jarmu l-borża minn fuq għal isfell. Ir-Regjun Nofsinhar għadu qed jipprova jneħhi dawn il-multi minn fuq il-Kunsill. Għalhekk huwa ferm importanti li l- li ma nkomplux naraw l-iskart mormi barra kif jogħgob lil kulhadd; l-aqwa li ġewwa nadif. Bħala kunsill noffru dawn is-servizzi b'xejn, fejn ikkomparat ma pajjiżi oħra r-residenti jridu jhallsu. Għalhekk għandna nkunu grati lejn il-kuntratturi tagħna – sew f'dak li għandu x'jaqsam tindif ta' ġonna, bandli, toroq, tbattil ta' bins u dog bins. Ma rridux ninsew li min inaddaf warajkom huma persuni wkoll. Huwa importanti li jkun hemm rispettt reċiproku bejn il-



Kuntrattur, Kunsill u resident, għaliex hekk ikollna servizz aktar effiċjenti u b'sens ta' dover.

1.1 Relazzjoni mall-Ministeri, Dipartimenti u Entitajiet

Il-Kunsill għandu relazzjoni tajba u jikkollabora ħafna mal-Ministeri, Dipartimenti u Entitajiet li regolarment jkollna laqgħat magħhom biex nappoġġjaw il-ħtiġijiet tal-lokalita tagħna kif ukoll nitolbu għal għajjnuna finanzjarja. Regolarment niltaqgħu mall-Community Police, l-iskola, Reġjun Nofsinhar, Ministeru tat-Trasport, Ministeru tal-Ambjent, Housing Authority, Public Transport, Sport Malta, eċċ.

Kien hemm laqgħat li bħala kunsill ma ħriġnix sodisfatti, iżda b'xi mod jew ieħor sibna t-triq tan-nofs. Bħala Sindku ma nħobbx nagħmel laqgħa mal-entita diretta iżda immur dirett għand il-Ministeru, dan peress li l-Ministeru jkun jrid japprova. Nisma diversi kummenti mingħand Kunsilli Lokali oħra li l-kunsilli lokali ittieħdilhom il-poter, iżda fondi l-Kunsilli ma għandhomx biżżejjed. L-ebda entita mhi perfett imma bħala Sindku nipprova nieħu kull opportunita sabiex il-lokalita tagħna tgawdi minn kull possibilta minn kull aspett, mingħajr ma jintefqu fondi mill-Kunsill sabiex il-fondi jithallsu għal spejjeż oħra bħal periti, percentaġġ tal-iskemi u dak li jista jinqala matul is-sena. Bħala kunsill, Sindku, kif ukoll l-amministrazzjoni nipprovaw ngħinu kemm nistgħu lir-residenti anke f'kazijiet fejn ma jkollux x'jaqsam il-kunsill, dejjem sa fejn tagħtina l-ligi u skond x'tip ta' għajjnuna.

Sa llum il-ġurnata, il-Kunsill għadu jġiri wara diversi entitajiet sabiex jingabru l'flus lura ta' proġetti li saru mill-Kunsill kif ukoll nagħlqu skemi li l-Kunsill kien applika snin ilu.

Is-sena l-oħra, applikajna ma TM sabiex isiru l-belishia crossing f' Dawret it-Torri, li dawn saru din is-sena grazzi għall-IM. Is-sena l-oħra wkoll applikajna ma Public Works sabiex isiru Vjal Oleandri, Triq il-Ġibjun, Triq Ġuljetta Lopez. Kif tafu din is-sena bdew ix-xogħolijiet, u l-bankini kif ukoll ir-resurfacing tlestew grazzi għall-Public Works u Infrastructure Malta.

Minn naħa tagħna fl-2024 bdejna d-diskussjonijiet mal-Ministeru tal-Ambjent, sabiex l-BCRS li tinsab f'Dawret it-Torri titmexxa sabiex jiżdied il-parkeġġ għalikom ir-residenti. Dawn id-diskussjonijiet għadhom għaddejin minħabba l-ispiza għar-relocation tiswa €3000.00.

Waħda mill-frustrazzjonijiet li konna u għadna niltaqgħu magħha hija l-ħela ta' ħin biex jitlesta proġett. Il-proċessi burokratiċi li ngħaddu minnhom biex niksbu l-permessi tal-iżvilupp per eżempju, faċli jaqtgħu qalb dak li jkun, fiġin ngħidu li wasalna, nitgħalmu li għadna lura. Aħna ma aħniex periti, avukati, engineer jew professjonist ieħor, għalhekk ikollna bżonn il-gwida ta' dawn il-professjonisti. Xogħlijiet li għandhom x'jaqsmu direttament il-Kunsilli, normalment jsiru fi ftit jiem, imma bħala residenti napprezzaw li tifhmu li mhux kollox huwa responsabbli l-Kunsill. Jien l-ewwel waħda meta ċempluli, nibgħat mal-ewwel, jew nara kif nista ngħinkom jien personalment. Eżempju sempliċi, meta ċempluli li ma għaddietx tallinja, apparti li nċempel mal-ewwel lill-Public Transport u nibgħat ilhom, ġieli għaddejt għar-residenti jien stess mill-venda meta nkun disponibbli, jew inkella ninforma lill-staff sabiex jitqabba ix-xufier tal-kunsill. Nifhem minn naħa tagħkom il-frustrazzjonijiet tagħkom, nixtieq nagħmel mirakli, imma għadni ma nagħmilomx. Punt ieħor li nixtieq nikkjarifika hu li ċertu affarijiet lanqas aħna l-Kunsill ma nkunu nafu bihom jew ikunu



għadhom ma ġewx approvati b'mod uffiċjali kemm mill-Kunsill kif ukoll mill-entitajiet. Għalhekk ma nistgħux noffru avvizi li ma jkunux kif suppost.

Kienet sena wkoll fejn bqajna norganizzaw diversi attivitajiet kemm għat-tfal kif ukoll għall-anzjani. Nieħu pjaċir nara lil anzjani tagħna jieħdu pjaċir fl-attivitajiet li norganizzaw li dan jagħtina kuraggj nkomplu norganizzaw attivitajiet matul is-sena kollha. Inzid li qiegħda nieħdu gost nara l-attendenza tiżdied, għax dan ifisser aktar għaqda u sens ta' komunita'.

Bħal dejjem f'dawn ir-rapporti ma nistax nagħlaq qabel ma niringrazzja lil sħabi għas-sostenn tagħhom matul l-aħħar sena – il-Viċi Sindku Frederick Cutajar, l-Kunsilliera Kylie D'Amato, Dr Liam Sciberras u Connie Debattista.

Mexxejna Kunsill u għamilna kisbiet flimkien allavolja xi kultant kien hemm diversi kontroversji.

Niringrazzja wkoll minn qalbi lill-ħaddiema klerikali u s-Segretarju Eżekuttiv tal-Kunsill tax-xogħol tagħhom matul l-aħħar sena u b'dak kollhu li nqala, xorta l-istaff irnexxilu jmexxi kif seta.

Huwa għalhekk essenzjali li noħolmu f'aktar proġetti u nwettqu aktar għall-ġid komuni mingħajr għieda politika.

Nagħlaq billi niringrazzja lilkom ir-residenti tas-sapport, kif ukoll tal-kritika kostruttiva. Naħdmu flimkien għal Santa Luċija aħjar.

Kapt. Charmaine St John

Sindku



2. Il-Kunsill

L-Elezzjoni tad-Disa' Leġislatura tal-Kunsill saret fit-8 ta' Ġunju 2024 u l-Ħatra tal- Ġurament saret fit-3 ta' Lulju 2024.

Iż-żmien tat-tmexxija tad-Disa' Leġislatura tal-Kunsill huwa mill-1 ta' Lulju 2024 sat-30 ta' Ġunju 2029. Il-Kunsill Lokali ta' Santa Luċija huwa magħmul minn :

Kariga	Isem u Kunjom	Rappreżentant
Sindku	Kapt Charmaine St John	Partit Laburista
Viċi Sindku	Frederick Cutajar	Partit Laburista
Kunsilliera	Kylie D'Amato	Partit Laburista
Kunsillier	Dr Liam Sciberras	Partit Nazzjonalista
Kunsilliera	Connie Debattista	Partit Nazzjonalista

2.1 Responsabbiltajiet tal-Kunsilliera 2024-2029

Charmaine St John (Sindku)

Sports u Attivitajiet Fiżiċi

L-Infrastruttura

Proġetti

Finanzi

Frederick Cutajar (Viċi Sindku)

Ġonna

L-Anzjani

Il-Kultura

Fondi Ewropew

Liam Sciberras



L-Indafa

L-Ambjent

L-Integrazzjoni Soċjali

Innovazzjoni Diġitali

Kyle D'Amato

Iż-Żgħażaġħ u Tfal

L-Edukazzjoni

Il-Qasam Soċjali

Social Media

Connie Debattista

Komunitajiet

Il-Ħarsien tal-Animali

Trasport

Librerija

2.2 Attendanza tal-Membri tal-Kunsill Lokali - 2024

P – Prezenti, S – Skużat, A – Assenti

Tmien Legislatura

Seduta	Data	Sindku Kapt. Charmaine St John	Viċi Sindku Frederick Cutajar	Terrence Ellul	Kylie D'Amato	Dr Liam Sciberras
68	29/01/2024	P	P	S	P	P
69	20/02/2024	P	P	S	P	S
70	26/02/2024	P	P	P	P	P
71	27/03/2024	P	P	P	P	P
72	23/04/2024	P	P	S	P	P
73	23/05/2024	P	P	P	P	P
74	20/06/2024	P	S	P	P	P
75	20/06/2024	P	S	P	P	P



Disa' Leġislatura

Seduta	Data	Sindku	Viċi Sindku	Kylie D'Amato	Dr Sciberras	Liam	Connie Debattista
1	05/07/2024	P	P	P	P		P
2	17/07/2024	P	P	P	P		P
3	21/08/2024	P	P	P	P		P
4	02/09/2024	P	S	P	P		P
5	26/09/2024	P	S	P	P		P
6	16/10/2024	P	P	P	P		P
7	26/10/2024	P	P	P	P		P
8	28/11/2024	P	P	P	S		P
9	19/12/2024	P	P	S	P		P

2.3 L-Amministrazzjoni

L-Ufficju Amministrattiv hu mexxi mis-Segretarju Eżekuttiv, skond l-Att 363 tal-Kunsill Lokali. Matul din is-sena kien hemm workload qawwija kemm fuq is-Segretarju Eżekuttiv kif ukoll fuq l-impjegati. Grazzi għall-għajnuna tal-Gvern Lokali ġejna mgħotija haddiema tagħhom sabiex nagħgornaw l-website tal-gvern sabiex jerggħu jiġu uploaded l-Agenda, l-Minuti u pubblikazzjonijiet oħra sabiex intom ir-residenti tkunu infurmati kif ukoll kellna għajnuna klerikali.

Intom ir-residenti qed tkunu aġġornati wkoll permezz tal-facebook u l-avvizi li jiġu mwahhla fuq in-notice boards.

Peress li l-Kunsill kellhu diversi proġetti b'lura, ridna niġbru diversi fondi għalhekk hdiemna fuq dawn sabiex ma jintilfux il-fondi kif ukoll nimplementaw proġetti li kellhom ikunu lesti sa 2023. Apparti li ridna nagħlqu dawn il-proġetti li jieħdu tul ta' hin ridna nibqgħu għaddejin bix-xogħol ta' kuljum u napplikaw għall-skemi ġodda. Fejn jista l-Kunsill japplika għall-skemi għall-proġetti sabiex il-Kunsill ikollhu min fejn iħallas affarijiet li jinqalgħu matul is-sena. Bħala Kunsill nemmnu fl-investiment fil-lokalita. Matul is-sena 2024, il-Kunsill Lokali baqa' jagħti s-servizzi tiegħu kif setgħa minkejja li kien hemm perjodu li l-uffiċċju kien qed jiffunzjona b'impjegat wieħed biss. Minħabba r-riżenja tas-Segretarju Eżekuttiv, ltqajna ma' sfidi kbar hekk kif il-hidma tal-Kunsill kellha tkompli u d-Deputat Segretarju Eżekuttiv ma setgħax ikun preżenti fl-uffiċċju matul il-ġimgħa kollha. Iżda llum il-ġurnata l-Kunsill qiegħed gradwalment jirkupra u jindirizza kwistjonijiet pendenti minn snin preċedenti.

L-Ufficju amministrattiv ikun miftuħ regolarment mit-Tnejn sal-Ġimgħa bejn it-8.00am u nofsinhar u mis-1.30pm sal-4pm matul ix-xitwa u bejn il-15 ta' Ġunju sal-aħħar ta' Settembru mit-8.00am sa nofsinhar. Is-Sibtijiet ikun miftuħ mit-8.00am sal-11.30am. Bil-mod il-mod il-Kunsill qed idahħal mezz ta' komunikazzjoni oħra magħkom ir-residenti permezz tal-użu tal-whatsapp.

Bil-kunċett li l-Kunsill Lokali huwa One Stop Shop għal bosta servizzi, bħall-ħlasijiet taċ-ċitazzjonijiet, ħlasijiet tal-kirja tal-Awtorita tad-Djar u Awtorita tal-Artijiet, li minn dawn il-



Kunsill għandu ammont sostanzjali, permessi tal-Bye Laws, krejnijiet, skips. Apparti dan ma jonqosx il-kuntatt dirett mar-residenti/klijenti li l-impjegati jkollhom ta' kuljum. Għaldaqstant wieħed ikun korrett jgħid li fin-nofstanhar ta' filgħodu dan ix-xogħol ma jonqos xej, fejn qed jithalla ftit spazju għal xogħol importanti ieħor li bilfors irid isir.

2.3 Impjegati

Impjegat	Grad	Bidu tal-impjieg	Tmiem tal-impjieg
Fabian Mizzi	Deputat Segretarju Eżekuttiv (part time)	2023	31/04/2024
Bernice Darmanin	Deputat Segretarju Eżekuttiv (part time)	01/05/2024	30/08/2024
Bernice Darmanin	Segretarju Eżekuttiv	30/08/2024	
Marilyn Ellul	Administration Officer II	2020	12/04/2024
Keith Parnis	Administration Officer II	14/02/2022	31/12/2024
Gloria Abela	Administration Officer II	10/06/2024	
Angele Marie Brincat	Clerk – Skema CIES		30/05/2024

Apparti l-staff, il-Kunsill għamdu diversi haddiema mqabbdha miegħu taħt l-iskema tad-District Operations u RSSL fejn taw u għadhom jagħtu l-kontribut tagħhom fil-ħidma infrasturali tal-lokalita kif ukoll fit-tindif ta' diversi żoni.

Huwa impossibli li wieħed jelenka id-dettalji kollha tax-xogħol li l-amministrazzjoni tal-kunsill tagħmel; xogħol li jieħu ħafna ħin u kif semmejna ġa ngħaddu minn ħafna burokraziji. Ta' dan niringrazzja l-ħidma bla waqfien li dejjem jagħtu l-impjegati kollha tal-Kunsill.

Il-Kunsill mhuwix il-Kunsilliera biss iżda wkoll l-istaff li jagħmel li jista sabiex intom r-residenti tinqadew bl-aħjar mod.



3. Il-Hidma tal-Kunsill

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

Project Manager u Perit:	Perit William Lewis
Avukata:	Dr Vincienne Vella / Dr Claire Bonello
Accountant:	Dconsulta u Daniel Galea
Contracts Manager:	Is-Sa Annalise Duca (Sa Mejju 2024)
Bulky u WEEE Refuse:	Ronald Bezzina
Street Sweeping:	Ronald Bezzina
Street Lighting:	Nexos
Tindif tal-Public Convenience:	Christopher Bezzina
Gbir ta' Skart:	Reġjun Nofsinhar
Sinjali tat-toroq:	Koptasin

3.1 Ġbir u ġarr ta' skart domestiku

Il-kuntratt tal-ġbir ta' skart qed isir fuq bażi ta' Reġjonali u għalhekk ir-responsabbiltà tat-twettiq tas-servizz, m'għadhiex f'idejn il-Kunsill direttament. L-ilmenti, il-pagamenti u l-multi kienu għadhom f'idejn il-Kunsill. Dan b'ebda mod ma jfisser li l-Kunsill jabdika milli jirċievi u lmenti u jassisti kemm lir-residenti kif ukoll lir- Reġjun.

L-iskart baqa' jingabar regolari mit-Tnejn sas-Sibt; li inbidel huwa l-ġranet ta' meta jingabar l-iskart riċiklatt, organiku u domestiku.

Nerġgħu nappellaw lir-residenti sabiex jisseparaw l-iskart kif suppost, jinħarġu quddiem ir-residenzi tagħkom jew fil-kaxxi impingija apposta. Importanti li l-skart ma jiġux mormija fil-ġonna kif ġie ġie, fil-bins ta' madwar ir-raħal, fid-dogbins u jinħarġu fil-ġurnata skond is-skeda. Mic-CCTV cameras li l-kunsill għandu qed jinqabdu l-persuni li qed jarmu hażin. Tinsewx li dak kollu li qed nagħmlu bħalissa, ser igawduh uliedna aktar il-quddiem.

3.2 Ġbir ta' skart goff

Dan huwa servizz fejn skart kbir bħal għamara u saqqijiet jingabru minn quddiem l-bieb tal-persuna konċernata wara li jiġi ibbukjat post mal-Kunsill. Il-ħlas ta' dan is-servizz huwa servizz bla ħlas għalikom ir-residenti iżda l-Kunsill ihallas lill-kuntrattur.

Għal darb'oħra nappellaw lir-residenti sabiex jibbukjaw qabel jaqdbu u joħorġu l-iskart barra jew jarmuh fil-ġonna jew barra fit-triq.

Il-Kunsill baqa jipprovd s-servizz tal-lbins li jinsabu fi Triq Begonja u Triq Inez Soler, kif ukoll bin tal-ħwejjeġ fi Triq il-Begonja.

Għalkemm l-abbuż tnaqqas drastikament, sfortunatament għad hemm min jiddisponi minn skart biswit il-Bring in Sites, għalkemm hemm tabelli ċari li dan mhux suppost isir. Fil-fatt il-LESA, minn żmien għal żmien joħorġu diversi kontravenzjonijiet lil min inqabad jabbuża u



wehlu ċitazzjoni ta' €150.00. Kien hemm min saħansitra wehel multa ta' €650.00.

Il-Kunsill tul is-sena tul is-sena 2024 ha ħsieb ukoll li jkompli bil-ġbir ta' batteriji użata, liema batteriji jingabru għal għan filantropiku b'risq il-Moviment Hospice.

3.3 Tindif tat-Toroq

Waħda mill-akbar prijoritajiet tal-Kunsill hija li l-lokalita' tinzamm fi stat nadif. Appart li dan ix-xogħol isir mill-kuntrattur tagħna, isir knis bil-mechanical sweeper grazzi għall-Cleansing Malta. Normalment il-kenniesa jagħmlu x-xogħol tagħhom wara nofsinhar.

Il-haddiema ngaġġati mal-Kunsill jgħinu lill-Kuntrattur fit-tindif tal-bins li jinsabu madwar il-lokalita. Nitolbukom sabiex fil-bins ma jiġux mormija boroż tal-skart jew seringi. Apparti li l-haddiema jistgħu jweggħu, il-kuntrattur tagħna qed jaqla l-multi peress li qed jinstab skart domestiku fihom u kuljum jimlew iżjed minn borża bi skart habba f'hekk. Dan qed joħloq problema kbira peress li l-borża s-sewda il-quddiem trid tispicċa u l-borża tigi migbura t-Tlieta u s-Sibt.

3.4 Tindif u Manutenzjoni tal-Latrini Pubbliċi

Il-latrini li għandna fil-ġonna tal-lokali jinfetħu kuljum mit-Tnejn sal-Ħadd. Kif tafu bħalissa beda x-xogħol ta' embellishment tal-latrini li tinsab f'Dawret it-Torri, u jekk alla jrid wara s-sajf ser issir embellishment tal-latrini li tinsab fil-picnic area.

3.5 Tiswija u Manutenzjoni tat-Toroq

Il-Kunsill Lokali matul is-sena 2024 applika ma Public Works u IM sabiex jiġu rranġati diversi bankini u toroq. Fosthom Vjal Oleandri, Triq Ġuljeta Lopez, Triq il-Ġibjun, Triq Maria De Domenics, Pjazza tal-Ġilju u Triq il-Kaħwiela. Dawn ix-xogħolijiet jinkludu wkoll tibdil ta' pipijiet tal-ilma u drenaġġ kif ukoll mgħoddija ta' wires minn taħt l-art.

Għal xogħolijiet żgħar ta' manutenzjoni ta' bankini u toroq, il-Kunsill għandu haddiema mqabbda fuq hekk sabiex jitnaqqas s-servizz ta' dewmien, peress li hemm diversi burokraziji għall-Kunsill Lokali sabiex ix-xogħolijiet jsiru mid-dipartimenti tal-gvern.

3.6 Manutenzjoni ta' Sinjali u Marki tat-Toroq

Ix-Xogħol tat-tabelli u s-sinjali tat-toroq isir minn kuntrattur. Għal xogħol ta' manutenzjoni żgħir nużaw il-haddiema tal-Kunsill sabiex jitnaqqas l-ispejjeż.

3.7 Tindif u Manutenzjoni tal-Ġonna Pubbliċi u siġar oħra

Priorita oħra għall-Kunsill hija ż-żamma tal-ambjent fil-qasam ta' siġar u pjanti. Dan għaliex kif dejjem ngħidu, Santa Luċija hija l-pulmun tan-Nofsinhar ta' Malta. F'Santa Luċija għandha ammont konsiderevoli ta' siġar, u qed naħdmu id f'id ma Project Green u Ambjent Malta sabiex inkomplu nsebbhu. Is-sena l-oħra gie inawgurati Ġnien is-Simbjozi, proġett li sar ma Ambjent Malta, u wara diversi kuntatti, Project Green u IM ser jgħinuna sabiex nerggħu nagħtu l-hajja l-Jogging Track. Bħalha Kunsill ilna mis-sena l-oħra nitolbu għall-għajnuna sabiex



titnaddaf il-ġibja li tinsab fil-jogging track sabiex tibda tintuża s-sistema tal-irrigazzjoni. Il-Kunsill qed jfittex għall-għajnuna minhabba l-fatt li l-ispiża hija waħda kbira. Bdejna naħdmu ukoll ma Project Green sabiex isir sound barriers madwar il-Jogging track u l-picnic area.





4. Pjan ta' Hidma 2024: Proġetti u Attivitajiet

RAMPI U AĊĊESSIBILTA

Il-Kunsill Lokali ngħata s-somma ta' €160,000 mill-Awtorita tad-Djar f'fondi sabiex il-Kunsill ikun jista' jagħmel proġetti ta' aċċessibilita' għar-residenti li jgħixu fil-Housing Estate. Matul is-sena 2024 bdejna bil-preparazzjonijiet li tinħareġ t-tender li fi ftit ġimgħat oħra jinbeda x-xogħolijiet. Mhuwix proċess qasir dan minħabba li hemm proċess twil fil-preparazzjoni u l-evalwazzjoni tat-tender kif ukoll biex isiru l-applikazzjonijiet mal-PA. Qed jiġi pplanat li jsiru rampi għall-wheelchair jew stairlifts għal aċċessibilita' fle-entaturi tal-appartamenti tal-Awtorita tad-Djar.

GAZEBO

Is-sena l-oħra tlesta l-proġett tal-gazebo u l-applikazzjoni għall-iskema għall-fondi sabiex itejjeb u jsejbaħ dan il-proġett giet approvata. S'issa l-istima tax-xogħlijiet hija ta' madwar €30,000.00, liema stima tinkludi l-arja ikkundizzjonata u rampa u sigġijiet. Il-Kunsill jinsab fil-proċess li jġib il-permessi neċessarji sabiex napplikaw mal-PA

ĊENTRU ĊIVIKU

Kif kulhadd jaf s-servizzi li qed jingħataw mill-Kunsill Lokali żdiedu u ser ikomplu jżdiedu għalhekk wasal iż-żmien li l-uffiċju tal-Kunsill Lokali jibda' jopera minn binja aktar adegwata u aċċessibli.

Huwa ferm importanti li l-impjegati tal-Kunsill jkollhom spazju fejn jistgħu joperaw, spazju għall-membri tal-Kunsill fejn ikun possibli jagħmlu laqgħat bil-għan li r-residenti jingħataw servizzi ta' kwalita.

Hemm bżonn li naħdmu flimkien fuq dan il-proġett sabiex jinħoloq spazju adegwat u aċċessibli għal kulhadd, kif ukoll ikun energy-effecient. Il-pjan tagħna huwa li l-binja jkun fiha:

1. Uffiċini tal-kunsill għall-istaff u l-kunsilliera
2. Spazju għal-librerija li dan is-servizz jiswa €700 fix-xahar li dawn jistgħu jintużaw għall-proġetti oħra
3. Spazji għal servizzi bħal servizz.gov u servizzi oħra
4. Sala tal-komunita'
5. Ċentru ta' matul il-jum aktar aċċessibli għall-anzjani li kif kulhadd jaf sar wisq żgħir għall-komunita tagħna, li bilkemm għandek fejn iddur.

Wara laqgħa li saret mal-Ministru tat-Transport f'Diċembru 2024, il-Ministeru ser jgħin fil-bini taċ-Ċentru Ċiviku ta' Santa Luċija kif sar ma Kunsilli Lokali oħra. Wara li jiġu approvati



L-pjanti kemm mill-Kunsill kif ukoll mill-PA ser jiġi iffirmit l-MoU, sabiex jibdeu il-preparamenti għall-ħruġ tat-tender. Nisperaw li dan il-proċess ma jdumx.

ĠNIEN IS-SERENITÀ

Kif semmejna aktar qabel, il-Kunsill qed jaħdem biex isiru sound barriers madwar il-picnic area, u anke biex jiġu installati c-CCTV cameras madwar il-ġnien b'mod partikolari għaliex qed isir abbużi f'dan il-ġnien. Fil-ġimgħat li ġejjin il-Kunsill ser japplika għall-skema sabiex jsir restawr tal-Ġnien iċ-Ċinīzi u embellishment tal-kmamar, tibdil tal-Acs sabiex jiġu aktar sostenibbli. Matul din is-sena beda x-xogħol fi Ġnien l-Iskultura grazzi għall-Project Green, li dan ġie inawgurat ftit tal-ġimgħat ilu. Nappella lir-residenti u l-pubbliku sabiex jieħdu ħsieb dawn il-ġonna kif ukolla ma jitfghux chlorine fil-ponds. Din tagħmel ħsara kbira lill-ħut. Il-Kunsill ma waqafx jaħdem id f'id ma China Culture Centre sabiex inkomplu nsebbhu dan il-ġnien, fejn grazzi għalihom ser tiġi installata pompa ġdida.

LIBRERIJA

Il-librerija lokali hija vitali għar-raġal tagħna, billi tipprovi aċċess għall-kotba u riżorsi diġitali għall-etajiet kollha. Is-sena l-oħra l-Kunsill xtara board games għall-librerija li huwa servizz ġdid ta' tislif mingħajr ħlas lilkom ir-residenti. L-għan huwa biex nkunu nistghu naqdu iktar resident mill-laqgħat soċjali u interattiv.

TRASPORT PUBBLIKU U BUS SHELTERS

It-trasport pubbliku huwa essenzjali għal dawk mingħajr vetturi privati, bħall-anzjani u l-istudenti.

Il-Kunsill Lokali kien, għadu u jibqa jaħdem sabiex ikun hemm titjib fl-iskeda, kif ukoll fis-servizz, u qegħdin f'kuntatt kontinwu ma Public Trasport perress li qed jinqabzu diversi skedi. Bħala Kunsill matul il-ħin ta' filgħodu qed nippruvaw ngħinu lilkom ir-residenti, dejjem meta jkun possibli li nibgħatu l-van tal-Kunsill jagħmel ir-rondi f'każ li tkun inqabzet tallinja.

Kif tafu, l-bus shelters kważi lesti, dan wara snin ta' stennija, peress li l-ewwel twaqqaf kollox minħabba każ il-qorti u issa l-kumpanija FACES trid tiehu ħsieb timplimenta l-Bus stages madwar Malta kollha. Nixtieq ninfurmakom li Santa Luċija qedha minn ta' quddiem sabiex jitwaħħlu dawn l-stages. Li qed neħlu għall-aħħar ftit minħabba li hemm diversi permessi, proċeduri li aħna ma konniex nafu bihom. Bħala stages baqa Rand u Tursin.



GHAMARA TAT-TOROQ

Is-sena l-oħra, grazzi għall-LESA u skema tad-DLG, twaħflu benches u bins godda fi Pjazza 7 ta' Lulju u fil-Picnic area. Fix-xhur li ġejjin ser jinbidlu d-dwal li jinsabu fi Pjazza 7 ta' Lulju.

PARKEĠĠ DAWRET IT-TORRI

Kif kulhadd jaf, is-sena l-oħra inqalat il-problema tal-parkeġġ f'Dawret it-Torri. Nixtieq nikjarifika, li allavolja din l-art kienet tintuża minna ir-residenti, din l-art hija devoluta lill Santa Luċia FC. Bħala Kunsill attendejna għall diversi Laqgħat, mal-Ministru tal-Sport, mac-CEO ta' Sport Malta kif ukoll ma Santa Luċia FC. Il-Kunsill flimkien ma Santa Luċija FC qed naħdmu sabiex tinstab soluzzjoni permanenti għalikom ir-residenti.

KREMATORJU

Nhar is-16 ta' Ottubru 2024 il-Kunsill iltaqa mal-Perit Jesmond Mugliett fejn bħala Kunsill flimkien qbilna li noġġezzjonaw għall-krematorju flimkien ma diversi kunsilli lokali oħra.

SPORTS U ATTIVITAJIET FIŻIĊI

L-isports u attivitajiet fiżiċi huma importanti ħafna fil-ħajja ta' llum sabiex inkunu mentalment u fiżikament sani, għalhekk hemm bżonn li nibdew kampanja edukattiva fuq dan l-aspett. Irridu naħdmu fuq il-bżonnijiet tal-lokal tagħna sabiex intejbu l-faċilitajiet sportivi. Sar fencing ġdid mal-5-a-side, grazzi għal fondi tal-Gvern Lokali li bħala Kunsilli Lokali napplikaw għalihom.

Nieħdu pjaċir naraw li tipparteċipaw fl-attivitajiet li norganizzaw, fosthom il-basketball u futbol sessions li jsiru kull nhar ta' Sibt mit-8.00am sal-10.00am kif ukoll l-Aerobics session kull nhar ta' Erbgħa mill-5.30pm sa 6.30pm fil-Kulleġġ ta' St Thomas More, grazzi għall-istess kulleġġ li nagħmlu użu tas-sala mingħajr ħlas.

TAGĦMIR U APPARAT

Bħala Kunsill Lokali applika għall-skema oħra għal fondi mal-Gvern Lokali. Din l-applikazzjoni ġiet approvata, sabiex jinbidlu l-bandli li jinsabu fi Triq Inez Soler għal Smart Playground kif ukoll jinbidel is-soft flooring. Din l-iskema ser tiġi tiswa madwar €100,000. Dan il-proġett ser jinbeda fix-xhur li ġejjin fejn bħalissa qed tiġi evalwata t-tender.

Applikajna, u ġejna mgħotija l-fondi sabiex il-latrini li jinsabu fl-istess bandli, jinbidlu għal Smart toilets. Ftit tax-xhur ilu l-Kunsill ħareġ it-tender, u kif tafu bdew ix-xogħolijiet.

KOLLABORAZZJONI

Kif kulhadd jaf, il-Kunsill jikkollabora ma' entitajiet oħra apparti entitajiet governattivi li biex flimkien naħdmu, ngħinu u nużaw il-faċilitajiet ta' xulxin kif ukoll ngħinu finanzjament lil għaqdiet sabiex jittelgħu diversi attivitajiet għalikom ir-residenti. Dawn l-entitajiet jinkludu:



1. Il-Knisja Parrokjali ta' Santa Luċija
2. St Thomas Moore Senior School
3. Active Ageing
4. Right to Smile
5. Community Policing
6. Santa Lucija Football Club
7. Angelic Voices
8. Victim Support Agency
9. Librerija Reġjonali
10. China Cultural Centre

Bici

Sabiex nappoġġjaw lill-għaqdiet tagħna u nagħtu appoġġ lil għaqdiet volontarji, qed nemendaw l-bye laws tal-użu ta' Ġnien is-Serenità, kif ukoll dawk tal-facilitajiet sportivi. Dan sabiex nissimplifikaw il-ħruġ tal-permessi, kif ukoll biex isiru skont il-bzonnijiet ta' llum.

IT-TRATTAMENT XIERAQ TAL-ANIMALI

Is-sena l-oħra fit-2024 tqassmu l-vouchers tal-ikel lil kull persuna li rreġistraw bħala cat feeders. Nixtiequ ninfurmaw lill-dawk li ma rreġistrawx bħala cat feeders (dawk li jittimaw il-qtates ta' barra) jistgħu japplikaw bħala cat feeders matul is-sena kollha. Il-formola tista tingabar mill-Kunsill Lokali stess sabiex l-informazzjoni tiġi mgħoddija lill-Animal Welfare. Huwa ferm importanti li l-ebda animal ma jiġi midfun ġol-ħamrija. Il-kuntratturi tagħna qed jiltaqgħu ma ħafna minn dan fil-ġonna li jinsabu fil-lokalita tagħna. Id-dfin apparti li mhux tajjeb għas-siġar, jista jikkawża mard lilna. Fuq nota oħra, huwa ferm importanti li ma jiġux mgħotija wet food u ikel tad-dar lis-stray cats fuq barra speċjalment matul is-Sajf. Kull cat feeder għandu s-sit tiegħu registrat mal-Animal Welfare fejn jistgħu jitimghu.



Bernice Darmanin
Segretarju Eżekuttiv





SUMMARY: AUDITED FINANCIAL REPORT

In-nefqa totali matul is-sena 2024 kienet ta' €477,903.00.

Il-Kunsill kellhu recurrent surplus ta' €11,591.00 matul l-istess sena.

Fl-aħħar tas-sena 2024, il-Kunsill akkumula deficit (Negative Working Capital) ta' €25,499.00 li huwa simili tal-ammont tas-sena 2023.

Recurrent Expenditure jikkonsisti:

Pagi: €115,000

Żamma tal-ġonna u soft areas: €60,000

Dawl fit-toroq (li huma ma bracket jew jinsabu fi pjażeż): €27,000

Tindif tat-toroq: €30,000

Ġbir u rimi tal-iskart: €39,000

Ġbir ta' Skart goff: €20,000

Attivitajiet: €51,000

Il-Kunsill investa €142,000 f'proġetti kapitali madwar il-lokalita li €106,000 huma proġetti iffinanzjati minn skemi.







Santa Luċija

SANTA LUCIJA LOCAL COUNCIL

Annual Report
and
Financial Statements

for the year ended 31 December 2024



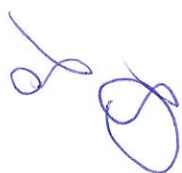
Prepared by

Daniel Galea B. Accty. (Hons.) CPA

ANNUAL REPORT AND FINANCIAL STATEMENTS

31 DECEMBER 2024

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Statement of Local Council Members' and Executive Secretary's Responsibilities

for the year ended 31 December 2024

The Local Councils (Financial) Regulations require the Executive Secretary to prepare a detailed annual administrative report which includes the Local Council's statement of comprehensive income for the year and of the Council's retained funds at the end of 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 the accounting policies applicable to Local Councils, the income and expenditure of the Local Council for the year and its retained funds as at the year end, and that they comply with the Act, the Local Councils (Financial) Regulations, and the Local Councils (Financial) Procedures issued in terms of the said Act.

The Executive Secretary 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, Local Councils (Financial) Regulations, and the Local Councils (Financial) Procedures. 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.

This statement was approved by the Local Council on the 7th May 2025 and signed on its behalf by:



Charmaine St. John
Mayor



Bernice Darmanin
Executive Secretary



STATEMENT OF COMPREHENSIVE INCOME

For the year ended 31 December 2024

		2024 €	2023 €
	<i>Notes</i>		
Income			
Funds received from Central Government	4	469,958	544,330
Income raised under Council Bye-Laws	5	2,750	3,061
Income raised under Local Enforcement System (LES)	6	2,701	1,722
General income	7	14,085	30,659
		<u>489,494</u>	<u>579,772</u>
Expenditure			
Personal emoluments	9	(115,060)	(136,476)
Operations and maintenance	10	(210,895)	(376,858)
Administrative and other expenditure	11	(151,948)	(169,989)
		<u>(477, 903)</u>	<u>(683,323)</u>
		<u>11,591</u>	<u>(103,551)</u>
Surplus / (Deficit) for the year		<u>11,591</u>	<u>(103,551)</u>


The notes on pages 8 to 23 form an integral part of these financial statements

STATEMENT OF FINANCIAL POSITION

As at 31 December 2024

	Notes	2024 €	2023 €
ASSETS			
Non-Current Assets			
Property, plant and equipment	12	<u>185,482</u>	<u>170,395</u>
		185,482	170,395
Current Assets			
Inventories	13	3,995	4,149
Receivables	14	146,019	123,139
Cash and cash equivalents	15	<u>193,884</u>	<u>216,387</u>
		343,898	343,675
Total Assets		<u>529,380</u>	<u>514,070</u>
EQUITY AND LIABILITIES			
Reserves			
Retained fund		<u>159,983</u>	<u>148,392</u>
		159,983	148,392
Current Liabilities			
Payables	16	<u>369,397</u>	<u>365,678</u>
		369,397	365,678
Total Equity and Liabilities		<u>529,380</u>	<u>514,070</u>

These financial statements were approved by the Local Council on the 7th May 2025 and signed on its behalf by:


 Charmaine St. John
 Mayor


 Bernice Darmanin
 Executive Secretary



The notes on pages 8 to 23 form an integral part of these financial statements

STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2024

	Retained funds €
At 1 January 2023	251,943
Deficit for the year 2023	<u>(103,551)</u>
At 31 December 2023	<u>148,392</u>
At 1 January 2024	148,392
Surplus for the year 2024	<u>11,591</u>
At 31 December 2024	<u>159,983</u>



The notes on pages 8 to 23 form an integral part of these financial statements

STATEMENT OF CASH FLOWS

For the year ended 31 December 2024

		2024 €	2023 €
	Notes		
Cash flows from Operating Activities			
Surplus / (Deficit) for the year		11,591	(103,551)
Adjustments for:			
Depreciation	12	20,427	16,327
Write off		-	60,304
Increase/(decrease) in provision for doubtful debts		5	(562)
Operating Surplus / (Deficit) before working capital changes		<u>32,023</u>	<u>(27,482)</u>
Decrease in inventories		154	49
Increase in receivables		(22,885)	(109,009)
Decrease/ (increase) in payables		<u>3,719</u>	<u>(63,984)</u>
Cash generated from operating activities		13,011	(200,426)
Cash flows from Investing Activities			
Purchase of property, plant & equipment	12	<u>(141,586)</u>	<u>(120,499)</u>
Cash used in investing activities		(141,586)	(120,499)
Cash flows from financing Activities			
Grants received	12	<u>106,072</u>	<u>157,822</u>
Cash generated from investing activities		106,072	157,822
Net decrease in Cash and cash equivalents		(22,503)	(163,103)
Cash and cash equivalents at the beginning of the year		<u>216,387</u>	<u>379,490</u>
Cash and cash equivalents at the end of the year	15	<u><u>193,884</u></u>	<u><u>216,387</u></u>

Notes to the Financial Statements for the year ended 31 December 2024

1. General Information

The Santa Lucija Local Council (the local council) is the local Authority of Santa Lucija set up in accordance with the Local Councils Act, 1993. The office of the Local Council is situated at 5/6, Binja tal-Faqqani, Trejjet il-Girasol, Santa Lucija, SLC 1050, Malta. These financial statements were approved for issue by the Council Members on the 7th May 2025. The Local Council's presentation as well as functional currency is denominated in Euro (€).

2. Material 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 (IFRS) as adopted by the European Union (EU).

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 or revised Standards or Interpretations

New standards adopted as at 1 January 2024

Some accounting pronouncements which have become effective from 1 January 2024 and have therefore been adopted are:

- Classification of Liabilities as Current or Non-current (Amendments to IAS 1)
- Lease Liability in a Sale and Leaseback (Amendments to IFRS 16)
- Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7)
- Non-current Liabilities with Covenants (Amendments to IAS 1)

These amendments do not have a significant impact on these financial statements and therefore no disclosures have been made.

Standards, amendments and Interpretations to existing Standards that are not yet effective and have not been adopted early by the Local Council.

At the date of authorisation of these financial statements, several new, but not yet effective, Standards and amendments to existing Standards, and Interpretations published by the IASB or IFRIC include.

- Lack of Exchangeability (Amendments to IAS 21)
- Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and 7)
- IFRS 18 'Presentation and Disclosure in Financial Statements'
- IFRS 19 'Subsidiaries without Public Accountability: Disclosures'

None of these Standards or amendments to existing Standards have been adopted early by the Local Council. Management anticipates that all relevant pronouncements will be adopted for the first period beginning on or after the effective date of the pronouncement.

With the exception of IFRS 18, these amendments are not expected to have a significant impact on the financial statements in the period of initial application and therefore no disclosures have been made.

The Local Council will assess the impact on disclosures from the initial adoption of IFRS 18. IFRS 18 will be effective for annual reporting periods beginning on or after 1 January 2027. The Local Council is not expected to early adopt this new standard.

Notes to the Financial Statements for the year ended 31 December 2024 (cont.)

2. Material Accounting Policies and Reporting Procedures (cont.)

Property, plant and equipment

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

	Years
Land	No depreciation
Trees	No depreciation
Buildings	50
Office Furniture and Fittings	13 1/3 years
Construction Works	10
Urban Improvements (Street Furniture)	10
Special Projects	10
Office Equipment	5
Motor Vehicles	5
Plant and Machinery	5
Computer Equipment	4
Plants	0
Litter Bins	Replacement basis
Playground Furniture	0
Traffic Signs	Replacement basis
Road Signs	Replacement basis
Street Mirrors	Replacement basis
Street Lights	0

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.

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 costs to sell and the value in use. Impairment losses are immediately recognised as an expense in the Statement of comprehensive income.

Leases

The Local Council has applied IFRS 16 using the retrospective approach. At inception of a contract, the Local Council assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Council assesses whether:

- The contract involves the use of an identified asset – this may be specified explicitly or implicitly and should be physically distinct or represent substantially all the capacity of physically distinct asset. If the supplier has a substantive substitution right, then the asset is not identified
- The Local Council has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The Local Council has the right to direct the use of the asset. The Council has this right when it has the decision-making rights that are most relevant to changing how and for what purpose the asset is used. In rare cases where all the decisions about how and for what purpose the asset is used are predetermined, the Council has the right to direct the use of the asset if either
 - The Local Council has the right to operate the asset, or
 - The Local Council designed the asset in a way that predetermines how and for what purpose it will be used.

Notes to the Financial Statements for the year ended 31 December 2024 (cont.)

2. Material Accounting Policies and Reporting Procedures (cont.)

Leases (cont.)

The Local Council has applied this approach to contracts entered into or changed on or after 1 January 2019. At inception or on reassessment of a contract that contains a lease component, the Council allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices. However, for the leases of land and buildings in which it is a lessee, the Council has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

The Local Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Local Council's incremental borrowing rate. Generally, the Local Council uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that the Council is reasonably certain to exercise, lease payments in an optional renewal period if the Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Council is reasonably certain not to terminate early

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Local Council's estimate of the amount expected to be payable under a residual value guarantee or if the Council changes its assessment of whether it will exercise a purchase, extension or termination option.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

The Local Council presents right-of-use assets that do not meet the definition of investment property in 'property, plant and equipment' and lease liabilities in 'loans and borrowings' in the statement of financial position.

Short-term leases and leases of low-value assets

The Local Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets, including IT equipment. The Local Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Amounts receivable

Amounts receivable are recognised initially at fair value and subsequently measured at amortised 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 Local Council will not be able to collect all amounts due according to the original terms of the receivables. The amount of the provision is the difference between the carrying amount of the asset and the present value of the estimated future cash flows, discounted at the effective interest rate. The amount of the provision is recognised in the Statement of comprehensive income.

Notes to the Financial Statements for the year ended 31 December 2024 (cont.)

2. Material Accounting Policies and Reporting Procedures (cont.)

Other payables

Other payables are classified with current liabilities and are stated at their nominal value unless the effect of discounting is material in which case other payables are measured at amortised cost using the effective interest method.

Financial instruments

Financial assets and financial liabilities are recognised when the Local Council becomes a party to the contractual provisions of a 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 substantially all 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 transactions costs. They are measured subsequently as described below.

Financial assets

For the purpose of subsequent measurement, financial assets of the Local 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 'administrative 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 counterparty 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 Local Council's financial liabilities include payables and accruals. These are stated at their nominal amount which is a reasonable approximation of fair value.

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

Related parties

Related parties are those persons or bodies of persons having relationships with the Local Council as defined in International Accounting Standard No. 24.

Revenue

Revenue is recognised when there are no significant uncertainties concerning the derivation of consideration or associated costs and it can be measured reliably. Interest income is recognised in the statement of comprehensive income as it accrues.

Income from central government is not recognised until there is reasonable assurance that the Local Council will comply with any conditions attached to it, and that the income will be received. The received income is to be recorded gross and any deductions made for non-compliance are to be disclosed separately with expenses.

Notes to the Financial Statements for the year ended 31 December 2024 (cont.)

2. Material Accounting Policies and Reporting Procedures (cont.)

Local Enforcement System

As from September 2012, the income recognised in the Statement of comprehensive income was derived from the six Regional Committees and Local Enforcement System Agency.

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.

Profits and losses

Only surpluses 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.

Capital Management

The Local Council's capital consists of its net assets, including working capital, represented by its retained funds. The Council's management objectives are to ensure:

- that the Local Council's ability to continue as a going concern is still valid; and
- that the Local Council maintains a positive working capital ratio.

To achieve the above, the Local Council carries out a quarterly review of the working capital ratio ("Financial Situation Indicator"). This ratio was positive at the reporting date and has not changed significantly from the previous year. 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.

3. Judgments in applying accounting policies and key sources of estimation

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 Local Council, the accounting estimates and judgements made in the course of preparing these financial statements are not difficult, subjective or complex to a degree which would warrant their description as critical in terms of the requirements of IAS 1.

4. Funds received from Central Government

In terms of section 55 of the Local Councils Act, 1993
Other Government income

	2024	2023
	€	€
	422,797	390,588
	47,161	153,742
	<u>469,958</u>	<u>544,330</u>

SANTA LUCIJA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2024 (cont.)

5. Income raised under Council Bye-Laws

	2024	2023
	€	€
Contribution	2,750	3,061
	<u>2,750</u>	<u>3,061</u>

6. Income raised under Local Enforcement System (LES)

	2024	2023
	€	€
Commission from LESA and Regional committees	2,701	1,722
	<u>2,701</u>	<u>1,722</u>

In accordance with the Local Enforcement System (LES) issued by the Ministry by virtue of Section 72 of the Local councils Act, 1993, the income relating to contraventions was delegated to the local councils through Legal notice 32 of 2000.

As from September 2012, the income recognised in the Statement of comprehensive income was derived from the six Regional Committees and the Local Enforcement System Agency, which income consists of administration fee of 10% of cash collected on behalf of LESA or the Regional Committee.

The recording of income from contraventions for offences was based on reports generated by the contractor entrusted with the system by the Ministry.

7. General income

	2024	2023
	€	€
Income from permits	5,675	4,170
Community services	8,410	6,000
General income	-	20,489
	<u>14,085</u>	<u>30,659</u>

8. Surplus / (Deficit) for the year

	2024	2023
	€	€
Surplus/(Deficit) for the year is stated after charging		
Staff salaries	115,060	136,476
Depreciation of property, plant & equipment and amortisation	<u>20,427</u>	<u>16,327</u>

SANTA LUCIJA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2024 (cont.)

9. Personal emoluments

	2024	2023
	€	€
Mayor's honoraria	11,330	11,079
Councillors' allowances	13,000	13,000
Executive Secretary salary and allowances	24,295	33,558
Employees' salaries	60,467	70,796
Social security contributions	5,968	8,043
	<u>115,060</u>	<u>136,476</u>

10. Operations and maintenance

	2024	2023
	€	€
<i>Repairs and upkeep:</i>		
Other repairs and upkeep	2,683	43,232
Road patching, markings & signs	7,728	5,218
Public property	2,930	119,908
	<u>13,341</u>	<u>168,358</u>
<i>Contractual services:</i>		
Refuse disposal and collection	38,619	35,589
Road and Street cleaning	30,000	30,000
Bulky refuse	20,081	19,795
Hire of Skips	170	1,350
Cleaning and maintenance - public convenience	10,645	25,838
Cleaning council premises	3,547	3,509
Studies and consultations	-	4,130
Cleaning and Maintaining Parks and Gardens	59,780	57,818
Street lighting	27,180	17,222
Other contractual service	7,532	13,249
	<u>197,554</u>	<u>208,500</u>
Total Operations and maintenance costs	<u>210,895</u>	<u>376,858</u>

Notes to the Financial Statements for the year ended 31 December 2024 (cont.)

11. Administrative and other expenditure

	2024	2023
	€	€
Utilities	10,673	9,266
Operating materials and supplies	2,556	5,934
Uniforms	180	124
Rent	7,025	8,306
National and international memberships	-	1,310
Office services	1,371	1,493
Transport	3,407	1,718
Travel	502	3,435
Information services	95	90
Insurance coverage	3,027	6,066
Bank charges	684	805
Library expenses	4,192	3,449
Professional services	43,826	23,353
ICT expenses	2,629	4,191
Social and cultural events	51,171	24,319
LES related expenses	150	-
Local wardens services	21	-
Sundry minor expenses	7	61
Write off of unrecoverable receivable	-	60,304
Increase/(decrease) in provision for doubtful debts	5	(562)
Depreciation	20,427	16,327
	<u>151,948</u>	<u>169,989</u>

SANTA LUCIJA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2024 (cont.)

12. Property, plant and equipment

	Council premises	Construction Works & Special programs	Office furniture & fittings	New street signs	Urban improvements	Office & computer equipment	ITV & plant & machinery	Street paving	Assets under construction	Total
	€	€	€	€	€	€	€	€	€	€
Cost										
At 1 January 2024	31 447	926 443	42 960	19 722	191 198	65 878	80 898	121 395	92 203	1,572,144
Additions	-	-	-	-	140 000	1,586	-	-	-	141,586
Reclassification	-	-	-	-	12,805	-	-	-	(12,805)	-
At 31 December 2024	31 447	926 443	42 960	19 722	344,003	67 464	80,898	121 395	79 398	1,713,730
Accumulated Depreciation										
At 1 January 2024	22 081	534 817	39 425	19 722	103 810	50 612	24 748	121 395	-	916,610
Charge for the year	3 145	1 758	422	-	7 350	3 194	4 548	-	-	20,427
At 31 December 2024	25 226	536 575	39 847	19 722	111 170	53 806	29 296	121 395	-	937,037
Grants										
At 1 January 2024	-	381 374	-	-	46 574	8 306	35 700	-	12 185	485,139
Additions	-	-	-	-	106 072	-	-	-	-	106,072
At 31 December 2024	-	381 374	-	-	152 646	8 306	35 700	-	12 185	591,211
Net Book values										
At 31 December 2024	6,221	8,494	3,113	-	80,187	5,352	14,602	-	67,213	185,482

SANTA LUCIJA LOCAL COUNCIL

Notes to the Financial Statements for the year ended 31 December 2024 (cont.)

12. Property, plant and equipment (cont.)

	Council premises	Construction Works & Special programs	Office furniture & fittings	New street signs	Urban improvements	Office & computer equipment	MV & plant & machinery	Street paving	Assets under construction	Total
	€	€	€	€	€	€	€	€	€	€
Cost										
At 1 January 2023	31 447	926 443	42 660	19 722	160 334	64 853	28 698	121 395	56 793	1,451,645
Additions	-	-	-	-	30 664	1,025	52,200	-	36 410	120,499
At 31 December 2023	31 447	926 443	42 660	19 722	191 198	65,878	80 898	121 395	92 203	1,572,144
Accumulated Depreciation										
At 1 January 2023	18 936	533 059	37 351	19 722	100,291	47 116	22 413	121 395	-	900,283
Charge for the year	3 145	1 758	2 074	-	3 519	3,495	2 335	-	-	16,327
At 31 December 2023	22 081	534 817	39 425	19 722	103 810	50 612	24 748	121 395	-	916,610
Grants										
At 1 January 2023	-	381 374	-	-	36 574	8 305	4 700	-	12 185	433,139
Additions	-	-	-	-	-	-	32,600	-	-	32,600
At 31 December 2023	-	381 374	-	-	36 574	8 305	36 700	-	12 185	435,139
Net Book values										
At 31 December 2023	9,366	10,252	3,535	-	40,614	6,969	19,450	-	80,018	170,395

Notes to the Financial Statements for the year ended 31 December 2024 (cont.)

13. Inventories

Inventories consist of books and souvenirs held by the local council at the end of the year.

14. Receivables

	2024	2023
	€	€
LES and trade receivables	110,946	65,148
Provision for doubtful debts	<u>(109,644)</u>	<u>(64,686)</u>
	1,302	462
Other receivables	116	116
Prepayments	4,089	1,596
Accrued income	<u>140,512</u>	<u>120,965</u>
	<u>146,019</u>	<u>123,139</u>

	2024	2023
	€	€
Financial receivables	1,418	578
Non-financial receivables	<u>144,601</u>	<u>122,561</u>
	<u>146,019</u>	<u>123,139</u>

Receivables

Credit period analysis:

	2024	2023
	€	€
Within credit period	146,019	123,139
Impaired and provided for	109,644	64,686
Provision for doubtful debts	<u>(109,644)</u>	<u>(64,686)</u>
	<u>146,019</u>	<u>123,139</u>

Impairment recognized on receivables relates to all outstanding monies due from the Law Enforcement Pre-Pooling System amounting €102,311 (2023: €57,920). The balances are older than two years and have been impaired in full in line with guidance received from the Department from Local Government. Trade receivables are net of a provision for doubtful debts amounting to €7,333 (2023: €7,328) for an amount due from Green MT and Water Services Corporation.

Notes to the Financial Statements for the year ended 31 December 2024 (cont.)

15. Cash and cash equivalents

Cash and cash equivalents included in the statement of cash flows comprise the following statement of financial position amounts.

	2024	2023
	€	€
Cash at bank	193,778	216,381
Cash in hand	106	6
	<u>193,884</u>	<u>216,387</u>

16. Payables

	2024	2023
	€	€
Payables	65,501	38,767
Other payables	1,191	3,901
Deferred Income	264,423	289,611
Accruals	38,282	33,399
	<u>369,397</u>	<u>365,678</u>

	2024	2023
	€	€
Financial liabilities	104,974	76,067
Non-financial liabilities	264,423	289,611
	<u>369,397</u>	<u>365,678</u>

Included in the payables are amounts due to related parties amounting to €17,414 (2023 : €7,435). These amounts are unsecured, interest free and repayable on demand.

Notes to the Financial Statements for the year ended 31 December 2024 (cont.)

17. Capital commitments

	2024	2023
	€	€
Details of capital commitments at the accounting date are as follows:		
- Approved but not yet contracted for	<u>369,000</u>	<u>321,300</u>
 (i) Approved but not yet contracted for:		
Gnien Simbjozi	-	118,348
Gazebo	-	55,336
Playing field	-	33,750
Sebbah il-Lokalita	-	47,151
Embellishment works in Housing Estate	-	66,715
Inez Soler Smart Playing field	63,000	-
Platforms and Ramps	165,000	-
Rampa/Raised Flooring/AC – Gazebo	30,000	-
Fencing and Gate	52,000	-
CCTV cameras	12,000	-
Smart Public Conveniences	47,000	-
	<u>369,000</u>	<u>321,300</u>

The Local Council will be refunded for part of the above capital commitments from various sources and it is estimated that the Local Council's contribution on the above projects will be €23,550

18. Ultimate controlling party

The ultimate controlling party of the local council is Central Government since the Local Council's main revenue is from the Government allocation received every quarter. Apart from the normal funds received from Government, Local Councils also receive funds relating to specific projects as well as other funds for the improvement and betterment of the locality.

19. 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 Local Council's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Local Council's financial performance.

Credit risk

Financial assets which potentially subject the Local Council to concentrations of credit risk consist principally of cash at bank and debtors. The Local Council's cash is placed with quality financial institutions as well as it limits the amount of credit exposure with any one financial institution. The Local 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 Local Council places a provision on any debt on which there is doubt of recoverability. Bad debts are therefore negligible and in this respect the Local Council has no significant concentration of credit risk.

Notes to the Financial Statements for the year ended 31 December 2024 (cont.)

19. Financial Risk Management (cont.)

Summary of financial assets and liabilities by category:

	2024	2023
	€	€
Current Assets		
Loans and receivables:		
Receivables	1,418	578
Cash and Cash Equivalents	193,884	216,387
	<u>195,302</u>	<u>216,965</u>
Current Liabilities		
Financial liabilities measured at amortised costs:		
Payables	65,501	38,767
Other payables	1,191	3,901
Accruals	38,282	33,399
	<u>104,974</u>	<u>76,067</u>

Liquidity Risk

Liquidity risk is defined as financial distress, an extraordinary measure which needs to be taken to manage the Local 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 €193,884 (2023: €216,387)

This should ensure an ongoing working capital of the Council for the next 12 months. The Council also maintains a current net liability position of €25,499 (2023: €22,003) ensuring that adequate headroom is available to cover present liabilities as well as short term obligations and commitments arising.

Foreign Currency Risk

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

Interest Rate Risk

The Local Council does not operate any bank accounts which have financing facilities and as a result, the Council is not exposed to cash flow interest rate risk on bank balances.

Market risks

Market risk is the risk that the fair value or cash flows of a financial instrument will fluctuate due to changes in market prices. Market risk reflects interest rate risk, currency risk and other price risks.

Other risks

The Local Council's interest rate risk arises from long term borrowings. Borrowings issued at variable rates expose the Local Council to cash flow interest rate risk. In general, the Local 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.

Prudent liquidity risk management implies maintaining sufficient cash and cash equivalents, the availability of funding through an adequate amount of credit facilities and the ability to close out market positions

Notes to the Financial Statements for the year ended 31 December 2024 (cont.)

20. Related party transactions

During the year under review, the Local Council carried out transactions with the following related parties:

<i>Name of Entity</i>	<i>Nature of relationship</i>
Department of Local Government	Significant control
Regional Committee (Local Enforcement)	Joint control
Inland Revenue Department	No control
Local Enforcement System Agency	No control
Central Regional Committee	No control
Gozo Regional Committee	No control
South Eastern Regional Committee	No control
South Regional Committee	No control
Local Enforcement System Agency	No control
Planning Authority	No control
Malta Information Technology Agency	No control
Water Services Corporation	No control
Enemalta Corporation	No control
ARMS Limited	No control
Director General - Works Division	No control
Wasteserv Malta Limited	No control
Police General Headquarters	No control
Department of Lands	No control
Airmalta plc	No control
Bank of Valletta plc	No control
Malta Tourism Authority	No control
Office of the Prime Minister	No control

The amounts due from / to related parties at year-end are disclosed in notes 14 and 16. The terms and conditions do not specify the nature of the consideration to be provided in settlement. These amounts are unsecured, interest free and repayable on demand.

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

	Related party activity €	2024 Total activity €	%	Related party activity €	2023 Total activity €	%
<i>Income</i>						
Transactions with central government	469,958			544,330		
Transactions with regions/LESA	2,701			1,722		
	<u>472,659</u>	<u>489,494</u>	97	<u>546,052</u>	<u>579,772</u>	94
<i>Expenditure</i>						
Transactions with government entities	38,789			36,939		
Key personnel remuneration	113,029			136,476		
	<u>151,818</u>	<u>475,869</u>	32	<u>173,415</u>	<u>683,323</u>	25

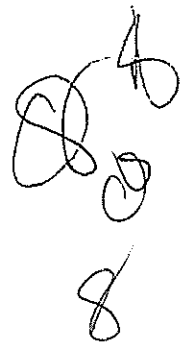
Notes to the Financial Statements for the year ended 31 December 2024 (cont.)

21. Fair values estimation

At 31 December 2024 and at 31 December 2023, the carrying amounts of financial assets and financial liabilities classified with current assets and current liabilities respectively, approximated their fair values due to the short term maturities of these assets and liabilities. The fair values of non-current financial assets and non-current financial liabilities are not materially different from their carrying amount.

22. Events after the reporting date

No adjusting or significant events have occurred between the reporting date and the date of approval of the financial statements by the Local Council members.



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The Mayor
Santa Lucija Local Council
5/6 Binja Tal-Faqqani
Trejjet il-Girasol
Santa Lucija, SLC 1050

Our ref: AB/mf/119825

7 May 2025

Dear Sir,

Financial statements for the year ended 31 December 2024

During the course of our audit for the year ended 31 December 2024, we have reviewed the accounting system and procedures operated by your council (the "Local Council"). We set out in this report the more important points that arose as a result of our review.

1 Previous management letter

1.1 Joint committee

The Santa Lucija Local Council formed part of the Zejtun Joint Committee up to 31 August 2011.

We have obtained the last audited financial statements of the Zejtun Joint Committee and noted that the reserves of the committee only amount to €2,672. To this end our audit report was not qualified as the amount to be divided between all committee members would not be material.

Nevertheless, we recommend that the council raises this issue with the Department for Local Government and ensures that the joint committee is liquidated, and that the council receives any further income that may be due to it.

1.2 Upkeep of fixed asset register

We again noted that the fixed asset register does not include all necessary information (refer to note 2.1).



1.3 Accruals

During the year, we noted that the bonus accruals were not yet recorded in the books (refer to note 4).

2 Fixed assets

Upkeep of fixed asset register

2.1 We have noted that the fixed asset register does not contain complete details such as reference numbers, description of assets, invoice numbers, suppliers' details or location of all assets thus posing difficulty in the identification of specific assets.

2.2 We recommend that every possible effort should be made to update the fixed asset register and include at least the following details:

- Description of asset
- Date of purchase
- Supplier details
- Invoice number
- Asset tag code (where applicable)
- Cost
- Depreciation rate
- Location of the asset
- Grants received

2.3 An updated fixed asset register enables the Council to exercise proper control over the Local Council's property, plant and equipment. It provides a suitable inventory/checklist which may be used to determine whether assets previously purchased are still in existence or in use. We therefore recommend that the Local Council's fixed asset register is updated.

3 Accruals

Whilst reviewing the accrual schedule, we noted that the staff bonus amounting to €2,031.06 was not recorded in the books. The staff bonuses were paid in March 2025. The adjustment has been reflected in the audited financial statements.



Conclusion

We would like to point out that the matters dealt with in this report came to our notice during the conduct of our normal audit procedures which are primarily designed for the purpose of expressing an opinion on the financial statements of the Local Council. In consequence, our work did not encompass a detailed review of all aspects of the system and cannot be relied upon necessarily to disclose defalcation or other irregularities or to include all possible improvements in internal control that a more extensive special examination might develop.

We would like to take this opportunity to thank Ms Bernice Darmanin and her staff for their co-operation and assistance during the course of the audit.

Yours faithfully,



