

### Statement of Income and Expenditure

#### 1st January till End of March 2025 (Quarter 1)

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
<b>Income</b>				
Funds received from Central Government (1)	97,933	98,683	-	98,683
Income raised from Bye-Laws (2)	11,423	32,500	-	32,500
Income raised from LES (3)	-	625	-	625
Investment Income (4)	19	25	-	25
Other Income (5)	946	7,625	-	7,625
<b>TOTAL</b>	<b>110,321</b>	<b>139,458</b>	<b>-</b>	<b>139,458</b>
<b>Expenditure</b>				
Personal Emoluments (6)	43,278	39,944	-	39,944
Operations and Maintenance (7)	58,815	66,500	-	66,500
Administration (8)	34,968	23,325	-	23,325
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	29,342	-	-	-
<b>TOTAL</b>	<b>166,403</b>	<b>129,769</b>	<b>-</b>	<b>129,769</b>
<b>Surplus / Deficit</b>	<b>(56,082)</b>	<b>9,689</b>	<b>-</b>	<b>9,689</b>

## Statement of Financial Position as at end of March 2025 (Quarter 1)

DESCRIPTION	Actual for the Period €	Annual Budget 2025 €	Virements for the Period €	Revised Annual Budget 2025 €
<b>Non-current Assets</b>				
Property, Plant and Equipment (17)	457,523			-
<b>Current Assets</b>				
Inventories (11)	-	-	-	-
Receivables (12)	694,079	127,500	-	127,500
Cash and Cash Equivalents (13)	405,549	100,000	-	100,000
<b>Total Current Assets</b>	<b>1,099,628</b>	<b>227,500</b>	<b>-</b>	<b>227,500</b>
<b>Current Liabilities</b>				
Payables (14)	1,073,223	42,500	-	42,500
<b>Total Current Liabilities</b>	<b>1,073,223</b>	<b>42,500</b>	<b>-</b>	<b>42,500</b>
<b>Net Current Assets</b>	<b>26,405</b>	<b>185,000</b>	<b>-</b>	<b>185,000</b>
<b>Non-current liabilities (15)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Assets</b>	<b>483,928</b>	<b>185,000</b>	<b>-</b>	<b>185,000</b>
<b>Reserves</b>				
Retained Funds	483,928	185,000		185,000

## Financial Situation Indicator

DESCRIPTION				
Current Assets	1,099,628	227,500	-	227,500
Current Liabilities	1,073,223	42,500	-	42,500
<b>Working Capital</b>	<b>26,405</b>	<b>185,000</b>	<b>-</b>	<b>185,000</b>
Government Allocation	97,933	97,933	-	
<b>FSI</b>	<b>27 %</b>	<b>189 %</b>		<b>#DIV/0!</b>

**Cash flow Statement****DESCRIPTION**

	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
<b>Cash flow from operating activities</b>				
Surplus for the year	(56,082)	9,689	-	9,689
Adjustments for:				
Depreciation	29,342	-	-	-
Increase / (Decrease) in Allowance for Bad Debts				-
Interest receivable				-
Interest payable				-
(Profit) / Loss on disposal of asset				-
Trasfer of Grants to Profit & Loss				-
Increase / (Decrease) in payables	(52,532)			-
Increase / (Decrease) in accruals				-
Decrease / (Increase) in receivables	7,674			-
Decrease / (Increase) in inventories				-
Decrease / (Increase) in inventories				-
Cash generated from operations	(71,598)	9,689	-	9,689
Interest paid				-
<i>Net cash from operating activities</i>	(71,598)	9,689	-	9,689
<b>Cash flows from investing activities</b>				
Purchase of property, plant & equipment	(97,678)			-
Proceeds from sale of property, plant & equipment				-
Grants received	29,342			-
Interest received				-
<i>Net cash used in investing activities</i>	(68,336)	-	-	-
<b>Cash flows from financing activities</b>				
Proceeds from long-term borrowings				-
Interest Paid				-
Bank Loan Repayments				-
<i>Net cash from financing activities</i>	-	-	-	-
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	(139,934)	9,689	-	9,689
Cash & cash equivalents at beginning of year	545,483			-
<b>Cash &amp; cash equivalents at end of Quarter</b>	405,549	9,689	-	9,689

## Detailed Income

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
<b>Income</b>				
<b>1 Funds received from Cental Government:</b>				
0001 In terms of section 55 CAP 363	97,933	97,933		97,933
0002-0004 In terms of section 58 CAP 363		750		750
0005-0019 Other income				-
	<b>97,933</b>	<b>98,683</b>	-	<b>98,683</b>
<b>2 Income raised from Bye-Laws</b>				
0021-0025 Community Services	3,750	30,000		30,000
0026-0035 Income from Permits	7,673	2,500		2,500
	<b>11,423</b>	<b>32,500</b>	-	<b>32,500</b>
<b>3 Local Enforcement Income</b>				
0037 Commission from Regional Committees		625		625
0038-0055 Contraventions				-
	-	<b>625</b>	-	<b>625</b>
<b>4 Investment Income</b>				
0091-0095 Bank interest	19	25		25
0096-0099 Income received from Governnet Securities				-
	<b>19</b>	<b>25</b>	-	<b>25</b>
<b>5</b>				
0056-0065 Sponsorships		1,250		1,250
0066-0069 Documents & Information				-
0070-0075 EU funds		5,000		5,000
0076-0080 Twinning				-
0081-0089 Insurance Claims				-
0100-0109 Donations				-
0110-0119 Contributions	944	1,250		1,250
0120-0129 General Income	2	125		125
	<b>946</b>	<b>7,625</b>	-	<b>7,625</b>
<b>Total</b>	<b>110,321</b>	<b>139,458</b>	-	<b>139,458</b>

## Detailed Expenditure

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
<b>6 i) Personal Emoluments</b>				
1100 Mayor's Allowance	2,876	2,876		2,876
1200 Employees' Salaries & Wages	34,097	30,998		30,998
1300 Bonuses				-
1400 Income Supplements				-
1500 Social Security Contributions	3,055	2,820		2,820
1600 Allowances	3,250	3,250		3,250
1700 Overtime				-
	<b>43,278</b>	<b>39,944</b>	-	<b>39,944</b>
<b>7 Operations and Maintenance</b>				
2100-2149 Public Utilities	2,207	2,500		2,500
2200-2259 Public Materials & Supplies	17,166	6,250		6,250
2300-2399 Repairs & upkeep	2,177	2,500		2,500
2400-2449 Rent	(8,334)	1,875		1,875
3010 Street Lighting		250		250
3020 Lease of Equipment	8,103	3,750		3,750
3030 Insurance	4,706	1,200		1,200
3035 Bank Charges	247	250		250
3038 Penalties		-		-
3041 Refuse Collection		17,500		17,500
3042 Bulky Refuse Collection	1,008	1,500		1,500
3043 Bins on wheels				-
3045 Bring in sites				-
3051 Road & Street Cleaning	2,697	5,000		5,000
3052 Cleaning & Maintenance of Non-Urban Areas		250		250
3053 Cleaning of Public Conveniences				-
3055 Cleaning of Council Premises	197			-
3040 Waste Disposal				-
3060 Cleaning & Maintenance of Parks & Gardens		1,125		1,125
3061 Cleaning & Maintenance of Soft Areas				-
3062 Cleaning & Maintenance of Beaches & CA				-
3063 Cleaning & Maintenance of Country Non-Urban				-
6064 Other Contractual Services		25		25
3070-3090 Consultation Fees				-
3100-3139 Contract & Project Management				-
3300-3379 Hospitality	28,641	22,500		22,500
3380-3389 Community				-
3390-3394 Donations				-
3600-3694 Local Enforcement Expenses		25		25
3700-3799 EU Projects				-
3800-3899 Twinning				-
	<b>58,815</b>	<b>66,500</b>	-	<b>66,500</b>
<b>8 Administration</b>				
2150-2199 Office Utilities				-
2260-2299 Office Materials & Supplies				-
2450-2499 Office Rent				-
2500-2599 National & International Memberships	600	125		125
2600-2699 Office Services	1,935	4,250		4,250
2700-2799 Transport	2,871	2,000		2,000
2800-2899 Travel		575		575
2900-2999 Information Services	1,835	1,125		1,125
3050 Office Cleaning				-
3410-3199 Professional Services	27,727	14,500		14,500
3200-3299 Training		750		750
3345 Office Hospitality				-
3400-3499 Incidental Expenses				-
	<b>34,968</b>	<b>23,325</b>	-	<b>23,325</b>
<b>9 Finance Costs</b>				
3036 Interest on Bank Loan				-
	-	-	-	-

## Detailed Statement of Financial Position

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
<b>10 Other Expenditure</b>				
3500-3599 Loss / (Profit) on Disposal of asset				-
3695 Increase/(Decrease) in allowance for bad debts				-
8000-8099 Depreciation As at end of March 2025	29,342			-
Depreciation	29,342	-	-	-
<b>Total</b>	<b>166,403</b>	<b>129,769</b>	<b>-</b>	<b>129,769</b>
<b>11 Inventories</b>				
5201-5249 Stationery				-
5250-5299 Consumables				-
	-	-	-	-
<b>12 Receivables</b>				
0201-0209 Receivables	3,259	2,500		2,500
0210-0219 LES Receivables				-
0220-0229 Receivables from EU				-
0250 Prepayments & Accrued income	690,820	125,000		125,000
	694,079	127,500	-	127,500
<b>13 Cash &amp; Equivalents</b>				
5001-5099 Bank & Cash Balances	405,549	100,000		100,000
	405,549	100,000	-	100,000
<b>14 Payables</b>				
4000 Payables	35,317	17,500		17,500
4100 Accruals	290,155	25,000		25,000
4150 Deferred Income	722,581			-
Short-term Borrowings				-
	25,170			-
	1,073,223	42,500	-	42,500
<b>15 Non Current Liabilities</b>				
4200 Long Term Borrowing				-
	-	-	-	-

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
<b>Personal Emoluments</b>								
Mayor's Allowance				-		-		-
Employee Salaries and wages				-		-		-
Bonuses				-		-		-
Income Supplements				-		-		-
Social Security Contributions				-		-		-
Allowances				-		-		-
Overtime				-		-		-
	-	-	-	-	-	-	-	-
<b>Operations and maintenance</b>								
Utilities				-		-		-
Materials and supplies				-		-		-
Repair and upkeep (works)				-		-		-
Rent				-		-		-
Street lighting				-		-		-
Lease of Equipment				-		-		-
Insurance				-		-		-
Bank Charges				-		-		-
Penalties				-		-		-
Refuse collection				-		-		-
Bulky Refuse Collection				-		-		-
Bins on wheels				-		-		-
Bring in sites				-		-		-
Road and Street Cleaning				-		-		-
Cleaning and maintenance of non-urban areas				-		-		-
Cleaning of Public Conveniences				-		-		-
Cleaning of Council premises				-		-		-
Waste disposal				-		-		-
Cleaning & maintenance of parks and gardens				-		-		-
Cleaning & maintenance of soft areas				-		-		-
Cleaning & maintenance of Beaches & CA				-		-		-
Cleaning & maintenance of Country Non-Urban				-		-		-
Other contractual services				-		-		-
Consultation Fees				-		-		-
Contract & Project Management				-		-		-
Hospitality				-		-		-
Community				-		-		-
Donations				-		-		-
EU projects				-		-		-
Twinning				-		-		-
Local enforcement system				-		-		-
Provision for bad debts				-		-		-
	-	-	-	-	-	-	-	-
<b>Administration</b>								
Office utilities				-		-		-
Office Materials and Supplies				-		-		-
Office Rent				-		-		-
National and International memberships				-		-		-
Office Services				-		-		-
Transport				-		-		-
Travel				-		-		-
Information Services				-		-		-
Office cleaning				-		-		-
Professional services				-		-		-
Training				-		-		-
Office hospitality				-		-		-
Incidental Expenses				-		-		-
Interest on Bank Loan				-		-		-
Depreciation charge for the year				-		-		-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Capital Expenditure/ Projects</b>								
Acquisition of property				-		-		-
Equipment				-		-		-
Project 1 (to provide details)				-		-		-
Project 2 (to provide details)				-		-		-
Project 3 (to provide details)				-		-		-
Project 4 (to provide details)				-		-		-
	-	-	-	-	-	-	-	-

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.

3 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