



# **Fontana Local Council**

**Business Plan  
for the  
Period  
2020 - 2024**

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## Overview and Summary

Il-Kunsill Lokali tal-Fontana qiegħed jippreżenta *business plan* għas-snin bejn 2020 - 2024.

Għas-sena 2020 il-Kunsill Lokali tal-Fontana qiegħed jippreżenta dawn l-estimi finanzjarji:

Id-dħul totali fuq natura rikurrenti ta' dan il-Kunsill għas-sena 2020 mistenni jkun madwar **€189,933**. Minn dawn **€164,283** jirrapreżentaw il-fondi annwali mingħand il-Gvern Ċentrali, **€4,500** minn permessi, servizzi komunitarji u dħul ġenerali, **€50** minn interessi bankarji **€500** mid-dħul tas-sistema LES u **€20,600** minn korporazzjonijiet pubbliċi u entitajiet governattivi oħra. Il-Kunsill qed jippjana li jutilizza fondi mill-Planning Authority li jammontaw **€116,000** u fondi mill-Ministeru għal-Għawdex li jammontaw **€191,133**. In oltre dan hemm bilanċ ta' **€104,123** mis-snin ta' qabel. Għalhekk il-Kunsill mistenni jkollu total ta' **€601,189** għal din is-sena.

Is-salarji u pagi mistennija li jammontaw għas-somma ta' madwar **€72,191**. Dawn jinkludu s-salarji, allowances u l-bonus tas-Segretarju Eżekuttiv u tal-Iskrivan, il-kontribuzzjonijiet tas-Sigurta Soċjali imħallsa mill-Kunsill għall-impjegati tiegħu u l-Onorarja tas-Sindku u l-allowance tal-Kunsilliera.

Bħala manutenzjoni u xogħlijiet oħra l-Kunsill mistenni li jonfoq madwar **€5,000**. Spiża oħra ta' **€43,214** hija għas-servizzi b'kuntratt li l-Kunsill diġa għandu f'idejh. Dawn jinkludu l-ġbir ta' skart domestiku, l-ġbir ta' skart goff, iż-żamma tal-latrina pubblika, il-knis fil-lokalita' u t-tipping fees. Spejjeż oħra jinkludu ilma, dawl, telephones, kera, spejjeż fil-komunita' u xiri ta' materjal, li l-Kunsill għalihom qed jivvota **€5,900**. Għall-ospitalita' u servizzi lill-komunita' giet ivvutata s-somma ta' **€2,500** li jinkludi l-attivitajiet kulturali u Jum il-Fontana li ser jorganizza l-Kunsill matul is-sena 2020. Spejjeż ta' l-uffiċju mistennija li jammontaw għal madwar **€3,000** filwaqt li spejjeż ta' transport misennija li jammontaw għal madwar **€1,500**. Il-Kunsill qiegħed jivvota s-somma ta' **€14,602** għal servizzi professjonali (eż. Avukat, Perit, Data Protection Officer u Accountant). Is-somma ta' **€1,000** giet ivvutata sabiex il-Kunsill jgħaddi informazzjoni lill-pubbliku inkluż 'Tagħrif mill-Kunsill Tiegħek' li joħroġ f'Ġunju u f'Diċembru u avvizi oħra. Bħala proġetti kapitali għal din is-sena, il-Kunsill Lokali tal-Fontana mistenni jonfoq is-somma ta' **€215,500** fuq resurfacing ta' parti minn Triq il-Għajn, **€145,000** bħala tisbih madwar il-Knisja tal-Lokalita bil-porfido li jigi wara s-sagristija f' parti minn Triq ta' Mulejja u parti minn Trejqtet iċ-Ċentru Parrokjali, **€7,000** f'installazzjoni ta' fanali LED fuq stil klassiku madwar il-lokalita', **€3,200** f'installazzjoni f'sistema ta' irrigazzjoni, **€8,000** f'xiri u nstallazzjoni ta' playhouse għall-Playing Field tal-lokalita'. Il-Kunsill qed iwarrab is-somma ta' **€22,000** għall-akkwist ta' Eletric Van għall-bżonnijiet tal-anzjani tal-lokalita' u anke l-istess somma (ta' **€22,000**) għat-tkomplija tal-bini taċ-Ċentru Ċiviku jekk il-Kunsill jingħata l-art b'devoluzzjoni.

Għas-snin 2021 - 2024, kemm id-dħul kif ukoll l-ispejjeż qed jiġu stmati li ser jiżdiedu b'2% kull sena. Qed ikun ippjanat li *s-savings* tal-Kunsill jintefqu għall-izvilupp tal-aħħar fażi taċ-Ċentru Ċiviku biex ir-residenti jkunu jistgħu jinqdew aħjar u l-amministrazzjoni tal-Kunsill topera aħjar fejn is-Sindku jkollu l-uffiċċju tiegħu. Dan ikun possibli jekk il-Kunsill jingħata aktar fondi u jekk il-Kunsill jingħata l-art. Il-Kunsill mhux se jeskludi li jsiru proġetti oħra f'dan il-perjodu kemm il-darba jinħarġu skemi diversi u skont il-finanzi li jkollu. Dan minħabba l-fatt li bl-allokkazzjoni tal-Gvern Ċentrali biss ma jkunx hemm minn fejn isiru proġetti sakemm ma tiżdiedx l-allokkazzjoni.



Saviour Borg  
Mayor



Ryan Debrincat  
Executive Secretary

**Statement of Income and Expenditure**

**DESCRIPTION**

A	B	C	D	E	F (A+B+C+D+E)
BUDGET Jan-Dec 2020	BUDGET Jan-Dec 2021	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Period 2020-2024
€	€	€	€	€	€

**Income**

Funds received from Central Government (1)	179,783	183,379	187,046	190,787	194,603	935,598
Income raised from Bye-Laws (2)	4,500	4,590	4,682	4,775	4,871	23,418
Income raised from LES (3)	500	510	520	531	541	2,602
Investment Income (4)	50	50	50	50	50	250
Other Income (5)	5,100	5,202	5,306	5,412	5,520	26,541
<b>TOTAL</b>	<b>189,933</b>	<b>193,731</b>	<b>197,604</b>	<b>201,555</b>	<b>205,585</b>	<b>988,409</b>

**Expenditure**

Personal Emoluments (6)	72,191	73,375	74,582	75,814	77,070	373,032
Operations and Maintenance (7)	66,114	67,436	68,785	70,161	71,564	344,060
Administration (8)	23,302	23,768	24,243	24,728	25,223	121,265
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	25,468	25,468	26,019	26,019	26,019	128,993
<b>TOTAL</b>	<b>187,075</b>	<b>190,047</b>	<b>193,630</b>	<b>196,722</b>	<b>199,876</b>	<b>967,350</b>

**Surplus / Deficit**

	<b>2,858</b>	<b>3,684</b>	<b>3,975</b>	<b>4,833</b>	<b>5,709</b>	<b>21,059</b>
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## Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2020	2021	2022	2023	2024	2020-2024
€	€	€	€	€	€	
<b>Non-current Assets</b>						
Property, Plant and Equipment (16)	297,755	302,287	305,268	309,249	315,230	1,529,789
<b>Current Assets</b>						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	12,356	12,357	12,356	12,356	12,356	61,781
Cash and Cash Equivalents (13)	27,040	26,191	27,185	28,038	27,766	136,220
<b>Total Current Assets</b>	<b>39,396</b>	<b>38,548</b>	<b>39,541</b>	<b>40,394</b>	<b>40,122</b>	<b>198,001</b>
<b>Current Liabilities (14)</b>						
Payables	22,228	22,228	22,228	22,228	22,228	111,140
<b>Total Current Liabilities</b>	<b>22,228</b>	<b>22,228</b>	<b>22,228</b>	<b>22,228</b>	<b>22,228</b>	<b>111,140</b>
<b>Net Current Assets</b>	<b>17,168</b>	<b>16,320</b>	<b>17,313</b>	<b>18,166</b>	<b>17,894</b>	<b>86,861</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-	-
<b>Net Assets</b>	<b>314,923</b>	<b>318,607</b>	<b>322,581</b>	<b>327,415</b>	<b>333,124</b>	<b>1,616,650</b>
<b>Reserves</b>						
Retained Funds	314,923	318,607	322,581	327,415	333,124	1,616,650

## Financial Situation Indicator

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2020	2021	2022	2023	2024	2020-2024
€	€	€	€	€	€	
Current Assets	39,396	38,548	39,541	40,394	40,122	198,001
Current Liabilities	22,228	22,228	22,228	22,228	22,228	111,140
<b>Working Capital</b>	<b>17,168</b>	<b>16,320</b>	<b>17,313</b>	<b>18,166</b>	<b>17,894</b>	<b>86,861</b>
Government Allocation	164,283	167,569	170,920	174,338	177,825	502,772
<b>FSI</b>	<b>10 %</b>	<b>10 %</b>	<b>10 %</b>	<b>10 %</b>	<b>10 %</b>	<b>17 %</b>

## Cash Budget

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2020	2021	2022	2023	2024	2020-2024
	€	€	€	€	€	€
<b>Cash Inflows</b>						
<b>Government cash inflows</b>	179,783	183,379	187,046	190,787	194,603	935,598
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	4,500	4,590	4,682	4,775	4,871	23,418
<b>Local Enforcement cash flows</b>	500	510	520	531	541	2,602
<b>Finance cash flows</b>						
Loan Proceeds	50	50	50	50	50	250
Investment income	50	50	50	50	50	250
<b>Capital cash flow</b>						
Proceeds from disposal of assets						-
<b>Cash received from EU funds</b>						-
<b>Cash received from Twinning</b>						-
<b>Cash from Community Services</b>						-
<b>Other Cash Inflows</b>	125,000	5,202	5,306	5,412	5,520	146,441
<b>TOTAL Inflows</b>	<b>309,833</b>	<b>193,731</b>	<b>197,604</b>	<b>201,555</b>	<b>205,585</b>	<b>1,108,309</b>
<b>Cash Outflows</b>						
<b>Personal Emoluments</b>	72,191	73,375	74,582	75,814	77,070	373,032
<b>Operations &amp; Maintenance</b>	66,114	67,436	68,785	70,161	71,564	344,060
<b>Administration</b>	23,302	23,768	24,243	24,728	25,223	121,265
<b>Finance</b>						-
<b>Capital</b>						
Acquisition of property						-
Construction	22,000	30,000	25,000	30,000	32,000	139,000
Improvements	10,514					10,514
Special programmes	363,600					363,600
Playground furniture/Motor Van	30,000		4,000			34,000
	426,114	30,000	29,000	30,000	32,000	547,114
<b>Cash outflows re EU projects</b>						-
<b>Cash outflows re Twinning</b>						-
<b>Cash outflows re Community Services</b>						-
	-	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>587,721</b>	<b>194,579</b>	<b>196,610</b>	<b>200,703</b>	<b>205,857</b>	<b>1,385,470</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(277,888)</b>	<b>(849)</b>	<b>994</b>	<b>852</b>	<b>(271)</b>	<b>(277,162)</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>304,928</b>	<b>27,040</b>	<b>26,191</b>	<b>27,185</b>	<b>28,038</b>	<b>304,928</b>
<b>Carry forward</b>	<b>27,040</b>	<b>26,191</b>	<b>27,185</b>	<b>28,038</b>	<b>27,766</b>	<b>27,766</b>

**Detailed Estimates of Income**

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET Jan-Dec 2020	BUDGET Jan-Dec 2021	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Period 2020-2024
	€	€	€	€	€	€
<b>Income</b>						
<b>1 Funds received form Central Government:</b>						
0001 In terms of section 55 CAP 363	164,283	167,569	170,920	174,338	177,825	854,935
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-
0005-0019 Other Income	15,500	15,810	16,126	16,449	16,778	80,663
	<b>179,783</b>	<b>183,379</b>	<b>187,046</b>	<b>190,787</b>	<b>194,603</b>	<b>935,598</b>
<b>2 Bye-Laws &amp; Legal Fees</b>						
0021-0025 Community Services	1,500	1,530	1,561	1,592	1,624	7,806
0026-0035 Income from Permits	3,000	3,060	3,121	3,184	3,247	15,612
	<b>4,500</b>	<b>4,590</b>	<b>4,682</b>	<b>4,775</b>	<b>4,871</b>	<b>23,418</b>
<b>3 Local Enforcement Income</b>						
0037 Commission from Regional Committees	400	408	416	424	433	2,082
0038-0055 Contraventions	100	102	104	106	108	520
	<b>500</b>	<b>510</b>	<b>520</b>	<b>531</b>	<b>541</b>	<b>2,602</b>
<b>4 Investment Income</b>						
0091-0095 Bank interest	50	50	50	50	50	250
0096-0099 Income received from Government Securities	-	-	-	-	-	-
	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>250</b>
<b>5 General Income</b>						
0056-0065 Sponsorships	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-
0110-0119 Contributions	5,100	5,202	5,306	5,412	5,520	26,541
0120-0129 General Income	-	-	-	-	-	-
	<b>5,100</b>	<b>5,202</b>	<b>5,306</b>	<b>5,412</b>	<b>5,520</b>	<b>26,541</b>
<b>Total</b>	<b>189,933</b>	<b>193,731</b>	<b>197,604</b>	<b>201,555</b>	<b>205,585</b>	<b>988,409</b>



Detailed Estimates of Expenditure

DESCRIPTION

A	B	C	D	E	F (A+B+C+D+E)
BUDGET Jan-Dec 2020	BUDGET Jan-Dec 2021	BUDGET Jan-Dec 2022	BUDGET Jan-Dec 2023	BUDGET Jan-Dec 2024	BUDGET Period 2020-2024
€	€	€	€	€	€

- 6 **Personal Emoluments**
- 1100 Mayor's Allowance
  - 1200 Employees' Salaries & Wages
  - 1300 Bonuses
  - 1400 Income Supplements
  - 1500 Social Security Contributions
  - 1600 Allowances
  - 1700 Overtime

10,404	10,612	10,824	11,041	11,262	54,143
39,500	40,290	41,096	41,918	42,756	205,560
4,250	4,335	4,422	4,510	4,600	22,117
485	495	505	515	525	2,524
4,052	4,133	4,216	4,300	4,386	21,087
13,000	13,000	13,000	13,000	13,000	65,000
500	510	520	531	541	2,602
<b>72,191</b>	<b>73,375</b>	<b>74,582</b>	<b>75,814</b>	<b>77,070</b>	<b>373,032</b>

- 7 **Operations and Maintenance**

- 2100-2149 Public Utilities
- 2200-2259 Public Materials & Supplies
- 2300-2399 Repairs & Upkeep
- 2400-2449 Rent
- 3010 Street Lighting
- 3020 Lease of Equipment
- 3030 Insurance
- 3035 Bank Charges
- 3038 Penalties
- 3040 Waste Disposal
- 3041 Refuse Collection
- 3042 Bulky Refuse Collection
- 3043 Bins on wheels
- 3045 Bring in sites
- 3051 Road & Street Cleaning
- 3052 Cleaning & Maintenance of Non-Urban Areas
- 3053 Cleaning of Public Conveniences
- 3055 Cleaning of Council Premises
- 3060 Cleaning & Maintenance of Parks & Gardens
- 3061 Cleaning & Maintenance of Soft Areas
- 3062 Cleaning & Maintenance of Beaches & CA
- 3063 Cleaning & Maintenance of Country Non-Urban
- 3064 Other Contractual Services
- 3070-3090 Consultation Fees
- 3100-3139 Contract & Project Management
- 3300-3379 Hospitality
- 3380-3389 Community
- 3600-3694 Local Enforcement Expenses
- 3700-3799 EU Projects
- 3800-3899 Twinning

-	-	-	-	-	-
650	663	676	690	704	3,383
5,000	5,100	5,202	5,306	5,412	26,020
1,750	1,785	1,821	1,857	1,894	9,107
5,000	5,100	5,202	5,306	5,412	26,020
250	255	260	265	271	1,301
1,510	1,540	1,571	1,602	1,634	7,858
60	61	62	64	65	312
-	-	-	-	-	-
5,000	5,100	5,202	5,306	5,412	26,020
23,994	24,474	24,963	25,463	25,972	124,866
2,000	2,040	2,081	2,122	2,165	10,408
-	-	-	-	-	-
-	-	-	-	-	-
10,000	10,200	10,404	10,612	10,824	52,040
-	-	-	-	-	-
4,000	4,080	4,162	4,245	4,330	20,816
-	-	-	-	-	-
900	918	936	955	974	4,684
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,500	3,570	3,641	3,714	3,789	18,214
1,000	1,020	1,040	1,061	1,082	5,204
1,500	1,530	1,561	1,592	1,624	7,806
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>66,114</b>	<b>67,436</b>	<b>68,785</b>	<b>70,161</b>	<b>71,564</b>	<b>344,060</b>





**Detailed Estimates of Statement of Financial Position**

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec 2020	Jan-Dec 2021	Jan-Dec 2022	Jan-Dec 2023	Jan-Dec 2024	Period 2020-2024
	€	€	€	€	€	€
<b>11 Inventory</b>						-
5201-5249 Stationery						-
5250-5299 Consumables						-
	-	-	-	-	-	-
<b>12 Receivables</b>						
0201-0209 Receivables	10,356	10,357	10,356	10,356	10,356	51,781
0210-0219 LES Receivables	1,000	1,000	1,000	1,000	1,000	5,000
0220-0229 Receivables from EU						-
0250 Prepayments & Accrued income	1,000	1,000	1,000	1,000	1,000	5,000
						-
	<b>12,356</b>	<b>12,357</b>	<b>12,356</b>	<b>12,356</b>	<b>12,356</b>	<b>61,781</b>
<b>13 Cash &amp; Equivalents</b>						
5001-5099 Bank & Cash Balances	27,040	26,191	27,185	28,038	27,766	136,220
	<b>27,040</b>	<b>26,191</b>	<b>27,185</b>	<b>28,038</b>	<b>27,766</b>	<b>136,220</b>
<b>14 Payables</b>						
4000 Payables	15,029	15,029	15,029	15,029	15,029	75,145
4100 Accruals	7,199	7,199	7,199	7,199	7,199	35,995
4150 Deferred Income						-
Short-term Borrowings						-
						-
	<b>22,228</b>	<b>22,228</b>	<b>22,228</b>	<b>22,228</b>	<b>22,228</b>	<b>111,140</b>
<b>15 Non Current Liabilities</b>						
4200 Long Term Borrowings						-
						-
						-
	-	-	-	-	-	-

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

Asset % of depreciation	Furniture & Fittings 7.5%		Plant & Machinery 20%		Computer Equipment 25%		Office Equipment 20%		Urban Improvements 10%		Street Signs 100%		Special Programmes 10%		Playground Furniture 10%		Assets not yet capitalised 0%		Total €	
	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€			
<b>Cost</b>																				
As at 01 January	20,646	17,939	5,951	26,756	250,000	2,161	429,243	6,242	1,272	760,210										
Additions		22,000			10,514		363,600	8,000	22,000	426,114										
Disposals																				
As at 31 December	<b>20,646</b>	<b>39,939</b>	<b>5,951</b>	<b>26,756</b>	<b>260,514</b>	<b>2,161</b>	<b>792,843</b>	<b>14,242</b>	<b>23,272</b>	<b>1,186,324</b>										
<b>Grants/ other reimbursements</b>																				
As at 01 January					24,109		3,769			27,878										
Additions					3,700		307,133			310,833										
Transfers																				
As at 31 December					<b>27,809</b>		<b>310,902</b>			<b>338,711</b>										
<b>Accumulated Depreciation</b>																				
As at 01 January	15,277	17,939	5,515	16,653	145,603	2,161	315,000	6,242	-	524,390										
Charge for the year	575		176	200	5,298		18,419	800		25,468										
Released on disposal																				
As at 31 December	<b>15,852</b>	<b>17,939</b>	<b>5,691</b>	<b>16,853</b>	<b>150,901</b>	<b>2,161</b>	<b>333,419</b>	<b>7,042</b>	<b>-</b>	<b>549,858</b>										
<b>Budgeted NBV 31 Dec</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>
Budgeted NBV 31 Dec	7,071	2,477	527	800	44,552	-	269,549	-	1,272	326,248										
Budgeted NBV 31 Dec	4,794	22,000	260	9,903	81,804	-	148,522	7,200	23,272	297,755										

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

Asset % of depreciation	Furniture & Fittings 7.5%	Plant & Machinery 20%	Computer Equipment 25%	Office Equipment 20%	Urban Improvements 10%	Street Signs 100%	Special Programmes 10%	Playground Furniture 10%	Assets not yet capitalised 0%	Total
	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2021	20,646	39,939	5,951	26,756	260,514	2,161	792,843	14,242	23,272	1,186,324
Additions									30,000	30,000
Disposals										-
As at 31 December 2021	<b>20,646</b>	<b>39,939</b>	<b>5,951</b>	<b>26,756</b>	<b>260,514</b>	<b>2,161</b>	<b>792,843</b>	<b>14,242</b>	<b>53,272</b>	<b>1,216,324</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2021	-	-	-	-	27,809	-	310,902	-	-	338,711
Additions										-
Transfers										-
As at 31 December 2021	-	-	-	-	<b>27,809</b>	-	<b>310,902</b>	-	-	<b>338,711</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2021	15,852	17,939	5,691	16,853	150,901	2,161	333,419	7,042	-	549,858
Charge for the year	575		176	200	5,298		18,419	800	-	25,468
Released on disposal										-
As at 31 December 2021	<b>16,427</b>	<b>17,939</b>	<b>5,867</b>	<b>17,053</b>	<b>156,199</b>	<b>2,161</b>	<b>351,838</b>	<b>7,842</b>	-	<b>575,326</b>
<b>Budgeted NBV 31 Dec 2020</b>	4,794	22,000	260	9,903	81,804	-	148,522	7,200	23,272	297,755
<b>Budgeted NBV 31 Dec 2021</b>	4,219	22,000	84	9,703	76,506	-	130,103	6,400	53,272	302,287



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

Asset % of depreciation	Furniture & Fittings 7.5%	Plant & Machinery 20%	Computer Equipment 25%	Office Equipment 20%	Urban Improvements 10%	Street Signs 100%	Special Programmes 10%	Playground Furniture 10%	Assets not yet capitalised 0%	Total
	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2022	20,646	39,939	5,951	26,756	260,514	2,161	792,843	14,242	53,272	1,216,324
Additions	2,000		2,000						25,000	29,000
Disposals										-
As at 31 December 2022	<b>22,646</b>	<b>39,939</b>	<b>7,951</b>	<b>26,756</b>	<b>260,514</b>	<b>2,161</b>	<b>792,843</b>	<b>14,242</b>	<b>78,272</b>	<b>1,245,324</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2022	-	-	-	-	27,809	-	310,902	-	-	338,711
Additions										-
Transfers										-
As at 31 December 2022	-	-	-	-	<b>27,809</b>	-	<b>310,902</b>	-	-	<b>338,711</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2022	16,427	17,939	5,867	17,053	156,199	2,161	351,838	7,842	-	575,326
Charge for the year	718		584	200	5,298		18,419	800	-	26,019
Released on disposal										-
As at 31 December 2022	<b>17,145</b>	<b>17,939</b>	<b>6,451</b>	<b>17,253</b>	<b>161,497</b>	<b>2,161</b>	<b>370,257</b>	<b>8,642</b>	-	<b>601,345</b>
<b>Budgeted NBV 31 Dec 2021</b>	4,219	22,000	84	9,703	76,506	-	130,103	6,400	53,272	302,287
<b>Budgeted NBV 31 Dec 2022</b>	5,501	22,000	1,500	9,503	71,208	-	111,684	5,600	78,272	305,268

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

Asset % of depreciation	Furniture & Fittings 7.5%	Plant & Machinery 20%	Computer Equipment 25%	Office Equipment 20%	Urban Improvements 10%	Street Signs 100%	Special Programmes 10%	Playground Furniture 10%	Assets not yet capitalised 0%	Total
	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2023	22,646	39,939	7,951	26,756	260,514	2,161	792,843	14,242	78,272	1,245,324
Additions									30,000	30,000
Disposals										-
As at 31 December 2023	<b>22,646</b>	<b>39,939</b>	<b>7,951</b>	<b>26,756</b>	<b>260,514</b>	<b>2,161</b>	<b>792,843</b>	<b>14,242</b>	<b>108,272</b>	<b>1,275,324</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2023	-	-	-	-	27,809	-	310,902	-	-	338,711
Additions										-
Transfers										-
As at 31 December 2023	-	-	-	-	<b>27,809</b>	-	<b>310,902</b>	-	-	<b>338,711</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2023	17,145	17,939	6,451	17,253	161,497	2,161	370,257	8,642	-	601,345
Charge for the year	718		584	200	5,298		18,419	800	-	26,019
Released on disposal										-
As at 31 December 2023	<b>17,863</b>	<b>17,939</b>	<b>7,035</b>	<b>17,453</b>	<b>166,795</b>	<b>2,161</b>	<b>388,676</b>	<b>9,442</b>	-	<b>627,364</b>
<b>Budgeted NBV 31 Dec 2022</b>	5,501	22,000	1,500	9,503	71,208	-	111,684	5,600	78,272	305,268
<b>Budgeted NBV 31 Dec 2023</b>	4,783	22,000	916	9,303	65,910	-	93,265	4,800	108,272	309,249

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

Asset % of depreciation	Furniture & Fittings 7.5%	Plant & Machinery 20%	Computer Equipment 25%	Office Equipment 20%	Urban Improvements 10%	Street Signs 100%	Special Programmes 10%	Playground Furniture 10%	Assets not yet capitalised 0%	Total
€	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2024	22,646	39,939	7,951	26,756	260,514	2,161	792,843	14,242	108,272	1,275,324
Additions									32,000	32,000
Disposals										-
As at 31 December 2024	<b>22,646</b>	<b>39,939</b>	<b>7,951</b>	<b>26,756</b>	<b>260,514</b>	<b>2,161</b>	<b>792,843</b>	<b>14,242</b>	<b>140,272</b>	<b>1,307,324</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2024	-	-	-	-	27,809	-	310,902	-	-	338,711
Additions										-
Transfers										-
As at 31 December 2024	-	-	-	-	<b>27,809</b>	-	<b>310,902</b>	-	-	<b>338,711</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2024	17,863	17,939	7,035	17,453	166,795	2,161	388,676	9,442	-	627,364
Charge for the year	718		584	200	5,298		18,419	800	-	26,019
Released on disposal										-
As at 31 December 2024	<b>18,581</b>	<b>17,939</b>	<b>7,619</b>	<b>17,653</b>	<b>172,093</b>	<b>2,161</b>	<b>407,095</b>	<b>10,242</b>	-	<b>653,383</b>
<b>Budgeted NBV 31 Dec 2023</b>	4,783	22,000	916	9,303	65,910	-	93,265	4,800	108,272	309,249
<b>Budgeted NBV 31 Dec 2024</b>	4,065	22,000	332	9,103	60,612	-	74,846	4,000	140,272	315,230