



Fontana Local Council

Quarterly Financial Report

for the Period

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

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Overview and Summary



Thomas Mizzi
Mayor



Loretta Cauchi
Executive Secretary

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

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
Income				
Funds received from Central Government (1)	154,611	202,994	-	202,994
Income raised from Bye-Laws (2)	3,482	4,000	-	4,000
Income raised from LES (3)	678	500	-	500
Investment Income (4)	-	-	-	-
Other Income (5)	-	-	-	-
TOTAL	158,771	207,494	-	207,494
Expenditure				
Personal Emoluments (6)	76,816	123,230	-	123,230
Operations and Maintenance (7)	41,076	46,025	-	46,025
Administration (8)	18,365	24,800	-	24,800
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	21,317	30,550	-	30,550
TOTAL	157,574	224,605	-	224,605
Surplus / Deficit	1,197	(17,111)	-	(17,111)



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

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
Non-current Assets				
Property, Plant and Equipment (17)	165,844	378,339		378,339
Current Assets				
Inventories (11)	5,842	2,000	-	2,000
Receivables (12)	37,392	10,976	-	10,976
Cash and Cash Equivalents (13)	356,047	71,124	-	71,124
Total Current Assets	399,281	84,100	-	84,100
Current Liabilities				
Payables (14)	128,190	37,952	-	37,952
Total Current Liabilities	128,190	37,952	-	37,952
Net Current Assets	271,091	46,148	-	46,148
Non-current liabilities (15)	-	-	-	-
Net Assets	436,935	424,487	-	424,487
Reserves				
Retained Funds	436,935	424,487		424,487

Financial Situation Indicator

DESCRIPTION				
Current Assets	399,281	84,100	-	84,100
Current Liabilities	128,190	37,952	-	37,952
Working Capital	271,091	46,148	-	46,148
Government Allocation	192,994	192,994	-	192,994
FSI	140 %	24 %		24 %

Cash flow Statement

DESCRIPTION

	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
Cash flow from operating activities				
Surplus for the year	1,197	(17,111)	-	(17,111)
Adjustments for:				
Depreciation	21,317	30,550	-	30,550
Increase / (Decrease) in Allowance for Bad Debts				-
Interest receivable				-
Interest payable				-
(Profit) / Loss on disposal of asset				-
Increase / (Decrease) in payables	(1,571)			-
Increase / (Decrease) in accruals	34,952			-
Decrease / (Increase) in receivables	157			-
Decrease / (Increase) in inventories	487			-
Cash generated from operations	56,539	13,439	-	13,439
Interest paid				-
<i>Net cash from operating activities</i>	56,539	13,439	-	13,439
Cash flows from investing activities				
Purchase of property, plant & equipment	(103,529)	(320,457)		(320,457)
Proceeds from sale of property, plant & equipment				-
Grants received		20,457		20,457
Interest received				-
<i>Net cash used in investing activities</i>	(103,529)	(300,000)	-	(300,000)
Cash flows from financing activities				
Proceeds from long-term borrowings				-
Interest Paid				-
Bank Loan Repayments				-
<i>Net cash from financing activities</i>	-	-	-	-
Net increase/(decrease) in cash & cash equivalents	(46,990)	(286,561)	-	(286,561)
Cash & cash equivalents at beginning of year	403,037	357,685		357,685
Cash & cash equivalents at end of Quarter	356,047	71,124	-	71,124

Detailed Income

DESCRIPTION	Actual for the Period €	Annual Budget 2025 €	Virements for the Period €	Revised Annual Budget 2025 €
Income				
1 Funds received from Cental Government:				
0001 In terms of section 55 CAP 363	144,746	192,994		192,994
0002-0004 In terms of section 58 CAP 363	-			-
0005-0019 Other income	9,865	10,000		10,000
	154,611	202,994	-	202,994
2 Income raised from Bye-Laws				
0021-0025 Community Services	-	-		-
0026-0035 Income from Permits	3,482	4,000		4,000
	3,482	4,000	-	4,000
3 Local Enforcement Income				
0037 Commission from Regional Committees	678	500		500
0038-0055 Contraventions	-	-		-
	678	500	-	500
4 Investment Income				
0091-0095 Bank interest	-	-		-
0096-0099 Income received from Governnet Securities	-	-		-
	-	-	-	-
5				
0056-0065 Sponsorships				-
0066-0069 Documents & Information				-
0070-0075 EU funds				-
0076-0080 Twinning				-
0081-0089 Insurance Claims				-
0100-0109 Donations				-
0110-0119 Contributions		-		-
0120-0129 General Income				-
	-	-	-	-
Total	158,771	207,494	-	207,494

Detailed Expenditure

DESCRIPTION		Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
		€	€	€	€
6 i)	Personal Emoluments				
1100	Mayor's Allowance	8,628	11,503		11,503
1200	Employees' Salaries & Wages	48,632	83,500		83,500
1300	Bonuses	507	8,500		8,500
1400	Income Supplements	1,084	727		727
1500	Social Security Contributions	4,465	5,500		5,500
1600	Allowances	13,500	13,000		13,000
1700	Overtime	-	500		500
		76,816	123,230	-	123,230
		€	€	€	€
7	Operations and Maintenance				
2100-2149	Public Utilities		-		-
2200-2259	Public Materials & Supplies	408	650		650
2300-2399	Repairs & upkeep	6,572	9,000		9,000
2400-2449	Rent	2,550	3,500		3,500
3010	Street Lighting	1,387	4,500		4,500
3020	Lease of Equipment		-		-
3030	Insurance	4,492	5,900		5,900
3035	Bank Charges	528	700		700
3038	Penalties		-		-
3041	Refuse Collection		-		-
3042	Bulky Refuse Collection	1,642	2,000		2,000
3043	Bins on wheels		-		-
3045	Bring in sites		-		-
3051	Road & Street Cleaning	482	600		600
3052	Cleaning & Maintenance of Non-Urban Areas		-		-
3053	Cleaning of Public Conveniences		3,825		3,825
3055	Cleaning of Council Premises		-		-
3040	Waste Disposal		-		-
3060	Cleaning & Maintenance of Parks & Gardens		1,500		1,500
3061	Cleaning & Maintenance of Soft Areas		-		-
3062	Cleaning & Maintenance of Beaches & CA		-		-
3063	Cleaning & Maintenance of Country Non-Urban		-		-
6064	Other Contractual Services		-		-
3070-3090	Consultation Fees	1,335	1,500		1,500
3100-3139	Contract & Project Management	4,863	6,000		6,000
3300-3379	Hospitality	2,863	3,000		3,000
3380-3389	Community	13,954	3,000		3,000
3390-3394	Donations		-		-
3600-3694	Local Enforcement Expenses		350		350
3700-3799	EU Projects		-		-
3800-3899	Twinning		-		-
		41,076	46,025	-	46,025
		€	€	€	€
8	Administration				
2150-2199	Office Utilities	2,988	3,000		3,000
2260-2299	Office Materials & Supplies		-		-
2450-2499	Office Rent	-	-		-
2500-2599	National & International Memberships	450	500		500
2600-2699	Office Services	2,856	1,500		1,500
2700-2799	Transport	575	1,300		1,300
2800-2899	Travel		-		-
2900-2999	Information Services	375	3,000		3,000
3050	Office Cleaning		-		-
3410-3199	Professional Services	10,873	15,000		15,000
3200-3299	Training		-		-
3345	Office Hospitality		-		-
3400-3499	Incidental Expenses	248	500		500
		18,365	24,800	-	24,800
		€	€	€	€
9	Finance Costs				
3036	Interest on Bank Loan				-
		-	-	-	-
		€	€	€	€

Detailed Statement of Financial Position

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
10 Other Expenditure				
3500-3599 Loss / (Profit) on Disposal of asset				-
3695 Increase/(Decrease) in allowance for bad debts				-
8000-8099 Depreciation As at end of September 2025	21,317	30,550		30,550
				-
	21,317	30,550	-	30,550
Total	157,574	224,605	-	224,605
11 Inventories				
5201-5249 Stationery				-
5250-5299 Consumables				-
Books	5,842	2,000		2,000
	5,842	2,000	-	2,000
12 Receivables				
0201-0209 Receivables	2,541	6,561		6,561
0210-0219 LES Receivables		-		-
0220-0229 Receivables from EU				-
0250 Prepayments & Accrued income	34,851	4,415		4,415
	37,392	10,976	-	10,976
13 Cash & Equivalent				
5001-5099 Bank & Cash Balances	356,047	71,124		71,124
	356,047	71,124	-	71,124
14 Payables				
4000 Payables	6,351	24,564		24,564
4100 Accruals	44,987	13,388		13,388
4150 Deferred Income	76,852			-
Short-term Borrowings				-
	128,190	37,952	-	37,952
15 Non Current Liabilities				
4200 Long Term Borrowing				-
	-	-	-	-

16 Total Commitments (Recurrent and Capital)

DESCRIPTION

€	€	€
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Recurrent and Capital

-	-	-

Long Term Loans

-	-	-

Others

-	-	-



17 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€											Total €
	Furniture & Fittings	Plant & Machinery and vehicle	Computer Equipment	Office Equipment	Urban Improvements	Street Signs	Special Programmes	Playground Furniture	Assets not yet capitalised			
Cost												
As at 1st January 2025	24,604	78,913	5,951	21,471	520,085	2,161	489,282	43,152	93,753	15,487		1,279,372
Additions				499	87,543							103,529
Disposals												-
As at end of September 2025	24,604	78,913	5,951	21,970	607,628	2,161	489,282	43,152	109,240			1,382,901
Grants/ other reimbursements												
As at 1st January 2025		41,240		2,278	272,414		55,112	29,780	50,000			450,824
Additions		-			63,548							63,548
As at end of September 2025		41,240		2,278	335,962		55,112	29,780	50,000			514,372
Accumulated Depreciation												
As at 1st January 2025	19,992	22,991	5,951	16,048	202,916	2,161	400,513	10,796	-			681,368
Charge for the period	521	4,278	-	296	7,360	-	8,119	745				21,317
Released on disposal	-	-	-	-	-	-	-	-				-
As at end of September 2025	20,513	27,269	5,951	16,344	210,276	2,161	408,632	11,541	-			702,685
NBV												
As at end of September 2025	4,092	10,404	-	3,349	61,390	-	25,538	1,831	59,240			165,844

