



GUDJA Local Council

Quarterly Financial Report

for the Period

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

Table of Contents

Overview and Summary	<i>Page 3</i>
Statement of Income and Expenditure	<i>Page 4</i>
Statement of Financial Position	<i>Page 5</i>
Cash flow Statement	<i>Page 6</i>
Detailed Income	<i>Page 7</i>
Detailed Expenditure	<i>Page 8</i>
Detailed Statment of Financial Position	<i>Page 10</i>
Depreciation of Property, Plant and Equipment	<i>Page 11</i>

Overview and Summary

The Financial Report covers the period from 1st January to 30th September 2025. During the period under review the Council's revenue amounted to €484,050. The total expenditure amounted to €278,331 after taking into consideration depreciation of property, plant and equipment amounting to €32,691. The Council's Government Allocation for the period amounted to €444,887. Income raised from permits amounted to €10,098 while income from LES amounted to €2,091 and this was mainly generated from administrative charges for fines collected by Council in favour of the LESA. Salary costs amounted to €103,421 while Operations and Maintenance amounted to €102,118. During the period the Administrative Cost amounted to €40,102. The Financial Performance for the period 1st January to 30th September 2025 resulted in a surplus of €205,720.

*Approved during
Council Meeting 27(09)
13th November 2025*



Mayor



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)	444,887	409,000	-	409,000
Income raised from Bye-Laws (2)	10,098	20,000	-	20,000
Income raised from LES (3)	2,091	1,800	-	1,800
Investment Income (4)	129	170	-	170
Other Income (5)	26,845	35,000	-	35,000
TOTAL	484,050	465,970	-	465,970
Expenditure				
Personal Emoluments (6)	103,421	131,600	-	131,600
Operations and Maintenance (7)	102,118	218,850	-	218,850
Administration (8)	40,102	59,910	-	59,910
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	32,691	48,801	-	48,801
TOTAL	278,331	459,161	-	459,161
Surplus / Deficit	205,720	6,809	-	6,809

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)	689,804	692,452		692,452
Current Assets				
Inventories (11)	-	-	-	-
Receivables (12)	69,438	59,736	-	59,736
Cash and Cash Equivalents (13)	551,885	668,996	-	668,996
Total Current Assets	621,324	728,732	-	728,732
Current Liabilities				
Payables (14)	438,581	640,440	-	640,440
Total Current Liabilities	438,581	640,440	-	640,440
Net Current Assets	182,742	88,292	-	88,292
Non-current liabilities (15)	-	-	-	-
Net Assets	872,547	780,744	-	780,744
Reserves				
Retained Funds	872,547	780,744		780,744

Financial Situation Indicator

DESCRIPTION				
Current Assets	621,324	728,732	-	728,732
Current Liabilities	438,581	640,440	-	640,440
Working Capital	182,742	88,292	-	88,292
Government Allocation	346,338	409,000	-	
FSI	53 %	22 %		#DIV/0!

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	205,720	6,809	-	6,809
Adjustments for:				
Depreciation	32,691	48,801	-	48,801
Increase / (Decrease) in Allowance for Bad Debts				-
Interest receivable	(129)	(170)		(170)
Interest payable				-
(Profit) / Loss on disposal of asset				-
Transfer of Grants to Profit & Loss				-
Increase / (Decrease) in payables	(126,784)	296		296
Increase / (Decrease) in accruals				-
Decrease / (Increase) in receivables	2,208	704		704
Decrease / (Increase) in inventories				-
Decrease / (Increase) in inventories				-
Cash generated from operations	113,706	56,440	-	56,440
Interest paid				-
<i>Net cash from operating activities</i>	113,706	56,440	-	56,440
Cash flows from investing activities				
Purchase of property, plant & equipment	(155,073)			-
Proceeds from sale of property, plant & equipment				-
Grants received		25,000		25,000
Interest received	129	170		170
				-
<i>Net cash used in investing activities</i>	(154,944)	25,170	-	25,170
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	(41,238)	81,610	-	81,610
Cash & cash equivalents at beginning of year	593,123	668,996		668,996
Cash & cash equivalents at end of Quarter	551,885	750,606	-	750,606

Detailed Income

DESCRIPTION		Actual for	Annual Budget	Virements for	Revised Annual Budget
		the Period	2025	the Period	2025
		€	€	€	€
Income					
1	Funds received from Central Government:				
	0001 In terms of section 55 CAP 363	346,338	384,000		384,000
	0002-0004 In terms of section 58 CAP 363		10,000		10,000
	0005-0019 Other income	98,549	15,000		15,000
		444,887	409,000	-	409,000
2	Income raised from Bye-Laws				
	0021-0025 Community Services				-
	0028-0035 Income from Permits	10,098	20,000		20,000
		10,098	20,000	-	20,000
3	Local Enforcement Income				
	0037 Commission from Regional Committees	967			-
	0038-0055 Contraventions	1,124	1,800		1,800
		2,091	1,800	-	1,800
4	Investment Income				
	0091-0095 Bank Interest	129	170		170
	0096-0099 Income received from Government Securities				-
		129	170	-	170
5	Sponsorships				
	0056-0065 Documents & Information				-
	0070-0075 EU funds	23,000	25,000		25,000
	0076-0080 Twinning				-
	0081-0089 Insurance Claims				-
	0100-0109 Donations				-
	0110-0119 Contributions	618			-
	0120-0129 General Income	3,227	10,000		10,000
		26,845	35,000	-	35,000
Total		484,050	465,970	-	465,970

Detailed Expenditure

DESCRIPTION		Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
		€	€	€	€
6 i)	Personal Emoluments				
	1100 Mayor's Allowance	8,627	11,700		11,700
	1200 Employees' Salaries & Wages	75,240	95,000		95,000
	1300 Bonuses				-
	1400 Income Supplements				-
	1500 Social Security Contributions	6,053	9,500		9,500
	1600 Allowances	13,500	13,000		13,000
	1700 Overtime		2,400		2,400
		103,421	131,600	-	131,600
	DESCRIPTION	€	€	€	€
7	Operations and Maintenance				
	2100-2149 Public Utilities				-
	2200-2259 Public Materials & Supplies	557	500		500
	2300-2399 Repairs & upkeep	25,190	15,000		15,000
	2400-2449 Rent				-
	3010 Street Lighting	9,499	20,000		20,000
	3020 Lease of Equipment				-
	3030 Insurance	4,265	5,200		5,200
	3035 Bank Charges	560	500		500
	3038 Penalties				-
	3041 Refuse Collection		18,000		18,000
	3042 Bulky Refuse Collection	2,999	6,000		6,000
	3043 Bins on wheels				-
	3045 Bring in sites				-
	3051 Road & Street Cleaning	21,855	23,000		23,000
	3052 Cleaning & Maintenance of Non-Urban Areas				-
	3053 Cleaning of Public Conveniences	2,414	5,000		5,000
	3055 Cleaning of Council Premises	267	1,500		1,500
	3040 Waste Disposal		45,000		45,000
	3060 Cleaning & Maintenance of Parks & Gardens	320	20,000		20,000
	3061 Cleaning & Maintenance of Soft Areas				-
	3062 Cleaning & Maintenance of Beaches & CA				-
	3063 Cleaning & Maintenance of Country Non-Urban				-
	6054 Other Contractual Services				-
	3070-3090 Consultation Fees		10,000		10,000
	3100-3139 Contract & Project Management				-
	3300-3379 Hospitality				-
	3380-3389 Community	27,405	32,000		32,000
	3390-3394 Donations		150		150
	3600-3694 Local Enforcement Expenses	149			-
	3700-3799 EU Projects	904	17,000		17,000
	3800-3899 Twinning				-
	Library Services	5,734			-
		102,118	218,850	-	218,850
8	Administration				
	2150-2199 Office Utilities	3,050	5,580		5,580
	2260-2299 Office Materials & Supplies	667	1,800		1,800
	2450-2499 Office Rent		8,000		8,000
	2500-2599 National & International Memberships	212	280		280
	2600-2699 Office Services	2,273	5,000		5,000
	2700-2799 Transport	2,507	1,800		1,800
	2800-2899 Travel		2,200		2,200
	2900-2999 Information Services	10	50		50
	3050 Office Cleaning				-
	3410-3199 Professional Services	31,277	35,000		35,000
	3200-3299 Training				-
	3345 Office Hospitality				-
	3400-3499 Incidental Expenses	105	200		200
		40,102	59,910	-	59,910
9	Finance Costs				
	3036 Interest on Bank Loan				-
		-	-	-	-

16 Total Commitments (Recurrent and Capital)

DESCRIPTION	Year 2025 as at Quarter 1							
	Actual to date	Committed to date	Future Commitments to date	Total	Year 2025 Budget (at start of year)	Variance	Total Virements to date	Year 2025 Updated Budget
	€	€	€	€	€	€	€	€
	a	b	c	d=a+b+c	e	f=e-d	g	h=e+g
Personal Emoluments								
Mayor's Allowance	8,627			8,627	11,700	3,073		11,700
Employee Salaries and wages	77,071			77,071	95,000	17,929		95,000
Bonuses	-			-	-	-		-
Income Supplements	-			-	-	-		-
Social Security Contributions	6,053			6,053	9,500	3,447		9,500
Allowances	13,500			13,500	13,000	(500)		13,000
Overtime	-			-	2,400	2,400		2,400
	105,252	-	-	105,252	131,600	26,348	-	131,600
Operations and maintenance								
Utilities				-		-		-
Materials and supplies	557			557	500	(57)		500
Repair and upkeep (works)	25,190			25,190	15,000	(10,190)		15,000
Rent				-		-		-
Street lighting	9,499			9,499	20,000	10,501		20,000
Lease of Equipment				-		-		-
Insurance	4,265			4,265	5,200	935		5,200
Bank Charges	560			560	500	(60)		500
Penalties				-		-		-
Refuse collection				-	18,000	18,000		18,000
Bulky Refuse Collection	2,999			2,999	6,000	3,001		6,000
Bins on wheels				-		-		-
Bring in sites				-		-		-
Road and Street Cleaning	21,855			21,855	23,000	1,145		23,000
Cleaning and maintenance of non-urban areas				-		-		-
Cleaning of Public Conveniences	2,414			2,414	5,000	2,586		5,000
Cleaning of Council premises	267			267	1,500	1,233		1,500
Waste disposal				-	45,000	45,000		45,000
Cleaning & maintenance of parks and gardens	320			320	20,000	19,680		20,000
Cleaning & maintenance of soft areas				-		-		-
Cleaning & maintenance of Beaches & CA				-		-		-
Cleaning & maintenance of Country Non-Urban				-		-		-
Other contractual services				-		-		-
Consultation Fees				-	10,000	10,000		10,000
Contract & Project Management				-		-		-
Hospitality				-		-		-
Community	27,405			27,405	32,000	4,595		32,000
Donations				-	150	150		150
EU projects	149			149	17,000	16,851		17,000
Twinning	904			904		(904)		-
Local enforcement system				-		-		-
Provision for bad debts	5,734			5,734		(5,734)		-
Library Services				-		-		-
	102,118	-	-	102,118	218,850	116,732	-	218,850
Administration								
Office utilities	3,050			3,050	5,580	2,530		5,580
Office Materials and Supplies	667			667	1,800	1,133		1,800
Office Rent				-	8,000	8,000		8,000
National and International memberships	212			212	280	68		280
Office Services	2,273			2,273	5,000	2,727		5,000
Transport	2,507			2,507	1,800	(707)		1,800
Travel				-	2,200	2,200		2,200
Information Services	10			10	50	40		50
Office cleaning				-		-		-
Professional services	31,277			31,277	35,000	3,723		35,000
Training				-		-		-
Office hospitality				-		-		-
Incidental Expenses	105			105	200	95		200
Interest on Bank Loan				-		-		-
Depreciation charge for the year				-		-		-
	40,102	-	-	40,102	59,910	19,808	-	59,910
Total	247,471	-	-	247,471	410,360	162,889	-	410,360
Capital Expenditure/ Projects								
Acquisition of property				-		-		-
Equipment				-		-		-
Urban Improvements	450			450		(450)		-
Office Furniture and Fittings	1,140			1,140		(1,140)		-
Project 3 (to provide details)				-		-		-
Project 4 (to provide details)				-		-		-
Total	1,590	-	-	1,590	-	(1,590)	-	-

Note

- The amounts entered in the actual column will be the figures extracted from the Sage Reports.
- The amounts entered in the committed column will be those amounts not yet entered into Sage as Creditors or Accruals in the case of expenditure and any accrued income or amounts due still outstanding.
- Future Commitments will encompass all awarded tenders, RFQs, and Direct Orders that have not yet commenced or are still in progress. Additionally, any council decisions to procure goods or services will be recorded based on estimates provided by the Executive Secretary. These figures should be updated as new information becomes available

17 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Property	Trees	Office Furniture & Fittings	Street Signs	Urban Improvements	Office & Computer Equipment	Plant & Machinery	Construction & Special Programmes	Assets Under Construction	Total
		€	€	€	€	€	€	€	€	
	-	384	52,400	2,784	199,982	51,568	6,058	2,814,826	214,829	3,342,831
			1,140		450				153,251	154,841
As at end of September 2025	-	384	53,540	2,784	200,432	51,568	6,058	2,814,826	368,080	3,497,672
Grants/ other reimbursements										
As at 1st January 2025	-	-	1,000	-	42,675	8,868	-	1,672,133	-	1,724,676
Additions	-	-	1,000	-	42,675	8,868	-	1,672,133	-	1,724,676
As at end of September 2025	-	-	1,000	-	42,675	8,868	-	1,672,133	-	1,724,676
Accumulated Depreciation										
As at 1st January 2025	-	-	45,762	2,784	126,184	42,145	5,779	827,847	-	1,050,501
Charge for the period			412		3,550	214	192	28,324		32,691
Released on disposal										
As at end of September 2025	-	-	46,174	2,784	129,734	42,359	5,971	856,171	-	1,083,192
NBV	-	384	6,366	-	28,023	341	87	286,522	368,080	689,804